

APPENDIX A: 2018-19 CHARTER SCHOOL ANNUAL REPORT

PART 1: SCHOOL INFORMATION AND EXECUTIVE SUMMARY	
Name of Charter School:	Year School Opened:
Integrated Day Charter School	1997
Street Address:	City/Zip Code:
68 Thermos Avenue	Norwich, CT 06360
School Director:	School Director Contact Information:
Ellen Retelle	Ellenr@idcs.org / 860-892-1900
Grades Authorized to Serve in 2018-19:	Charter Term:
PK-8	2017-2021
<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 philosophy and practice of the integrated day is/was based on students connecting all subject areas in an integrated way. One primary way subjects are integrated, is through the research projects, completed 3x/year at all grade levels by all students. Students investigate, write about, and present, a topic of their choosing, to their classmates and parents/guardians. Additionally, Art is integrated into the classrooms in two ways; artists worked with each grade level; plays, songs, and DJ mixed songs were produced. IDCS has the following core tenets: critical pedagogical perspective, multi-age classroom, Responsive Classroom Philosophy, Service Learning projects, focus on environment, student achievement, and families as partners. Student empowerment and student ownership in the school are crucial to the success of the school. Student council members include 2 students from each classroom from Kindergarten/Grade 1 to Grade 7/8. The multiage grade classrooms, learning buddies, and all school contribute to a positive atmosphere in the school. Student surveys were completed during the 2018-19 school year. Survey sent with this report.</p> <p>Staff are empowered by participating in identifying school direction and by participating in the decision making. Staff engage in various meetings, including monthly staff meetings, which are used for information dissemination as well as professional development. A “Week at a Glance” memo is sent weekly to staff. Staff surveys were completed during the 2018-19 school year. Survey sent with this report.</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:

The Integrated Day Charter School, in partnership with its children, families and community, provides a safe, flexible and academically challenging learning environment that meets the unique social, emotional, academic and physical needs of each child.

Goal Statement:

Evidence of Progress toward Goal:

Increase the student performance on Smarter Balance Assessment in Math, Reading, and Science to the state level.

Adopted and purchased Eureka Math paper and online program and PD for Grade K-Grade 5. Math taught by specific grade level rather than combined grade level. Math interventionist teaching grade 3 students for 30 minutes per day in classroom; teaching grade 4 and grade 60 groups of students for 60 minutes/day. Grade 6, 7 and 8 adopted and purchased Pearson paper and online program. Math taught at grade level. Professional development provided for each grade level team. Additional Math teacher hired to teach advanced algebra and geometry to 8th graders so they are prepared for high school and/or high school AP. Writing-reviewing how where and when writing is taught at each grade level. Will align writing across grade levels and vertically throughout grade levels. Foundations adopted at Grades K/1 and 2/3 to provide phonics foundations for early readers. CREC’s NGSS science units adopted and purchased for Kindergarten to grade 8; professional development provided for each unit to grade level teams. I Ready assessment purchased for the 2019-20 school year for Kindergarten to Grade 8 to better inform classroom instruction and student learning.

Create and sustain a safe, orderly, respectful, and positive climate for all school and staff.

New teachers attend Responsive School weeklong workshop. TEAM mentoring for teachers with 4 or fewer years. IDCS 101 for teachers new to IDCS. Teacher empowerment occurs at the various IDCS meetings. Teachers meetings include: Tuesday staff meetings, Tuesday think tank meetings, curriculum committee, climate committee, safety committee, building committee, IT committee. Teachers voted on Science curriculum, math curriculum, reducing all school to 3x/month as well as make recommendations to administration and to each other throughout the year. Director hosted winter lunch for all staff. Director sends Friday updates to staff; includes Friday newsletter and additional staff information. Two noncertified staff members attend the IDCS Board meetings (started Dec. 2018). Survey staff 2/year.

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



Ensure IDCS Mission, Vision and Core Tenets are in the forefront of what occurs in the school and that decision making, when appropriate, is guided by core tenets.

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To achieve grade level expectations in reading, writing, and math.

June 2019 DRA Data – 90% of students demonstrated one year of growth or more. 56% of all students are at or above grade level in K-3

DRA by grade	% making 1 year growth	% at/above goal
K	97	61
1	88	40
2	100	55
3	74	68

Students in Grades 4-8 in Spring 2019 STAR Reading.

STAR Reading by Grade	% at/above goal
4	89%
5	91%
6	77%
7	76%
8	65%

Baseline Average scaled scores for SBAC

53% are at or above grade level in ELA

40% are at or above grade level in

Mathematics

Grade	ELA	Math
3	2440	2430
4	2431	2437
5	2509	2518
6	2529	2514
7	2564	2599
8	2580	2525



<p>The students will be able to locate information and use technology to communicate and solve problems.</p>	<p>Individual student research is a very important tenet of IDCS so technology is a vital component of instruction. 100% of the students used at least one of the following technology tools on a regular basis; Lexia, Dreambox, internet, video camera, ELMO, ipads, chrome books, lap tops, Rosetta Stone. 100% of our students attend weekly media classes. Students completed 19,590 lessons in Dreambox for math practice. 100% of our students in grades 2 through 8 used word processing to produce a written product, self-evaluation, final draft. 87% of the students in grades 2 through 8 created and presented a Power Point or Prezi research presentation.</p>
<p>Students will be articulate, self confident individuals, comfortable with public speaking, addressing adults as well as their peers.</p>	<p>99% of the students in Pre K- grade 8 gave at least one oral presentation to their classmates based on personal research. Most students complete three research presentations a year. 34 students did presentations outside of the school. 6 students did presentations for the Governing Board. 90% of the students indicate they feel comfortable addressing their teacher. 65% in K-8 are comfortable addressing visitors.</p>
<p>Families will be valued as an integral component in the educational process.</p>	<p>At the Integrated Day Charter School parents and caregivers participate in leadership roles and play an integral part in the educational process. Parents currently serve on the Governing Board, IDEA, the School Council and the IDCS Foundation. Parents are involved in a multitude of projects including; artistic residencies, arranging after school activities for students, volunteering in the classrooms and on trips, providing tours during Open House, mentoring new parents, planning special events, participating in the hiring of new teachers and executing fund raising activities to pay for field trips and other needs at the school. Volunteers, including parents, family members and friends of the IDCS, continue to make a valuable contribution to the success of the school. Last year 996 parent volunteer log ins were recorded. With over 1,911.69 hours of in class volunteer time.</p>
<p>Students will be responsible members of the community, including the class, school, Norwich community, and global community.</p>	<p>98% of the students participated in class or individual Service Learning projects. These included planting seeds for the school garden, collecting PJs for foster kids, visiting a nursing home, Nepal and civil rights, animals, the environment, ocean pollution, revising the IDCS dress code, school food pantry, climate change, makerspace project, and a garden clean up.</p>



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	64.5%	68.2%	67.1%
ELA Performance Index – High Needs Students	61.5%	64.8%	62.7%
Math Performance Index – All Students	57.0%	60.2%	58.3%
Math Performance Index – High Needs Students	55.3%	57.3%	55.5%
Science Performance Index – All Students	52.1%	52.1%	N/A
Science Performance Index – High Needs Students	45.5%	49.5%	N/A
ELA Avg. Percentage of Growth Target Achieved – All Students	52.4%	64.8%	56.7%
ELA Avg. Percentage of Growth Target Achieved – High Needs Students	47.1%	62.2%	55.5%
Math Avg. Percentage of Growth Target Achieved – All Students	64.8%	58.2%	48.5%
Math Avg. Percentage of Growth Target Achieved – High Needs Students	66.8%	57.4%	45.8%
Average daily attendance rate:	96.2%	95.7%	96.0%
Chronic absenteeism rate:	4.4%	5.8%	4.4%
Overall suspension rate: (% of students with 1+ suspension/ expulsion)	3.6%	3.1%	6.7%
Number of in-school suspensions:	12	*	15
Number of out-of-school suspensions:	11	8	16
Number of expulsions:	0	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:	69.1%	73.0%	69.4%
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.

Support for students with disabilities: IDCS has instituted a Multi-tiered support system protocol. This includes protocols for the Child Study Team (CST), the Planning and Placement Team (PPT), Individual education Plan (IEP), and a protocol for the 504 meetings so that students. Additionally, IDCS has a special education coordinator who oversees the CST, PPTs, 504s and associated paperwork. Because all of our students except for 1 or 2 are from Norwich, the Spec Ed coordinator works closely with a Norwich Public School psychologist, who leads all of our PPTs and ensures our IEPs are accurate.

Support for English Learners: Identification of English Language Learners based on parent response and administration of the LAS tests. English Learner teacher provides instruction to small groups of students and provides in-class support.

Compliance with applicable laws and regulations, including employee & student rights: IDCS Governing Board regularly reviews all policies and adopts new policies as well as makes revisions to policies This is accomplished in two ways: the Governing Board members access, review, compare, and adopt Shipman and Goodwin’s Charter School policies as needed and review the yearly legislative updates, which are published in late July and early August.

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):	1.7%
Debt to asset ratio (total liabilities/total assets):	18.9%
Debt service coverage ratio (net income+depreciation+interest expense)/ (principal+interest payments):	68.6%
Current asset ratio (current assets/current liabilities):	484.33%
Days of (unrestricted cash/((total expenditures-depreciation)/365)):	51.8
Cash flow (change in cash balance):	-\$38,045

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:
Christopher Lacey	Director/Waterford Country School	Chair, Parent Member/3 years	cherylb@idcs.org	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Julia Cronin	Teacher/IDCS	Vice Chair/Teacher Member/3 years	juliac@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Rhonda Exum	Senior Examiner Specialist/CTDMV	Secretary/Parent Member/3 years	rhondae@idcs.org	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Cheryl Blanchard	Financial Advisor/Dime Bank	Community Member/3 years	cherylb@idcs.org	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Darlene Burlingame	Nurse	Parent Member/3 years	darleneb@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Andrew Harvey	Vice President/Dime Bank	Community Member/3 years	andrewh@idcs.org	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Mary Osten	Teacher/IDCS	Teacher Member/3 years	maryo@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Sandy Quarto	Retired	Community Member/3 years	sandyq@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Terri Woronecki	Teacher/IDCS	Teacher Member/3 years	terriw@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Joyce Werden	Retired Teacher/Elected Norwich BOE Member	Norwich Board of Education Liaison	joycew@idcs.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 the state average.	<p>Please see attached 2019 SBAC scores. In particularly, see the “percentage” of students who have met Target.</p> <p><u>2017-18</u> 34.8% of students met the LA target growth. 43.3% of students met the Math target growth.</p> <p><u>2018-19</u> 52.4% of students met the LA target growth. 64.8% of students met the Math target growth.</p>
4.5 Teacher/Staff Credentials	As of May 2019, the Bureau of Educator Standards and Certification reported 1 staff identified in the Educator Data System as being out of compliance for the 2018-19 school year. It is the responsibility of the school to take steps to make certain that 100% of the staff holds appropriate authorizations for their positions.	This teacher no longer works at IDCS. She left the school’s employment in November 2018.

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.

The school has a Director, Assistant Director, and Business manager, as well as a nine-member Governing Board. The governing board exercises the same powers as a local school board. The Governing Board consists of nine members: three community members, three teachers and three parents. Additionally, there are three subcommittees: Governance (committee meets monthly-reviews Shipman and Goodwin's recommended and updated policies; reviews the legislative changes in August and then modifies and adopts policies to IDCS), Finance (committee meets monthly meetings-budget is reviewed and adjusted as needed; investments are reviewed and evaluated), and Strategic Planning and Communication (meets monthly-reviews and revises IDCS 3 year plan. Plan includes the following sections: Student Achievement: Curriculum, Instruction, Assessment, Professional Development, Special Education; Shared Mission, Vision, and Tenets; School Climate and Culture; Organizational Management: Fiscal management, Business Office, Front Office; Organizational Management: Technology; Organizational Management: Building & Facilities; Organizational Management: Enrollment & Retention of students; Recruitment, mentoring, & retention of staff; and Recruit, mentor, and retain highly qualified and certified and non-certified staff and substitute staff; Organizational Management: Dining Room; Community Relations and Communication.

Financial Management: IDCS is financially sound. For the 2018-19 school year, IDCS did not exceeds its budget. Additionally, IDCS has saved almost \$1 million and has invested \$250,000. The school's mortgage will be paid off in November 2020. 2018-19 budget included i

IDCS has received grants during the past several school years; consequently, the building/facilities is up to date, except for minor repairs.

(Strategic Plan sent with report).

PART 4: STUDENT POPULATION

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

Grades Served:	PK-8	Student Enrollment:	337
% Free/Reduced-Price Lunch:	34.4%	% Black:	18.7%
% Special Education:	8.6%	% Hispanic:	12.8%
% Limited English Proficiency:	9.2%	% Caucasian:	51%

2018-19 Enrollment by Grade Level:

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
34	32	33	34	33	34	33	37	35	32	0	0	0	0	337

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.

IDCS holds a lottery for 33 placements in Pre-K in May. The Pre-K population for 2019-20 was the following: Black/African American 20.6%, Caucasian 44.1%, Hispanic/Latino 14.7%, Asian 17.6% and Native American 2.9%. There are 40.3% of our student population that receives free or reduced price lunches. Eighty-five percent of IDCS’ population must be from Norwich.

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

2018-19 Waitlist:	2019-20 Waitlist:
647	602

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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.

Recruitment processes/Equity and targeted populations: IDCS holds a lottery for 33 placements in PREK in May. Parents and members of the public attend the lottery. When a child receives a PreK placement, his/her siblings move to the top of the waitlist for the respective grade levels they are in. If any students leave the school at any time during the school year, a sibling is offered a spot at the school. If there are no siblings on the waitlist, new families are contacted; this is done by the date that the parents submitted their child/ren’s application. Parents may submit an application for any grade level throughout the school. Their child/ren are automatically added to the IDCS waitlist. IDCS has a waitlist of 602 students. Every year, we contact parents to see if they want to continue to have their child/ren on the waitlist. Eighty-five percent of IDCS’ population must be from Norwich. Our student population is diverse because of the lottery system; it consists of the following: Black/African American 19.3%, Caucasian 48%, Hispanic/Latino 14.8%, Asian 15.3% and Native American 2.5%. IDCS is well known in the Norwich and the greater Norwich community. Consequently, “word of mouth” appears to be the most successful strategy for the number of students on the waitlist and the number of students who apply to our PreK program.

Family and Community Engagement: Parents hold three positions on Governing Board and one position on Keepers of the Flame (this committee ensures that IDCS stays true to its philosophy and will weigh in on decisions). Parents volunteer in classrooms and can visit the school at any time as well as have lunch with their child/ren. Parents participate in the Foundations Committee, which raises funds for large purchase items. Integrated Day Education Alliance is a committee of parents and teachers who organize events for the IDCS community (e.g., Hot Fudge and Fiction, One World Day, School Picnic) and supports the school financially by raising funds for class field trips, service learning projects, the school picnic, etc. Additionally, a weekly e-newsletter is sent to parents. Parents can make appointments with any staff member. The Director holds open meetings with parents; any and all questions may be asked. Parents can be very involved in their child/ren’s education.

Retention Strategies: Student empowerment, parent involvement, strong bonds developed between teachers and students, connection among parents and the school staff; a safe and caring school environment, support for students academically, socially, emotionally, and behaviorally. The 2018-19 graduating class had 22 of 33 students who had begun their schooling at IDCS.

Unique Model: The integrated model, which includes research as well as infusion of art and critical pedagogy into the classrooms and the relationships among students, staff, and families supports the continued success of IDCS.

(See Appendices for Student and Parent Surveys and for an example of the IDCS newsletter)

APPENDIX B: 2020-22 TWO YEAR PRELIMINARY ENROLLMENT REQUEST



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	33	33	33	33	34	33	33	33	33	33	0	0	0	0	331
2018-19	34	33	33	33	33	34	33	38	35	31	0	0	0	0	337
2019-20	34	38	31	33	33	35	34	40	40	34	0	0	0	0	352
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	33	33	33	33	33	33	33	42	42	42	0	0	0	0	357
2021-22	33	33	33	33	33	33	33	44	44	44	0	0	0	0	363
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.															
<p>IDCS has received an increase of 20 students during the 2018-19 and 2019-20 school years. We are in the process of increasing the number in and assigning students to grades 6, 7, and 8. Our goal is to have 22 students in each 6th grade classroom and 22 students in each Grade 7/8 classroom.</p> <p>IDCS is requesting an additional 5 students for the 2020-21 school year. These five students would be in 6th, 7th, or 8th grade. The rationale for adding 5 students is due to families who may have a child in the younger grades accepted into the school; however, IDCS does not have an opening in an upper grade. This will allow us to accept siblings.</p>															
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).															
<p><u>Staffing:</u> During the 2019-20 school year, a fourth full time ELA teacher was hired for grade 7/8. Prior to this year, the LA teacher was .5. The increased enrollment of students allowed IDCS to hire a full time ELA teacher.</p> <p><u>Facilities:</u> The Grade 6 classrooms are extra large compared to other classes; consequently, the classrooms can accommodate 22 students.</p> <p><u>Class Size:</u> Class size goal is 22 in all classrooms. Grades 6, 7/8 (6 classrooms) are at 20 (4 classes) or 19 (2 classes). Consequently, 14 students can be added to these grade levels. That is the goal.</p>															

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:

1. **School Performance:** Is the school a successful model resulting in strong student outcomes and a positive school climate?
2. **Stewardship, Governance, and Management:** Is the school financially and organizationally healthy and viable?
3. **Student Population:** Is the school promoting equity by effectively attracting, enrolling, and retaining students, particularly among targeted populations?
4. **Legal Compliance:** Is the school acting in compliance with applicable laws and regulations?

Performance Standards:

Performance Indicators:

1. School Performance	<ol style="list-style-type: none"> 1.1. Academic Achievement <ol 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 1.2. Academic Growth <ol 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 1.3. Participation Rates (a. All Students, b. High Needs) 1.4. Chronic Absenteeism (a. All Students, b. High Needs) 1.5. Preparation for Postsecondary and Career Readiness - % Taking Courses 1.6. Preparation for Postsecondary and Career Readiness - % Passing Exams 1.7. On-track to High School Graduation 1.8. 4-year Adjusted Cohort Graduation 1.9. 6-year Adjusted Cohort Graduation 1.10. Postsecondary Entrance Rate (All Students) 1.11. Physical Fitness 1.12. Arts Access
2. Stewardship, Governance, and Management	<ol style="list-style-type: none"> 2.1. Financial Management 2.2. Financial Reporting 2.3. Financial Viability 2.4. Governance and Management 2.5. Facility
3. Student Population	<ol style="list-style-type: none"> 3.1. Recruitment and Enrollment Process 3.2. Waitlist and Enrollment Data 3.3. Demographic Representation 3.4. Family and Community Support 3.5. School Culture and Climate
4. Legal Compliance	<ol style="list-style-type: none"> 4.1. Open Meetings and Information Management 4.2. Students with Disabilities 4.3. English Learners 4.4. Rights of Students 4.5. Teacher/Staff Credentials 4.6. Employee Rights

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 **Integrated Day Charter School**, 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 **Integrated Day Charter School** and available for random audit by the Connecticut State Department of Education (CSDE).
5. Pursuant to C.G.S.A. § 10-6600, **Integrated Day Charter School** 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 **Integrated Day Charter School** serves on the board of another charter school or CMO.
7. All public funds received by **Integrated Day Charter School** 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 **Integrated Day Charter School** 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. **Integrated Day Charter School** 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. **Integrated Day Charter School** 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 **Integrated Day Charter School**, 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 **Integrated Day Charter School** may be subject to random audit by the CSDE to verify these statements.

Signature:

Cheryl A Blanchard

Name of Board Chairperson :

Cheryl A Blanchard

Date:

10/16/2019

IDCS, INC.
Profit & Loss Budget vs. Actual
 July 2018 through June 2019

	<u>Jul '18 - Jun 19</u>
Ordinary Income/Expense	
Income	
4100000 · Contributions Income (Contribution Income)	
4050 · Restricted (Restricted Contributions)	
4050 · Restricted (Restricted Contributions) - Other	1,500.00
Total 4050 · Restricted (Restricted Contributions)	1,500.00
4100000 · Contributions Income (Contribution Income) - Other	1,537.31
Total 4100000 · Contributions Income (Contribution Income)	3,037.31
4200000 · Federal grants (Federal grant funds)	
4200000 · Federal grants (Federal grant funds) - Other	99,866.00
Total 4200000 · Federal grants (Federal grant funds)	99,866.00
4210000 · State Grant (CT grant funds)	
9100-003 Enrollment-Based Grant	3,791,250.00
4210000 · State Grant (CT grant funds) - Other	0.00
Total 4210000 · State Grant (CT grant funds)	3,791,250.00
4220000 · Other Grants (Foundation, Corporate)	0.00
4900110 · LEA Reimbursals (SpEd Personnel Expenses)	
4900110 · LEA Reimbursals (SpEd Personnel Expenses) - Other	251,968.32
Total 4900110 · LEA Reimbursals (SpEd Personnel Expenses)	251,968.32
4930000 · Uncategorized Income (Various: school/non-school)	
4930006 · Fundraising, misc. (School fundraising)	0.00
Total 4930000 · Uncategorized Income (Various: school/non-school)	0.00
Total Income	4,146,121.63
Gross Profit	4,146,121.63
Expense	
5100000 · Instructional (Regular instructional program)	
5100100 · Teachers Salaries	1,036,471.13
5100110 · A&E Instructor Salaries	255,729.91
5100115 · Remedial Salaries	100,855.62
5100120 · Teachers' Aides Salaries	253,728.96
5100121 · Substitutes Salaries	27,855.38
5100200 · Employee Benefits - Intruction	
5100210 · Insurance	315,247.20
5100220 · Employer FICA	50,944.04
5100250 · Tuition Reimbursement (Reimbursement for graduate school coursework)	750.00
5100280 · Teacher's Retire Expense	0.00
Total 5100200 · Employee Benefits - Intruction	366,941.24
5100330 · Purchased Services	0.00
5100580 · Travel	751.12
5100610 · Supplies	
5100615 · Copier & Printer Expense (Click charges and copy paper)	19,902.73
5100610 · Supplies - Other	17,441.80
Total 5100610 · Supplies	37,344.53
5100640 · Textbooks	33,232.29
5100700 · Furniture/Equipment	8,389.46

	<u>Jul '18 - Jun 19</u>
5100734 · Instr Tech Hardware	25,877.77
5100735 · Instr Tech Software	11,161.26
Total 5100000 · Instructional (Regular instructional program)	<u>2,158,338.67</u>
5140000 · Other Instr. Activities (After school/Summer school)	
5140100 · Teacher Salaries (certified staff)	0.00
5140300 · Purchased Prof/Tech Services	2,365.44
5140610 · Supplies	55.60
Total 5140000 · Other Instr. Activities (After school/Summer school)	<u>2,421.04</u>
5210000 · Special Services (special education prog costs)	
5210100 · SpecEd Teachers	121,516.29
5210200 · Benefits Special Services	
5210210 · Insurance	45,202.23
5210220 · Employer FICA	1,769.54
Total 5210200 · Benefits Special Services	<u>46,971.77</u>
5210330 · SPED Support Services (IEP required services)	20,120.00
5210610 · Supplies	619.71
Total 5210000 · Special Services (special education prog costs)	<u>189,227.77</u>
5213000 · Health Services	
5213110 · Nurse's Salary	37,113.62
5213200 · Benefits Health Services	
5213210 · Insurance	9,714.00
5213220 · Employer FICA	2,948.56
Total 5213200 · Benefits Health Services	<u>12,662.56</u>
5213320 · Professional Development	553.91
5213590 · Other Purch Services (med waste contract)	0.00
5213610 · Supplies	1,457.51
Total 5213000 · Health Services	<u>51,787.60</u>
5219000 · Other Support Svcs-Student (social worker, non-sped svcs)	
5219110 · Salaries (social worker salary)	86,718.94
5219200 · Benefits Other Support Svc (insurance, FICA, etc.)	
5219210 · Insurance (Health, Life insurance)	1,172.33
5219220 · Employer FICA	1,116.56
Total 5219200 · Benefits Other Support Svc (insurance, FICA, etc.)	<u>2,288.89</u>
5219341 · Occ Therapy (Non-Spec Educ)	0.00
5219342 · Speech & Language (Non-Spec Ed)	0.00
5219610 · Supplies	308.16
Total 5219000 · Other Support Svcs-Student (social worker, non-sped svcs)	<u>89,315.99</u>
5221000 · Instruct. Svcs Support	
5221320 · Professional development (Instructional staff PD)	26,647.76
5221330 · Prof Tech Services (Standard Testing,school eval)	68.04
5221580 · Travel (Travel cost for PD)	620.53
5221590 · Other Purch Services	60,480.00
5221610 · Supplies (Supplies for PD, workshops)	1,388.59
5221611 · Supplies - HOTS	2,479.15
5221810 · Dues and Fees (Professional membership)	1,354.00
Total 5221000 · Instruct. Svcs Support	<u>93,038.07</u>
5222000 · Library/Media	
5222110 · Library/Media Salaries (Non-certified library/media positions)	83,602.96
5222200 · Benefits Media	

	<u>Jul '18 - Jun 19</u>
5222210 · Insurance	19,362.96
5222220 · Employer FICA Match	6,632.20
Total 5222200 · Benefits Media	<u>25,995.16</u>
5222320 · Professional development (PD for Lib/Media staff)	65.00
5222330 · Tech Services	8,803.90
5222611 · Supplies (library & early lit cntr)	207.42
5222615 · Tech supplies	3,970.43
5222640 · Books/Periodicals	924.16
5222700 · Furniture/Equipment	6,129.83
5222734 · Media Tech Hardware	315.95
5222735 · Media Tech Software	1,524.00
Total 5222000 · Library/Media	<u>131,538.81</u>
5231000 · General Administration	
5231210 · Retiree Health Insurance	23,239.13
5231260 · Unemployment compensation	0.00
5231270 · Workers' Comp Insurance	20,880.32
5231300 · Prof/Tech Services (legisl spt, grant writing)	4,420.00
5231440 · Equip Lease/Rental (copier, fax lease)	21,592.09
5231520 · Other Purch Svcs (PR,employ ads,background chks)	1,555.80
5231525 · Insurance (Liability, property, etc)	23,040.38
5231610 · Supplies (Board/"District" level)	-17.93
5231810 · Dues and Fees	2,241.50
5231820 · Legal Services	2,255.50
Total 5231000 · General Administration	<u>99,206.79</u>
5240000 · Administration	
5240100 · Certified Admin Salaries (Certified administrators)	220,468.38
5240110 · Non-cert Admin Salaries (Administrative salaries for non-certified admin staff)	96,948.19
5240200 · Benefits Administration	
5240210 · Insurance	55,017.44
5240220 · Employer FICA	10,923.64
Total 5240200 · Benefits Administration	<u>65,941.08</u>
5240320 · Professional Development (PD for Admin staff)	779.00
5240530 · Telephone/Communications (phone, postage)	20,319.76
5240580 · Travel	42.51
5240610 · Supplies	7,052.40
5240700 · Furniture/Equipment	9,122.15
5240810 · Dues and Fees (Professional membership)	0.00
Total 5240000 · Administration	<u>420,673.47</u>
5250000 · Business Office	
5250100 · Certified Business Salaries (Certified Business Officials' salaies)	94,426.28
5250110 · Non-cert Salaries	34,740.68
5250200 · Benefits Business Office	
5250210 · Insurance	30,041.04
5250220 · Employer FICA	9,881.29
Total 5250200 · Benefits Business Office	<u>39,922.33</u>
5250320 · Professional Development	0.00
5250330 · Audit Services (audit)	17,060.55
5250340 · Payroll Service	10,168.61
5250420 · Outside service (taxes, accounting assistance)	0.00

	<u>Jul '18 - Jun 19</u>
5250580 · Employee Travel	0.00
5250610 · Supplies	610.23
5250650 · Admin Tech Supplies	0.00
5250700 · Furniture/Equipment	0.00
5250734 · Admin Tech Hardware	0.00
5250735 · Admin Tech Software	2,328.99
5250810 · Dues and Fees	
5250815 · Condo Fees	81,853.74
5250810 · Dues and Fees - Other	1,092.50
Total 5250810 · Dues and Fees	82,946.24
5250820 · Bank Charge	60.00
Total 5250000 · Business Office	282,263.91
5260000 · Plant Services	
5260110 · Salaries (Salaries of regular Plant Services staff)	201,398.31
5260120 · Temp Plant Salaries (Temp summer help and subs)	0.00
5260130 · Overtime	6,578.95
5260200 · Benefits Plant Services	
5260210 · Insurance	31,332.60
5260220 · Employer FICA	15,910.25
Total 5260200 · Benefits Plant Services	47,242.85
5260320 · Professional Development (PD for maintenance/custodial)	0.00
5260410 · Water/Sewer	8,751.32
5260420 · Cleaning Services	0.00
5260430 · Maint/Repair Services	48,307.51
5260440 · Rent & Taxes	14.98
5260580 · Travel	0.00
5260610 · Supplies (Custodial/Housekeeping))	8,385.10
5260615 · Maintenance Supplies (general repair/upkeep)	10,994.50
5260617 · Grounds (garden and playscape)	6,300.00
5260621 · Natural gas & Oil	36,073.14
5260622 · Electricity	38,277.32
5260626 · Gasoline	0.00
5260700 · Furniture/Equipment	21,964.78
5260732 · Vehicles	0.00
5260810 · Dues and Fees (Registration fees)	240.00
Total 5260000 · Plant Services	434,528.76
527000 · Student Transportation	
5270510 · Purchased Services (contracted transportation)	4,279.46
5270810 · Dues and Fees (Registration fees)	0.00
Total 527000 · Student Transportation	4,279.46
5310000 · Food Service	
5310110 · Food Service Salaries	38,854.66
5310200 · Benefits Food Service	
5310220 · Employer FICA	2,972.36
Total 5310200 · Benefits Food Service	2,972.36
5310500 · Other Purchased Services	0.00
5310610 · Supplies	20.79
Total 5310000 · Food Service	41,847.81
5450000 · Bldg Acq&Construction Serv	

	<u>Jul '18 - Jun 19</u>
5450300 · Professional Services (architects, etc.)	0.00
5450450 · Construction Services (construction services)	5,189.03
Total 5450000 · Bldg Acq&Construction Serv	<u>5,189.03</u>
5510000 · Debt Service Facility Acq (Long term loan servicing)	
5510830 · Interest	12,112.63
5510910 · Principal	132,175.37
Total 5510000 · Debt Service Facility Acq (Long term loan servicing)	<u>144,288.00</u>
5510100 · Debt Service Facility Improve (Improvements, remodeling, etc)	
5510831 · Principal	4,205.25
Total 5510100 · Debt Service Facility Improve (Improvements, remodeling, etc)	<u>4,205.25</u>
5999999 · Temp	
5999999 · Temp - Other	0.00
Total 5999999 · Temp	<u>0.00</u>
Total Expense	<u>4,152,150.43</u>
Net Ordinary Income	-6,028.80
Other Income/Expense	
Other Income	
4600000 · Misc Interest Income (Interest Income)	40,754.78
Total Other Income	<u>40,754.78</u>
Net Other Income	<u>40,754.78</u>
Net Income	<u><u>34,725.98</u></u>

IDCS, INC.
Profit & Loss Budget vs. Actual
 July 2018 through June 2019

	Budget
Ordinary Income/Expense	
Income	
4100000 · Contributions Income (Contribution Income)	
4050 · Restricted (Restricted Contributions)	
4050 · Restricted (Restricted Contributions) - Other	
Total 4050 · Restricted (Restricted Contributions)	
4100000 · Contributions Income (Contribution Income) - Other	0.00
Total 4100000 · Contributions Income (Contribution Income)	0.00
4200000 · Federal grants (Federal grant funds)	
4200000 · Federal grants (Federal grant funds) - Other	96,108.96
Total 4200000 · Federal grants (Federal grant funds)	96,108.96
4210000 · State Grant (CT grant funds)	
9100-003 Enrollment-Based Grant	3,712,500.00
4210000 · State Grant (CT grant funds) - Other	0.00
Total 4210000 · State Grant (CT grant funds)	3,712,500.00
4220000 · Other Grants (Foundation, Corporate)	0.00
4900110 · LEA Reimbursals (SpEd Personnel Expenses)	
4900110 · LEA Reimbursals (SpEd Personnel Expenses) - Other	203,000.04
Total 4900110 · LEA Reimbursals (SpEd Personnel Expenses)	203,000.04
4930000 · Uncategorized Income (Various: school/non-school)	
4930006 · Fundraising, misc. (School fundraising)	0.00
Total 4930000 · Uncategorized Income (Various: school/non-school)	0.00
Total Income	4,011,609.00
Gross Profit	4,011,609.00
Expense	
5100000 · Instructional (Regular instructional program)	
5100100 · Teachers Salaries	1,050,607.56
5100110 · A&E Instructor Salaries	246,118.92
5100115 · Remedial Salaries	101,652.96
5100120 · Teachers' Aides Salaries	212,605.56
5100121 · Substitutes Salaries	31,190.04
5100200 · Employee Benefits - Intruction	
5100210 · Insurance	313,024.44
5100220 · Employer FICA	47,176.56
5100250 · Tuition Reimbursement (Reimbursement for graduate school coursework)	9,999.96
5100280 · Teacher's Retire Expense	0.00
Total 5100200 · Employee Benefits - Intruction	370,200.96
5100330 · Purchased Services	999.96
5100580 · Travel	1,700.04
5100610 · Supplies	
5100615 · Copier & Printer Expense (Click charges and copy paper)	18,000.00
5100610 · Supplies - Other	28,250.04
Total 5100610 · Supplies	46,250.04
5100640 · Textbooks	10,749.96
5100700 · Furniture/Equipment	5,000.04

	<u>Budget</u>
5100734 · Instr Tech Hardware	9,999.96
5100735 · Instr Tech Software	15,999.96
Total 5100000 · Instructional (Regular instructional program)	<u>2,103,075.96</u>
5140000 · Other Instr. Activities (After school/Summer school)	
5140100 · Teacher Salaries (certified staff)	999.96
5140300 · Purchased Prof/Tech Services	0.00
5140610 · Supplies	
Total 5140000 · Other Instr. Activities (After school/Summer school)	<u>999.96</u>
5210000 · Special Services (special education prog costs)	
5210100 · SpecEd Teachers	122,031.96
5210200 · Benefits Special Services	
5210210 · Insurance	30,618.48
5210220 · Employer FICA	1,769.04
Total 5210200 · Benefits Special Services	<u>32,387.52</u>
5210330 · SPED Support Services (IEP required services)	2,499.96
5210610 · Supplies	1,400.04
Total 5210000 · Special Services (special education prog costs)	<u>158,319.48</u>
5213000 · Health Services	
5213110 · Nurse's Salary	46,053.96
5213200 · Benefits Health Services	
5213210 · Insurance	9,870.48
5213220 · Employer FICA	3,522.96
Total 5213200 · Benefits Health Services	<u>13,393.44</u>
5213320 · Professional Development	500.04
5213590 · Other Purch Services (med waste contract)	275.04
5213610 · Supplies	1,200.00
Total 5213000 · Health Services	<u>61,422.48</u>
5219000 · Other Support Svcs-Student (social worker, non-sped svcs)	
5219110 · Salaries (social worker salary)	81,765.96
5219200 · Benefits Other Support Svc (insurance, FICA, etc.)	
5219210 · Insurance (Health, Life insurance)	8,531.04
5219220 · Employer FICA	1,185.96
Total 5219200 · Benefits Other Support Svc (insurance, FICA, etc.)	<u>9,717.00</u>
5219341 · Occ Therapy (Non-Spec Educ)	2,000.04
5219342 · Speech & Language (Non-Spec Ed)	0.00
5219610 · Supplies	750.00
Total 5219000 · Other Support Svcs-Student (social worker, non-sped svcs)	<u>94,233.00</u>
5221000 · Instruct. Svcs Support	
5221320 · Professional development (Instructional staff PD)	15,186.96
5221330 · Prof Tech Services (Standard Testing,school eval)	2,000.04
5221580 · Travel (Travel cost for PD)	750.00
5221590 · Other Purch Services	45,000.00
5221610 · Supplies (Supplies for PD, workshops)	999.96
5221611 · Supplies - HOTS	5,000.04
5221810 · Dues and Fees (Professional membership)	3,500.04
Total 5221000 · Instruct. Svcs Support	<u>72,437.04</u>
5222000 · Library/Media	
5222110 · Library/Media Salaries (Non-certified library/media positions)	80,393.04
5222200 · Benefits Media	

	<u>Budget</u>
5222210 · Insurance	19,947.72
5222220 · Employer FICA Match	6,150.00
Total 5222200 · Benefits Media	<u>26,097.72</u>
5222320 · Professional development (PD for Lib/Media staff)	249.96
5222330 · Tech Services	9,000.00
5222611 · Supplies (library & early lit cntr)	999.96
5222615 · Tech supplies	2,000.04
5222640 · Books/Periodicals	999.96
5222700 · Furniture/Equipment	1,500.00
5222734 · Media Tech Hardware	1,500.00
5222735 · Media Tech Software	2,000.04
Total 5222000 · Library/Media	<u>124,740.72</u>
5231000 · General Administration	
5231210 · Retiree Health Insurance	20,574.48
5231260 · Unemployment compensation	5,000.04
5231270 · Workers' Comp Insurance	20,481.96
5231300 · Prof/Tech Services (legisl spt, grant writing)	999.96
5231440 · Equip Lease/Rental (copier, fax lease)	17,051.64
5231520 · Other Purch Svcs (PR,employ ads,background chks)	2,000.04
5231525 · Insurance (Liability, property, etc)	18,738.96
5231610 · Supplies (Board/"District" level)	249.96
5231810 · Dues and Fees	2,000.04
5231820 · Legal Services	2,499.96
Total 5231000 · General Administration	<u>89,597.04</u>
5240000 · Administration	
5240100 · Certified Admin Salaries (Certified administrators)	236,787.88
5240110 · Non-cert Admin Salaries (Administrative salaries for non-certified admin staff)	82,667.00
5240200 · Benefits Administration	
5240210 · Insurance	74,440.20
5240220 · Employer FICA	9,831.96
Total 5240200 · Benefits Administration	<u>84,272.16</u>
5240320 · Professional Development (PD for Admin staff)	999.96
5240530 · Telephone/Communications (phone, postage)	15,857.04
5240580 · Travel	750.00
5240610 · Supplies	4,500.00
5240700 · Furniture/Equipment	3,000.00
5240810 · Dues and Fees (Professional membership)	549.96
Total 5240000 · Administration	<u>429,384.00</u>
5250000 · Business Office	
5250100 · Certified Business Salaries (Certified Business Officials' salaies)	94,426.84
5250110 · Non-cert Salaries	40,235.00
5250200 · Benefits Business Office	
5250210 · Insurance	29,137.92
5250220 · Employer FICA	10,302.00
Total 5250200 · Benefits Business Office	<u>39,439.92</u>
5250320 · Professional Development	249.96
5250330 · Audit Services (audit)	16,500.00
5250340 · Payroll Service	10,500.00
5250420 · Outside service (taxes, accounting assistance)	1,500.00

	<u>Budget</u>
5250580 · Employee Travel	249.96
5250610 · Supplies	1,250.04
5250650 · Admin Tech Supplies	500.04
5250700 · Furniture/Equipment	0.00
5250734 · Admin Tech Hardware	999.96
5250735 · Admin Tech Software	2,000.04
5250810 · Dues and Fees	
5250815 · Condo Fees	81,077.28
5250810 · Dues and Fees - Other	1,500.00
Total 5250810 · Dues and Fees	<u>82,577.28</u>
5250820 · Bank Charge	99.96
Total 5250000 · Business Office	<u>290,529.00</u>
5260000 · Plant Services	
5260110 · Salaries (Salaries of regular Plant Services staff)	194,092.80
5260120 · Temp Plant Salaries (Temp summer help and subs)	0.00
5260130 · Overtime	5,472.72
5260200 · Benefits Plant Services	
5260210 · Insurance	32,239.68
5260220 · Employer FICA	15,266.76
Total 5260200 · Benefits Plant Services	<u>47,506.44</u>
5260320 · Professional Development (PD for maintenance/custodial)	500.04
5260410 · Water/Sewer	6,531.96
5260420 · Cleaning Services	0.00
5260430 · Maint/Repair Services	41,682.96
5260440 · Rent & Taxes	500.04
5260580 · Travel	0.00
5260610 · Supplies (Custodial/Housekeeping))	15,000.00
5260615 · Maintenance Supplies (general repair/upkeep)	8,000.04
5260617 · Grounds (garden and playscape)	6,000.00
5260621 · Natural gas & Oil	24,200.04
5260622 · Electricity	33,600.00
5260626 · Gasoline	300.00
5260700 · Furniture/Equipment	3,750.00
5260732 · Vehicles	0.00
5260810 · Dues and Fees (Registration fees)	0.00
Total 5260000 · Plant Services	<u>387,137.04</u>
527000 · Student Transportation	
5270510 · Purchased Services (contracted transportation)	3,600.00
5270810 · Dues and Fees (Registration fees)	0.00
Total 527000 · Student Transportation	<u>3,600.00</u>
5310000 · Food Service	
5310110 · Food Service Salaries	46,544.52
5310200 · Benefits Food Service	
5310220 · Employer FICA	
Total 5310200 · Benefits Food Service	
5310500 · Other Purchased Services	9,999.96
5310610 · Supplies	
Total 5310000 · Food Service	<u>56,544.48</u>
5450000 · Bldg Acq&Construction Serv	

	<u>Budget</u>
5450300 · Professional Services (architects, etc.)	0.00
5450450 · Construction Services (construction services)	
Total 5450000 · Bldg Acq&Construction Serv	<u>0.00</u>
5510000 · Debt Service Facility Acq (Long term loan servicing)	
5510830 · Interest	12,112.68
5510910 · Principal	<u>132,175.32</u>
Total 5510000 · Debt Service Facility Acq (Long term loan servicing)	<u>144,288.00</u>
5510100 · Debt Service Facility Improve (Improvements, remodeling, etc)	
5510831 · Principal	<u>7,157.88</u>
Total 5510100 · Debt Service Facility Improve (Improvements, remodeling, etc)	<u>7,157.88</u>
5999999 · Temp	
5999999 · Temp - Other	<u>0.00</u>
Total 5999999 · Temp	<u>0.00</u>
Total Expense	<u>4,023,466.08</u>
Net Ordinary Income	<u>-11,857.08</u>
Other Income/Expense	
Other Income	
4600000 · Misc Interest Income (Interest Income)	<u>5,000.04</u>
Total Other Income	<u>5,000.04</u>
Net Other Income	<u>5,000.04</u>
Net Income	<u><u>-6,857.04</u></u>

IDCS, INC.
Profit & Loss Budget vs. Actual
 July 2018 through June 2019

	<u>\$ Over Budget</u>
Ordinary Income/Expense	
Income	
4100000 · Contributions Income (Contribution Income)	
4050 · Restricted (Restricted Contributions)	
4050 · Restricted (Restricted Contributions) - Other	
Total 4050 · Restricted (Restricted Contributions)	
4100000 · Contributions Income (Contribution Income) - Other	1,537.31
Total 4100000 · Contributions Income (Contribution Income)	3,037.31
4200000 · Federal grants (Federal grant funds)	
4200000 · Federal grants (Federal grant funds) - Other	3,757.04
Total 4200000 · Federal grants (Federal grant funds)	3,757.04
4210000 · State Grant (CT grant funds)	
9100-003 Enrollment-Based Grant	78,750.00
4210000 · State Grant (CT grant funds) - Other	0.00
Total 4210000 · State Grant (CT grant funds)	78,750.00
4220000 · Other Grants (Foundation, Corporate)	0.00
4900110 · LEA Reimbursals (SpEd Personnel Expenses)	
4900110 · LEA Reimbursals (SpEd Personnel Expenses) - Other	48,968.28
Total 4900110 · LEA Reimbursals (SpEd Personnel Expenses)	48,968.28
4930000 · Uncategorized Income (Various: school/non-school)	
4930006 · Fundraising, misc. (School fundraising)	0.00
Total 4930000 · Uncategorized Income (Various: school/non-school)	0.00
Total Income	134,512.63
Gross Profit	134,512.63
Expense	
5100000 · Instructional (Regular instructional program)	
5100100 · Teachers Salaries	-14,136.43
5100110 · A&E Instructor Salaries	9,610.99
5100115 · Remedial Salaries	-797.34
5100120 · Teachers' Aides Salaries	41,123.40
5100121 · Substitutes Salaries	-3,334.66
5100200 · Employee Benefits - Intruction	
5100210 · Insurance	2,222.76
5100220 · Employer FICA	3,767.48
5100250 · Tuition Reimbursement (Reimbursement for graduate school coursework)	-9,249.96
5100280 · Teacher's Retire Expense	0.00
Total 5100200 · Employee Benefits - Intruction	-3,259.72
5100330 · Purchased Services	-999.96
5100580 · Travel	-948.92
5100610 · Supplies	
5100615 · Copier & Printer Expense (Click charges and copy paper)	1,902.73
5100610 · Supplies - Other	-10,808.24
Total 5100610 · Supplies	-8,905.51
5100640 · Textbooks	22,482.33
5100700 · Furniture/Equipment	3,389.42

	<u>\$ Over Budget</u>
5100734 · Instr Tech Hardware	15,877.81
5100735 · Instr Tech Software	-4,838.70
Total 5100000 · Instructional (Regular instructional program)	<u>55,262.71</u>
5140000 · Other Instr. Activities (After school/Summer school)	
5140100 · Teacher Salaries (certified staff)	-999.96
5140300 · Purchased Prof/Tech Services	2,365.44
5140610 · Supplies	
Total 5140000 · Other Instr. Activities (After school/Summer school)	<u>1,421.08</u>
5210000 · Special Services (special education prog costs)	
5210100 · SpecEd Teachers	-515.67
5210200 · Benefits Special Services	
5210210 · Insurance	14,583.75
5210220 · Employer FICA	0.50
Total 5210200 · Benefits Special Services	<u>14,584.25</u>
5210330 · SPED Support Services (IEP required services)	17,620.04
5210610 · Supplies	-780.33
Total 5210000 · Special Services (special education prog costs)	<u>30,908.29</u>
5213000 · Health Services	
5213110 · Nurse's Salary	-8,940.34
5213200 · Benefits Health Services	
5213210 · Insurance	-156.48
5213220 · Employer FICA	-574.40
Total 5213200 · Benefits Health Services	<u>-730.88</u>
5213320 · Professional Development	53.87
5213590 · Other Purch Services (med waste contract)	-275.04
5213610 · Supplies	257.51
Total 5213000 · Health Services	<u>-9,634.88</u>
5219000 · Other Support Svcs-Student (social worker, non-sped svcs)	
5219110 · Salaries (social worker salary)	4,952.98
5219200 · Benefits Other Support Svc (insurance, FICA, etc.)	
5219210 · Insurance (Health, Life insurance)	-7,358.71
5219220 · Employer FICA	-69.40
Total 5219200 · Benefits Other Support Svc (insurance, FICA, etc.)	<u>-7,428.11</u>
5219341 · Occ Therapy (Non-Spec Educ)	-2,000.04
5219342 · Speech & Language (Non-Spec Ed)	0.00
5219610 · Supplies	-441.84
Total 5219000 · Other Support Svcs-Student (social worker, non-sped svcs)	<u>-4,917.01</u>
5221000 · Instruct. Svcs Support	
5221320 · Professional development (Instructional staff PD)	11,460.80
5221330 · Prof Tech Services (Standard Testing,school eval)	-1,932.00
5221580 · Travel (Travel cost for PD)	-129.47
5221590 · Other Purch Services	15,480.00
5221610 · Supplies (Supplies for PD, workshops)	388.63
5221611 · Supplies - HOTS	-2,520.89
5221810 · Dues and Fees (Professional membership)	-2,146.04
Total 5221000 · Instruct. Svcs Support	<u>20,601.03</u>
5222000 · Library/Media	
5222110 · Library/Media Salaries (Non-certified library/media positions)	3,209.92
5222200 · Benefits Media	

	<u>\$ Over Budget</u>
5222210 · Insurance	-584.76
5222220 · Employer FICA Match	482.20
Total 5222200 · Benefits Media	<u>-102.56</u>
5222320 · Professional development (PD for Lib/Media staff)	-184.96
5222330 · Tech Services	-196.10
5222611 · Supplies (library & early lit cntr)	-792.54
5222615 · Tech supplies	1,970.39
5222640 · Books/Periodicals	-75.80
5222700 · Furniture/Equipment	4,629.83
5222734 · Media Tech Hardware	-1,184.05
5222735 · Media Tech Software	-476.04
Total 5222000 · Library/Media	<u>6,798.09</u>
5231000 · General Administration	
5231210 · Retiree Health Insurance	2,664.65
5231260 · Unemployment compensation	-5,000.04
5231270 · Workers' Comp Insurance	398.36
5231300 · Prof/Tech Services (legisl spt, grant writing)	3,420.04
5231440 · Equip Lease/Rental (copier, fax lease)	4,540.45
5231520 · Other Purch Svcs (PR,employ ads,background chks)	-444.24
5231525 · Insurance (Liability, property, etc)	4,301.42
5231610 · Supplies (Board/"District" level)	-267.89
5231810 · Dues and Fees	241.46
5231820 · Legal Services	-244.46
Total 5231000 · General Administration	<u>9,609.75</u>
5240000 · Administration	
5240100 · Certified Admin Salaries (Certified administrators)	-16,319.50
5240110 · Non-cert Admin Salaries (Administrative salaries for non-certified admin staff)	14,281.19
5240200 · Benefits Administration	
5240210 · Insurance	-19,422.76
5240220 · Employer FICA	1,091.68
Total 5240200 · Benefits Administration	<u>-18,331.08</u>
5240320 · Professional Development (PD for Admin staff)	-220.96
5240530 · Telephone/Communications (phone, postage)	4,462.72
5240580 · Travel	-707.49
5240610 · Supplies	2,552.40
5240700 · Furniture/Equipment	6,122.15
5240810 · Dues and Fees (Professional membership)	-549.96
Total 5240000 · Administration	<u>-8,710.53</u>
5250000 · Business Office	
5250100 · Certified Business Salaries (Certified Business Officials' salaies)	-0.56
5250110 · Non-cert Salaries	-5,494.32
5250200 · Benefits Business Office	
5250210 · Insurance	903.12
5250220 · Employer FICA	-420.71
Total 5250200 · Benefits Business Office	<u>482.41</u>
5250320 · Professional Development	-249.96
5250330 · Audit Services (audit)	560.55
5250340 · Payroll Service	-331.39
5250420 · Outside service (taxes, accounting assistance)	-1,500.00

	<u>\$ Over Budget</u>
5250580 · Employee Travel	-249.96
5250610 · Supplies	-639.81
5250650 · Admin Tech Supplies	-500.04
5250700 · Furniture/Equipment	0.00
5250734 · Admin Tech Hardware	-999.96
5250735 · Admin Tech Software	328.95
5250810 · Dues and Fees	
5250815 · Condo Fees	776.46
5250810 · Dues and Fees - Other	-407.50
Total 5250810 · Dues and Fees	368.96
5250820 · Bank Charge	-39.96
Total 5250000 · Business Office	-8,265.09
5260000 · Plant Services	
5260110 · Salaries (Salaries of regular Plant Services staff)	7,305.51
5260120 · Temp Plant Salaries (Temp summer help and subs)	0.00
5260130 · Overtime	1,106.23
5260200 · Benefits Plant Services	
5260210 · Insurance	-907.08
5260220 · Employer FICA	643.49
Total 5260200 · Benefits Plant Services	-263.59
5260320 · Professional Development (PD for maintenance/custodial)	-500.04
5260410 · Water/Sewer	2,219.36
5260420 · Cleaning Services	0.00
5260430 · Maint/Repair Services	6,624.55
5260440 · Rent & Taxes	-485.06
5260580 · Travel	0.00
5260610 · Supplies (Custodial/Housekeeping))	-6,614.90
5260615 · Maintenance Supplies (general repair/upkeep)	2,994.46
5260617 · Grounds (garden and playscape)	300.00
5260621 · Natural gas & Oil	11,873.10
5260622 · Electricity	4,677.32
5260626 · Gasoline	-300.00
5260700 · Furniture/Equipment	18,214.78
5260732 · Vehicles	0.00
5260810 · Dues and Fees (Registration fees)	240.00
Total 5260000 · Plant Services	47,391.72
527000 · Student Transportation	
5270510 · Purchased Services (contracted transportation)	679.46
5270810 · Dues and Fees (Registration fees)	0.00
Total 527000 · Student Transportation	679.46
5310000 · Food Service	
5310110 · Food Service Salaries	-7,689.86
5310200 · Benefits Food Service	
5310220 · Employer FICA	
Total 5310200 · Benefits Food Service	
5310500 · Other Purchased Services	-9,999.96
5310610 · Supplies	
Total 5310000 · Food Service	-14,696.67
5450000 · Bldg Acq&Construction Serv	

	<u>\$ Over Budget</u>
5450300 · Professional Services (architects, etc.)	0.00
5450450 · Construction Services (construction services)	
Total 5450000 · Bldg Acq&Construction Serv	<u>5,189.03</u>
5510000 · Debt Service Facility Acq (Long term loan servicing)	
5510830 · Interest	-0.05
5510910 · Principal	<u>0.05</u>
Total 5510000 · Debt Service Facility Acq (Long term loan servicing)	0.00
5510100 · Debt Service Facility Improve (Improvements, remodeling, etc)	
5510831 · Principal	<u>-2,952.63</u>
Total 5510100 · Debt Service Facility Improve (Improvements, remodeling, etc)	-2,952.63
5999999 · Temp	
5999999 · Temp - Other	<u>0.00</u>
Total 5999999 · Temp	<u>0.00</u>
Total Expense	<u>128,684.35</u>
Net Ordinary Income	5,828.28
Other Income/Expense	
Other Income	
4600000 · Misc Interest Income (Interest Income)	<u>35,754.74</u>
Total Other Income	<u>35,754.74</u>
Net Other Income	<u>35,754.74</u>
Net Income	<u><u>41,583.02</u></u>

IDCS, INC.

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Profit & Loss Budget vs. Actual

06/18/2019

July 2018 through June 2019

Accrual Basis

	<u>% of Budget</u>
Ordinary Income/Expense	
Income	
4100000 · Contributions Income (Contribution Income)	
4050 · Restricted (Restricted Contributions)	
4050 · Restricted (Restricted Contributions) - Other	
Total 4050 · Restricted (Restricted Contributions)	
4100000 · Contributions Income (Contribution Income) - Other	100.0%
Total 4100000 · Contributions Income (Contribution Income)	<u>100.0%</u>
4200000 · Federal grants (Federal grant funds)	
4200000 · Federal grants (Federal grant funds) - Other	103.91%
Total 4200000 · Federal grants (Federal grant funds)	<u>103.91%</u>
4210000 · State Grant (CT grant funds)	
9100-003 Enrollment-Based Grant	102.12%
4210000 · State Grant (CT grant funds) - Other	0.0%
Total 4210000 · State Grant (CT grant funds)	<u>102.12%</u>
4220000 · Other Grants (Foundation, Corporate)	0.0%
4900110 · LEA Reimbursals (SpEd Personnel Expenses)	
4900110 · LEA Reimbursals (SpEd Personnel Expenses) - Other	124.12%
Total 4900110 · LEA Reimbursals (SpEd Personnel Expenses)	<u>124.12%</u>
4930000 · Uncategorized Income (Various: school/non-school)	
4930006 · Fundraising, misc. (School fundraising)	0.0%
Total 4930000 · Uncategorized Income (Various: school/non-school)	<u>0.0%</u>
Total Income	<u>103.35%</u>
Gross Profit	103.35%
Expense	
5100000 · Instructional (Regular instructional program)	
5100100 · Teachers Salaries	98.65%
5100110 · A&E Instructor Salaries	103.91%
5100115 · Remedial Salaries	99.22%
5100120 · Teachers' Aides Salaries	119.34%
5100121 · Substitutes Salaries	89.31%
5100200 · Employee Benefits - Intruction	
5100210 · Insurance	100.71%
5100220 · Employer FICA	107.99%
5100250 · Tuition Reimbursement (Reimbursement for graduate school coursework)	7.5%
5100280 · Teacher's Retire Expense	0.0%
Total 5100200 · Employee Benefits - Intruction	<u>99.12%</u>
5100330 · Purchased Services	0.0%
5100580 · Travel	44.18%
5100610 · Supplies	
5100615 · Copier & Printer Expense (Click charges and copy paper)	110.57%
5100610 · Supplies - Other	61.74%
Total 5100610 · Supplies	<u>80.75%</u>
5100640 · Textbooks	309.14%
5100700 · Furniture/Equipment	167.79%

	<u>% of Budget</u>
5100734 · Instr Tech Hardware	258.78%
5100735 · Instr Tech Software	69.76%
Total 5100000 · Instructional (Regular instructional program)	<u>102.63%</u>
5140000 · Other Instr. Activities (After school/Summer school)	
5140100 · Teacher Salaries (certified staff)	0.0%
5140300 · Purchased Prof/Tech Services	100.0%
5140610 · Supplies	
Total 5140000 · Other Instr. Activities (After school/Summer school)	<u>242.11%</u>
5210000 · Special Services (special education prog costs)	
5210100 · SpecEd Teachers	99.58%
5210200 · Benefits Special Services	
5210210 · Insurance	147.63%
5210220 · Employer FICA	100.03%
Total 5210200 · Benefits Special Services	<u>145.03%</u>
5210330 · SPED Support Services (IEP required services)	804.81%
5210610 · Supplies	44.26%
Total 5210000 · Special Services (special education prog costs)	<u>119.52%</u>
5213000 · Health Services	
5213110 · Nurse's Salary	80.59%
5213200 · Benefits Health Services	
5213210 · Insurance	98.42%
5213220 · Employer FICA	83.7%
Total 5213200 · Benefits Health Services	<u>94.54%</u>
5213320 · Professional Development	110.77%
5213590 · Other Purch Services (med waste contract)	0.0%
5213610 · Supplies	121.46%
Total 5213000 · Health Services	<u>84.31%</u>
5219000 · Other Support Svcs-Student (social worker, non-sped svcs)	
5219110 · Salaries (social worker salary)	106.06%
5219200 · Benefits Other Support Svc (insurance, FICA, etc.)	
5219210 · Insurance (Health, Life insurance)	13.74%
5219220 · Employer FICA	94.15%
Total 5219200 · Benefits Other Support Svc (insurance, FICA, etc.)	<u>23.56%</u>
5219341 · Occ Therapy (Non-Spec Educ)	0.0%
5219342 · Speech & Language (Non-Spec Ed)	0.0%
5219610 · Supplies	41.09%
Total 5219000 · Other Support Svcs-Student (social worker, non-sped svcs)	<u>94.78%</u>
5221000 · Instruct. Svcs Support	
5221320 · Professional development (Instructional staff PD)	175.47%
5221330 · Prof Tech Services (Standard Testing,school eval)	3.4%
5221580 · Travel (Travel cost for PD)	82.74%
5221590 · Other Purch Services	134.4%
5221610 · Supplies (Supplies for PD, workshops)	138.87%
5221611 · Supplies - HOTS	49.58%
5221810 · Dues and Fees (Professional membership)	38.69%
Total 5221000 · Instruct. Svcs Support	<u>128.44%</u>
5222000 · Library/Media	
5222110 · Library/Media Salaries (Non-certified library/media positions)	103.99%
5222200 · Benefits Media	

	<u>% of Budget</u>
5222210 · Insurance	97.07%
5222220 · Employer FICA Match	107.84%
Total 5222200 · Benefits Media	<u>99.61%</u>
5222320 · Professional development (PD for Lib/Media staff)	26.0%
5222330 · Tech Services	97.82%
5222611 · Supplies (library & early lit cntr)	20.74%
5222615 · Tech supplies	198.52%
5222640 · Books/Periodicals	92.42%
5222700 · Furniture/Equipment	408.66%
5222734 · Media Tech Hardware	21.06%
5222735 · Media Tech Software	76.2%
Total 5222000 · Library/Media	<u>105.45%</u>
5231000 · General Administration	
5231210 · Retiree Health Insurance	112.95%
5231260 · Unemployment compensation	0.0%
5231270 · Workers' Comp Insurance	101.95%
5231300 · Prof/Tech Services (legisl spt, grant writing)	442.02%
5231440 · Equip Lease/Rental (copier, fax lease)	126.63%
5231520 · Other Purch Svcs (PR,employ ads,background chks)	77.79%
5231525 · Insurance (Liability, property, etc)	122.95%
5231610 · Supplies (Board/"District" level)	-7.17%
5231810 · Dues and Fees	112.07%
5231820 · Legal Services	90.22%
Total 5231000 · General Administration	<u>110.73%</u>
5240000 · Administration	
5240100 · Certified Admin Salaries (Certified administrators)	93.11%
5240110 · Non-cert Admin Salaries (Administrative salaries for non-certified admin staff)	117.28%
5240200 · Benefits Administration	
5240210 · Insurance	73.91%
5240220 · Employer FICA	111.1%
Total 5240200 · Benefits Administration	<u>78.25%</u>
5240320 · Professional Development (PD for Admin staff)	77.9%
5240530 · Telephone/Communications (phone, postage)	128.14%
5240580 · Travel	5.67%
5240610 · Supplies	156.72%
5240700 · Furniture/Equipment	304.07%
5240810 · Dues and Fees (Professional membership)	0.0%
Total 5240000 · Administration	<u>97.97%</u>
5250000 · Business Office	
5250100 · Certified Business Salaries (Certified Business Officials' salaies)	100.0%
5250110 · Non-cert Salaries	86.34%
5250200 · Benefits Business Office	
5250210 · Insurance	103.1%
5250220 · Employer FICA	95.92%
Total 5250200 · Benefits Business Office	<u>101.22%</u>
5250320 · Professional Development	0.0%
5250330 · Audit Services (audit)	103.4%
5250340 · Payroll Service	96.84%
5250420 · Outside service (taxes, accounting assistance)	0.0%

	<u>% of Budget</u>
5250580 · Employee Travel	0.0%
5250610 · Supplies	48.82%
5250650 · Admin Tech Supplies	0.0%
5250700 · Furniture/Equipment	0.0%
5250734 · Admin Tech Hardware	0.0%
5250735 · Admin Tech Software	116.45%
5250810 · Dues and Fees	
5250815 · Condo Fees	100.96%
5250810 · Dues and Fees - Other	72.83%
Total 5250810 · Dues and Fees	100.45%
5250820 · Bank Charge	60.02%
Total 5250000 · Business Office	97.16%
5260000 · Plant Services	
5260110 · Salaries (Salaries of regular Plant Services staff)	103.76%
5260120 · Temp Plant Salaries (Temp summer help and subs)	0.0%
5260130 · Overtime	120.21%
5260200 · Benefits Plant Services	
5260210 · Insurance	97.19%
5260220 · Employer FICA	104.22%
Total 5260200 · Benefits Plant Services	99.45%
5260320 · Professional Development (PD for maintenance/custodial)	0.0%
5260410 · Water/Sewer	133.98%
5260420 · Cleaning Services	0.0%
5260430 · Maint/Repair Services	115.89%
5260440 · Rent & Taxes	3.0%
5260580 · Travel	0.0%
5260610 · Supplies (Custodial/Housekeeping))	55.9%
5260615 · Maintenance Supplies (general repair/upkeep)	137.43%
5260617 · Grounds (garden and playscape)	105.0%
5260621 · Natural gas & Oil	149.06%
5260622 · Electricity	113.92%
5260626 · Gasoline	0.0%
5260700 · Furniture/Equipment	585.73%
5260732 · Vehicles	0.0%
5260810 · Dues and Fees (Registration fees)	100.0%
Total 5260000 · Plant Services	112.24%
527000 · Student Transportation	
5270510 · Purchased Services (contracted transportation)	118.87%
5270810 · Dues and Fees (Registration fees)	0.0%
Total 527000 · Student Transportation	118.87%
5310000 · Food Service	
5310110 · Food Service Salaries	83.48%
5310200 · Benefits Food Service	
5310220 · Employer FICA	
Total 5310200 · Benefits Food Service	
5310500 · Other Purchased Services	0.0%
5310610 · Supplies	
Total 5310000 · Food Service	74.01%
5450000 · Bldg Acq&Construction Serv	

	<u>% of Budget</u>
5450300 · Professional Services (architects, etc.)	0.0%
5450450 · Construction Services (construction services)	
Total 5450000 · Bldg Acq&Construction Serv	<u>100.0%</u>
5510000 · Debt Service Facility Acq (Long term loan servicing)	
5510830 · Interest	100.0%
5510910 · Principal	<u>100.0%</u>
Total 5510000 · Debt Service Facility Acq (Long term loan servicing)	<u>100.0%</u>
5510100 · Debt Service Facility Improve (Improvements, remodeling, etc)	
5510831 · Principal	<u>58.75%</u>
Total 5510100 · Debt Service Facility Improve (Improvements, remodeling, etc)	<u>58.75%</u>
5999999 · Temp	
5999999 · Temp - Other	<u>0.0%</u>
Total 5999999 · Temp	<u>0.0%</u>
Total Expense	<u>103.2%</u>
Net Ordinary Income	<u>50.85%</u>
Other Income/Expense	
Other Income	
4600000 · Misc Interest Income (Interest Income)	<u>815.09%</u>
Total Other Income	<u>815.09%</u>
Net Other Income	<u>815.09%</u>
Net Income	<u><u>-506.43%</u></u>

IDCS, INC.
Profit & Loss Budget vs. Actual
 July 2018 through June 2019

Ordinary Income/Expense

Income

4100000 · Contributions Income (Contribution Income)
 4050 · Restricted (Restricted Contributions)
 4050 · Restricted (Restricted Contributions) - Other 8th Grade donation toward
 Total 4050 · Restricted (Restricted Contributions)
 4100000 · Contributions Income (Contribution Income) - Other Kennedy center grant and
 Total 4100000 · Contributions Income (Contribution Income)
 4200000 · Federal grants (Federal grant funds)
 4200000 · Federal grants (Federal grant funds) - Other Title 1, 2,3, and 4 grants
 Total 4200000 · Federal grants (Federal grant funds)
 4210000 · State Grant (CT grant funds)
 9100-003 Enrollment-Based Grant 337 students at 11,250
 4210000 · State Grant (CT grant funds) - Other
 Total 4210000 · State Grant (CT grant funds)
 4220000 · Other Grants (Foundation, Corporate)
 4900110 · LEA Reimbursals (SpEd Personnel Expenses)
 4900110 · LEA Reimbursals (SpEd Personnel Expenses) - Other Additional one to one aide
 Total 4900110 · LEA Reimbursals (SpEd Personnel Expenses)
 4930000 · Uncategorized Income (Various: school/non-school)
 4930006 · Fundraising, misc. (School fundraising)
 Total 4930000 · Uncategorized Income (Various: school/non-school)

Total Income

Gross Profit

Expense

5100000 · Instructional (Regular instructional program)
 5100100 · Teachers Salaries
 5100110 · A&E Instructor Salaries
 5100115 · Remedial Salaries
 5100120 · Teachers' Aides Salaries Collect additional fund from
 5100121 · Substitutes Salaries
 5100200 · Employee Benefits - Instruction
 5100210 · Insurance
 5100220 · Employer FICA
 5100250 · Tuition Reimbursement (Reimbursement for graduate school coursework)
 5100280 · Teacher's Retire Expense
 Total 5100200 · Employee Benefits - Instruction
 5100330 · Purchased Services
 5100580 · Travel
 5100610 · Supplies
 5100615 · Copier & Printer Expense (Click charges and copy paper)
 5100610 · Supplies - Other
 Total 5100610 · Supplies
 5100640 · Textbooks New Science Curriculum ;
 5100700 · Furniture/Equipment Tables and chairs for clas

5100734 · Instr Tech Hardware	Chromebooks 2/3 and mc
5100735 · Instr Tech Software	
Total 5100000 · Instructional (Regular instructional program)	
5140000 · Other Instr. Activities (After school/Summer school)	
5140100 · Teacher Salaries (certified staff)	
5140300 · Purchased Prof/Tech Services	Field trips
5140610 · Supplies	
Total 5140000 · Other Instr. Activities (After school/Summer school)	
5210000 · Special Services (special education prog costs)	
5210100 · SpecEd Teachers	
5210200 · Benefits Special Services	
5210210 · Insurance	Different plans than budget
5210220 · Employer FICA	
Total 5210200 · Benefits Special Services	
5210330 · SPED Support Services (IEP required services)	
5210610 · Supplies	
Total 5210000 · Special Services (special education prog costs)	
5213000 · Health Services	
5213110 · Nurse's Salary	Nurse out for awhile
5213200 · Benefits Health Services	
5213210 · Insurance	
5213220 · Employer FICA	
Total 5213200 · Benefits Health Services	
5213320 · Professional Development	
5213590 · Other Purch Services (med waste contract)	
5213610 · Supplies	
Total 5213000 · Health Services	
5219000 · Other Support Svcs-Student (social worker, non-sped svcs)	
5219110 · Salaries (social worker salary)	Extra stipend for administ
5219200 · Benefits Other Support Svc (insurance, FICA, etc.)	
5219210 · Insurance (Health, Life insurance)	Different plan than budget
5219220 · Employer FICA	
Total 5219200 · Benefits Other Support Svc (insurance, FICA, etc.)	
5219341 · Occ Therapy (Non-Spec Educ)	
5219342 · Speech & Language (Non-Spec Ed)	
5219610 · Supplies	
Total 5219000 · Other Support Svcs-Student (social worker, non-sped svcs)	
5221000 · Instruct. Svcs Support	
5221320 · Professional development (Instructional staff PD)	Extra PD for new curricult
5221330 · Prof Tech Services (Standard Testing,school eval)	
5221580 · Travel (Travel cost for PD)	
5221590 · Other Purch Services	Speech and Language Cc
5221610 · Supplies (Supplies for PD, workshops)	
5221611 · Supplies - HOTS	
5221810 · Dues and Fees (Professional membership)	NAEYC
Total 5221000 · Instruct. Svcs Support	
5222000 · Library/Media	
5222110 · Library/Media Salaries (Non-certified library/media positions)	
5222200 · Benefits Media	

5222210 · Insurance	
5222220 · Employer FICA Match	
Total 5222200 · Benefits Media	
5222320 · Professional development (PD for Lib/Media staff)	
5222330 · Tech Services	
5222611 · Supplies (library & early lit cntr)	
5222615 · Tech supplies	Additional head phones fc
5222640 · Books/Periodicals	
5222700 · Furniture/Equipment	New Library furniture
5222734 · Media Tech Hardware	
5222735 · Media Tech Software	
Total 5222000 · Library/Media	
5231000 · General Administration	
5231210 · Retiree Health Insurance	
5231260 · Unemployment compensation	No claims
5231270 · Workers' Comp Insurance	
5231300 · Prof/Tech Services (legisl spt, grant writing)	E-rate fee, architect fees
5231440 · Equip Lease/Rental (copier, fax lease)	Budget to low
5231520 · Other Purch Svcs (PR,employ ads,background chks)	
5231525 · Insurance (Liability, property, etc)	Under budgeted
5231610 · Supplies (Board/"District" level)	
5231810 · Dues and Fees	Finger print fees
5231820 · Legal Services	
Total 5231000 · General Administration	
5240000 · Administration	
5240100 · Certified Admin Salaries (Certified administrators)	
5240110 · Non-cert Admin Salaries (Administrative salaries for non-certified admin staff)	Additional summer hours
5240200 · Benefits Administration	
5240210 · Insurance	
5240220 · Employer FICA	
Total 5240200 · Benefits Administration	
5240320 · Professional Development (PD for Admin staff)	
5240530 · Telephone/Communications (phone, postage)	Powerschool, web hosting
5240580 · Travel	
5240610 · Supplies	
5240700 · Furniture/Equipment	New Server, Speaker for (
5240810 · Dues and Fees (Professional membership)	
Total 5240000 · Administration	
5250000 · Business Office	
5250100 · Certified Business Salaries (Certified Business Officials' salaies)	
5250110 · Non-cert Salaries	
5250200 · Benefits Business Office	
5250210 · Insurance	
5250220 · Employer FICA	
Total 5250200 · Benefits Business Office	
5250320 · Professional Development	
5250330 · Audit Services (audit)	
5250340 · Payroll Service	
5250420 · Outside service (taxes, accounting assistance)	

- 5250580 · Employee Travel
- 5250610 · Supplies
- 5250650 · Admin Tech Supplies
- 5250700 · Furniture/Equipment
- 5250734 · Admin Tech Hardware
- 5250735 · Admin Tech Software
- 5250810 · Dues and Fees
 - 5250815 · Condo Fees
 - 5250810 · Dues and Fees - Other
- Total 5250810 · Dues and Fees
- 5250820 · Bank Charge
- Total 5250000 · Business Office
- 5260000 · Plant Services
 - 5260110 · Salaries (Salaries of regular Plant Services staff)
 - 5260120 · Temp Plant Salaries (Temp summer help and subs)
 - 5260130 · Overtime
 - 5260200 · Benefits Plant Services
 - 5260210 · Insurance
 - 5260220 · Employer FICA
 - Total 5260200 · Benefits Plant Services
 - 5260320 · Professional Development (PD for maintenance/custodial)
 - 5260410 · Water/Sewer
 - 5260420 · Cleaning Services
 - 5260430 · Maint/Repair Services Ceiling repair, elevator an
 - 5260440 · Rent & Taxes
 - 5260580 · Travel
 - 5260610 · Supplies (Custodial/Housekeeping))
 - 5260615 · Maintenance Supplies (general repair/upkeep)
 - 5260617 · Grounds (garden and playscape)
 - 5260621 · Natural gas & Oil More heating days than la
 - 5260622 · Electricity
 - 5260626 · Gasoline
 - 5260700 · Furniture/Equipment Cafeteria tables and outsi
 - 5260732 · Vehicles
 - 5260810 · Dues and Fees (Registration fees)
- Total 5260000 · Plant Services
- 527000 · Student Transportation
 - 5270510 · Purchased Services (contracted transportation) Reimbursement due (\$2,7
 - 5270810 · Dues and Fees (Registration fees)
- Total 527000 · Student Transportation
- 5310000 · Food Service
 - 5310110 · Food Service Salaries Chef left beginning of May
 - 5310200 · Benefits Food Service
 - 5310220 · Employer FICA
 - Total 5310200 · Benefits Food Service
 - 5310500 · Other Purchased Services
 - 5310610 · Supplies
- Total 5310000 · Food Service
- 5450000 · Bldg Acq&Construction Serv

5450300 · Professional Services (architects, etc.)	
5450450 · Construction Services (construction services)	
Total 5450000 · Bldg Acq&Construction Serv	
5510000 · Debt Service Facility Acq (Long term loan servicing)	
5510830 · Interest	
5510910 · Principal	
Total 5510000 · Debt Service Facility Acq (Long term loan servicing)	
5510100 · Debt Service Facility Improve (Improvements, remodeling, etc)	
5510831 · Principal	Paid off loan with grant
Total 5510100 · Debt Service Facility Improve (Improvements, remodeling, etc)	
5999999 · Temp	
5999999 · Temp - Other	
Total 5999999 · Temp	
Total Expense	
Net Ordinary Income	
Other Income/Expense	
Other Income	
4600000 · Misc Interest Income (Interest Income)	Interest from CD posted
Total Other Income	
Net Other Income	
Net Income	

IDCS Budget for FY 2020 and forecast for 2021			
Operating Funds (Enrollment, Title, SpEd reimbursal)			
(No food service, fee based programs, IDEA)			
FINAL	5/17/2019	Budget	
		FY 20	
Ordinary Income/Expense			
Income			
Title Funds			
	Title I (Remedial)	63,017	
	Title II-A (teachers)	29,315	
	Title III (ELL)	3,777	
	Title IV (conflict resolution)	10,000	
	Title V (Interns)	-	
	Total Title Funds	106,109	
	Special Ed Reimbursements-estimated	240,280	
	Other state grants	3,000	
	State Grants		
	9100-003 Enrollment-Based Grant	3,836,250	
	Total State Grants	3,836,250	
	Total Income	4,185,639	
	Carry Over/Reserve		
	Available Funds	4,185,639	
Expense			
1000- Instructional			
	100- Teachers Salaries	1,106,308	
	110- Specialist Teachers Salaries	260,146	
	115- Remedial Teacher Salaries	128,614	
	120 - Teachers' Aides Salaries	214,845	
	121- Substitutes Salaries	25,190	
	200- Employee Benefits		
	210- Health Insurance	360,667	
	220- Employer FICA	50,543	
	250- Tuition Reimbursement	7,500	
	290-Other		
	Total 200- Employee Benefits	418,711	
	321- Tutor Services		
	330- Purchased Services	-	
	580- Travel	1,000	

IDCS Budget for FY 2020 and forecast for 2021			
Operating Funds (Enrollment, Title, SpEd reimbursal)			
(No food service, fee based programs, IDEA)			
FINAL	5/17/2019	Budget	
		FY 20	
	610- Copier and Printer Expenses	17,000	
	610- Classroom Supplies	17,250	
	640- Textbooks	5,000	
	700- Furniture/Equipment	-	
	734- Tech Hardware	20,000	
	735- Tech software	41,960	
	Total 1000- Instructional	2,256,023	
	1400- Other Instruct. Programs(after schl, summer)		
	100-Salaries	-	
	120 - Teachers' Aides Salaries		
	200- Employee Benefits		
	210- Health Insurance		
	220- Employer FICA		
	Total 200- Employee Benefits	-	
	330- Purchased Services		
	590- Transportation Services		
	610- Supplies		
	Total 1400- Other Instructional Programs	-	
	2100 Special Services		
	100 - Teachers (SpED)	128,439	
	115 - Counselor, Stipend	-	
	120 - Special Ed Teach. Asst	48,185	
	200 - Employee Benefits		
	210 - Insurance	58,308	
	220 - Employer FICA	4,720	
	Total 200- Employee Benefits	63,028	
	330 - SPED Support Services (purch. services)	10,000	
	610 - Supplies	1,000	
	Total 2100 Special Ed Services	250,652	
	2130- Health Services		
	110- Nurse's Salary	47,170	
	200- Employee Benefits		
	210- Insurance	10,858	
	220- Employer FICA	3,609	
	Total 200- Employee Benefits	14,467	
	320-Prof Development	500	

IDCS Budget for FY 2020 and forecast for 2021			
Operating Funds (Enrollment, Title, SpEd reimbursal)			
(No food service, fee based programs, IDEA)			
FINAL	5/17/2019	Budget	
		FY 20	
	590-Other Purch Services	275	
	610- Supplies	1,200	
	Total 2130- Health Services	63,612	
	2190 Support Services		
	110-School Psychologist	86,766	
	200-Employee benefits		
	210-Insurance	9,434	
	220-FICA	1,258	
	Total 200-Employee benefits	10,692	
	340 - Non-Sped OT, PT, counseling, etc.	-	
	600 - Supplies	750	
	Total 2190-Support Services	98,208	
	2210- Instruct. Svcs Support		
	320- Professional Development	40,500	
	325- Parent Services	-	
	330- Professional Services	1,000	
	400- Purch Property Services	-	
	580- Travel	750	
	590- Other Purch Services - S&L	45,000	
	610- HOTS expenses	5,000	
	610- Supplies	500	
	800- Dues & Fees	-	
	Total 2210- Instruct. Svcs Support	92,750	
	2220- Library/Media		
	100-Certified Salaries	-	
	115-Non-certified salaries	82,013	
	210 - Health Insurance	22,547	
	220- Employer FICA Match	6,274	
	Total 200-Employee Benefits	28,821	
	320- Professional Development	250	
	330- Prof Tech Services	8,800	
	611- Supplies (Lib/Media)	500	
	615- Supplies (Tech)	3,000	
	640- Books/Periodicals	500	

IDCS Budget for FY 2020 and forecast for 2021				
Operating Funds (Enrollment, Title, SpEd reimbursal)				
(No food service, fee based programs, IDEA)				
FINAL	5/17/2019		Budget	
			FY 20	
	700- Furniture/Equipment		-	
	734- Tech Hardware		-	
	735- Tech Software		4,200	
	Total 2220- Library/Media		128,084	
	2310- General Administration			
	210-Retiree Health Ins/Employee Retirement		22,059	
	250-Unemployment compensation		5,000	
	270- Workers Compensation		21,679	
	300- Prof/Tech Services		500	
	440- Lease/rental		19,931	
	520- Services-Advert., Misc		2,000	
	525- Insurance - Property & Liability		20,163	
	590- Other Purch Property Serv.		-	
	610- Supplies		-	
	810- Dues/Fees		-	
	Total 2310- General Administration		91,332	
	2400- Administration			
	110- Administrative Salaries		315,421	
	200-Employee Benefits			
	210- Health Insurance		67,511	
	220- Employer FICA		10,076	
	250- Tuition Reimbursement		-	
	290- Accrued Sick/Severance			
	Total 200-Employee Benefits		77,587	
	320- Professional Development		1,000	
	530- Telephone/Communications		16,152	
	580- Travel		250	
	610- Supplies		4,000	
	615- Supplies		-	
	700- Furniture/Equipment		2,500	
	734- Tech Hardware		1,250	
	735- Tech Software		6,700	
	820- Legal Services		2,500	
	800- Dues/Fees		1,550	
	Total 2400- Administration		428,911	

IDCS Budget for FY 2020 and forecast for 2021			
Operating Funds (Enrollment, Title, SpEd reimbursal)			
(No food service, fee based programs, IDEA)			
FINAL	5/17/2019		Budget FY 20
	2500- Business Services		
	110- Salaries		121,083
	200- Employee Benefits		
		210 - Health Insurance	22,083
		220- Employer FICA	9,263
	Total 200- Employee Benefits		31,346
	320- Professional Development		250
	330- Audit Services		16,500
	340- Payroll Service		10,750
	420 - Outside service		-
	580- Employee Travel		100
	610- Supplies		625
	650- Admin Tech Supplies		-
	734- Admin Tech Hardware		1,250
	735- Admin Tech Software		1,500
	810-Dues/Fees		1,500
	815-Condo Fees		82,630
	820 - Bank Charges		100
	Total 2500- Business Office		267,635
	2600- Plant Services		
	110- Salaries		186,624
	130- Overtime		2,285
	200- Employee Benefits		
		210- Health Insurance	36,370
		220- Employer FICA	14,451
	Total 200- Employee Benefits		50,822
	320- Professional Development		500
	410- Water/Sewer		7,000
	420- Cleaning Services		1,000
	430- Maintenance/Repair Service		35,208
	440- Lease/Rent/Taxes		500
	580- Travel		-
	610- Plant Supplies		10,000
	615- Maintenance Supplies		8,000
	617-Grounds		9,000
	621- Natural gas & oil		24,200

IDCS Budget for FY 2020 and forecast for 2021			
Operating Funds (Enrollment, Title, SpEd reimbursal)			
(No food service, fee based programs, IDEA)			
FINAL	5/17/2019	Budget	FY 20
	622- Electricity	33,600	
	626 - Gasoline	300	
	700- Equipment	3,750	
	732 - Property (Vehicles)	-	
	800-Dues/Fees	-	
	Total 2600- Plant Services	372,788	
	2700- Student Transportation		
	100 - Salaries		
	220 - FICA		
	450- Bus Maintenance		
	510- Purchased Services	3,600	
	600- Supplies		
	626 - Gasoline		
	810 - Dues and Fees		
	Total 2700- Student Transportation	3,600	
	3100- Food Service (augmented)		
	110- Food Service Salaries	-	
	800- Food Service - Other	-	
	Total 3100- Food Service	-	
	4500-Bldg Acq&Construction Serv		
	100-Salaries		
	200-Benefits		
	210-Insurance		
	220-FICA		
	300-Professional Services		
	490-Outside Services	-	
	610-Supplies		
	700- Property		
	Total 4500-Bldg Acq&Const. Serv	-	
	5100-Debt Service (Long-term)		
	Main bldg Principal	138,233	
	Main bldg Interest	6,055	
	Dime Bank Lighting Loan	-	
	Dime Bank HVAC Loan	-	
	Total 5100 Debt Service	144,288	

IDCS Budget for FY 2020 and forecast for 2021						
Operating Funds (Enrollment, Title, SpEd reimbursal)						
(No food service, fee based programs, IDEA)						
	FINAL	5/17/2019			Budget	
					FY 20	
		9400 - Capital Reserve Contingency			-	
		Total Expense			4,197,883	
		Net Ordinary Income			(12,244)	
		Add: Interest Income			15,000	
		Less: Add to Capital Reserve			-	
					2,756	

IDCS Budget for FY 2019			
Operating Funds (Enrollment, Title, SpEd reimbursal)			
(No food service, fee based programs, IDEA)			
FINAL	4/9/2018		Budget FY 19
Ordinary Income/Expense			
Income			
Title Funds			
	Title I (Remedial)		63,017
	Title I (Focus)		-
	Title II-A (teachers)		29,315
	Title II-D (Tech)		-
	Title III (ELL)		3,777
	Title IV (conflict resolution)		-
	Title V (Interns)		-
	Total Title Funds		96,109
	Special Ed Reimbursements-estimated		203,000
	Other state grants		
State Grants			
	9100-003 Enrollment-Based Grant		3,712,500
	Total State Grants		3,712,500
	Total Income		4,011,609
		Carry Over/Reserve	-
Available Funds			4,011,609
Expense			
1000- Instructional			
	100- Teachers Salaries		1,050,608
	110- A&E Instructor Salaries		246,119
	115- Remedial Teacher Salaries		101,653
	120 - Teachers' Aides Salaries		212,606
	121- Substitutes Salaries		31,190
	200- Employee Benefits		
	210- Health Insurance		313,024
	220- Employer FICA		47,177
	250- Tuition Reimbursement		10,000
	290-Other		
	Total 200- Employee Benefits		370,201
	321- Tutor Services		

IDCS Budget for FY 2019			
Operating Funds (Enrollment, Title, SpEd reimbursal)			
(No food service, fee based programs, IDEA)			
FINAL	4/9/2018		Budget FY 19
	330- Purchased Services		1,000
	580- Travel		1,700
	610- Copier and Printer Expenses		18,000
	610- Classroom Supplies		28,250
	640- Textbooks		10,750
	700- Furniture/Equipment		5,000
	734- Tech Hardware		10,000
	735- Tech software		16,000
	Total 1000- Instructional		2,103,076
	1400- Other Instruct. Programs(after schl, summer)		
	100-Salaries		1,000
	120 - Teachers' Aides Salaries		
	200- Employee Benefits		
		210- Health Insurance	
		220- Employer FICA	
	Total 200- Employee Benefits		-
	330- Purchased Services		
	590- Transportation Services		
	610- Supplies		
	Total 1400- Other Instructional Programs		1,000
	2100 Special Services		
	100 - Teachers (SpED)		122,032
	115 - Counselor, Speech		-
	120 - Special Ed Teach. Asst		-
	200 - Employee Benefits		
		210 - Insurance	30,618
		220 - Employer FICA	1,769
	Total 200- Employee Benefits		32,387
	330 - SPED Support Services (purch. services)		2,500
	610 - Supplies		1,400
	Total 2100 Special Ed Services		158,319
	2130- Health Services		
	110- Nurse's Salary		46,054
	200- Employee Benefits		
		210- Insurance	9,871
		220- Employer FICA	3,523

IDCS Budget for FY 2019			
Operating Funds (Enrollment, Title, SpEd reimbursal)			
(No food service, fee based programs, IDEA)			
FINAL	4/9/2018		Budget FY 19
	Total 200- Employee Benefits		13,394
	320-Prof Development		500
	590-Other Purch Services		275
	610- Supplies		1,200
	Total 2130- Health Services		61,423
	2190 Support Services		
	110-School Psychologist		81,766
	200-Employee benefits		
	210-Insurance		8,531
	220-FICA		1,186
	Total 200-Employee benefits		9,717
	340 - Non-Sped OT, PT, counseling, etc.		2,000
	600 - Supplies		750
	Total 2190-Support Services		94,233
	2210- Instruct. Svcs Support		
	320- Professional Development		15,187
	325- Parent Services		-
	330- Professional Services		2,000
	400- Purch Property Services		-
	580- Travel		750
	590- Other Purch Services - S&L		45,000
	610- HOTS expenses		5,000
	610- Supplies		1,000
	800- Dues & Fees		3,500
	Total 2210- Instruct. Svcs Support		72,437
	2220- Library/Media		
	100-Certified Salaries		-
	115-Non-certified salaries		80,393
	210 - Health Insurance		19,948
	220- Employer FICA Match		6,150
	Total 200-Employee Benefits		26,098
	320- Professional Development		250
	330- Prof Tech Services		9,000
	611- Supplies (Lib/Media)		1,000

IDCS Budget for FY 2019			
Operating Funds (Enrollment, Title, SpEd reimbursal)			
(No food service, fee based programs, IDEA)			
FINAL	4/9/2018		Budget FY 19
	615- Supplies (Tech)		2,000
	640- Books/Periodicals		1,000
	700- Furniture/Equipment		1,500
	734- Tech Hardware		1,500
	735- Tech Software		2,000
	Total 2220- Library/Media		124,741
	2310- General Administration		
	210-Retiree Health Ins/Employee Retirement		20,575
	250-Unemployment compensation		5,000
	270- Workers Compensation		20,482
	300- Prof/Tech Services		1,000
	440- Lease/rental		17,052
	520- Services-Advert., Misc		2,000
	525- Insurance - Property & Liability		18,739
	590- Other Purch Property Serv.		-
	610- Supplies		250
	810- Dues/Fees		2,000
	820- Legal Services		2,500
	Total 2310- General Administration		89,597
	2400- Administration		
	110- Administrative Salaries		318,258
	200-Employee Benefits		
	210- Health Insurance		74,440
	220- Employer FICA		9,740
	250- Tuition Reimbursement		-
	290- Accrued Sick/Severance		
	Total 200-Employee Benefits		84,180
	320- Professional Development		1,000
	530- Telephone/Communications		15,857
	580- Travel		750
	610- Supplies		4,500
	700- Furniture/Equipment		3,000
	800- Dues/Fees		550
	Total 2400- Administration		428,095

IDCS Budget for FY 2019			
Operating Funds (Enrollment, Title, SpEd reimbursal)			
(No food service, fee based programs, IDEA)			
FINAL	4/9/2018		Budget FY 19
2500- Business Services			
	110- Salaries		134,662
	200- Employee Benefits		
		210 - Health Insurance	29,138
		220- Employer FICA	10,302
	Total 200- Employee Benefits		39,440
	320- Professional Development		250
	330- Audit Services		16,500
	340- Payroll Service		10,500
	420 - Outside service		1,500
	580- Employee Travel		250
	610- Supplies		1,250
	650- Admin Tech Supplies		500
	734- Admin Tech Hardware		1,000
	735- Admin Tech Software		2,000
	810-Dues/Fees		1,500
	815-Condo Fees		81,077
	820 - Bank Charges		100
	Total 2500- Business Office		290,529
2600- Plant Services			
	110- Salaries		194,093
	130- Overtime		5,473
	200- Employee Benefits		
		210- Health Insurance	32,240
		220- Employer FICA	15,267
	Total 200- Employee Benefits		47,506
	320- Professional Development		500
	410- Water/Sewer		6,532
	420- Cleaning Services		-
	430- Maintenance/Repair Service		41,683
	440- Lease/Rent/Taxes		500
	580- Travel		-
	610- Plant Supplies		15,000
	615- Maintenance Supplies		8,000
	617-Grounds		6,000
	621- Natural gas & oil		24,200
	622- Electricity		33,600

IDCS Budget for FY 2019			
Operating Funds (Enrollment, Title, SpEd reimbursal)			
(No food service, fee based programs, IDEA)			
FINAL	4/9/2018		Budget FY 19
	626 - Gasoline		300
	700- Furniture/Equipment		3,750
	732 - Property (Vehicles)		-
	800-Dues/Fees		-
	Total 2600- Plant Services		387,137
	2700- Student Transportation		
	100 - Salaries		
	220 - FICA		
	450- Bus Maintenance		
	510- Purchased Services		3,600
	600- Supplies		
	626 - Gasoline		
	810 - Dues and Fees		
	Total 2700- Student Transportation		3,600
	3100- Food Service (augmented)		
	110- Food Service Salaries		46,545
	800- Food Service - Other		10,000
	Total 3100- Food Service		56,545
	4500-Bldg Acq&Construction Serv		
	100-Salaries		
	200-Benefits		
		210-Insurance	
		220-FICA	
	300-Professional Services		
	490-Outside Services		-
	610-Supplies		
	700- Property		
	Total 4500-Bldg Acq&Const. Serv		-
	5100-Debt Service (Long-term)		
	Main bldg Principal		132,175
	Main bldg Interest		12,113
	Dime Bank Lighting Loan		7,158
	Dime Bank HVAC Loan		
	Total 5100 Debt Service		151,446
	9400 - Capital Reserve Contingency		-

IDCS Budget for FY 2019				
Operating Funds (Enrollment, Title, SpEd reimbursal)				
(No food service, fee based programs, IDEA)				
	FINAL		4/9/2018	Budget FY 19
	Total Expense			4,022,177
	Net Ordinary Income			(10,568)
			Add: Interest Income	5,000
			Less: Add to Capital Reserve	-
				(5,568)

IDCS, Inc.

Financial Statements
and
Independent Auditor's Report

June 30, 2018 and 2017

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JAMES A. GEORGE, P.C.
Certified Public Accountants & Business Consultants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
IDCS, Inc.:

We have audited the accompanying financial statements of IDCS, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities 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 IDCS, 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 IDCS, Inc.'s 2017 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 22, 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 statements of functional expenses on page 6 and the accompanying schedule of expenditures of state financial assistance, as required by Connecticut 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 December 27, 2018, on our consideration of IDCS, 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 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 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 IDCS, Inc.'s internal control over financial reporting and compliance.

James A. George, P.C.

JAMES A. GEORGE, P.C.
Wakefield, Massachusetts
December 27, 2018

IDCS, Inc.
Statements of Financial Position
June 30, 2018 and 2017

Assets

	2018	2017
Current Assets		
Cash	\$ 736,489	\$ 670,183
Trade Receivables	12,044	10,364
Prepaid Expenses	-	16
Total Current Assets	748,533	680,563
Fixed Assets		
Land and Buildings	7,742,287	7,742,287
Furnishings and Equipment	330,409	330,409
Leasehold Improvements	737,862	737,862
Accumulated Depreciation	(4,063,935)	(3,718,684)
Net Fixed Assets	4,746,623	5,091,874
Other Assets		
Construction in Progress	206,975	-
Restricted Cash	520,280	500,000
Total Other Assets	727,255	500,000
Total Assets	\$ 6,222,411	\$ 6,272,437

Liabilities and Net Assets

Current Liabilities		
Accounts Payable	\$ 29,357	\$ 1,274
Accrued Expenses	169,354	137,742
Current Portion of Mortgages Payable	139,333	133,990
Total Current Liabilities	338,044	273,006
Non-Current Portion of Mortgages Payable	219,157	858,400
Total Liabilities	557,201	1,131,406
Net Assets		
Unrestricted Net Assets	5,665,210	5,141,031
Total Net Assets	5,665,210	5,141,031
Total Liabilities and Net Assets	\$ 6,222,411	\$ 6,272,437

See accompanying notes to the financial statements.

IDCS, Inc.
Statements of Activities
For the Year Ended June 30, 2018
With Comparative Totals for the Year Ended June 30, 2017

	2018			2017
	Unrestricted	Temporarily Restricted	Total	Total
Revenue, Gains, and Other Support				
Contributions and Grants				
State of Connecticut	\$ 4,391,473	\$ -	\$ 4,391,473	\$ 3,631,500
Federal	106,296	-	106,296	73,929
Local School Systems	213,149	-	213,149	202,933
Other	24,753	-	24,753	4,202
Total Contributions and Grants	<u>4,735,671</u>	<u>-</u>	<u>4,735,671</u>	<u>3,912,564</u>
Program Service Fees and Other Income				
School Lunch Program	128,179	-	128,179	130,634
IDEA Fundraising	16,297	-	16,297	26,561
Day Care Fees	41,381	-	41,381	65,871
After School Fees	42,058	-	42,058	43,769
Interest Income	22,914	-	22,914	2,252
Miscellaneous Income	22,690	-	22,690	8,066
Total Program Service Fees and Other Income	<u>273,519</u>	<u>-</u>	<u>273,519</u>	<u>277,153</u>
Total Revenue, Gains, and Other Support	<u>5,009,190</u>	<u>-</u>	<u>5,009,190</u>	<u>4,189,717</u>
Expenses and Losses				
Instructional	2,187,059	-	2,187,059	2,252,915
Support Services	480,475	-	480,475	402,545
Operation and Maintenance of Plant	378,522	-	378,522	373,425
Administration and Fiscal Management	776,846	-	776,846	822,999
Improvements of Instructional Services	38,985	-	38,985	35,783
Depreciation Expense	345,251	-	345,251	370,688
Debt Service	29,937	-	29,937	41,137
Food Services	189,458	-	189,458	188,272
Facilities Acquisition/Construction	-	-	-	-
Community Services Program	44,252	-	44,252	43,097
Student Transportation Services	14,226	-	14,226	5,381
Total Expenses and Losses	<u>4,485,011</u>	<u>-</u>	<u>4,485,011</u>	<u>4,536,242</u>
Change in Net Assets	524,179	-	524,179	(346,525)
Net Assets as of the Beginning of the Year	<u>5,141,031</u>	<u>-</u>	<u>5,141,031</u>	<u>5,487,556</u>
Net Assets as of the End of the Year	<u>\$ 5,665,210</u>	<u>\$ -</u>	<u>\$ 5,665,210</u>	<u>\$ 5,141,031</u>

See accompanying notes to the financial statements.

IDCS, Inc.
Statements of Cash Flows
For the Years Ended
June 30, 2018 and 2017

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 524,179	\$ (346,525)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities		
Depreciation	345,251	370,688
(Increase) Decrease in Operating Assets		
Accounts Receivable	(1,680)	(828)
Restricted Cash	(20,280)	-
Prepaid Expenses	16	14,247
Increase (Decrease) in Operating Liabilities		
Accounts Payable	28,083	(735)
Accrued Expenses	31,612	(5,809)
	907,181	31,038
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Property and Equipment	(206,975)	-
	(206,975)	-
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES		
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Mortgage Payable	-	-
Payments on Mortgage Payable	(633,900)	(128,031)
	(633,900)	(128,031)
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES		
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	66,306	(96,993)
BEGINNING CASH AND CASH EQUIVALENTS	670,183	767,176
ENDING CASH AND CASH EQUIVALENTS	\$ 736,489	\$ 670,183
SUPPLEMENTAL CASH FLOW INFORMATION		
Cash Paid for Interest	\$ 29,937	\$ 42,377

See accompanying notes to the financial statements.

IDCS, Inc.
Statements of Functional Expenses
For the Year Ended June 30, 2018
With Comparative Totals for Year Ended June 30, 2017

	2018					2017	
	Salaries	Employee Benefits	Purchased Services	Supplies	Property	Other	Total
Instructional Services	\$ 1,642,738	\$ 373,216	\$ 24,488	\$ 89,889	\$ 42,869	\$ 13,859	\$ 2,215,473
Support Services	347,744	44,454	83,852	2,851	-	1,574	403,198
Operation and Maintenance of Plant	183,573	39,542	63,756	91,245	406	-	452,268
Administration and Fiscal Management	450,773	133,420	92,318	17,819	215	82,301	749,457
Improvements of Instructional Services	-	26,098	7,062	5,825	-	-	123,957
Depreciation Expense	-	-	-	-	-	345,251	330,504
Debt Service	-	-	-	-	-	29,937	42,377
Food Services	94,465	18,801	622	74,588	-	982	218,714
Facilities Acquisition/Construction	-	-	-	-	-	-	8,500
Community Services Program	40,775	3,051	-	260	-	166	40,954
Student Transportation Services	-	-	14,226	-	-	-	20,142
Total	\$ 2,760,068	\$ 638,582	\$ 286,324	\$ 282,477	\$ 43,490	\$ 474,070	\$ 4,485,011
							\$ 4,605,544

See accompanying notes to the financial statements.

IDCS, Inc.
Notes to the Financial Statements
June 30, 2018 and 2017

Note A – Nature of Activities and Significant Accounting Policies

Nature of Activities

IDCS, Inc. (the Organization) was established on March 12, 1997 as a charter school whose purpose is to provide a flexible atmosphere, which allows for individual differences of the students. Parents, students and instructors work together to establish a program appropriate for each student. The school includes grades Pre-K to 8 and is unique through individualized instruction, community building, and service learning. The charter requires at least 85% of the students to be from Norwich, CT.

IDCS, Inc. was approved by the State Board of Education as a State Charter School pursuant to Connecticut General Statutes Section 10-66. The Charter has been renewed until June 30, 2021. The State of Connecticut provided \$4,391,473 or 95% of the Organization's funding. The State of Connecticut limits the maximum number of students enrolled. The Organization is allowed to keep a maximum of 10% of state funds received which are unexpended at the end of the fiscal year, which must be spent in the next fiscal year. In addition, if there are unexpended state funds at the end of the fiscal year, the Organization may create a reserve fund to finance a specific capital or equipment project using no more than 5% of state funding which is unexpended. This is calculated on a different basis of accounting which does not capitalize expenditures and allows for encumbrances payable to be expensed.

Financial Statement Presentation

The net assets of the Organization have been broken down into three different classifications as follows:

Unrestricted net assets – consist of unrestricted amounts that are available for use in carrying out the mission of the Organization. The Board of Directors may designate a portion of the net assets for a specific future use. This is shown as unrestricted, designated net assets on the statements of financial position.

Temporarily restricted net assets – consist of those amounts that are donor restricted for a specific purpose. When a donor restriction expires, either by the passage of a stipulated time restriction or by the accomplishment of a specific purpose restriction, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions. The Organization has elected, however, to show those restricted contributions whose restrictions are met in the same reporting period as they are received as unrestricted support. Temporarily restricted net assets were \$0 and \$0 at June 30, 2018 and 2017, respectively.

Permanently restricted net assets – result from contributions from donors who place restrictions on the use of donated funds mandating that the original principal remain invested in perpetuity. At year-end, the Organization had no permanently restricted net assets.

IDCS, Inc.
Notes to the Financial Statements
June 30, 2018 and 2017

Note A – Nature of Activities and Significant Accounting Policies (Continued)

Cash and Cash Equivalents

For the purposes of the statements of cash flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash and cash equivalents.

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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Property and Equipment

Property and equipment is stated at cost, less accumulated depreciation. The cost of furniture and equipment is depreciated on the straight-line basis of 3 – 35 years. Total depreciation expense was \$345,251 and \$370,688 for the years ended June 30, 2018 and 2017, respectively.

It is the Organization's policy to capitalize all tangible property over \$1,000. Purchased property, plant and equipment is recorded at cost. The costs associated with normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized over the remaining useful lives of the related fixed assets. Donations of property and equipment with a fair value in excess of \$1,000 are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset for a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Prior Year Information

The statements of activities and statements of functional expenses include certain prior year summarized comparative information in total, but not by function. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2017 from which the summarized information was derived.

IDCS, Inc.
Notes to the Financial Statements
June 30, 2018 and 2017

Note A – Nature of Activities and Significant Accounting Policies (Continued)

Functional Expenses

The expenses incurred to provide the various programs and activities of the Organization have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on management's estimates.

Donated and Reimbursed Services

The Organization records donated services when they increase the basis of a fixed asset or when the services are performed by an individual, acting in his or her professional capacity, and these services would normally need to be contracted and paid for.

The local communities are required by the State Board of Education to provide certain services to the students from their district attending IDCS, Inc. During the years ended June 30, 2018 and 2017, these services amounted to \$213,149 and \$202,933, respectively, and are shown as revenue in the statements of activities.

In addition, many individuals volunteer significant time and talents to perform a variety of tasks that assist the Organization, but these do not meet the criteria for recognition as donated services.

Income Taxes

The Organization is exempt from income taxes as a charitable organization under Section 501(c)(3) of the Internal Revenue Code and is not classified as a private foundation. The Organization accounts for uncertainty in income taxes in accordance with ASC Topic, *Income Taxes*. This standard clarifies the accounting for uncertainty in tax positions and prescribes a recognition threshold and measurement attribute for the financial statements regarding a tax position taken or expected to be taken on a tax return. The Organization has determined that there are no uncertain tax positions which qualify for either recognition or disclosure in the financial statements at June 30, 2018. The Organization's information returns are subject to examination by the federal and state jurisdictions and generally remain open for the most recent three years.

Fair Value Measurement

ASC Topic, *Fair Value* Measurements, establishes a framework for measuring fair value and expands disclosures about fair value measurements. The standards establish a fair value hierarchy that prioritizes the inputs and assumptions used to measure fair value. The fair value hierarchy is categorized into three levels based on the inputs as follows:

Level 1 – Valuations based on unadjusted quoted prices in active markets for identical assets or liabilities that the Organization has the ability to access.

IDCS, Inc.
Notes to the Financial Statements
June 30, 2018 and 2017

Note A – Nature of Activities and Significant Accounting Policies (Continued)

Level 2 – Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

Level 3 – Valuations based on inputs that are unobservable, that is, inputs that reflect the Organization’s own assumptions.

Note B – Property and Equipment

Depreciation is computed on the straight-line basis over the estimated useful lives of the assets. Property and Equipment consisted of the following at June 30:

	2018	2017
Land	\$ 192,966	\$ 192,966
Buildings & Improvements	7,549,321	7,549,321
Equipment and Fixtures	330,409	330,409
Leasehold Improvements	737,862	737,862
Total Cost	8,810,558	8,810,558
Accumulated Depreciation	(4,063,935)	(3,718,684)
Net Property and Equipment	\$ 4,746,623	\$ 5,091,874

Note C – Concentration of Credit Risk

In the normal course of business, the Organization has funds on deposit with a bank in excess of the \$250,000 covered by FDIC insurance. The excess amount as of June 30, 2018 and 2017 is \$1,032,983 and \$952,898, respectively.

Note D – Accrued Expenses

Accrued Expenses consist of the following as of June 30:

	2018	2017
Accrued Payroll Taxes and Withholdings	\$ 3,121	\$ 2,567
Accrued Vacation Pay	50,817	50,817
Accrued Payroll	115,416	91,325
Total	\$ 169,354	\$ 144,709

IDCS, Inc.
Notes to the Financial Statements
June 30, 2018 and 2017

Note E – Contingencies

The Organization receives a significant portion of its support from various funding sources. Expenditure of these funds requires compliance with terms and conditions specified in the related contracts and agreements. These expenditures are subject to audit by the contracting agencies. Any disallowed expenditures would become a liability of the agency requiring repayment to the funding sources. Liabilities resulting from these audits, if any, will be recorded in the period in which the liability is ascertained.

Note F – Operating Leases

The Organization has an operating lease for office equipment. The office equipment lease is a long term lease, whose term ends in 2020. Lease expense for the years ended June 30, 2018 and 2017 were \$19,923 and \$18,007, respectively.

The future minimum rental payments as of June 30 on non-cancellable long term operating leases are expected to be as follows:

2019	\$ 15,952
2020	14,622
Total	<u>\$ 30,574</u>

Note G – Mortgages Payable

Aggregate annual maturities under mortgages payable as of June 30, 2018 are as follows:

2019	\$ 139,333
2020	145,392
2021	66,608
2022	7,158
Total	<u>\$ 358,491</u>

IDCS, Inc.
Notes to the Financial Statements
June 30, 2018 and 2017

Note G – Mortgages Payable (Continued)

Mortgages payable consisted of the following at June 30:

	2018	2017
Mortgage Loans		
Mortgage payable was financed with an original amount of \$1,746,731. Monthly principal and interest payments of \$12,024 are based on a fixed annual percentage rate of 4.49% and a term of 210 months. It has a first mortgage lien on the building that houses the School. It may be prepaid in whole, but not in part, and is subject to prepayment penalties.	\$ 329,859	\$ 456,630
On October 19, 2015, the Organization financed \$500,000 for capital improvements of their HVAC system. The loan has an interest rate of 3.49%. Interest only payments are due over sixty months with a balloon principal payment of \$500,000 due October 19, 2020. The loan was paid off during FY 2018.	-	500,000
On March 17, 2016, the Organization financed \$44,140 for capital improvements of their lighting system. The loan has an interest rate of 5%. Monthly principal and interest payments of \$596.49 are due monthly. The maturity date of the loan is June 1, 2022.	28,631	35,760
Total	358,490	992,390
Less Current Portion	(139,333)	(133,990)
Long Term Portion of Mortgages Payable	\$ 219,157	\$ 858,400

IDCS, Inc.
Notes to the Financial Statements
June 30, 2018 and 2017

Note H – Restrictions on Net Assets

The Board of Directors has designated certain unrestricted net assets as follows:

Capital Projects	\$ 51,129
IDEA Designated Funds	15,418
Science & Technology	9,603
Other Designated Funds	<u>1,708</u>
Designated Unrestricted Net Assets by Board of Directors	<u><u>\$ 77,858</u></u>

Note I – Teachers’ Retirement System

Teachers and certain other personnel are eligible to participate in the State of Connecticut Teachers’ Retirement System, a cost sharing multiple employer public employees retirement system described in the Connecticut General Statutes, Chapter 167a. The system has been established to provide retirement and other benefits for teachers, their survivors and beneficiaries. These certified personnel are covered under a union contract.

A member, who has reached the age of sixty and has accumulated ten years of credited service in the public schools of Connecticut, is eligible to receive a normal retirement benefit. The normal retirement benefit is 2% times the number of years of credited service multiplied by their average annual salary. In no event will such benefit exceed 75% of the average annual salary, or be less than \$3,600. Benefits are fully vested after ten years of service.

The funding of the system is provided by required member contributions (7.25% of their annual salary) and by amounts appropriated by the State of Connecticut General Assembly.

Note J – Subsequent Events

The Organization has evaluated subsequent events through December 27, 2018 and the financial statements were available to be issued on December 27, 2018.

IDCS, Inc.
Schedule of Expenditures of State Financial Assistance
For the Year Ended June 30, 2018

<u>State Grantor Pass-Through Grantor Program Title</u>	<u>State Grant Program Core - CT Number</u>	<u>Expenditures</u>
Department of Education:		
Charter Schools	11000-SDE64000-17041-84179	\$ 3,630,000
Charter School Building Project and Improvements	12052-SDE64000-43003	700,000
State School Breakfast	11000-SDE64000-17046	2,894
Child Nutrition State Matching Grant	11000-SDE64000-16211	5,889
Total State Financial Assistance		<u>\$ 4,338,783</u>

See accompanying notes to the schedule of expenditures of state financial assistance.

IDCS, Inc.
Notes to Schedule of Expenditures of State Financial Assistance
For the Year Ended June 30, 2018

The accompanying schedule of expenditures of state financial assistance includes state grant activity of IDCS, Inc. under programs of the State of Connecticut for the fiscal year ended June 30, 2018. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of IDCS, 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 basis of accounting principles generally accepted in the United States of America. 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.

**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 of
IDCS, 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 IDCS, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 27, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered IDCS, 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 IDCS, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of IDCS, 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 a 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 a 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.

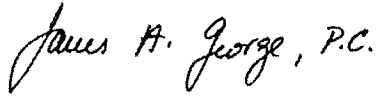
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 IDCS, 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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "James A. George, P.C." in a cursive script.

JAMES A. GEORGE, P.C.
Wakefield, Massachusetts
December 27, 2018

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE STATE SINGLE AUDIT ACT**

To the Board of Directors of
IDCS, Inc.:

Report on Compliance for Each Major State Program

We have audited the IDCS, 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 the IDCS, Inc.'s major state programs for the year ended June 30, 2018. The IDCS, 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 the IDCS, 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 the IDCS, 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 qualified opinion on compliance for major state programs. However, our audit does not provide a legal determination of the IDCS, Inc.'s compliance.

Opinion of Each Major State Program

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

Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

We have audited the financial statements of IDCS, Inc., as of and for the year ended June 30, 2018 and have issued our report thereon dated December 27, 2018, which contained an unmodified opinion on those financial statements. 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 is presented for purposes of additional analysis as required by the State Single Audit Act 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 schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.

James A. George, P.C.

JAMES A. GEORGE, P.C.
Wakefield, Massachusetts
December 27, 2018

IDCS, Inc.
Schedule of Findings and Questioned Costs - State Financial Assistance
For the Year Ended
June 30, 2018

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None Reported
Noncompliance material to financial statements noted?	No

State Financial Assistance

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None Reported
Type of auditor's report 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?	No

Identification of Major program:

<u>State Grantor and Program</u>	<u>State Core - CT Number</u>	<u>Expenditures</u>
State Department of Education - Charter Schools	11000-SDE64000-17041-84179	\$3,630,000
State Department of Education - Charter School Building Project and Improvements		\$700,000
Dollar threshold used to distinguish between type A and type B programs		\$200,000

Section II - Financial Statement Findings

None

IDCS, Inc.
Schedule of Findings and Questioned Costs – State Financial Assistance
June 30, 2018

Section III - State Financial Assistance Findings and Questioned Costs

None

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2017

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.

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:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization IDCS, Inc.
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
68 Thermos Avenue
 City or town, state or province, country, and ZIP or foreign postal code
Norwich, CT 06360

D Employer identification number
06-1479419

E Telephone number
(860) 892-1900

G Gross receipts \$ 5,009,190.

F Name and address of principal officer:
Ellen Retelle, Ph.D., 68 Thermos Avenue, Norwich, CT 06360

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)

I Tax-exempt status: 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527

J Website: ▶ WWW.IDCS.ORG

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1997

M State of legal domicile: CT

H(c) Group exemption number ▶ _____

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>A school chartered under under the state of Connecticut Board of Education.</u>		
	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	7
	5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	116
	6 Total number of volunteers (estimate if necessary)	6	25
	7a 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.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	3,912,564.	4,735,671.
	9 Program service revenue (Part VIII, line 2g)	240,274.	211,618.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,252.	22,914.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	34,627.	38,987.
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,189,717.	5,009,190.
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
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)		3,455,813.	3,398,649.
16a Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
b Total fundraising expenses (Part IX, column (D), line 25) ▶		0.	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		1,080,429.	1,086,362.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,536,242.	4,485,011.	
19 Revenue less expenses. Subtract line 18 from line 12	-346,525.	524,179.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 6,272,437.	End of Year 6,222,411.
	21 Total liabilities (Part X, line 26)	1,131,406.	557,201.
	22 Net assets or fund balances. Subtract line 21 from line 20	5,141,031.	5,665,210.

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 _____ Date _____
Ellen Retelle, Ph.D., Executive Director
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: James A. George, CPA, CVA, JD Preparer's signature: _____ Date: _____
 Check if self-employed PTIN: P00659906
 Firm's name ▶ James A. George, P.C. Firm's EIN ▶ 20-3968236
 Firm's address ▶ 401 Edgewater Place Suite 190, Wakefield, MA 01880 Phone no. (781) 245-8200

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

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:

A school chartered under
under the state of Connecticut Board of Education.

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

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 3,874,487. including grants of \$ 0.) (Revenue \$ 233,682.)

To provide a flexible atmosphere, which allows for the individual differences of the learners in a school providing schooling for preschool through 8th grade for 330 children.

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 ▶ 3,874,487.

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> (see instructions)?		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	
12 a	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	
14 a	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 (see instructions)</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

Part IV Checklist of Required Schedules (continued)

	Yes	No
20 a 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	

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

Table with columns for line numbers (1a-14b), descriptions of questions, and Yes/No columns. Includes sub-questions for various IRS forms and organizational activities.

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 7		
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?		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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		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?		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?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	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		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?		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?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	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	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		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		X
13	Did the organization have a written whistleblower policy?		X
14	Did the organization have a written document retention and destruction policy?		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		X
b	Other officers or key employees of the organization		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?		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?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► CT
- 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: ►
 Ellen Retelle, Ph.D., 68 Thermos Avenue, Norwich, CT 06360 (860)892-1900

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Andrew Harvey Member	10.00	X					0.	0.	0.	
(2) Darlene Burlingame Member	10.00	X					540.	0.	0.	
(3) Julia Cronin Vice Chair & Member	40.00	X		X			59,143.	0.	0.	
(4) Christopher Lacey Chair & Member	10.00	X		X			0.	0.	0.	
(5) Anna B. James Executive Director	40.00			X			144,954.	0.	0.	
(6) Sandy Quarto Member	10.00	X					0.	0.	0.	
(7) Cheryl Blanchard Member	10.00	X					0.	0.	0.	
(8) Joyce Werden Board of Education	10.00	X					0.	0.	0.	
(9) Terri Woronecki Member	40.00	X					77,615.	0.	0.	
(10) Rhonda Exum Secretary & Member	10.00	X		X			0.	0.	0.	
(11) June Morrone Assistant Director	40.00	X					92,402.	0.	0.	
(12) William Merrill Business Manager	40.00	X					89,169.	0.	0.	
(13) Mary Osten Teacher Member	40.00	X					82,234.	0.	0.	
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total							546,057.	0.	0.	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							546,057.	0.	0.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	4,735,671.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f ▶		4,735,671.				
Program Service Revenue			Business Code				
	2a School Lunch Program	722210	128,179.	128,179.	0.	0.	
	b Day Care Fees	624410	41,381.	41,381.	0.	0.	
	c After School Fees	624410	42,058.	42,058.	0.	0.	
	d _____						
	e _____						
	f All other program service revenue .						
g Total. Add lines 2a-2f ▶		211,618.					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		22,914.	0.	0.	22,914.	
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
	6a Gross rents	(i) Real	(ii) Personal				
		b Less: rental expenses					
		c Rental income or (loss)					
		d Net rental income or (loss) ▶					
	7a 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) ▶					
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a	16,923.				
		b Less: direct expenses	b				
		c Net income or (loss) from fundraising events . ▶		16,923.		0.	16,923.
	9a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses		b					
c Net income or (loss) from gaming activities . . ▶							
10a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory . . ▶						
Miscellaneous Revenue		Business Code					
11a Other Revenue	900099	22,064.	22,064.	0.	0.		
b _____							
c _____							
d All other revenue							
e Total. Add lines 11a-11d ▶		22,064.					
12 Total revenue. See instructions. ▶		5,009,190.	233,682.	0.	39,837.		

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	0.	0.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0.	0.		
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	0.	0.		
5 Compensation of current officers, directors, trustees, and key employees	470,135.	140,118.	330,017.	0.
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	2,289,933.	2,169,177.	120,756.	0.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	531,486.	459,695.	71,791.	0.
10 Payroll taxes	107,095.	87,199.	19,896.	0.
11 Fees for services (non-employees):				
a Management				
b Legal	1,787.	0.	1,787.	0.
c Accounting	15,812.	0.	15,812.	0.
d Lobbying				
e Professional fundraising services. See Part IV, line 17	0.			0.
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	17,744.	17,744.	0.	0.
12 Advertising and promotion				
13 Office expenses	97,421.	89,790.	7,631.	0.
14 Information technology				
15 Royalties				
16 Occupancy	85,103.	70,515.	14,588.	0.
17 Travel	16,441.	16,296.	145.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	29,937.	29,937.	0.	0.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	345,251.	345,251.	0.	0.
23 Insurance	23,055.	23,055.	0.	0.
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 Property/Equipment Maintenance	154,904.	154,904.	0.	0.
b Food	62,328.	62,328.	0.	0.
c Contracted Services	75,063.	70,382.	4,681.	0.
d Equipment Leases	88,545.	68,622.	19,923.	0.
e All other expenses	72,971.	69,474.	3,497.	0.
25 Total functional expenses. Add lines 1 through 24e	4,485,011.	3,874,487.	610,524.	0.
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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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	144,786.	1	184,501.
	2 Savings and temporary cash investments	1,025,397.	2	1,072,268.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	10,364.	4	12,044.
	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 instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	16.	9	0.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 8,810,558.		
	b Less: accumulated depreciation	10b 4,063,935.	5,091,874.	10c 4,746,623.
	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	0.	15	206,975.
16 Total assets. Add lines 1 through 15 (must equal line 34)	6,272,437.	16	6,222,411.	
Liabilities	17 Accounts payable and accrued expenses	139,016.	17	198,711.
	18 Grants payable		18	
	19 Deferred revenue		19	
	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	992,390.	23	358,490.
	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	1,131,406.	26	557,201.
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	5,141,031.	27	5,665,210.
	28 Temporarily restricted net assets		28	
	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	5,141,031.	33	5,665,210.	
34 Total liabilities and net assets/fund balances	6,272,437.	34	6,222,411.	

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	5,009,190.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,485,011.
3	Revenue less expenses. Subtract line 2 from line 1	3	524,179.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	5,141,031.
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	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	5,665,210.

Part XII Financial Statements and Reporting

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

- 1** Accounting method used to prepare the Form 990: Cash Accrual 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?
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:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
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:
 Separate basis Consolidated basis 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?
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?
- 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.

	Yes	No
2a		x
2b	x	
2c	x	
3a		x
3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ 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

IDCS, Inc.

Employer identification number

06-1479419

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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"/>

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 <input type="checkbox"/>						

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 <input type="checkbox"/>		
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 <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

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?	11a	
b	A family member of a person described in (a) above?	11b	
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>	11c	

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>	1	
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>	2	

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>	1	

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?	1	
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>	2	
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>	3	

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>	2a	
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>	2b	
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>	3a	
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>	3b	

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			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
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).			

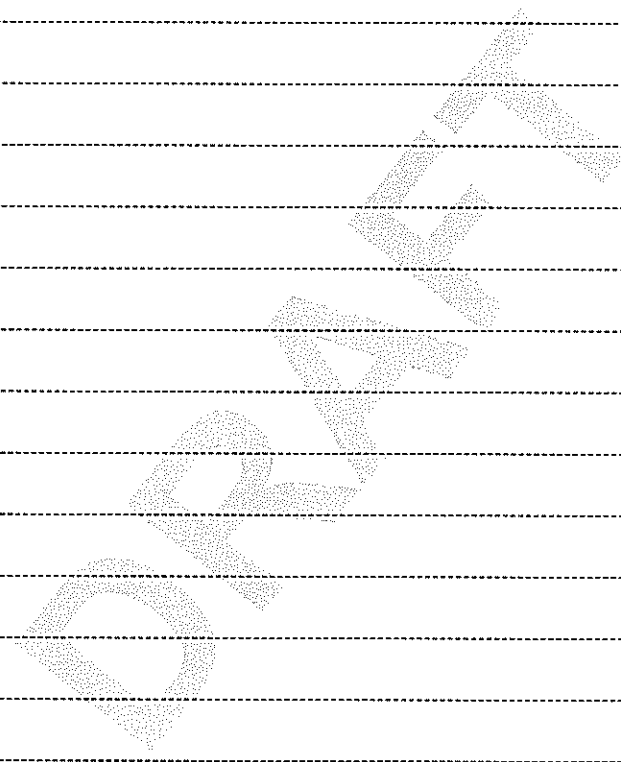
Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

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			

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.)

Area with horizontal dashed lines for supplemental information.



SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2017

Department of the Treasury Internal Revenue Service

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.

Open to Public Inspection

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

Name of the organization: IDCS, Inc. Employer identification number: 06-1479419

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-6 for various metrics and questions.

Part II Conservation Easements.

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

Form with multiple rows for questions 1-9 regarding conservation easements, including a sub-table for 'Held at the End of the Tax Year'.

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.

Form with rows 1a, 1b, 2, a, b for questions regarding collections of art and historical treasures.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment ▶ %
- b** Permanent endowment ▶ %
- c** Temporarily restricted endowment ▶ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** unrelated organizations
- (ii)** related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		192,966.		192,966.
b Buildings		7,549,321.	3,556,232.	3,993,089.
c Leasehold improvements		737,862.	224,122.	513,740.
d Equipment		330,409.	283,581.	46,828.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶ 4,746,623.

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. (Column (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. (Column (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

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	5,009,190.
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	
3	Subtract line 2e from line 1			3	5,009,190.
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	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	5,009,190.

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	4,485,011.
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	
3	Subtract line 2e from line 1			3	4,485,011.
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	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	4,485,011.

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.

Pt X, Line 2: The Organization is exempt from income taxes as a charitable organization under Section 501(C)(3) of the Internal Revenue Code and is not classified as a private foundation. The Organization accounts for uncertainty in income taxes in accordance with ASC topic, income taxes. This standard clarifies the accounting for uncertainty in tax positions and prescribes a recognition threshold and measurement attribute for the financial statements regarding a tax position taken or expected to be taken on a tax return. The Organization has determined that there are no uncertain tax positions which qualify for either recognition or disclosure in the financial statements at June 30, 2018. The Organization's information returns are subject to examination by the Federal and State jurisdictions and generally remain open for the most recent three years.

Part XIII Supplemental Information *(continued)*

Area with horizontal dashed lines for supplemental information.

DRAFT

**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

IDCS, Inc.

Employer identification number

06-1479419

Part I

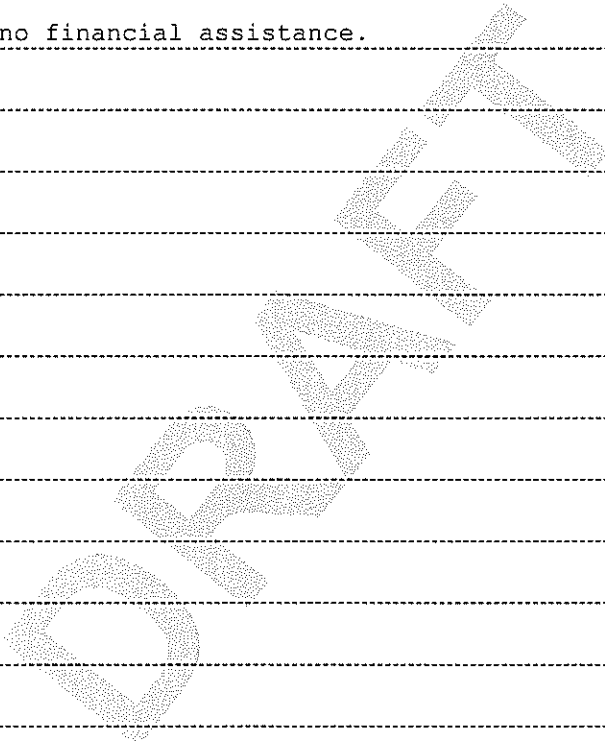
		YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in 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 <u>The School publicizes its racial nondiscrimination policy in its by-laws and recruiting brochures.</u> <u>The policy is also disclosed on the School's website.</u>	X	
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? If you answered "No" to any of the above, please explain. If you need more space, use Part II. <u>This is considered a "Charter School" through the State of CT. There is no tuition and therefore, no financial assistance.</u>	X	
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? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		X
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? If you answered "Yes" on either line 6a or line 6b, explain on Part II.		X
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	

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. See instructions.

Line 6b: This is a school chartered under the State of Connecticut Board of Education to offer a flexible atmosphere, catering to the differenced of the learners who attend the School. The School receives Federal grant funds from the U.S. Department of Education.

Line 3: The School publicizes its racial nondiscrimination policy in its by-laws and recruiting brochures. The policy is also disclosed on the School's website.

Line 4d: This is considered a "Charter School" through the State of CT. There is no tuition and therefore, no financial assistance.



Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	16 (total number)	
Revenue	1 Gross receipts			16,923.	16,923.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)			16,923.	16,923.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				16,923.	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities: _____
a Is the organization licensed to conduct gaming activities in each of these states? Yes No
b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
b If "Yes," explain: _____

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

IDCS, Inc.

Employer identification number

06-1479419

Pt VI, Line 11b: The Organization and Board reviewed a copy of the Form 990
prior to filing.

Pt VI, Line 18: See www.guidestar.org

Pt VI, Line 19: The Organization's additional documents are available upon request.

Pt XII, Line 2c: The Board of Directors is responsible for oversight of the
audit, review, or compilation of its financial statements and selection of an
independent accountant.

Pt IX, Line 24e:

Description: ACADEMIC SUPPORT

Total: \$43,383

Program services: \$43,383

Management and general: \$0

Fundraising: \$0

Description: DUES AND SUBSCRIPTIONS

Total: \$5,119

Program services: \$3,612

Management and general: \$1,507

Fundraising: \$0

Description: MISCELLANEOUS

Total: \$1,771

Program services: \$1,601

Management and general: \$170

Fundraising: \$0

Description: STAFF DEVELOPMENT

Total: \$21,752

Name of the organization

IDCS, Inc.

Employer identification number

06-1479419

Program services: \$19,932

Management and general: \$1,820

Fundraising: \$0

Description: STUDENT ACTIVITIES

Total: \$946

Program services: \$946

Management and general: \$0

Fundraising: \$0

DRAFT

IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2017, or fiscal year beginning Jul 1, 2017, and ending Jun 30, 2018

Department of the Treasury
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.
▶ Go to www.irs.gov/Form8879EO for the latest information.

2017

Name of exempt organization: IDCS, Inc. Employer identification number: 06-1479419

Name and title of officer: Ellen Retelle, Ph.D., Executive Director

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a	Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>5,009,190.</u>
2a	Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a	Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a	Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a	Form 8868 check here	<input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2017 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize James A. George, PC to enter my PIN

0	2	1	1	6
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 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ Ellen Retelle Date ▶ 04/30/2019

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

0	4	0	3	3	4	9	4	1	5	1
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Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ _____

**ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**