

APPENDIX A: 2018-19 CHARTER SCHOOL ANNUAL REPORT

PART 1: SCHOOL INFORMATION AND EXECUTIVE SUMMARY	
Name of Charter School:	Year School Opened:
Interdistrict School for Arts and Communication ISAAC	1997
Street Address:	City/Zip Code:
190 Governor Winthrop Blvd.	New London, CT 06320
School Director:	School Director Contact Information:
Louis Allen	louis_allen@isaacschool.org /860-447-1003 ext.103
Grades Authorized to Serve in 2018-19:	Charter Term:
6-8	2015-2020
<p>1. School Performance Best Practices: In 250 words or less, summarize a successful school model resulting in strong student outcomes and a positive school climate during the 2018-19 school year. Describe the strategy and its impact on the school referencing quantitative data. Provide evidence of collaboration with local school districts in this area, as appropriate.</p>	
<p>The Interdistrict School for Arts and Communication was founded in 1997 and is proud of its uniqueness as a multicultural community of learners. ISAAC continues to integrate Visual Arts, Music and Performing Arts and Technology within its core curriculum. The curriculum at ISAAC is designed to be engaging, rigorous and hands-on, with a focus on high-quality student work. Our goal is to create inquisitive and high achieving students who are ready for the 21st century.</p> <p>Student achievement at ISAAC is grounded in three dimensions: High Quality Work, Strong Character, and Mastery of Knowledge and Skills. These are the foundation of Expeditionary Learning (EL) schools. Currently ISAAC continues to incorporate these dimensions although we did not apply in 2018-2019 to be recognized as an EL school.</p> <p>A core focus at ISAAC is CREW - crew meetings include CPR (Circle of Power and Respect), study skills, and personal organization. In Crew, each student is part of a close-knit community where activities are introduced to help them build character, empathy, and respect. This structure also serves as an academic advisory for each student. Students use Crew time to set academic goals and reflect on learning.</p> <p>Our students learn best by doing and applying their learning to real-world issues, which drive student engagement. To provide these opportunities we continue to work with strong community partners including the United States Coast Guard Academy, The Garde Arts Center, Connecticut College, University of Connecticut, Florence Griswold Museum, NL Public Library, Salvation Army, and many more.</p>	

PART 2: SCHOOL PERFORMANCE

2. **School Goals:** State the school’s mission statement. Provide the school’s mission-specific, measurable goals. Analyze school progress toward these goals, providing data as appropriate. Add/Remove rows, as necessary.

Mission Statement:

We inspire our students through the arts, communication, and exploration in a collaborative, multicultural community to be courageous citizens who are difference makers.

Goal Statement:	Evidence of Progress toward Goal:
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Mastery of Knowledge and Skills
 At least 60% of ISAAC students will meet or exceed their projected growth targets on NWEA-MAP.

80% of ISAAC eighth grade students will demonstrate mastery of core skills and knowledge through high quality performance tasks and assessments aligned to state standards.

- At least 60% of ISAAC students will meet their annual growth target in ELA and math on the NWEA-MAP.
- At least 60% of ISAAC students identified as English Language Learners and Special Education students will meet their annual growth target on NWEA-MAP.

During the 2018-19 school years students fell below the projected goal on the NWEA MAP. It should be noted that the special education students did make the target goal and out-performed the other groups in Reading during 2018-19.

	Reading	Math
6	51%	34%
7	58%	51%
8	43%	33%
SPED	61%	48%
Overall	51%	39%

High Quality of Work
 80% of ISAAC students will produce precise, high quality work that reflects multiple perspectives, connects to big concepts within disciplines, matters to students and the larger community, and showcases authentic student voice and creativity.

- 80% of performance tasks created by teachers will reflect multiple perspectives, connect to big concepts, and matter to students and the larger community.
- 80% of ISAAC students work will showcase authentic student voice and creativity.
- 100% of student work underwent revision process.
 - Increase quality of student-student feedback during revision process
 - Increase quality of teacher-student feedback during revision process
- 85% of student work focuses on domain-specific, Higher Order Thinking skills (math and literacy).
- 80% of Special Education students will produce high quality work centered around their IEP goals.

Work on students producing High Quality Work continued throughout the 2018-19 school year.

Some of the highlights included:

- 100% of the 6th grade projects that showcased authentic student voice and creativity underwent revision based on student to student feedback and teacher to student feedback.
- In 8th grade 85% of students designed, created, and evaluated their own water parks.
- 98% of 7th graders designed yearbooks, illustrated two voice poems, created a series of block prints, and created nonobjective paintings.
- 100% of ELL students created a children’s fictional book incorporating idioms on computers and over 80% of special education students produced high quality work that demonstrated growth in their IEP goals.

*Source: CSDE analysis based on district submitted and certified data.

<p>Character</p> <p>100% of ISAAC students will be able to articulate their “best self” using the Habits of Scholarship and speak to the explicit impact of these habits on their academic performance and progress through a passage portfolio.</p> <p>All ISAAC students make positive academic and behavior choices and set personal academic and behavior goals.</p> <ul style="list-style-type: none"> • Decrease in ISS incidents by 30% and OSS incidents by 30%. • Increase attendance rate to 97% • Decrease chronic absenteeism rate to <10% (under state average). <p>Students are contributing to a better world.</p> <ul style="list-style-type: none"> • All ISAAC students will participate in at least one community service project each year. 	<p>Habits of Scholarship were a focus of CREW and all academic classes.</p> <ul style="list-style-type: none"> • 98% of 8th graders successfully completed their passage portfolios. <p>Through use of the Student Support Team in 2018-2019 ISSAC was able to show some growth in this area.</p> <ul style="list-style-type: none"> • In School Suspensions decreased by 44% but Out of School Suspensions increased by 10%. • Attendance rate was close to goal with 95% attendance. • Even though the chronic absenteeism rate goal of <10% was not met the rate went from 18.68% in 2017-2018 to 10.2% in 2018-2019. <p>Students were becoming more ethical people and contributing to a better world through the CREW program. The CREW program resulted in 100% of students participating in a community service project.</p>
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3. Student Achievement: Data summarizing school performance and academic achievement from the last three years is provided below. Please review data evidencing student growth and progress toward closing achievement gaps.

Performance Metric	*2015-16:	*2016-17:	*2017-18:
ELA Performance Index – All Students	57.4%	57.4%	56.4%
ELA Performance Index – High Needs Students	54.3%	55.5%	52.7%
Math Performance Index – All Students	44.4%	46.4%	45.2%
Math Performance Index – High Needs Students	40.6%	44.6%	41.6%
Science Performance Index – All Students	48.6%	44.5%	N/A
Science Performance Index – High Needs Students	45.2%	42.8%	N/A
ELA Avg. Percentage of Growth Target Achieved – All Students	47.5%	43.8%	42.9%
ELA Avg. Percentage of Growth Target Achieved – High Needs Students	46.2%	45.0%	41.2%
Math Avg. Percentage of Growth Target Achieved – All Students	33.0%	45.0%	38.5%
Math Avg. Percentage of Growth Target Achieved – High Needs Students	31.0%	45.6%	35.6%
Average daily attendance rate:	95.6%	95.4%	93.8%
Chronic absenteeism rate:	7.3%	7.7%	18.7%
Overall suspension rate: (% of students with 1+ suspension/ expulsion)	12.5%	15.6%	20.8%
Number of in-school suspensions:	62	59	88
Number of out-of-school suspensions:	18	9	28
Number of expulsions:	0	0	*
Four Year Adjusted Cohort Graduation Rate (if applicable):	N/A	N/A	N/A
Six Year Adjusted Cohort Graduation Rate (if applicable)	N/A	N/A	N/A
Accountability Index charter school:	56.6%	58.4%	50.6%
Accountability Index state:	73.1%	73.2%	74.9%

4. Legal compliance Best Practices: In 250 words or less, summarize methods illustrating that the school is acting in compliance with applicable laws and regulations (e.g. support for students with disabilities, English learners, employee and student rights). Describe the areas of operation including policies and procedures that ensure compliance with applicable laws and regulations. Include quantitative and qualitative information associated with compliance. Provide evidence of collaboration with local school districts in this area, as appropriate.

ISAAC has strong student support structures including a co-teaching model where subject area and special education teachers teach students with special needs. Our special education program model is a co-taught inclusive program. We also provide a small group pull out class to focus on specific IEP goals and objectives. On average 17.5% of our students have IEP plans. Another 14% have 504 plans, which require more focused attention in their learning strategies. Because of the way we have developed our program, many of these students have been able to be successful to the point of making high honors and honor roll.

To improve literacy skills of our English Language Learners lessons in the ESL classes are designed to be interactive and communicative. The program was created to increase vocabulary while improving their grammar. Students work on speaking, listening, reading and writing skills in English. ESL classes are 2-3 times a week. The ELL students are mainstreamed for electives and core classes. The ESL teacher and bilingual support staff push in to assist these students for half of the school day.

During the Spring of 2019 we began discussions with LEARN and are currently undergoing a comprehensive review of all operations, including but not limited to curriculum, English Learners compliance, instruction and support, and Special Education compliance and programs.

PART 3: STEWARDSHIP, GOVERNANCE, AND MANAGEMENT

5. Financial Documents: As required by C.G.S. § 10-66cc(b)(2) and 10-66pp, the charter school and if applicable, the charter school management organization of the state or local charter school, (1) shall submit FY 2017-18 certified audit statements, including the statement of activities (showing all revenues from public and private sources, expenditures, and net operating gain/loss), balance sheet and statement of cash flows. (2) The charter school and if applicable, the charter school management organization of the state or local charter school, shall submit a complete copy of the most recently completed Internal Revenue Service form 990, including all parts and schedules, **other than Schedule B** of such form. (3) Provide the FY 2018-19 budget. (4) Provide a FY 2019-20 board-approved budget.

6. Financial Condition: Provide the following financial data for FY 2018-19

Total margin (net income/total revenue):	0.06
Debt to asset ratio (total liabilities/total assets):	0.17
Debt service coverage ratio (net income+depreciation+interest expense)/ (principal+interest payments):	15.67
Current asset ratio (current assets/current liabilities):	2.97
Days of (unrestricted cash/((total expenditures-depreciation)/365)):	124.70
Cash flow (change in cash balance):	194,157

7. **Governing Board:** Consistent with C.G.S. § 10-66bb(d)(3)(A), provide the following information for all governing board members. The governing board should include teachers and parents and guardians of students enrolled in the school, and the chairperson of the local or regional board of education of the town in which the charter school is located and which has jurisdiction over a school that resembles the approximate grade configuration of the charter school, or the designee of such chairperson, provided such designee is a member of the board of education or the superintendent of schools for the school district, or the superintendents designee.

Name:	Occupation:	Board Role/Term:	Mailing/Email:	Background Check:
Shirley Briones	Michael Jordan Steakhouse	Parent Rep.	Shirley_briones@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Barbara Crouch	Manager Education for Mashantucket Pequot Tribal Nation	Secretary – Development/3	Barbara_crouch@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Michael Barron	Teacher at ISAAC	Teacher Director – Academic Excellence/1	michael_barron@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Christopher Jones	Grasso Technical High School	Board Chairman – Finance/1	Christopher_jones@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
David Brailey	Director of Center for Teaching and Learning @ Mitchell College	Academic Excellence/2	David_brailey@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Heather Doughty	Freelance copyeditor and proofreader	Vice Chairperson – Governance/3	Heather_doughty@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Karen Rollins	Teacher Groton Public Schools	Academic Excellence/3	Karen_rollins@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Kevin Booker Jr.	Independent Contractor – Public Speaker	Academic Excellence/2	Kevin_booker@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Kyle Gregoire	Community and Donor Relations Manager, Last Green Valley	Development/3	Kyle_gregoire@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Leota Muller	Sr. Consultant Keane Inc and IT and Services Consultant	Development – Finance/3	Lee_muller@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Sharon Smith	Retired Glastonbury Public School/Finance Director	Treasurer	Sharon_smith@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Luisanna Cabrara	Mortgage Specialist, Chelsea Groton Bank	Development/2	Luisanna_cabrara@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Richard Muckle	Retired EB/General Dynamics	Governance/2	Richard_muckle@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

8. Renewal Terms and Other Issues: Provide a progress update on terms established in the charter school's most recent renewal; summarize actions taken and progress data to substantiate efforts to address such terms. Provide an update on how the charter school is addressing or plans to address the issues noted. The chart below is pre-populated to include terms documented in the school's last renewal resolution or issues identified by the CSDE.		
Standard/Indicator:	Term or Condition:	Progress Update:
1.1 Academic Achievement	Many of the school's Performance Index rates (1a.-1d.) and Average Percentage of Growth Targets Achieved (2a.-2d.) in the 2017-18 Next Generation Accountability Report have slipped below New London, the host district.	<p>During 2018-19, teachers continued to work on math curriculum. There was professional development in both areas of math and ELA. There was a focus on writing in all subject areas, MAP testing took place three times a year, and school-wide interim assessments were utilized. Based on assessment data and teacher recommendations, we continued reading and math intervention classes. Last year, we also set school-wide anchor standards in Math and ELA. Math teachers met with a math coach and participated in PD to help build a culture of mathematics</p> <p>In planning for the 2019-2020 school year, we have added common planning time for data teams, grade level PLC meetings, and department meetings for all grade levels. In addition, we hired additional sped teachers, added an additional math teacher, and revised the math curriculum over the summer 2019. We hired a Science consultant to work with the science teachers to prepare for the new NGSS. In the Spring 2019, the academic calendar was reviewed and revised for 2019-2020 with an emphasis in increasing seat time of students by decreasing half-days by 50% and monitoring field trips.</p>
1.4 Chronic Absenteeism	The school's chronic absenteeism rate for the 2016-17 school year was 7.7% and the state average was 9.9%. However, the school's rate for the 2017-18 school year was 18.7%, which is above the state average of 10.7%. This rate was a significant increase from previous years.	ISAAC saw a significant reduction in chronic absenteeism in 2018-2019. With a renewed focus from the Student Support Team (SST), which meets weekly, we saw our percentage drop from over 18% in 2017-2018 to just over 10% in 2018-2019. We were able to achieve this by providing members of the SST (Guidance, nurse, Head of Student Life, teacher, etc.) a regular scheduled time to share how to address specific issues based on their specific roles which resulted in timely letters mailed to families, more parent phone calls, and face-to-face meetings so that our families had a better understanding of what chronic absenteeism is and how to prevent it.
3.5 School Culture and Climate	For the 2016-17 school year the school's suspension rate was 15.6%, the state was 6.7%. The school's rate for the 2017-18 school year was 20.8%, well above the state average of 6.8%. The school will need to work with the CSDE to minimize behavioral incidents resulting in suspensions.	<p>On June 8th, 2018, three members of the ISAAC team traveled to Hartford to be a part of a Charter School Event. The ISAAC team members were Chris Baxter (Head of Student Life), Barb Zegarzewski (School Counselor), and Debra Sargent (Behavior Interventionist). At that time, we looked at our strategic operating plan, our code of conduct, student handbook, and the ISAAC office referral form. With a SERC team member, the three of us examined our current practices and looked to make changes for the 2018-2019 school year as well. Due to difficulties in coordinating the schedules of the 3 staff members and the SERC representative we were unable to solidify a date to meet again. Our latest EdSight data hasn't been released yet as of this date but our calculations and data say that our most recent suspension data is 14.7% for the 2018-2019 school year. Our student support team (SST) meets weekly to discuss student concerns regarding behaviors, attendance, and both in school (ISS) and out of school suspensions (OSS).</p> <p>It should also be noticed in the Spring 2019 we added an additional behavior interventionist and added a Safety Officer.</p>

9. **Stewardship, Governance, and Management Best Practices:** In 250 words or less, summarize processes established in the areas of **stewardship, governance, and management** (e.g., financial management, reporting compliance, sustaining financial viability, and school operations), to ensure the school is financially viable and organizationally healthy and strong. Describe the strategy and its impact on the school referencing quantitative and qualitative data. Provide evidence of collaboration with local school districts in this area, as appropriate.

As a small independent middle school with 276 students, ISAAC continues the tradition of over 20 years to welcome and engage families and community members which is critical for success. These meaningful relationships are important and align with the school's mission to inspire difference makers to be courageous citizens.

ISAAC's strength this year has been the engagement of the professional and diverse Board of Directors. ISAAC's Board has increased training opportunities as well as increased their visibility within the school and community. ISAAC's Board continues to invite and welcome the host district to visit the school and participate in regular ISAAC events. The ISAAC Board has increased participation in the annual Board Retreat by including staff, families and community members.

ISAAC's Development Committee researches grant and non-grant funding opportunities. The Development Committee assumes the primary responsibility for raising additional funds to support the ISAAC annual and future goals. The recent focus has been on developing a realistic fundraising plan in collaboration with the Executive Director. The Board and Executive Director have also been focused on developing relationships and fostering a positive image of the school within Connecticut.

ISAAC's transparent budget process invites families, community and staff to the annual Budget Workshop in order to make fiscally sound decisions. Involving key stakeholders in this process is a priority. ISAAC's grant activity has increased this past year providing more opportunities for students. ISAAC has been conservative with the budget which reflects a deferred revenue related to unexpended Per Pupil Funding.

APPENDIX B: 2020-22 TWO YEAR PRELIMINARY ENROLLMENT REQUEST

PART 4: STUDENT POPULATION

10. Enrollment and Demographic Data: Provide 2018-19 student demographic and enrollment information.

Grades Served:	6,7,8	Student Enrollment:	278
% Free/Reduced-Price Lunch:	67.3	% Black:	17.6
% Special Education:	13.7	% Hispanic:	57.6
% Limited English Proficiency:	10.4	% Caucasian:	19.4

2018-19 Enrollment by Grade Level:

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
							97	90	91					

11. Enrollment Efforts: Summarize the school’s efforts to attract, enroll, and retain a diverse and representative student population, including minority students, low-income students, English learners, and students with disabilities.

During 2018-2019, ISAAC hosted five family orientation nights. Over 500 plus people attended these events, which included student performances, videos, school tours, and presentations from teachers, parents, and students. ISAAC’s Jazz Band and ISAAC’s Latin Jazz Band, swing Choir and Acapella groups also performed in various community events including the New London Food Stroll, the Tanger Outlets at Foxwoods and the Crystal Mall in Waterford. ISAAC’s Percussion Ensemble performed for the fourth year in a row at the New London St. Patrick’s Parade Day. ISAAC continues to employ marketing strategies which includes creating radio ads and hanging a recruitment banner at the regional mall as well as the use of social media. For the fourth year in a row, ISAAC held a Multicultural Event which had a successful turnout of 400 people in attendance.

12. Waitlist Data: Provide waitlist totals below, illustrating demand and community support for the school.

2018-19 Waitlist:	2019-20 Waitlist:
55	36

13. Student Population Best Practice: In 250 words or less, summarize systems used in the area of student population (e.g., family and community engagement, recruitment processes, retention strategies), to ensure the school promotes equity by effectively attracting, enrolling and retaining students particularly among targeted populations. Include a brief narrative on the school’s unique model and describe the strategy and its impact on the school referencing quantitative and qualitative data. Provide evidence of collaboration with local school districts in this area, as appropriate.

ISAAC encourages parents to become involved through the ISAAC Parent Action Team (IPAT) which provides opportunities for communication with the school, fundraising opportunities, and school-wide development events that draws individuals from multiple surrounding towns. Parents are also encouraged to participate in student-led conferences in grades 6 and 7 and 8th grade Passage Portfolios. Each spring student work is showcased in the well-attended Celebration of Learning event which is open not only to the school community but also to New London and surrounding area. In addition, ISAAC holds an annual Multicultural Event that draws on average 400 or so attendees. In 2018-2019, ISAAC added a Family Liaison to work closely with families, community and school.

During the Spring of 2019 we began the process of recruiting a more diverse teaching staff. An integral component was the creation of the Pathway to School Careers new teacher development program where we have identified individuals with a bachelor’s degree near completion and are providing those individuals with opportunities to become certified teachers.

ISAAC also reviewed program offerings and made the decision based on feedback from students and parents to re-introduce Algebra I, foreign language, and technology for the 2019-2020 school. Many parents considering a middle school program for their students expect these courses to be available.

In addition, during the Spring of 2019 we began reconnecting with community partners to support programs not only during the academic day but also afterschool and on weekends and during the summer.

Directions: On an annual basis, charter schools must submit an enrollment request for the following school year. Consistent with C.G.S. § 10-66bb(c), the State Board of Education considers enrollment requests in the context of each school’s charter and record of student achievement.

C.G.S. § 10-66bb(c)(2) places an enrollment cap on the number of students that a state charter school may enroll. However, charter schools with a demonstrated record of achievement may seek a waiver. If the school submitted 2020-21 and enrollment request 2021-22 requires an enrollment waiver, please specify that below.

1. Complete the table below providing the school’s enrollment and growth history. Submit an enrollment request and growth projections for the upcoming school year.															
School Year:	Actual Enrollment:														
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2017-18								92	93	86					271
2018-19								97	90	91					278
2019-20								94	96	94					284
School Year:	2020-2022 Two Year Enrollment Requests:														
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2020-21								92	92	92					276
2021-22								92	92	92					276
2. Based on the requests entered above, is the school seeking a waiver to the enrollment cap described in C.G.S. § 10-66bb(c)(2), no state charter school shall enroll more than two hundred fifty students, or in the case of a kindergarten to grade eight, inclusive, school, more than three hundred students, or twenty-five per cent of the enrollment of the school district in which the state charter school is to be located, whichever is less.														<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
3. Provide a rationale for the enrollment request(s), by school year, including a synopsis of all relevant assumptions.															
ISAAC is not requesting any additional seats at this time.															
4. Summarize the school’s plans to successfully expand and accommodate the needs of the students served (e.g., programming, staffing, facilities, and class size).															
ISAAC is not requesting any additional seats for next year.															

APPENDIX C: CHARTER SCHOOL PERFORMANCE FRAMEWORK

The Connecticut State Department of Education’s (CSDE) charter school performance framework promotes clear and transparent expectations for all charter schools. The four performance standards are central to measuring schools’ efficacy and viability, and align to state law and national best practices among charter school authorizers, as accumulated by the National Association of Charter School Authorizers. Within each standard area, the framework identifies a series of indicators used to evaluate charter schools. The framework drives the CSDE’s charter school accountability systems and processes, including initial approval decisions, annual monitoring, and renewal determinations.

Performance Standards:	
<p>1. School Performance: Is the school a successful model resulting in strong student outcomes and a positive school climate?</p> <p>2. Stewardship, Governance, and Management: Is the school financially and organizationally healthy and viable?</p> <p>3. Student Population: Is the school promoting equity by effectively attracting, enrolling, and retaining students, particularly among targeted populations?</p> <p>4. Legal Compliance: Is the school acting in compliance with applicable laws and regulations?</p>	
Performance Standards:	Performance Indicators:
1. School Performance	<p>1.1. Academic Achievement</p> <ul style="list-style-type: none"> a. ELA Performance Index – All Students b. ELA Performance Index – High Needs Students c. Math Performance Index – All Students d. Math Performance Index – High Needs Students e. Science Performance Index – All Students f. Science Performance Index – High Needs Students <p>1.2. Academic Growth</p> <ul style="list-style-type: none"> a. ELA Academic Growth – All Students b. ELA Academic Growth – High Needs Students c. Math Academic Growth – All Students d. Math Academic Growth – High Needs Students e. Progress toward English Language Proficiency – Literacy f. Progress toward English Language Proficiency - Oral <p>1.3. Participation Rates (a. All Students, b. High Needs)</p> <p>1.4. Chronic Absenteeism (a. All Students, b. High Needs)</p> <p>1.5. Preparation for Postsecondary and Career Readiness - % Taking Courses</p> <p>1.6. Preparation for Postsecondary and Career Readiness - % Passing Exams</p> <p>1.7. On-track to High School Graduation</p> <p>1.8. 4-year Adjusted Cohort Graduation</p> <p>1.9. 6-year Adjusted Cohort Graduation</p> <p>1.10. Postsecondary Entrance Rate (All Students)</p> <p>1.11. Physical Fitness</p> <p>1.12. Arts Access</p>
2. Stewardship, Governance, and Management	<p>2.1. Financial Management</p> <p>2.2. Financial Reporting</p> <p>2.3. Financial Viability</p> <p>2.4. Governance and Management</p> <p>2.5. Facility</p>
3. Student Population	<p>3.1. Recruitment and Enrollment Process</p> <p>3.2. Waitlist and Enrollment Data</p> <p>3.3. Demographic Representation</p> <p>3.4. Family and Community Support</p> <p>3.5. School Culture and Climate</p>
4. Legal Compliance	<p>4.1. Open Meetings and Information Management</p> <p>4.2. Students with Disabilities</p> <p>4.3. English Learners</p> <p>4.4. Rights of Students</p> <p>4.5. Teacher/Staff Credentials</p> <p>4.6. Employee Rights</p>

APPENDIX D: STATEMENT OF ASSURANCES

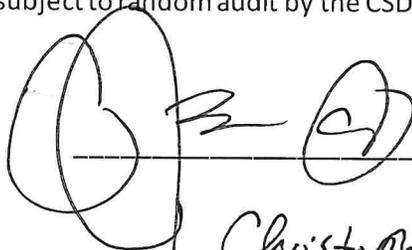
It is imperative that charter schools – as with all other public schools – adopt and uphold the highest ethical and legal standards while delivering excellent academic opportunities for students and their families.

As the authorized representative of **Interdistrict School for Arts and Communication (ISAAC)**, to the best of my knowledge, I affirm that:

1. Pursuant to C.G.S.A. § 10-66rr, all board members and staff have satisfactorily completed background checks, including a state and national criminal records checks and a record check of the Department of Children and Families child abuse and neglect registry.
2. Pursuant to C.G.S.A. § 10-66rr, if applicable, all charter school management organization (CMO) governing board members and staff members, who performs a service involving direct student contact have satisfactorily completed background checks, as described in (1).
3. All contractors doing business with the school, who performs a service involving direct student contact have satisfactorily completed background checks, as described in (1).
4. Records of any and all background checks described above, are on file at **Interdistrict School for Arts and Communication (ISAAC)**, and available for random audit by the Connecticut State Department of Education (CSDE).
5. Pursuant to C.G.S.A. § 10-6600, **Interdistrict School for Arts and Communication (ISAAC)**, Governing Board has adopted written anti-nepotism and conflict of interest policies consistent with state law and best practices in nonprofit corporate governance, and pursuant to 10-66bb(d), that no member or employee of the Governing Board has a personal or financial interest in any asset, real or personal, of the charter school.
6. Pursuant to C.G.S.A. § 10-6600, each member of a governing council of a state or local charter school shall complete training related to charter school governing council responsibilities and best practices at least once during the term of the charter, and that no board member of **Interdistrict School for Arts and Communication (ISAAC)**, serves on the board of another charter school or CMO.
7. All public funds received by **Interdistrict School for Arts and Communication (ISAAC)**, have been, or are being, expended prudently and in a manner required by law.
8. All Governing Board meetings are open and accessible to the public, and that **Interdistrict School for Arts and Communication (ISAAC)**, has posted, and continues to post, on any Internet website that the Governing Board operates, the schedule, agenda, and minutes of each Governing Board meeting, including any meeting of a subcommittee of the Governing Board.
9. **Interdistrict School for Arts and Communication (ISAAC)**, does not discriminate in any employment practice, education program, or educational activity on the basis of race, color, religious creed, sex, age, national origin, ancestry, marital status, sexual orientation, gender identity or expression, disability, or any other basis prohibited by Connecticut state and/or federal nondiscrimination laws.
10. **Interdistrict School for Arts and Communication (ISAAC)**, does not operate any school location outside the scope of its approved charter or subsequent State Board of Education approval.

By signing this Statement of Assurances on behalf of the Governing Board of **Interdistrict School for Arts and Communication (ISAAC)**, I acknowledge that I understand the terms contained herein and affirm the validity of each statement to the best of my knowledge. I further understand that **Interdistrict School for Arts and Communication (ISAAC)**, may be subject to random audit by the CSDE to verify these statements.

Signature:



Name of Board Chairperson:

Christopher A. Jones

Date:

10/17/19

Interdistrict School for Arts and Communication

Income/Expense Budget vs Actual
FY 18-19 Financial Report

OPERATING BUDGET

Summary by Program

		Original FY 2018-2019			Month:	Year to Date		
		Approved Budget	Line Item Changes	Revised Budget	June	07/01-06/30/2019	\$ Budget	% of Budget
Prior Year Carryover		200,000	97,000	297,000	-	297,000	-	100.00%
Income								
097	Per Pupil Allocation	2,970,000	135,000	3,105,000	-	3,105,000	-	100.00%
092	State and Federal Grants	178,271	12,889	191,160	-	197,315	6,155	103.22%
095	Private Grants	10,000	40,000	50,000	-	60,500	10,500	121.00%
0967	Interest	-	6,500	6,500	625	8,411	1,911	129.41%
094	Donations	6,500	-	6,500	282	12,265	5,765	188.70%
0964-0966	Misc. Revenue	5,000	-	5,000	1,038	9,765	4,765	195.30%
0961	I-EXL Tuition	7,500	4,500	12,000	20	18,497	6,497	154.15%
098	SPED Billing	514,989	29,083	544,072	72,869	477,593	(66,479)	87.78%
0981	SPED Wages Reimbursement	32,483	-	32,483	13,189	41,955	9,472	129.16%
0962	Building Use	-	1,530	1,530	-	2,705	1,175	176.80%
Total		3,724,743	229,502	3,954,245	88,022	4,186,347	232,102	105.87%

Expense

General Fund

Language Arts	175,450	55,655	231,105	30,333	232,910	(1,805)	100.78%
Math	178,524	43,430	221,954	22,132	202,935	19,019	91.43%
School Wide	578,287	82,927	661,214	142,743	646,220	14,994	97.73%
Science	158,576	15,211	173,787	29,776	179,098	(5,312)	103.06%
Social Studies	118,770	43,759	162,529	23,394	146,645	15,884	90.23%
Unified Arts (Art,PE/Health,Music, Technology Educa	225,919	52,930	278,849	44,249	274,284	4,565	98.36%
Special Education	547,472	29,082	576,554	3,544	466,164	110,390	80.85%
Fringe Benefits	417,814	(417,814)	-	-	-	-	-
Administration	671,053	145,773	816,826	131,967	861,817	(44,991)	105.51%
Operations and Maintenance	205,646	34,975	240,621	74,879	284,217	(43,596)	118.12%
Utilities	95,064	-	95,064	6,949	93,441	1,623	98.29%
Unanticipated	-	125,000	125,000	5,990	24,559	100,441	19.65%
Debt Service	176,000	(125,000)	51,000	4,767	57,084	(6,084)	111.93%
Total	3,548,575	85,927	3,634,502	520,724	3,469,375	165,127	95.46%

State and Federal Grants (Titles)

	178,271	12,889	191,160	7,444	172,062	19,098	90.01%
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Private Grants

	10,000	40,000	50,000	13,663.91	34,574	15,426	69.15%
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Total

	3,736,846	138,816	3,875,662	541,831	3,676,011	199,651	94.85%
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Excess (Deficiency) of revenues over Expenditures

	(12,103)	-	78,583	(453,809)	510,336	-	-
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Transfer In

Capital	56,000	30,000	86,000	-	86,000	-	100.00%
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Expenses

Capital	56,000	30,000	86,000	24,847	68,747	17,253	79.94%
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Non GF/Program Budget

Income

National School Breakfast Program / Quarterly Breakfast Grant		27,518	27,518	4,248	18,530	(8,988)	67.34%
National School Lunch Program / HFC/Food Misc		134,662	134,662	25,136	113,772	(20,891)	84.49%
Total		162,180	162,180	29,384	132,302	(29,878)	81.58%

Expenses

Food Service Program		162,180	162,180	6,197	118,133	44,047	72.84%
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Excess (Deficiency) of revenues over Expenditures

					14,168	-	-
--	--	--	--	--	--------	---	---

****Line Item Changes - Approved**

Interest - \$6,500

Building Use - \$1,530

Unanticipated (\$125,000)

Kitchings Family Foundation \$10,000

Comm. Foundation of Eastern CT \$5,000/Nature Based Program

Comm. Foundation of Eastern CT \$25,000/6th grade Science Learning Expedition

Approved Budget

FY 19-20



Inspiring Students to be...

DIFFERENCE MAKERS!

Now accepting applications for

Grades: 6-8

isaacschool.org | (860) 447-1003



Mission: **We inspire our students** through the arts,

communication and exploration in a collaborative,

multicultural community **to be courageous citizens** who are

difference makers.



Budget
FY 19-20

We hereby certify that the Budget for the School Year 2019-2020 was

Approved April 1, 2019

Adopted June 12, 2019

Revised _____

Date



**Proposed Budget 2019-2020
ISAAC School Budget by Revenue Sources**

General Fund Revenue Sources

REVENUE SOURCE	PREVIOUS BUDGET FY 2018-2019	APPROVED BUDGET 2019-2020	DIFFERENCE
Donations	-	6,500	6,500
Misc. Revenue	5,000	5,000	-
Per Pupil Allocation	3,105,000	3,105,000	-
I-EXL Tuition	12,000	12,000	-
SPED Reimbursement	576,555	576,555	-
Interest Income	6,500	6,500	-
Building Use	-	1,500	1,500
Total General Fund Income	3,705,055	3,713,055	8,000

Other Revenue Sources

REVENUE SOURCE	PREVIOUS BUDGET FY 2018-2019	APPROVED BUDGET 2019-2020	DIFFERENCE
Capital	86,000	90,000	4,000
State and Federal Grants	191,160	179,560	(11,600)
Private Grants	25,000	20,000	(5,000)
Total Restricted Funds	302,160	289,560	(12,600)

Total Income	4,007,215	4,002,615	(4,600)
Prior Years Carryover	297,000	310,500	13,500

Other Program Revenue - Not to be included with Total Budget

REVENUE SOURCE	PREVIOUS BUDGET FY 2018-2019	APPROVED BUDGET 2019-2020	DIFFERENCE
National Nutrition Program Food Service	162,180	105,000	(57,180)

2019-2020
Expenditures
Overall General Fund Increase of 3 %

Program	Previous FY Budget		Approved Budget		\$	%
	FY 2018-2019	% of Budget	FY 2019-2020	% of Budget		
<i>General Fund</i>						
Language Arts	175,449	5%	181,020	5%	5,571	3%
Math	178,524	5%	183,338	5%	4,814	3%
School Wide Instructional Support	590,022	16%	648,748	17%	58,726	10%
Science	163,177	4%	166,548	4%	3,371	2%
Social Studies	142,638	4%	167,124	4%	24,486	17%
Unified Arts	232,651	6%	239,676	6%	7,025	3%
<i>Special Education Program</i>	<i>576,555</i>	<i>16%</i>	<i>541,997</i>	<i>14%</i>	<i>(34,558)</i>	<i>-6%</i>
Administration	698,274	19%	782,961	21%	84,687	12%
Operation & Maintenance	205,646	6%	211,556	6%	5,910	3%
Benefits	449,364	12%	417,648	11%	(31,716)	-7%
Utilities	95,064	3%	94,850	2%	(214)	0%
Debt Service and Unanticipated	176,000	5%	176,000	5%	-	0%
Total General Fund	3,683,364	100%	3,811,466	100%	128,102	3%
Capital	86,000		90,000		4,000	
State and Federal Grants	191,160		175,000		(16,160)	
Private Grants	20,000		20,000		-	
Sum of Restricted Funds	297,160		285,000		(12,160)	
Total Expenditures	3,980,524		4,096,466		115,942	
Other Program Expenditures						
Food Service Program	162,180.00		105,000.00		(57,180)	



Interdistrict School for Arts and Communication, Inc.

**Financial Statements,
State Financial Assistance in Accordance
with the State Single Audit Act
and Independent Auditor's Reports**

**June 30, 2018
(With Summarized Information for 2017)**

Interdistrict School for Arts and Communication, Inc.

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Independent Auditor's Report

Board of Directors
Interdistrict School for Arts and Communication, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Interdistrict School for Arts and Communication, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Interdistrict School for Arts and Communication, Inc. as of June 30, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Interdistrict School for Arts and Communication, Inc.'s 2017 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 15, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of state financial assistance, as required by the State Single Audit Act, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2019, 2018 on our consideration of Interdistrict School for Arts and Communication, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Interdistrict School for Arts and Communication, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Interdistrict School for Arts and Communication, Inc.'s internal control over financial reporting and compliance.



Hartford, Connecticut
January 8, 2019

Interdistrict School for Arts and Communication, Inc.

**Statement of Financial Position
June 30, 2018
(With Comparative Totals for 2017)**

	<u>Assets</u>	
	<u>2018</u>	<u>2017</u>
Current assets		
Cash and cash equivalents	\$ 1,089,348	\$ 902,068
Accounts receivable (net of allowance of \$1,188 and \$0)	98,452	38,944
Grants receivable	3,514	2,766
Prepaid expenses	32,361	22,779
	<u>1,223,675</u>	<u>966,557</u>
Total current assets		
Property and equipment, net	<u>5,385,954</u>	<u>5,559,431</u>
Total assets	<u><u>\$ 6,609,629</u></u>	<u><u>\$ 6,525,988</u></u>
	<u>Liabilities and Net Assets</u>	
Current liabilities		
Accounts payable	\$ 70,332	\$ 49,574
Accrued liabilities and deposits	133,988	149,563
Deferred revenue - operations	311,196	183,720
Loan payable, current portion	31,200	34,000
	<u>546,716</u>	<u>416,857</u>
Total current liabilities		
Long-term liabilities		
Loan payable, net of current portion	530,703	557,621
Deferred revenue - capital reserve	252,446	147,098
	<u>783,149</u>	<u>704,719</u>
Total long-term liabilities		
Total liabilities	<u>1,329,865</u>	<u>1,121,576</u>
Commitments		
Net assets		
Unrestricted	5,250,476	5,374,357
Temporarily restricted	29,288	30,055
	<u>5,279,764</u>	<u>5,404,412</u>
Total net assets		
Total liabilities and net assets	<u><u>\$ 6,609,629</u></u>	<u><u>\$ 6,525,988</u></u>

See Notes to Financial Statements.

Interdistrict School for Arts and Communication, Inc.

**Statement of Activities and Changes in Net Assets
Year Ended June 30, 2018
(With Comparative Totals For 2017)**

	2018			2017
	<u>Unrestricted</u>	<u>Temporarily restricted</u>	<u>Total</u>	<u>Total</u>
Public support and revenues				
Federal and state grants	\$ 2,936,670	\$ -	\$ 2,936,670	\$ 3,223,805
Tuition	512,187	-	512,187	463,129
Contributions	17,176	-	17,176	22,681
Student activities	25,311	846	26,157	24,186
Interest and dividends	6,676	-	6,676	6,558
Miscellaneous	9,673	-	9,673	11,632
Net assets released from restrictions				
Restrictions satisfied by purpose	1,613	(1,613)	-	-
Total public support and revenues	<u>3,509,306</u>	<u>(767)</u>	<u>3,508,539</u>	<u>3,751,991</u>
Expenses				
State enrollment-based foundation grant	2,858,131	-	2,858,131	2,991,048
Special education	502,001	-	502,001	650,005
Student activities	25,311	-	25,311	25,403
Interest expense	27,478	-	27,478	25,186
Depreciation and amortization	220,266	-	220,266	218,489
Total expenses	<u>3,633,187</u>	<u>-</u>	<u>3,633,187</u>	<u>3,910,131</u>
Changes in net assets	(123,881)	(767)	(124,648)	(158,140)
Net assets, beginning	<u>5,374,357</u>	<u>30,055</u>	<u>5,404,412</u>	<u>5,562,552</u>
Net assets, end	<u>\$ 5,250,476</u>	<u>\$ 29,288</u>	<u>\$ 5,279,764</u>	<u>\$ 5,404,412</u>

See Notes to Financial Statements.

Interdistrict School for Arts and Communication, Inc.

**Statement of Cash Flows
Year Ended June 30, 2018
(With Comparative Totals For 2017)**

	<u>2018</u>	<u>2017</u>
Cash flows from operating activities		
Changes in net assets	\$ (124,648)	\$ (158,140)
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities		
Depreciation	220,266	218,489
Bad debt expense	2,503	-
Changes in operating assets and liabilities		
Accounts receivable	(62,011)	(7,131)
Grants receivable	(748)	802
Prepaid expenses	(9,582)	4,743
Accounts payable	20,758	5,564
Accrued liabilities and deposits	(15,575)	(9,789)
Deferred revenue - operations	<u>127,476</u>	<u>(106,642)</u>
Net cash provided by (used in) operating activities	<u>158,439</u>	<u>(52,104)</u>
Cash flows from investing activities		
Purchase of property and equipment	<u>(46,789)</u>	<u>(29,693)</u>
Cash flows from financing activities		
Proceeds from capital reserve	105,348	(32,504)
Payments on loan payable	<u>(29,718)</u>	<u>(32,070)</u>
Net cash provided by (used in) financing activities	<u>75,630</u>	<u>(64,574)</u>
Net increase (decrease) in cash and cash equivalents	187,280	(146,371)
Cash and cash equivalents, beginning	<u>902,068</u>	<u>1,048,439</u>
Cash and cash equivalents, end	<u><u>\$ 1,089,348</u></u>	<u><u>\$ 902,068</u></u>
Supplemental disclosure of cash flow information		
Interest paid	<u><u>\$ 27,478</u></u>	<u><u>\$ 25,186</u></u>

See Notes to Financial Statements.

Interdistrict School for Arts and Communication, Inc.

**Notes to Financial Statements
June 30, 2018
(With Summarized Information for 2017)**

Note 1 - Organization and summary of significant accounting policies

Nature of operations

The Interdistrict School for Arts and Communication, Inc. (the "School") is a nonprofit corporation engaged in all activities pertinent to operating a state-chartered public middle school for Grades 6 to 8. The School, located in New London, Connecticut (the "State"), opened in the fall of 1997.

The School features an academically rigorous curriculum whose various disciplines are integrated through the arts - both visual and performing - and through modern communication skills. The curriculum supports a learning community that is multicultural. The School is run by its Board of Directors and a Management Team. The Board of Directors and Management Team are educators, arts and communication experts, financial experts, community leaders, teachers, parents and students.

The School's activities began with its incorporation on February 4, 1997.

Basis of presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the School and changes therein are classified and reported as follows:

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the School and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities and changes in net assets as net assets released from restrictions.

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by the School. Generally, the donors of these assets permit the School to use all or part of the income earned on any related investments for general or specific purposes.

Contributions

Contributions are recognized by the School when a donor makes a promise to give that is, in substance, unconditional. Contributions that are restricted by the donor, but whose restrictions are met in the same period, are reported as increases to unrestricted net assets. All other donor-restricted contributions are reported as increases to temporarily or permanently restricted net assets, depending on the donor intent. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Contributed services received from Board Members and volunteers are not recorded in the financial statements since these services do not meet the criteria for recognition as contributed services. Services provided by a professional in their related field, that the Organization would have purchased had they not been provided by volunteers, qualify for recognition.

Interdistrict School for Arts and Communication, Inc.

**Notes to Financial Statements
June 30, 2018
(With Summarized Information for 2017)**

Recognition of grant support

Federal, state and private awards are used to finance education programs and capital improvements. The School recognizes grants to the extent that eligible grant costs are incurred. Receivables are recognized to the extent costs have been incurred, but not reimbursed. Deferred revenue is recognized when grant advances exceed eligible costs incurred.

Income taxes

The School is classified by the Internal Revenue Service as exempt from income tax under Section 501(a) of the Internal Revenue Code as a public education school described in Section 501(c)(3).

The School has no unrecognized tax benefits at June 30, 2018 or 2017. The School's federal and state income tax returns prior to fiscal year 2015 are closed and management continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings.

If applicable, the School would recognize interest and penalties associated with tax matters as part of management and general expenses in the statement of activities and changes in net assets and include accrued interest and penalties in accrued liabilities in the statement of financial position. The School did not recognize any interest or penalties associated with tax matters for the years ended June 30, 2018 or 2017.

Cash equivalents

For purposes of reporting cash flows, the School considers all highly-liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

Accounts receivable

Allowances for accounts receivable are determined by management based on an assessment of their collectability. Management considers past history, current economic conditions and overall viability of the third party. Receivables are written off only when management believes amounts will not be collected.

Property and equipment

The School follows the practice of capitalizing expenditures for equipment in excess of \$1,000 and construction expense of \$5,000; the fair value of donated assets is similarly capitalized. Depreciation is provided on a straight-line basis over the estimated useful lives as follows:

Building	40 years
Furniture and equipment	5 - 10 years

Long-lived assets

The School recognizes an impairment loss when the carrying amount of a long-lived asset exceeds its fair value. In the event that facts and circumstance indicate that the carrying amounts of long-lived assets may be impaired, an evaluation of recoverability would be performed. The evaluation process consists of comparing the estimated future undiscounted cash flows associated with the asset to the asset's carrying amount to determine if a write down is required. If the review indicates that the asset will not be recoverable, the carrying value of the asset would be reduced to its estimated realizable value. There was no impairment loss recognized for the year ended June 30, 2018.

Interdistrict School for Arts and Communication, Inc.

**Notes to Financial Statements
June 30, 2018
(With Summarized Information for 2017)**

Functional allocation of expenses

Expenses that can be identified directly with either the program or supporting service are charged to that function accordingly. Other expenses have been allocated among program and supporting service classifications using salaries as the basis.

Concentrations of credit risk

The School maintains cash and cash equivalent balances in one financial institution. Accounts are insured by the Federal Deposit Insurance Corporation. From time to time, the School's balances may exceed these limits. The School limits its credit risk by selecting financial institutions considered to be highly creditworthy. The uninsured cash balance was \$925,061 at June 30, 2018.

Prior year summarized information

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the School's financial statements for the year ended June 30, 2017, from which the summarized information was derived.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Reclassifications

Certain reclassifications have been made to the 2017 financial statement presentation to correspond to the current year's format. Net assets and changes in net assets are unchanged due to these reclassifications.

Subsequent events

Management has evaluated subsequent events through January 8, 2019, the date the financial statements were available to be issued.

Note 2 - Concentrations

Approximately 84% and 86% of the School's revenue for the years ended June 30, 2018 and 2017 was funded by the Federal and State Departments of Education. This funding is subject to specific requirements.

Note 3 - Grants

The following grants were awarded for use during the years ended June 30, 2018 and 2017:

1. A State Enrollment-Based Foundation Grant in the amount of \$2,970,000 for 2018 and 2017 for the purposes of financing public education.
2. Various grants for the purpose of providing education programs.

Certain grants require the fulfillment of various conditions as set forth by the grantor. Failure to fulfill the conditions could result in the return of the funds to the grantors. Although that is a possibility,

Interdistrict School for Arts and Communication, Inc.

**Notes to Financial Statements
June 30, 2018
(With Summarized Information for 2017)**

the Board deems the contingency remote, since by accepting the grants and their terms; the School has accommodated the objectives of the grantors to the provisions of the grants.

The School has recognized deferred revenue related to unexpended Per Pupil Funding. The State allows for a carryover to the following year of 10% of the total grant. The School has set aside \$297,000 as the current portion of deferred revenue to be expended in the fiscal year ended June 30, 2019. Additionally, the State allows a 5% reserve of funds for capital purchase, equipment purchase or other approved projects. The School has set aside an additional \$105,348 in the current year; \$252,446 is reflected as the long-term portion of deferred revenue as the budget for the year ended June 30, 2019 does not anticipate the use of these funds.

Note 4 - Temporarily restricted net assets

Temporarily restricted net assets are available for the following purposes:

	<u>2018</u>	<u>2017</u>
Funds to be used to conduct education for special education students	\$ -	\$ -
Funds to be used for musical instruments	22,118	23,731
Funds to be used for student fundraising activities	<u>7,170</u>	<u>6,324</u>
Total temporarily restricted net assets	<u>\$ 29,288</u>	<u>\$ 30,055</u>

Note 5 - Property and equipment

The following is a summary of property and equipment:

	<u>2018</u>	<u>2017</u>
Land	\$ 80,000	\$ 80,000
Building	6,721,037	6,675,480
Furniture and equipment	<u>362,087</u>	<u>360,855</u>
	7,163,124	7,116,335
Less accumulated depreciation	<u>1,777,170</u>	<u>1,556,904</u>
Net property and equipment	<u>\$ 5,385,954</u>	<u>\$ 5,559,431</u>

Depreciation expense was \$220,266 and \$218,489 for the years ended June 30, 2018 and 2017, respectively.

Interdistrict School for Arts and Communication, Inc.

**Notes to Financial Statements
June 30, 2018
(With Summarized Information for 2017)**

Note 6 - Functional classification of expenses

The expenses as summarized in the statement of activities and changes in net assets have been allocated as follows:

	<u>2018</u>	<u>2017</u>
Program services	\$ 3,149,360	\$ 3,447,421
Management and general	443,542	412,464
Fundraising	<u>40,285</u>	<u>50,246</u>
Total expenses	<u>\$ 3,633,187</u>	<u>\$ 3,910,131</u>

Note 7 - Loan payable

Loan payable consists of a mortgage loan with an original balance of \$1,500,000 dated August 7, 2012 for the demolition and construction of the new gym. The loan bears interest at 4.07% per annum, and is adjusted every five years to two and one half percent above the Index rate. The interest rate shall never be less than 4.07% nor greater than 18%. At June 30, 2018 and 2017, the interest rate was 4.75% and 4.07%. The loan is secured by the School's property. Based on the modification dated September 26, 2014, the monthly payments payable to Charter Oak Federal Credit Union were revised to \$4,767 including principal and interest commencing November 1, 2014 through the loan's maturity date of August 1, 2027 when the entire outstanding balance shall be due and payable in full.

The future scheduled maturities of long-term debt for the five years subsequent to June 30, 2018 and thereafter are approximately as follows:

2019	\$ 31,200
2020	32,700
2021	34,300
2022	36,000
2023	37,700
Thereafter	<u>390,003</u>
	<u>\$ 561,903</u>

**State
Single
Audit**

Independent Auditor's Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

To the Board of Directors
Interdistrict School for Arts and Communication, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Interdistrict School for Arts and Communication, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 8, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Interdistrict School for Arts and Communication, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Interdistrict School for Arts and Communication, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Interdistrict School for Arts and Communication, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Interdistrict School for Arts and Communication, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CohnReznick LLP

Hartford, Connecticut
January 8, 2019, 2018

Independent Auditor's Report on Compliance for Each
Major State Program and Report on Internal Control over
Compliance Required by the State Single Audit Act

To the Board of Directors
Interdistrict School for Arts and Communication, Inc.

Report on Compliance for Each Major State Program

We have audited the Interdistrict School for Arts and Communication, Inc.'s compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of Interdistrict School for Arts and Communication, Inc.'s major state programs for the year ended June 30, 2018. Interdistrict School for Arts and Communication, Inc.'s major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Interdistrict School for Arts and Communication, Inc.'s major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Interdistrict School for Arts and Communication, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of Interdistrict School for Arts and Communication, Inc.'s compliance.

Opinion on Each Major State Program

In our opinion, Interdistrict School for Arts and Communication, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2018.

Report on Internal Control over Compliance

Management of Interdistrict School for Arts and Communication, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Interdistrict School for Arts and Communication, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Interdistrict School for Arts and Communication, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.



Hartford, Connecticut
January 8, 2019

Interdistrict School for Arts and Communication, Inc.

**Schedule of Expenditures of State Financial Assistance
Year Ended June 30, 2018**

<u>State grantor/pass-through grantor/program title</u>	<u>State grant program Core - CT number</u>	<u>Passed through to subrecipients</u>	<u>Expenditures</u>
State Department of Education Charter Schools	11000-SDE64000-16119	<u>\$ -</u>	<u>\$2,751,372</u>

See Note to Schedule of Expenditures of State Financial Assistance.

Interdistrict School for Arts and Communication, Inc.

**Note to Schedule of Expenditures of State Financial Assistance
June 30, 2018**

The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Interdistrict School for Arts and Communication, Inc., under programs of the State of Connecticut for the fiscal year ended June 30, 2018. The State of Connecticut Department of Education has provided financial assistance to the Interdistrict School for Arts and Communication, Inc., through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. The financial assistance program funds education.

Summary of Significant Accounting Policies

The accounting policies of the Interdistrict School for Arts and Communication, Inc. conform to accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations.

The information in the schedule of expenditures of state financial assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

Basis of Accounting

The expenditures reported on the schedule of expenditures of state financial assistance are reported on the accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity and, accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the schedule of expenditures of state financial assistance.

Interdistrict School for Arts and Communication, Inc.

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2018**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's opinion issued: _____ Unmodified _____

Internal control over financial reporting:

Material weakness(es) identified? _____yes x no
 Significant deficiency(ies) identified? _____yes x none reported

Noncompliance material to financial statements noted? _____yes x no

State Financial Assistance

Internal control over major programs:

Material weakness(es) identified? _____yes x no
 Significant deficiency(ies) identified? _____yes x none reported

Type of auditor's opinion issued on compliance
 for major programs: _____ Unmodified _____

Any audit findings disclosed that are required
 to be reported in accordance with Section 4-236-24
 of the Regulations to the State Single Audit Act? _____yes x no

The following schedule reflects the major programs included in the audit:

<u>State Grantor and Program</u>	<u>State Core - CT Number</u>	<u>Expenditures</u>
State Department of Education:		
Charter Schools	11000-SDE64000-16119	\$ 2,751,372
Dollar threshold used to distinguish between type A and type B programs:		<u>\$ 200,000</u>

Interdistrict School for Arts and Communication, Inc.

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2018**

Section II - Financial Statement Findings

There were no findings or questioned costs reported relating to the financial statements.

Section III - State Financial Assistance Findings and Questioned Costs

There were no findings or questioned costs reported relating to state financial assistance programs.

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

2017
Open to Public Inspection

A For the 2017 calendar year, or tax year beginning **JUL 1, 2017** and ending **JUN 30, 2018**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 190 GOVERNOR WINTHROP BLVD. City or town, state or province, country, and ZIP or foreign postal code NEW LONDON, CT 06320 F Name and address of principal officer: DAVID HOWES SAME AS C ABOVE	D Employer identification number 06-1473576 E Telephone number (860) 447-1003 G Gross receipts \$ 3,508,539. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.ISAACSSCHOOL.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1997 M State of legal domicile: CT

Part I Summary

1	Briefly describe the organization's mission or most significant activities: INTERDISTRICT SCHOOL FOR ARTS & COMMUNICATION IS A STATE CHARTER SCHOOL FOR GRADES 6-8 DESIGNED TO		
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	80
6	Total number of volunteers (estimate if necessary)	6	104
7 a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.
8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
9	Program service revenue (Part VIII, line 2g)	3,246,486.	17,176.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	498,947.	3,484,687.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,558.	6,676.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0.	0.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	3,751,991.	3,508,539.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	2,911,190.	2,587,789.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 40,285.	0.	0.
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	998,941.	1,045,398.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,910,131.	3,633,187.
19	Revenue less expenses. Subtract line 18 from line 12	-158,140.	-124,648.
20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
21	Total liabilities (Part X, line 26)	6,525,988.	6,609,629.
22	Net assets or fund balances. Subtract line 21 from line 20	1,121,576.	1,329,865.
		5,404,412.	5,279,764.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer DAVID HOWES, EXECUTIVE DIRECTOR Type or print name and title	Date _____			
Paid Preparer Use Only	Print/Type preparer's name KIMBERLY NARDONE	Preparer's signature KIMBERLY NARDONE	Date 03/06/19	Check <input type="checkbox"/> if self-employed	PTIN P01058771
	Firm's name ▶ COHNREZNICK LLP	Firm's EIN ▶ 22-1478099			
	Firm's address ▶ 350 CHURCH STREET, 12TH FLOOR HARTFORD, CT 06103		Phone no. 959-200-7000		

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.

Form 990 (2017)

06-1473576 Page 2

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: WE INSPIRE OUR STUDENTS THROUGH THE ARTS, COMMUNICATION, AND EXPLORATION IN A COLLABORATIVE, MULTICULTURAL COMMUNITY TO BE COURAGEOUS CITIZENS WHO ARE DIFFERENCE MAKERS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 3,149,360. including grants of \$) (Revenue \$ 3,484,687.) EXPENDITURES WERE USED TO PAY FOR OCCUPANCY, SALARIES, BOOKS & SUPPLIES NECESSARY TO CONTINUE THE ACADEMIC PROGRAM WHICH CONCENTRATES ON THE SCHOOL'S THREE THEMES: ARTS, COMMUNICATION, & MULTICULTURALISM.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 3,149,360.

Form 990 (2017)

**INTERDISTRICT SCHOOL FOR ARTS AND
COMMUNICATION, INC.**

Form 990 (2017)

06-1473576 Page **3**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X

Form **990** (2017)

**INTERDISTRICT SCHOOL FOR ARTS AND
COMMUNICATION, INC.**

Form 990 (2017)

06-1473576 Page 4

Part IV Checklist of Required Schedules *(continued)*

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

				Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a	10			
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.					
b Enter the number of voting members included in line 1a, above, who are independent	1b	10			
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2				X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3				X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4				X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5				X
6 Did the organization have members or stockholders?	6				X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a				X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b				X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:					
a The governing body?	8a		X		
b Each committee with authority to act on behalf of the governing body?	8b		X		
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9				X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

			Yes	No	
10a Did the organization have local chapters, branches, or affiliates?	10a			X	
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b				
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X		
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.					
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a		X		
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		X		
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c		X		
13 Did the organization have a written whistleblower policy?	13		X		
14 Did the organization have a written document retention and destruction policy?	14		X		
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?					
a The organization's CEO, Executive Director, or top management official	15a		X		
b Other officers or key employees of the organization	15b		X		
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).					
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a			X	
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b				

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: ▶
CHRISTINE PEMBERTON - (860) 447-1003
190 GOVERNOR WINTHROP BLVD., NEW LONDON, CT 06320

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	17,176.			
	g	Noncash contributions included in lines 1a-1f: \$					
	h	Total. Add lines 1a-1f		17,176.			
Program Service Revenue	2 a	STATE AND LOCAL PER PU	Business Code 611710	2,936,670.	2,936,670.		
	b	SPECIAL EDUCATION TUIT	611710	512,187.	512,187.		
	c	SCHOOL ACTIVITIES FEES	611710	35,830.	35,830.		
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		3,484,687.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		6,676.		6,676.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real				
			(ii) Personal				
			b	Less: rental expenses			
			c	Rental income or (loss)			
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
			b	Less: cost or other basis and sales expenses			
			c	Gain or (loss)			
	d	Net gain or (loss)					
	8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
			b	Less: direct expenses			
c			Net income or (loss) from fundraising events				
9 a	Gross income from gaming activities. See Part IV, line 19	a					
		b	Less: direct expenses				
		c	Net income or (loss) from gaming activities				
10 a	Gross sales of inventory, less returns and allowances	a					
		b	Less: cost of goods sold				
		c	Net income or (loss) from sales of inventory				
Miscellaneous Revenue		Business Code					
11 a							
		b					
		c					
		d	All other revenue				
		e	Total. Add lines 11a-11d				
12	Total revenue. See instructions.		3,508,539.	3,484,687.	0.	6,676.	

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	174,455.	53,027.	121,428.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,045,794.	1,821,119.	187,974.	36,701.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	277,835.	263,419.	11,996.	2,420.
10 Payroll taxes	89,705.	81,375.	7,629.	701.
11 Fees for services (non-employees):				
a Management				
b Legal	6,613.		6,613.	
c Accounting	28,500.		28,500.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	150,557.	147,972.	2,585.	
12 Advertising and promotion	17,678.		17,678.	
13 Office expenses	35,790.	23,590.	12,200.	
14 Information technology	38,720.	36,907.	1,813.	
15 Royalties				
16 Occupancy	133,045.	125,394.	7,651.	
17 Travel	9,503.	9,503.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	14,439.		14,439.	
20 Interest	27,478.	26,105.	1,373.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	220,266.	209,252.	11,014.	
23 Insurance	26,147.	23,781.	2,032.	334.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PUPIL SERVICES	131,395.	131,395.		
b SUPPLIES	127,496.	118,941.	8,555.	
c STAFF DEVELOPMENT	39,458.	39,458.		
d STUDENT ACTIVITIES	25,311.	25,311.		
e All other expenses	13,002.	12,811.	62.	129.
25 Total functional expenses. Add lines 1 through 24e	3,633,187.	3,149,360.	443,542.	40,285.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	93.	1	93.	
	2 Savings and temporary cash investments	901,975.	2	1,089,255.	
	3 Pledges and grants receivable, net	2,767.	3	3,514.	
	4 Accounts receivable, net	38,943.	4	98,452.	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L			6	
	7 Notes and loans receivable, net			7	
	8 Inventories for sale or use			8	
	9 Prepaid expenses and deferred charges	22,779.	9		32,361.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 7,163,124.			
	b Less: accumulated depreciation	10b 1,777,170.	5,559,431.	10c	5,385,954.
	11 Investments - publicly traded securities			11	
	12 Investments - other securities. See Part IV, line 11			12	
	13 Investments - program-related. See Part IV, line 11			13	
	14 Intangible assets			14	
	15 Other assets. See Part IV, line 11			15	
16 Total assets. Add lines 1 through 15 (must equal line 34)		6,525,988.	16	6,609,629.	
Liabilities	17 Accounts payable and accrued expenses	199,137.	17	204,320.	
	18 Grants payable		18		
	19 Deferred revenue	330,818.	19	563,642.	
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22	
	23 Secured mortgages and notes payable to unrelated third parties	591,621.	23		561,903.
	24 Unsecured notes and loans payable to unrelated third parties			24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25	
	26 Total liabilities. Add lines 17 through 25		1,121,576.	26	1,329,865.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	5,374,357.	27	5,250,476.	
	28 Temporarily restricted net assets	30,055.	28	29,288.	
	29 Permanently restricted net assets			29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds			30	
	31 Paid-in or capital surplus, or land, building, or equipment fund			31	
	32 Retained earnings, endowment, accumulated income, or other funds			32	
33 Total net assets or fund balances		5,404,412.	33	5,279,764.	
34 Total liabilities and net assets/fund balances		6,525,988.	34	6,609,629.	

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1 Total revenue (must equal Part VIII, column (A), line 12)	1	3,508,539.
2 Total expenses (must equal Part IX, column (A), line 25)	2	3,633,187.
3 Revenue less expenses. Subtract line 2 from line 1	3	-124,648.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	5,404,412.
5 Net unrealized gains (losses) on investments	5	
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	
9 Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	5,279,764.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
b Were the organization's financial statements audited by an independent accountant?	2b	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						► <input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2017. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
b 33 1/3% support test - 2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
b 10% -facts-and-circumstances test - 2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		► <input type="checkbox"/>

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Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ►

Section C. Computation of Public Support Percentage

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2017. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

b 33 1/3% support tests - 2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**INTERDISTRICT SCHOOL FOR ARTS AND
COMMUNICATION, INC.**

Schedule A (Form 990 or 990-EZ) 2017

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income	(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1	
2 Recoveries of prior-year distributions	2	
3 Other gross income (see instructions)	3	
4 Add lines 1 through 3	4	
5 Depreciation and depletion	5	
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7 Other expenses (see instructions)	7	
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount	(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a Average monthly value of securities	1a	
b Average monthly cash balances	1b	
c Fair market value of other non-exempt-use assets	1c	
d Total (add lines 1a, 1b, and 1c)	1d	
e Discount claimed for blockage or other factors (explain in detail in Part VI):		
2 Acquisition indebtedness applicable to non-exempt-use assets	2	
3 Subtract line 2 from line 1d	3	
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6 Multiply line 5 by .035	6	
7 Recoveries of prior-year distributions	7	
8 Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount	(A) Prior Year	(B) Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1	Current Year
2 Enter 85% of line 1	2	
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4 Enter greater of line 2 or line 3	4	
5 Income tax imposed in prior year	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2017

INTERDISTRICT SCHOOL FOR ARTS AND
COMMUNICATION, INC.

Schedule A (Form 990 or 990-EZ) 2017

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2018. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

Schedule A (Form 990 or 990-EZ) 2017

INTERDISTRICT SCHOOL FOR ARTS AND

Part VI

Supplemental Information.

Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Horizontal lines for supplemental information.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2017
Open to Public Inspection

Name of the organization INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC. **Employer identification number** 06-1473576

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

▶ \$ _____

(ii) Assets included in Form 990, Part X

▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1

▶ \$ _____

b Assets included in Form 990, Part X

▶ \$ _____

**INTERDISTRICT SCHOOL FOR ARTS AND
COMMUNICATION, INC.**

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶		

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

INTERDISTRICT SCHOOL FOR ARTS AND
COMMUNICATION, INC.

Schedule D (Form 990) 2017

06-1473576 Page 4

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	3,508,539.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1		3	3,508,539.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	3,508,539.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	3,633,187.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1		3	3,633,187.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	3,633,187.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE SCHOOL HAS NO UNRECOGNIZED TAX BENEFITS AT JUNE 30, 2018 OR 2017. THE SCHOOL'S FEDERAL AND STATE INCOME TAX RETURNS PRIOR TO FISCAL YEAR 2015 ARE CLOSED AND MANAGEMENT CONTINUALLY EVALUATES EXPIRING STATUTES OF LIMITATIONS, AUDITS, PROPOSED SETTLEMENTS, CHANGES IN TAX LAW AND NEW AUTHORITATIVE RULINGS.

IF APPLICABLE, THE SCHOOL WOULD RECOGNIZE INTEREST AND PENALTIES ASSOCIATED WITH TAX MATTERS AS PART OF MANAGEMENT AND GENERAL EXPENSES IN THE STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS AND INCLUDE ACCRUED INTEREST AND PENALTIES IN ACCRUED LIABILITIES IN THE STATEMENT OF FINANCIAL POSITION. THE SCHOOL DID NOT RECOGNIZE ANY INTEREST OR PENALTIES ASSOCIATED WITH TAX MATTERS FOR THE YEARS ENDED JUNE 30, 2018 AND 2017.

Part XIII Supplemental Information *(continued)*

Multiple horizontal lines for supplemental information.

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization **INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.** Employer identification number **06-1473576**

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	X	
THE SCHOOL HAS A HANDBOOK STATING ITS NONDISCRIMINATORY POLICY AND STATES ITS NONDISCRIMINATORY POLICY ON ALL ADVERTISING.		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		X
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
THE SCHOOL IS A PUBLIC SCHOOL AND DOES NOT OFFER SCHOLARSHIPS.		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency?	X	
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered "Yes" on either line 6a or line 6b, explain on Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II	X	

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or Form 990-EZ.

Schedule E (Form 990 or 990-EZ) 2017

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable.

Also provide any other additional information.

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

STATE ENROLLMENT BASED GRANT & FEDERAL SPECIAL EDUCATION GRANTS.

Multiple horizontal lines for providing detailed explanation of government financial aid.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2017

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization **INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.** Employer identification number **06-1473576**

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|---|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as, maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a**
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b**
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4c**
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a**
- b** Any related organization? **5b**
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a**
- b** Any related organization? **6b**
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2017

**INTERDISTRICT SCHOOL FOR ARTS AND
COMMUNICATION, INC.**

Schedule J (Form 990) 2017

06-1473576

Page 2

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DAVID HOWES EXECUTIVE DIRECTOR	(i)	144,418.	0.	0.	0.	20,628.	165,046.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) CHRISTOPHER M. BAXTER HEAD OF STUDENT LIFE	(i)	129,437.	0.	0.	0.	23,197.	152,634.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization	INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.	Employer identification number 06-1473576
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FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

INSPIRE STUDENT TO BE COURAGEOUS CITIZENS WHO ARE DIFFERENCE MAKERS.

FORM 990, PART VI, SECTION B, LINE 11B:

ISAAC'S DIRECTOR OF FINANCE & OPERATIONS AND THE ISAAC EXECUTIVE DIRECTOR &
PRINCIPAL REVIEWS THE 990 BEFORE IT IS FILED. THE BOARD OF DIRECTORS
RECEIVES A COPY OF THE 990 TAX RETURN BEFORE IT IS FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

BOARD MEMBERS ARE REQUIRED ANNUALLY TO SIGN A CONFLICT OF INTEREST
STATEMENT.

FORM 990, PART VI, SECTION B, LINE 15:

THE EXECUTIVE DIRECTOR HAS AN ANNUAL CONTRACT WITH A STIPULATED AMOUNT
DETERMINED AND VOTED ON BY THE BOARD. DIRECTORS' AND TEACHERS' SALARIES
ARE NEGOTIATED WITH THE ASSISTANCE OF THE CT EDUCATION ASSOC. BOTH
DIRECTORS AND TEACHERS RECEIVE WAGE INCREASES ACCORDING TO THEIR INDIVIDUAL
UNION CONTRACTS.

FORM 990, PART VI, SECTION C, LINE 19:

ISAAC MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND
FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XII, LINE 2C:

THE BOARD OF DIRECTORS ASSUMES RESPONSIBILITY AND OVERSIGHT OF THE
AUDIT AND THE SELECTION OF AN INDEPENDENT AUDITOR.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2017)

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**

▶ **Information about Form 8868 and its instructions is at www.irs.gov/form8868 .**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile, click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

	Enter filer's identifying number	
Type or print	Name of exempt organization or other filer, see instructions. INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.	Employer identification number (EIN) or 06-1473576
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 190 GOVERNOR WINTHROP BLVD.	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW LONDON, CT 06320	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

CHRISTINE PEMBERTON

• The books are in the care of ▶ **190 GOVERNOR WINTHROP BLVD. - NEW LONDON, CT 06320**
Telephone No. ▶ **(860) 447-1003** Fax No. ▶ _____

• If the organization does not have an office or place of business in the United States, check this box
• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15, 2019**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ calendar year _____ or
▶ tax year beginning **JUL 1, 2017**, and ending **JUN 30, 2018**.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

COHN  REZNICK
ACCOUNTING • TAX • ADVISORY

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