



APPENDIX A: 2015-16 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:
Anna James	AnnaJ@idcs.org /860-892-1900
Grades Authorized to Serve in 2015-16:	Charter Term:
PK-8	2011-2017 (renewed a year early)
<p>1. Executive Summary: Provide a cover letter or executive summary highlighting school progress, performance, accomplishments, and major changes during the 2015-16 school year. Include a brief narrative on the school's unique model and student population.</p>	
<p>The Integrated Day Charter School endeavors to create an educational environment that engages all members of the school community in the learning process. This engagement is a critical element of IDCS's organizational values. We strive to have best learning practice be ever present in all facets of school activities so that it may be modeled and reinforced. As evidenced by the information contained in the report, much was accomplished during the past year through the extraordinary efforts of a dedicated faculty, staff and a multitude of volunteers. Financial support remains one of the most significant challenges. Recent legislative changes have ameliorated five years of flat funding to charter schools. The per pupil increase two years ago helped us prevent drastic cuts to personnel and programs. However, as we enter into our third at flat funding, equity in funding will continue to be an area of concern.</p> <p>Over the past three years, our Board Strategic Planning Committee has been working on a Five Year Strategic Plan for our school. It has been completed and approved. Highlights of this plan include continued curricular revision and development. Our Curriculum Instructional Specialist will continue her work with grade levels to ensure that our curriculum is updated, meets the rigorous state standards and follows the unique pedagogical philosophy of the Integrated Day Charter School. She will also support teaching and learning in her capacity as an Instructional Coach. Another important aspect of our Five Year Strategic Plan is our focus on a critical curriculum. A foundational tenet of IDCS is the fact that we emphasize integration of the curriculum and critical thinking. Critical thinking is highly valued at IDCS. Teachers at IDCS have embraced critical pedagogy as a means to support critical thinking in all content areas. All content areas are integrated to the fullest degree possible to allow students to make connections from multiple perspectives.</p> <p>As a HOT School, we promote teaching and learning in, about, and through the arts in a democratic setting. There is a consistent emphasis on strong arts, arts integration and democratic practice. Our school continues to flourish as a HOT School, as designated by the Connecticut Office of the Arts in 2012. This is a distinctive honor and recognizes our work with arts and content integration as well as the quality of our school environment and focus on artistic residencies. This designation provides our school with an increase in artistic residencies, exceptional opportunities for professional development and support for teacher/artist collaborations. An IDCS team of teachers had the distinct pleasure of attending the Hot School Summer Institute on July 11th – 15th in Hartford. The topic was <i>Storytelling: An Artful Journey</i>. It was an invigorating and intellectually stimulating experience for all. Being a designated HOT School brings an increase in funding that will support the arts at IDCS. Our school is the only charter school in the state to be named a HOT School. A HOTS Orientation and Leadership was hosted by IDCS on May 18th with 40 teachers attending from around the state. Visitors had a chance to tour the school, participate in panel discussions, meet with teachers and visit classrooms. They were particularly impressed by student work and projects as well as the confidence and enthusiasm of our students in</p>	

our unique community. The core components of a HOT school – strong arts education, arts integration and democratic practice – were evidenced throughout the school.

The Integrated Day Charter School continues to be the epitome of team work. It takes profound commitment and dedication to have this educational dream continue. This is a true professional learning community that genuinely strives to maintain high educational standards based on a philosophy of student engagement and empowerment. IDCS considers it an extreme privilege to be a public school of choice and recognizes the great responsibility entrusted to us for educating our students. We will continue our efforts to stay true to our mission and vision knowing that we are ultimately guided by student learning outcomes and success.

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.

The Integrated Day program is an alternative program which adheres to a developmental approach. Curricular content adheres to the Common Core state standards, but the methods used will differ dramatically from the conventional classroom. The Integrated Day program appreciates and acknowledges that children pass through various stages on their journey to adulthood. The philosophy underlying the program recognizes that to be actively involved and truly engaged, a learner must have input into both the content of the learning as well as the process by which the knowledge is acquired. Education is viewed as a whole, a dynamic activity which extends beyond the classroom and the school and penetrates the world of the learner. To understand a subject fully, several subject areas must be incorporated, synthesized and investigated prior to the acquisition of true knowledge. The students are expected to identify areas of personal interest, investigate these areas, incorporate various subject areas into their investigation and then present what they have learned to the class. Study and life skills, such as planning, problem solving, creative thinking and budgeting of time, are directly taught in relationship to a topic which is of personal interest to the student. The culminating exercise is an oral presentation which is viewed by his or her peers and videotaped for portfolio assessment. Personal research projects allow for greater creativity and instill a sense of autonomy, personal pride and intellectual curiosity.

Goal Statement:

Students at IDCS will be able to achieve grade level expectations in reading, writing and mathematics

Evidence of Progress toward Goal:

June 2016 DRA Data – 76% of students demonstrated one year of growth or more. 78% of all students are at or above grade level.

DRA by grade	% making 1 year growth	% at/above goal
K	NA	58

1	43	69
2	73	74
3	79	72
4	78	97
5	90	85
6	91	94

**Moby Math Assessment
2015-2016**

	1 year growth	2 year growth	On or above grade level
K	34		91
1	42		42
2	59		47
3	27	6	21
4	79	30	27
5	67	15	3
6	78	48	27
7	53	13	25
8	56	21	3

Baseline Average scaled scores for SBAC

49% are at or above grade level in ELA

30% are at or above grade level in

Mathematics

Grade	ELA	Math
3	2419	2417
4	2454	2455
5	2449	2433
6	2545	2518
7	2573	2544
8	2562	2529

<p><i>The students will be able to locate information and utilize technology to communicate and solve problems.</i></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, Moby Math, IXL, internet, video camera, ELMO, ipads, chrome books, lap tops, Rosetta Stone. 100% of our students attend weekly media classes. Last year in Moby Math the students passed 17,789 standards, completed 6,430 lessons in 6 different curriculum subjects. 100% of our students in grades 2 through 8 used word processing to produce a written product, self-evaluation, final draft. 89% of the students in grades 2 through 8 created and presented a Power Point or Prezi research presentation.</p>
<p><i>Students will be articulate, self-confident individuals, comfortable with public speaking and addressing adults as well as their peers.</i></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. 58 students did presentations outside of the school. 9 students did presentations for the Governing Board. 89% of the students indicate they feel comfortable addressing their teacher. 74% are comfortable addressing visitors.</p>
<p><i>The families will be valued as an integral component in the educational process.</i></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. 20% of the parents are involved in this way. 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 694 parent volunteer log ins were recorded.</p>
<p><i>Students will be responsible members of the community, whether that community is the class, the school, Norwich, CT or the global community</i></p>	<p>100% of the students participated in class or individual Service Learning projects. These included building Little Free Libraries for the school and community, Empty Bowls dinner for the Soup Kitchen, Intergenerational project with Sheltering Arms examining myths and stereo types of the elderly, school wide composting program for use in the school garden, and Food collection.</p>



3. **Student Achievement:** Provide data summarizing school performance and academic achievement. Using the blank space provided, include data evidencing student growth and progress toward closing achievement gaps, including an analysis of normed benchmark assessment data.

Performance Metric	*2013-14:	*2014-15:	*2015-16:
Average daily attendance rate:	96.1%	96.1%	96.2%
Chronic absenteeism rate:	6.1%	5.4%	3.6%
Overall suspension rate: (% of students with 1+ suspension/ expulsion)	6.1%	0.3%	3.6%
Number of in-school suspensions:	16	0	11
Number of out-of-school suspensions:	16	2	11
Number of expulsions:	0	0	0
Four Year 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
2015 Accountability Index charter school:	N/A	N/A	N/A
2015 Accountability Index state:	N/A	N/A	N/A

*Source: CSDE analysis based on district submitted and certified data.
 **N<= 5. Suppressed to protect student confidentiality.

4. **Best Practice:** In 250 words or less, summarize an emerging best practice at your school in the areas of academics, instruction, or school climate (e.g. extended instructional time, supports for English learners, positive behavior management, and college access). Describe the concrete strategy and its impact on student learning and/or the school climate referencing quantitative data. Provide evidence of collaboration with local school districts in this area, as appropriate.

As a HOTS school our staff attends numerous workshops and trainings on how to connect the Common Core standards to integrated units within the classroom. This year we hosted a day long Leadershop, a Professional Development for teachers from a variety of schools. We shared our methodology and practice, specifically focusing on Critical Pedagogy. Teachers visited classrooms where they observed this methodology, then had the opportunity to participate in breakout sessions to discuss this practice in detail. Also two of our staff were presenters at the HOTS Summer Institute. In addition, we have been asked to participate in panel discussions that are presented to other districts.

A practice that continues to grow and develop is our use of Critical Pedagogy strategies in the classroom. Through a connection and partnership with Connecticut College, the staff has had training and discussions on this practice. In working with our Curriculum Coordinator, teachers have worked on developing units that are being included with the Integrated Curriculum. This is a curriculum development project that continues to grow and develop. Once completed, this curriculum and these lessons will then go online for access.

PART 3: STEWARDSHIP, GOVERNANCE, AND MANAGEMENT

5. **Financial Documents:** (1) 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, shall submit FY 2014-15 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 2015-16 budget comparing submitted budget versus actual figures, with summary explanations of all major variances (any variance plus or minus 10% or more between budget and actual). (4) Provide a FY 2016-17 board-approved budget, summarizing all assumptions and major variances from FY 2016.

6. **Financial Condition:** Provide the following financial data for FY 2016.

Total margin (net income / total revenue):	-3.2%
Debt to asset ratio (total liabilities / total assets):	19.5%
Debt service coverage ratio ((net income + depreciation + interest expense) / (principal + interest payments)):	-50.7%
Current asset ratio (current assets / current liabilities):	343.52%
Days of unrestricted cash ((total expenditures - depreciation) / 365):	11,201
Cash flow (change in cash balance):	-774,009



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:
Andrew Harvey	Vice President, Dime Bank	Community Member/4 years	71 Williams St., 2 nd Floor Norwich, CT 06360 AndrewH@IDCS.org	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Terri Woronecki	Teacher	Teacher Member/4 years	320 Main St. POB 234 Hanover, CT 06350 TerriW@IDCS.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Jen Spangle	Teacher	Teacher Member/4 years	84 Pheasant Lane Brooklyn, CT 06234 JenS@IDCS.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Julia Cronin	Teacher	Teacher Member/4 years	12 Erin's Way Ledyard, CT 06234 JuliaC@IDCS.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Gerald Carty	Engineer	Parent Member/4 years	165 Canterbury Tpke. Norwich, CT 06360 GeraldC@IDCS.org	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Candice Flewharty	Artist	Parent Member/4 years	51 E. Town Street Norwich, CT 06360 CandiceF@IDCS.org	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Corinne McOmber	Teacher	Teacher Member/4 years	24 Williams Road Oakdale, CT 06370 CorinneM@IDCS.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Krista Mikkelson	Pharmacist	Community Member/4 years	161 Case Street Norwich, CT 06360 KristaM@IDCS.org	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Sandy Quarto	Retired	Community Member/4 years	25 Elmwood Avenue Norwich, CT 06360 SandyQ@IDCS.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Darlene Burlingame	Nurse	Parent Member/4 years	108 Geer Avenue Norwich, CT 06360 DarleneB@IDCS.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Christopher Lacey	Director, Waterford Country School	Parent Member/4 years	14 Maplewood Court Norwich, CT 06360 ChristopherL@IDCS.org	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Joyce Werden	Norwich Board of Education Member	Liaison, Norwich Public Schools	13 Lost Acres Road Norwich, CT 06360 singnrejoyce@aol.com	<input type="checkbox"/> Yes <input checked="" 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:
N/A		

9. **Best Practice:** In 250 words or less, summarize an emerging best practice at your school in the areas of stewardship, governance, and management (e.g., financial management, technology, school operations). Describe the concrete strategy and its impact on the school referencing quantitative data. Provide evidence of collaboration with local school districts in this area, as appropriate.

The IDCS Governing Board is highly egalitarian. Members represent four parents, four teachers and four community members. Each constituency is highly involved and participates to the fullest degree. Unique to IDCS is the opportunity for parents and teachers to assume leadership roles in multiple significant organizations. Everyone's contributions are valued and important. Currently we have a solid relationship with our local school district with a member of their Board of Education serving as a Liaison to our Governing Board. She consistently attends our monthly meetings. All Board members attended a day-long Governing Board Retreat on March 19, 2015 to discuss the long term Strategic Plan, IDCS Curriculum, school finances and methods and Board self-evaluation. It was a very productive meeting which facilitated and contributed to the acknowledgement of our Strategic Plan. The IDCS Governing Board is very reflective and consistently striving to support the mission and vision of the school, improve instruction and safeguard the future of our unique school community.

A very involved group of parents have revitalized the IDEA, our parent/teacher group. We continue our efforts to invigorate our IDCS Foundation. The goal of the Foundation is to create an endowment that will help fund school initiatives. Parent involvement is consistently evident through leadership roles, committee participation, classroom volunteerism.



PART 4: STUDENT POPULATION

10. Enrollment and Demographic Data: Provide 2015-16 student demographic and enrollment information.

Grades Served:	PK-8	Student Enrollment:	331
% Free/Reduced-Price Lunch:	35%	% Black:	15.4%
% Special Education:	7.2%	% Hispanic:	10.2%
% Limited English Proficiency:	8.4%	% Caucasian:	59.5%

2015-16 Enrollment by Grade Level:

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
33	33	32	34	33	33	33	33	32	35	0	0	0	0	331

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.

The IDCS has attracted students from diverse socio-economic backgrounds, ability levels and ethnic groups since the doors opened in 1997 following a lottery for the 175 initial seats. The current enrollment reflects growth over time in all of these areas. The number of students who receive free and reduced lunch has increased each year. We have also seen an increase in the number of special education students. Parents of children with special needs frequently tell us they were referred to the charter school by the Norwich Public Schools. This has also occurred among children with behavioral or social challenges and students who are failing in traditional public schools. Our school social worker, paraprofessionals, math tutor, literacy teachers and classroom teachers provide support and work with students with significant needs on an individual and small group basis. A Homework Club is offered three days a week for extra academic help. Children struggling academically have been offered a summer school program or in-home tutoring over the summer. Information about our school is shared with organizations serving high needs populations, such as Madonna Place, NAACP, Connecticut College Special Needs program and Bully Busters. The Otis Library also receives brochures each year. Word of mouth via current parents who are happy with their IDCS experience continues to bring in new families thus increasing our student of color population.

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

2015-16 Waitlist:	2016-17 Waitlist:
730	709

13. Best Practice: In 250 words or less, summarize an emerging best practice at your school in the areas of student populations (e.g., family and community engagement, recruitment processes, retention strategies). Describe the concrete strategy and its impact on the school referencing quantitative data. Provide evidence of collaboration with local school districts in this area, as appropriate.



Every effort is made to recruit and retain a diverse student population. Diversity at IDCS has grown over the last eight years from 30% in 2008 to a current 41% of the student population. Through strong Home/School Communication, IDCS parents and teachers work together to provide the best possible education for all children. Unique to IDCS are home visits. Teachers make yearly **home visits** prior to the opening of school at which point hopes and dreams for the new academic year are established. Last year 95% of the families had a home visit. In addition, caregivers work with teachers to set objectives at **student led conferences**, which take place in November and February. 91% of the families attended student led conferences. Students not working up to potential or experiencing behavioral issues take part in a Home/School Contact support program. There are bi-weekly meetings with the student, caregiver, teacher and director, in an effort to improve progress and/or behavior. All information is disseminated via classroom newsletters and weekly home emails. **Parent Workshops** designed to raise awareness and support skills of caregivers are provided throughout the year.



APPENDIX B: 2017-18 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 submitted 2017-18 enrollment request 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
2013-14	34	32	34	33	33	33	33	33	34	32	0	0	0	0	330
2014-15	33	33	33	33	33	33	34	35	33	31	0	0	0	0	331
2015-16	33	33	32	34	33	33	33	33	32	35	0	0	0	0	331
2016-17	34	33	33	33	33	31	35	33	34	31	0	0	0	0	330
School Year:	2016-17 Enrollment Request:														
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2017-18	33	33	33	33	33	33	33	44	33	33	0	0	0	0	341
2. Based on the request 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, including a synopsis of all relevant assumptions.															
<p>Since we are being flat funded by the state and have a large waiting list we are investigating the potential of an increase to size of the middle school since we have the space to accommodate more students. Currently we have 3 and a half staff members in the Middle School. Having a half time staff member is constraining. It limits the people who apply for the position and puts constraints on the Middle School for scheduling. Adding additional seats not only brings in additional revenue but would allow for adding a fourth teacher in the Middle School to improve our academic program.</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>The increase in students is not significant and can be accommodated within our current structure. We would increase our sixth grade classes to 22 students each. Increased revenue would allow us to hire a full time Language Arts Teacher as opposed to a .5 position.</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	1.1. Academic Achievement 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 (Longitudinal) (a. All Students, b. High Needs) 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. Graduation – On – Track in 9 th Grade 1.8. Four Year Graduation - All Students 1.9. Six Year Graduation - High Needs Students 1.10. Postsecondary Entrance Rate (All Students) 1.11. Physical Fitness 1.12. Arts Access
2. Stewardship, Governance, and Management	2.1. Financial Management 2.2. Financial Reporting 2.3. Financial Viability 2.4. Governance and Management 2.5. Facility
3. Student Population	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	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.

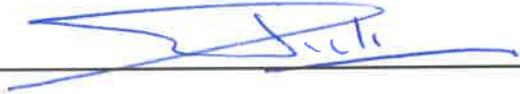
As the authorized representative of **Integrated Day Charter School**, to the best of my knowledge, I affirm that:

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's 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.



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:



Name of Board Chairperson:

Andrew H. Harvey

Date:

9/30/2016

IDCS, INC.
Operating Budget vs Actual
July 2015 through June 2016

Ordinary Income/Expense

Income

- 4100000 · Contributions Income (Contribution Income)
- 4200000 · Federal grants (Federal grant funds)
- 4210000 · State Grant (CT grant funds)
- 4220000 · Other Grants (Foundation, Corporate)
- 4900110 · LEA Reimbursals (SpEd Personnel Expenses)

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
 - 5100121 · Substitutes Salaries
 - 5100200 · Employee Benefits - Intruction
 - 5100210 · Insurance
 - 5100220 · Employer FICA
 - 5100250 · Tuition Reimbursement (Reimbursement for graduate school coursework)
 - 5100280 · Teacher's Retire Expense
 - 5100200 · Employee Benefits - Intruction - Other
 - Total 5100200 · Employee Benefits - Intruction
 - 5100330 · Purchased Services
 - 5100580 · Travel
 - 5100610 · Supplies
 - 5100615 · Copier & Printer Expense (Click charges and copy paper)
 - 5100610 · Supplies - Other
 - Total 5100610 · Supplies
 - 5100640 · Textbooks
 - 5100700 · Furniture/Equipment
 - 5100734 · Instr Tech Hardware
 - 5100735 · Instr Tech Software
 - 5100940 · Other Indirect Costs(App Rate)
 - 5100000 · Instructional (Regular instructional program) - Other
 - Total 5100000 · Instructional (Regular instructional program)
- 5140000 · Other Instr. Activities (After school/Summer school)
 - 5140100 · Teacher Salaries (certified staff)
 - 5140120 · Assistant Salaries (non-certified staff)
 - 5140200 · Benefits Other Instruc
 - 5140220 · FICA
 - Total 5140200 · Benefits Other Instruc
 - 5140300 · Purchased Prof/Tech Services
 - 5140500 · Other Purch Services (leased/rental)
 - 5140610 · Supplies

5140700 · Equipment
 Total 5140000 · Other Instr. Activities (After school/Summer school)
 5210000 · Special Services (special education prog costs)
 5210100 · SpecEd Teachers
 5210120 · Special Ed Teach. Asst
 5210200 · Benefits Special Services
 5210210 · Insurance
 5210220 · Employer FICA
 Total 5210200 · Benefits Special Services
 5210330 · SPED Support Services (IEP required services)
 5210610 · Supplies
 5210000 · Special Services (special education prog costs) - Other
 Total 5210000 · Special Services (special education prog costs)
 5213000 · Health Services
 5213110 · Nurse's Salary
 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
 5213000 · Health Services - Other
 Total 5213000 · Health Services
 5219000 · Other Support Svcs-Student (social worker, non-sped svcs)
 5219110 · Salaries (social worker salary)
 5219200 · Benefits Other Support Svc (insurance, FICA, etc.)
 5219210 · Insurance (Health, Life insurance)
 5219220 · Employer FICA
 Total 5219200 · Benefits Other Support Svc (insurance, FICA, etc.)
 5219341 · Occ Therapy (Non-Spec Educ)
 5219610 · Supplies
 Total 5219000 · Other Support Svcs-Student (social worker, non-sped svcs)
 5221000 · Instruct. Svcs Support
 5221320 · Professional development (Instructional staff PD)
 5221325 · Parent Services (Enhance parent involvement)
 5221330 · Prof Tech Services (Standard Testing, school eval)
 5221580 · Travel (Travel cost for PD)
 5221590 · Other Purch Services
 5221610 · Supplies (Supplies for PD, workshops)
 5221611 · Supplies - HOTS
 5221810 · Dues and Fees (Professional membership)
 5221000 · Instruct. Svcs Support - Other
 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
- 5222640 · Books/Periodicals
- 5222700 · Furniture/Equipment
- 5222734 · Media Tech Hardware
- 5222735 · Media Tech Software
- Total 5222000 · Library/Media
- 5231000 · General Administration
 - 5231210 · Retiree Health Insurance
 - 5231260 · Unemployment compensation
 - 5231270 · Workers' Comp Insurance
 - 5231300 · Prof/Tech Services (legisl spt, grant writing)
 - 5231440 · Equip Lease/Rental (copier, fax lease)
 - 5231520 · Other Purch Svcs (PR,employ ads,background chks)
 - 5231525 · Insurance (Liability, property, etc)
 - 5231610 · Supplies (Board/"District" level)
 - 5231810 · Dues and 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)
 - 5240200 · Benefits Administration
 - 5240210 · Insurance
 - 5240220 · Employer FICA
 - 5240250 · Tuition reimbursement
 - Total 5240200 · Benefits Administration
 - 5240320 · Professional Development (PD for Admin staff)
 - 5240530 · Telephone/Communications (phone, postage)
 - 5240580 · Travel
 - 5240610 · Supplies
 - 5240700 · Furniture/Equipment
 - 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
 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
 5260440 · Rent & Taxes
 5260610 · Supplies (Custodial/Housekeeping)
 5260615 · Maintenance Supplies (general repair/upkeep)
 5260617 · Grounds (garden and playscape)
 5260621 · Natural gas & Oil
 5260622 · Electricity
 5260626 · Gasoline
 5260700 · Furniture/Equipment
 5260732 · Vehicles
 5260810 · Dues and Fees (Registration fees)
 5260000 · Plant Services - Other
 Total 5260000 · Plant Services
 527000 · Student Transportation
 5270442 · Vehicle Rental (Rented but operated by staff)
 5270510 · Purchased Services (contracted transportation)
 5270600 · Supplies
 5270810 · Dues and Fees (Registration fees)
 Total 527000 · Student Transportation
 5310000 · Food Service
 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)
 Total Expense
 Net Ordinary Income
 Other Income/Expense

Other Income

4600000 · Misc Interest Income (Interest Income)

Total Other Income

Other Expense

5999998 · Minor A/R and A/P Charge-off

Total Other Expense

Net Other Income

Net Income

IDCS, INC.
Operating Budget vs Actual
 July 2015 through June 2016

	Jul '15 - Jun 16
Ordinary Income/Expense	
Income	
4100000 · Contributions Income (Contribution Income)	70.00
4200000 · Federal grants (Federal grant funds)	79,421.00
4210000 · State Grant (CT grant funds)	3,630,000.00
4220000 · Other Grants (Foundation, Corporate)	57,317.00
4900110 · LEA Reimbursals (SpEd Personnel Expenses)	192,958.33
Total Income	3,959,766.33
Gross Profit	3,959,766.33
Expense	
5100000 · Instructional (Regular instructional program)	
5100100 · Teachers Salaries	1,113,820.71
5100110 · A&E Instructor Salaries	256,514.68
5100115 · Remedial Salaries	83,644.52
5100120 · Teachers' Aides Salaries	178,219.23
5100121 · Substitutes Salaries	30,085.00
5100200 · Employee Benefits - Intruction	
5100210 · Insurance	328,917.78
5100220 · Employer FICA	36,217.67
5100250 · Tuition Reimbursement (Reimbursement for graduate school coursework)	
5100280 · Teacher's Retire Expense	942.03
5100200 · Employee Benefits - Intruction - Other	3,850.32
Total 5100200 · Employee Benefits - Intruction	369,927.80
5100330 · Purchased Services	6,113.00
5100580 · Travel	825.68
5100610 · Supplies	
5100615 · Copier & Printer Expense (Click charges and copy paper)	
5100610 · Supplies - Other	61,017.30
Total 5100610 · Supplies	61,017.30
5100640 · Textbooks	21,899.63
5100700 · Furniture/Equipment	11,060.49
5100734 · Instr Tech Hardware	7,872.71
5100735 · Instr Tech Software	2,185.04
5100940 · Other Indirect Costs(App Rate)	
5100000 · Instructional (Regular instructional program) - Other	
Total 5100000 · Instructional (Regular instructional program)	2,143,185.79
5140000 · Other Instr. Activities (After school/Summer school)	
5140100 · Teacher Salaries (certified staff)	
5140120 · Assistant Salaries (non-certified staff)	
5140200 · Benefits Other Instruc	
5140220 · FICA	
Total 5140200 · Benefits Other Instruc	
5140300 · Purchased Prof/Tech Services	3,600.00
5140500 · Other Purch Services (leased/rental)	
5140610 · Supplies	129.22

5140700 · Equipment	
Total 5140000 · Other Instr. Activities (After school/Summer school)	3,729.22
5210000 · Special Services (special education prog costs)	
5210100 · SpecEd Teachers	141,259.32
5210120 · Special Ed Teach. Asst	46.62
5210200 · Benefits Special Services	
5210210 · Insurance	30,930.01
5210220 · Employer FICA	1,889.11
Total 5210200 · Benefits Special Services	32,819.12
5210330 · SPED Support Services (IEP required services)	
5210610 · Supplies	654.75
5210000 · Special Services (special education prog costs) - Other	
Total 5210000 · Special Services (special education prog costs)	174,779.81
5213000 · Health Services	
5213110 · Nurse's Salary	43,180.16
5213200 · Benefits Health Services	
5213210 · Insurance	13,300.91
5213220 · Employer FICA	3,303.26
Total 5213200 · Benefits Health Services	16,604.17
5213320 · Professional Development	
5213590 · Other Purch Services (med waste contract)	120.00
5213610 · Supplies	632.14
5213000 · Health Services - Other	24.39
Total 5213000 · Health Services	60,560.86
5219000 · Other Support Svcs-Student (social worker, non-sped svcs)	
5219110 · Salaries (social worker salary)	118,968.12
5219200 · Benefits Other Support Svc (insurance, FICA, etc.)	
5219210 · Insurance (Health, Life insurance)	8,727.01
5219220 · Employer FICA	1,614.99
Total 5219200 · Benefits Other Support Svc (insurance, FICA, etc.)	10,342.00
5219341 · Occ Therapy (Non-Spec Educ)	3,048.25
5219610 · Supplies	278.21
Total 5219000 · Other Support Svcs-Student (social worker, non-sped svcs)	132,636.58
5221000 · Instruct. Svcs Support	
5221320 · Professional development (Instructional staff PD)	11,576.01
5221325 · Parent Services (Enhance parent involvement)	
5221330 · Prof Tech Services (Standard Testing,school eval)	1,045.00
5221580 · Travel (Travel cost for PD)	1,097.84
5221590 · Other Purch Services	16,225.85
5221610 · Supplies (Supplies for PD, workshops)	3,414.46
5221611 · Supplies - HOTS	680.00
5221810 · Dues and Fees (Professional membership)	
5221000 · Instruct. Svcs Support - Other	
Total 5221000 · Instruct. Svcs Support	34,039.16
5222000 · Library/Media	
5222110 · Library/Media Salaries (Non-certified library/media positions)	78,359.89
5222200 · Benefits Media	
5222210 · Insurance	18,722.94
5222220 · Employer FICA Match	5,972.55

	<u>Jul '15 - Jun 16</u>
Total 5222200 · Benefits Media	24,695.49
5222320 · Professional development (PD for Lib/Media staff)	174.00
5222330 · Tech Services	11,012.00
5222611 · Supplies (library & early lit cntr)	391.12
5222615 · Tech supplies	3,307.76
5222640 · Books/Periodicals	1,145.19
5222700 · Furniture/Equipment	
5222734 · Media Tech Hardware	3,522.76
5222735 · Media Tech Software	1,349.00
Total 5222000 · Library/Media	<u>123,957.21</u>
5231000 · General Administration	
5231210 · Retiree Health Insurance	45,190.32
5231260 · Unemployment compensation	1,529.26
5231270 · Workers' Comp Insurance	47,213.00
5231300 · Prof/Tech Services (legisl spt, grant writing)	780.00
5231440 · Equip Lease/Rental (copier, fax lease)	14,883.01
5231520 · Other Purch Svcs (PR,employ ads,background chks)	579.00
5231525 · Insurance (Liability, property, etc)	25,095.20
5231610 · Supplies (Board/"District" level)	225.13
5231810 · Dues and Fees	1,089.30
5231820 · Legal Services	1,412.00
Total 5231000 · General Administration	<u>137,996.22</u>
5240000 · Administration	
5240100 · Certified Admin Salaries (Certified administrators)	230,901.87
5240110 · Non-cert Admin Salaries (Administrative salaries for non-certified admin staff)	94,229.47
5240200 · Benefits Administration	
5240210 · Insurance	45,438.18
5240220 · Employer FICA	13,707.47
5240250 · Tuition reimbursement	
Total 5240200 · Benefits Administration	<u>59,145.65</u>
5240320 · Professional Development (PD for Admin staff)	211.68
5240530 · Telephone/Communications (phone, postage)	9,199.40
5240580 · Travel	268.53
5240610 · Supplies	6,713.52
5240700 · Furniture/Equipment	
5240810 · Dues and Fees (Professional membership)	235.00
Total 5240000 · Administration	<u>400,905.12</u>
5250000 · Business Office	
5250100 · Certified Business Salaries (Certified Business Officials' salaies)	89,440.00
5250110 · Non-cert Salaries	40,622.50
5250200 · Benefits Business Office	
5250210 · Insurance	27,910.68
5250220 · Employer FICA	9,949.78
Total 5250200 · Benefits Business Office	<u>37,860.46</u>
5250320 · Professional Development	275.00
5250330 · Audit Services (audit)	15,759.43
5250340 · Payroll Service	10,365.11
5250420 · Outside service (taxes, accounting assistance)	
5250580 · Employee Travel	529.45

	<u>Jul '15 - Jun 16</u>
5250610 · Supplies	742.01
5250650 · Admin Tech Supplies	
5250734 · Admin Tech Hardware	
5250735 · Admin Tech Software	431.00
5250810 · Dues and Fees	
5250815 · Condo Fees	76,667.88
5250810 · Dues and Fees - Other	419.02
Total 5250810 · Dues and Fees	<u>77,086.90</u>
5250820 · Bank Charge	258.00
Total 5250000 · Business Office	<u>273,369.86</u>
5260000 · Plant Services	
5260110 · Salaries (Salaries of regular Plant Services staff)	160,846.47
5260120 · Temp Plant Salaries (Temp summer help and subs)	
5260130 · Overtime	5,776.16
5260200 · Benefits Plant Services	
5260210 · Insurance	20,755.16
5260220 · Employer FICA	12,746.62
Total 5260200 · Benefits Plant Services	<u>33,501.78</u>
5260320 · Professional Development (PD for maintenance/custodial)	
5260410 · Water/Sewer	11,031.45
5260420 · Cleaning Services	2,710.00
5260430 · Maint/Repair Services	62,171.15
5260440 · Rent & Taxes	589.70
5260610 · Supplies (Custodial/Housekeeping))	15,915.42
5260615 · Maintenance Supplies (general repair/upkeep)	3,303.39
5260617 · Grounds (garden and playscape)	2,682.80
5260621 · Natural gas & Oil	20,661.54
5260622 · Electricity	51,196.08
5260626 · Gasoline	9.09
5260700 · Furniture/Equipment	2,826.99
5260732 · Vehicles	140.60
5260810 · Dues and Fees (Registration fees)	
5260000 · Plant Services - Other	
Total 5260000 · Plant Services	<u>373,362.62</u>
527000 · Student Transportation	
5270442 · Vehicle Rental (Rented but operated by staff)	
5270510 · Purchased Services (contracted transportation)	14,848.50
5270600 · Supplies	
5270810 · Dues and Fees (Registration fees)	36.00
Total 527000 · Student Transportation	<u>14,884.50</u>
5310000 · Food Service	43,860.00
5450000 · Bldg Acq&Construction Serv	8,500.00
5510000 · Debt Service Facility Acq (Long term loan servicing)	
5510830 · Interest	42,377.06
5510910 · Principal	120,382.13
Total 5510000 · Debt Service Facility Acq (Long term loan servicing)	<u>162,759.19</u>
Total Expense	<u>4,088,526.14</u>
Net Ordinary Income	-128,759.81
Other Income/Expense	

Jul '15 - Jun 16

Other Income	
4600000 · Misc Interest Income (Interest Income)	2,806.73
Total Other Income	<u>2,806.73</u>
Other Expense	
5999998 · Minor A/R and A/P Charge-off	
Total Other Expense	<u> </u>
Net Other Income	<u>2,806.73</u>
Net Income	<u><u>-125,953.08</u></u>

IDCS, INC.
Operating Budget vs Actual
July 2015 through June 2016

Ordinary Income/Expense

Income

- 4100000 · Contributions Income (Contribution Income)
- 4200000 · Federal grants (Federal grant funds)
- 4210000 · State Grant (CT grant funds)
- 4220000 · Other Grants (Foundation, Corporate)
- 4900110 · LEA Reimbursals (SpEd Personnel Expenses)

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
 - 5100121 · Substitutes Salaries
 - 5100200 · Employee Benefits - Intruction
 - 5100210 · Insurance
 - 5100220 · Employer FICA
 - 5100250 · Tuition Reimbursement (Reimbursement for graduate school coursework)
 - 5100280 · Teacher's Retire Expense
 - 5100200 · Employee Benefits - Intruction - Other
 - Total 5100200 · Employee Benefits - Intruction
 - 5100330 · Purchased Services
 - 5100580 · Travel
 - 5100610 · Supplies
 - 5100615 · Copier & Printer Expense (Click charges and copy paper)
 - 5100610 · Supplies - Other
 - Total 5100610 · Supplies
 - 5100640 · Textbooks
 - 5100700 · Furniture/Equipment
 - 5100734 · Instr Tech Hardware
 - 5100735 · Instr Tech Software
 - 5100940 · Other Indirect Costs(App Rate)
 - 5100000 · Instructional (Regular instructional program) - Other
 - Total 5100000 · Instructional (Regular instructional program)
- 5140000 · Other Instr. Activities (After school/Summer school)
 - 5140100 · Teacher Salaries (certified staff)
 - 5140120 · Assistant Salaries (non-certified staff)
 - 5140200 · Benefits Other Instruc
 - 5140220 · FICA
 - Total 5140200 · Benefits Other Instruc
 - 5140300 · Purchased Prof/Tech Services
 - 5140500 · Other Purch Services (leased/rental)
 - 5140610 · Supplies

5140700 · Equipment
Total 5140000 · Other Instr. Activities (After school/Summer school)
5210000 · Special Services (special education prog costs)
5210100 · SpecEd Teachers
5210120 · Special Ed Teach. Asst
5210200 · Benefits Special Services
5210210 · Insurance
5210220 · Employer FICA
Total 5210200 · Benefits Special Services
5210330 · SPED Support Services (IEP required services)
5210610 · Supplies
5210000 · Special Services (special education prog costs) - Other
Total 5210000 · Special Services (special education prog costs)
5213000 · Health Services
5213110 · Nurse's Salary
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
5213000 · Health Services - Other
Total 5213000 · Health Services
5219000 · Other Support Svcs-Student (social worker, non-sped svcs)
5219110 · Salaries (social worker salary)
5219200 · Benefits Other Support Svc (insurance, FICA, etc.)
5219210 · Insurance (Health, Life insurance)
5219220 · Employer FICA
Total 5219200 · Benefits Other Support Svc (insurance, FICA, etc.)
5219341 · Occ Therapy (Non-Spec Educ)
5219610 · Supplies
Total 5219000 · Other Support Svcs-Student (social worker, non-sped svcs)
5221000 · Instruct. Svcs Support
5221320 · Professional development (Instructional staff PD)
5221325 · Parent Services (Enhance parent involvement)
5221330 · Prof Tech Services (Standard Testing, school eval)
5221580 · Travel (Travel cost for PD)
5221590 · Other Purch Services
5221610 · Supplies (Supplies for PD, workshops)
5221611 · Supplies - HOTS
5221810 · Dues and Fees (Professional membership)
5221000 · Instruct. Svcs Support - Other
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
 5222640 · Books/Periodicals
 5222700 · Furniture/Equipment
 5222734 · Media Tech Hardware
 5222735 · Media Tech Software
 Total 5222000 · Library/Media
 5231000 · General Administration
 5231210 · Retiree Health Insurance
 5231260 · Unemployment compensation
 5231270 · Workers' Comp Insurance
 5231300 · Prof/Tech Services (legisl spt, grant writing)
 5231440 · Equip Lease/Rental (copier, fax lease)
 5231520 · Other Purch Svcs (PR,employ ads,background chks)
 5231525 · Insurance (Liability, property, etc)
 5231610 · Supplies (Board/"District" level)
 5231810 · Dues and 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)
 5240200 · Benefits Administration
 5240210 · Insurance
 5240220 · Employer FICA
 5240250 · Tuition reimbursement
 Total 5240200 · Benefits Administration
 5240320 · Professional Development (PD for Admin staff)
 5240530 · Telephone/Communications (phone, postage)
 5240580 · Travel
 5240610 · Supplies
 5240700 · Furniture/Equipment
 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
 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
 5260440 · Rent & Taxes
 5260610 · Supplies (Custodial/Housekeeping)
 5260615 · Maintenance Supplies (general repair/upkeep)
 5260617 · Grounds (garden and playscape)
 5260621 · Natural gas & Oil
 5260622 · Electricity
 5260626 · Gasoline
 5260700 · Furniture/Equipment
 5260732 · Vehicles
 5260810 · Dues and Fees (Registration fees)
 5260000 · Plant Services - Other
 Total 5260000 · Plant Services
 527000 · Student Transportation
 5270442 · Vehicle Rental (Rented but operated by staff)
 5270510 · Purchased Services (contracted transportation)
 5270600 · Supplies
 5270810 · Dues and Fees (Registration fees)
 Total 527000 · Student Transportation
 5310000 · Food Service
 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)
 Total Expense
 Net Ordinary Income
 Other Income/Expense



Other Income

4600000 · Misc Interest Income (Interest Income)

Total Other Income

Other Expense

5999998 · Minor A/R and A/P Charge-off

Total Other Expense

Net Other Income

Net Income

IDCS, INC.
Operating Budget vs Actual
 July 2015 through June 2016

	Budget
Ordinary Income/Expense	
Income	
4100000 · Contributions Income (Contribution Income)	
4200000 · Federal grants (Federal grant funds)	77,480.00
4210000 · State Grant (CT grant funds)	3,630,000.00
4220000 · Other Grants (Foundation, Corporate)	
4900110 · LEA Reimbursals (SpEd Personnel Expenses)	235,000.00
Total Income	3,942,480.00
Gross Profit	3,942,480.00
Expense	
5100000 · Instructional (Regular instructional program)	
5100100 · Teachers Salaries	1,108,467.00
5100110 · A&E Instructor Salaries	249,566.00
5100115 · Remedial Salaries	87,410.00
5100120 · Teachers' Aides Salaries	190,659.00
5100121 · Substitutes Salaries	20,060.00
5100200 · Employee Benefits - Intruction	
5100210 · Insurance	292,363.00
5100220 · Employer FICA	44,028.00
5100250 · Tuition Reimbursement (Reimbursement for graduate school coursework)	2,800.00
5100280 · Teacher's Retire Expense	
5100200 · Employee Benefits - Intruction - Other	
Total 5100200 · Employee Benefits - Intruction	339,191.00
5100330 · Purchased Services	2,000.00
5100580 · Travel	650.00
5100610 · Supplies	
5100615 · Copier & Printer Expense (Click charges and copy paper)	
5100610 · Supplies - Other	36,989.00
Total 5100610 · Supplies	36,989.00
5100640 · Textbooks	11,150.00
5100700 · Furniture/Equipment	7,500.00
5100734 · Instr Tech Hardware	10,000.00
5100735 · Instr Tech Software	2,500.00
5100940 · Other Indirect Costs(App Rate)	
5100000 · Instructional (Regular instructional program) - Other	
Total 5100000 · Instructional (Regular instructional program)	2,066,142.00
5140000 · Other Instr. Activities (After school/Summer school)	
5140100 · Teacher Salaries (certified staff)	1,000.00
5140120 · Assistant Salaries (non-certified staff)	
5140200 · Benefits Other Instruc	
5140220 · FICA	
Total 5140200 · Benefits Other Instruc	
5140300 · Purchased Prof/Tech Services	
5140500 · Other Purch Services (leased/rental)	
5140610 · Supplies	

	<u>Budget</u>
5140700 · Equipment	
Total 5140000 · Other Instr. Activities (After school/Summer school)	1,000.00
5210000 · Special Services (special education prog costs)	
5210100 · SpecEd Teachers	137,425.00
5210120 · Special Ed Teach. Asst	20,913.00
5210200 · Benefits Special Services	
5210210 · Insurance	45,847.00
5210220 · Employer FICA	3,216.00
Total 5210200 · Benefits Special Services	49,063.00
5210330 · SPED Support Services (IEP required services)	5,000.00
5210610 · Supplies	2,100.00
5210000 · Special Services (special education prog costs) - Other	
Total 5210000 · Special Services (special education prog costs)	214,501.00
5213000 · Health Services	
5213110 · Nurse's Salary	43,480.00
5213200 · Benefits Health Services	
5213210 · Insurance	182.00
5213220 · Employer FICA	3,326.00
Total 5213200 · Benefits Health Services	3,508.00
5213320 · Professional Development	750.00
5213590 · Other Purch Services (med waste contract)	275.00
5213610 · Supplies	1,479.00
5213000 · Health Services - Other	
Total 5213000 · Health Services	49,492.00
5219000 · Other Support Svcs-Student (social worker, non-sped svcs)	
5219110 · Salaries (social worker salary)	118,875.00
5219200 · Benefits Other Support Svc (insurance, FICA, etc.)	
5219210 · Insurance (Health, Life insurance)	15,509.00
5219220 · Employer FICA	1,724.00
Total 5219200 · Benefits Other Support Svc (insurance, FICA, etc.)	17,233.00
5219341 · Occ Therapy (Non-Spec Educ)	2,000.00
5219610 · Supplies	1,500.00
Total 5219000 · Other Support Svcs-Student (social worker, non-sped svcs)	139,608.00
5221000 · Instruct. Svcs Support	
5221320 · Professional development (Instructional staff PD)	11,450.00
5221325 · Parent Services (Enhance parent involvement)	
5221330 · Prof Tech Services (Standard Testing,school eval)	7,175.00
5221580 · Travel (Travel cost for PD)	1,500.00
5221590 · Other Purch Services	10,000.00
5221610 · Supplies (Supplies for PD, workshops)	780.00
5221611 · Supplies - HOTS	
5221810 · Dues and Fees (Professional membership)	3,500.00
5221000 · Instruct. Svcs Support - Other	
Total 5221000 · Instruct. Svcs Support	34,405.00
5222000 · Library/Media	
5222110 · Library/Media Salaries (Non-certified library/media positions)	74,423.00
5222200 · Benefits Media	
5222210 · Insurance	30,464.00
5222220 · Employer FICA Match	5,693.00

	<u>Budget</u>
Total 522200 · Benefits Media	36,157.00
5222320 · Professional development (PD for Lib/Media staff)	250.00
5222330 · Tech Services	18,324.00
5222611 · Supplies (library & early lit cntr)	1,000.00
5222615 · Tech supplies	5,000.00
5222640 · Books/Periodicals	2,500.00
5222700 · Furniture/Equipment	1,500.00
5222734 · Media Tech Hardware	1,500.00
5222735 · Media Tech Software	10,000.00
Total 5222000 · Library/Media	150,654.00
5231000 · General Administration	
5231210 · Retiree Health Insurance	48,786.00
5231260 · Unemployment compensation	10,000.00
5231270 · Workers' Comp Insurance	32,625.00
5231300 · Prof/Tech Services (legisl spt, grant writing)	1,000.00
5231440 · Equip Lease/Rental (copier, fax lease)	15,620.00
5231520 · Other Purch Svcs (PR,employ ads,background chks)	2,700.00
5231525 · Insurance (Liability, property, etc)	33,461.00
5231610 · Supplies (Board/"District" level)	250.00
5231810 · Dues and Fees	2,250.00
5231820 · Legal Services	7,500.00
Total 5231000 · General Administration	154,192.00
5240000 · Administration	
5240100 · Certified Admin Salaries (Certified administrators)	227,846.00
5240110 · Non-cert Admin Salaries (Administrative salaries for non-certified admin staff)	67,412.00
5240200 · Benefits Administration	
5240210 · Insurance	31,119.00
5240220 · Employer FICA	8,460.00
5240250 · Tuition reimbursement	
Total 5240200 · Benefits Administration	39,579.00
5240320 · Professional Development (PD for Admin staff)	2,500.00
5240530 · Telephone/Communications (phone, postage)	15,250.00
5240580 · Travel	850.00
5240610 · Supplies	7,500.00
5240700 · Furniture/Equipment	3,000.00
5240810 · Dues and Fees (Professional membership)	550.00
Total 5240000 · Administration	364,487.00
5250000 · Business Office	
5250100 · Certified Business Salaries (Certified Business Officials' salaies)	90,000.00
5250110 · Non-cert Salaries	37,906.00
5250200 · Benefits Business Office	
5250210 · Insurance	30,615.00
5250220 · Employer FICA	9,785.00
Total 5250200 · Benefits Business Office	40,400.00
5250320 · Professional Development	250.00
5250330 · Audit Services (audit)	15,832.00
5250340 · Payroll Service	5,859.00
5250420 · Outside service (taxes, accounting assistance)	4,500.00
5250580 · Employee Travel	250.00

	<u>Budget</u>
5250610 · Supplies	1,250.00
5250650 · Admin Tech Supplies	500.00
5250734 · Admin Tech Hardware	1,000.00
5250735 · Admin Tech Software	2,000.00
5250810 · Dues and Fees	
5250815 · Condo Fees	
5250810 · Dues and Fees - Other	1,450.00
Total 5250810 · Dues and Fees	<u>1,450.00</u>
5250820 · Bank Charge	
Total 5250000 · Business Office	<u>201,197.00</u>
5260000 · Plant Services	
5260110 · Salaries (Salaries of regular Plant Services staff)	157,246.00
5260120 · Temp Plant Salaries (Temp summer help and subs)	
5260130 · Overtime	1,226.00
5260200 · Benefits Plant Services	
5260210 · Insurance	15,396.00
5260220 · Employer FICA	12,123.00
Total 5260200 · Benefits Plant Services	<u>27,519.00</u>
5260320 · Professional Development (PD for maintenance/custodial)	500.00
5260410 · Water/Sewer	7,630.00
5260420 · Cleaning Services	5,000.00
5260430 · Maint/Repair Services	129,842.00
5260440 · Rent & Taxes	500.00
5260610 · Supplies (Custodial/Housekeeping))	15,000.00
5260615 · Maintenance Supplies (general repair/upkeep)	8,000.00
5260617 · Grounds (garden and playscape)	3,850.00
5260621 · Natural gas & Oil	27,500.00
5260622 · Electricity	41,800.00
5260626 · Gasoline	300.00
5260700 · Furniture/Equipment	3,750.00
5260732 · Vehicles	
5260810 · Dues and Fees (Registration fees)	450.00
5260000 · Plant Services - Other	
Total 5260000 · Plant Services	<u>430,113.00</u>
527000 · Student Transportation	
5270442 · Vehicle Rental (Rented but operated by staff)	
5270510 · Purchased Services (contracted transportation)	11,600.00
5270600 · Supplies	
5270810 · Dues and Fees (Registration fees)	
Total 527000 · Student Transportation	<u>11,600.00</u>
5310000 · Food Service	43,860.00
5450000 · Bldg Acq&Construction Serv	
5510000 · Debt Service Facility Acq (Long term loan servicing)	
5510830 · Interest	39,985.65
5510910 · Principal	129,618.15
Total 5510000 · Debt Service Facility Acq (Long term loan servicing)	<u>169,603.80</u>
Total Expense	<u>4,030,854.80</u>
Net Ordinary Income	-88,374.80
Other Income/Expense	

	<u>Budget</u>
Other Income	
4600000 · Misc Interest Income (Interest Income)	3,000.00
Total Other Income	<u>3,000.00</u>
Other Expense	
5999998 · Minor A/R and A/P Charge-off	
Total Other Expense	<u> </u>
Net Other Income	<u>3,000.00</u>
Net Income	<u><u>-85,374.80</u></u>

IDCS, INC.
Operating Budget vs Actual
July 2015 through June 2016

Ordinary Income/Expense

Income

- 4100000 · Contributions Income (Contribution Income)
- 4200000 · Federal grants (Federal grant funds)
- 4210000 · State Grant (CT grant funds)
- 4220000 · Other Grants (Foundation, Corporate)
- 4900110 · LEA Reimbursals (SpEd Personnel Expenses)

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
 - 5100121 · Substitutes Salaries
 - 5100200 · Employee Benefits - Intruction
 - 5100210 · Insurance
 - 5100220 · Employer FICA
 - 5100250 · Tuition Reimbursement (Reimbursement for graduate school coursework)
 - 5100280 · Teacher's Retire Expense
 - 5100200 · Employee Benefits - Intruction - Other
 - Total 5100200 · Employee Benefits - Intruction
 - 5100330 · Purchased Services
 - 5100580 · Travel
 - 5100610 · Supplies
 - 5100615 · Copier & Printer Expense (Click charges and copy paper)
 - 5100610 · Supplies - Other
 - Total 5100610 · Supplies
 - 5100640 · Textbooks
 - 5100700 · Furniture/Equipment
 - 5100734 · Instr Tech Hardware
 - 5100735 · Instr Tech Software
 - 5100940 · Other Indirect Costs(App Rate)
 - 5100000 · Instructional (Regular instructional program) - Other
 - Total 5100000 · Instructional (Regular instructional program)
- 5140000 · Other Instr. Activities (After school/Summer school)
 - 5140100 · Teacher Salaries (certified staff)
 - 5140120 · Assistant Salaries (non-certified staff)
 - 5140200 · Benefits Other Instruc
 - 5140220 · FICA
 - Total 5140200 · Benefits Other Instruc
 - 5140300 · Purchased Prof/Tech Services
 - 5140500 · Other Purch Services (leased/rental)
 - 5140610 · Supplies

5140700 · Equipment
Total 5140000 · Other Instr. Activities (After school/Summer school)
5210000 · Special Services (special education prog costs)
 5210100 · SpecEd Teachers
 5210120 · Special Ed Teach. Asst
 5210200 · Benefits Special Services
 5210210 · Insurance
 5210220 · Employer FICA
 Total 5210200 · Benefits Special Services
 5210330 · SPED Support Services (IEP required services)
 5210610 · Supplies
 5210000 · Special Services (special education prog costs) - Other
Total 5210000 · Special Services (special education prog costs)
5213000 · Health Services
 5213110 · Nurse's Salary
 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
 5213000 · Health Services - Other
Total 5213000 · Health Services
5219000 · Other Support Svcs-Student (social worker, non-sped svcs)
 5219110 · Salaries (social worker salary)
 5219200 · Benefits Other Support Svc (insurance, FICA, etc.)
 5219210 · Insurance (Health, Life insurance)
 5219220 · Employer FICA
 Total 5219200 · Benefits Other Support Svc (insurance, FICA, etc.)
 5219341 · Occ Therapy (Non-Spec Educ)
 5219610 · Supplies
Total 5219000 · Other Support Svcs-Student (social worker, non-sped svcs)
5221000 · Instruct. Svcs Support
 5221320 · Professional development (Instructional staff PD)
 5221325 · Parent Services (Enhance parent involvement)
 5221330 · Prof Tech Services (Standard Testing, school eval)
 5221580 · Travel (Travel cost for PD)
 5221590 · Other Purch Services
 5221610 · Supplies (Supplies for PD, workshops)
 5221611 · Supplies - HOTS
 5221810 · Dues and Fees (Professional membership)
 5221000 · Instruct. Svcs Support - Other
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
 5222640 · Books/Periodicals
 5222700 · Furniture/Equipment
 5222734 · Media Tech Hardware
 5222735 · Media Tech Software
 Total 5222000 · Library/Media
 5231000 · General Administration
 5231210 · Retiree Health Insurance
 5231260 · Unemployment compensation
 5231270 · Workers' Comp Insurance
 5231300 · Prof/Tech Services (legisl spt, grant writing)
 5231440 · Equip Lease/Rental (copier, fax lease)
 5231520 · Other Purch Svcs (PR,employ ads,background chks)
 5231525 · Insurance (Liability, property, etc)
 5231610 · Supplies (Board/"District" level)
 5231810 · Dues and 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)
 5240200 · Benefits Administration
 5240210 · Insurance
 5240220 · Employer FICA
 5240250 · Tuition reimbursement
 Total 5240200 · Benefits Administration
 5240320 · Professional Development (PD for Admin staff)
 5240530 · Telephone/Communications (phone, postage)
 5240580 · Travel
 5240610 · Supplies
 5240700 · Furniture/Equipment
 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
 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
 5260440 · Rent & Taxes
 5260610 · Supplies (Custodial/Housekeeping)
 5260615 · Maintenance Supplies (general repair/upkeep)
 5260617 · Grounds (garden and playscape)
 5260621 · Natural gas & Oil
 5260622 · Electricity
 5260626 · Gasoline
 5260700 · Furniture/Equipment
 5260732 · Vehicles
 5260810 · Dues and Fees (Registration fees)
 5260000 · Plant Services - Other
 Total 5260000 · Plant Services
 527000 · Student Transportation
 5270442 · Vehicle Rental (Rented but operated by staff)
 5270510 · Purchased Services (contracted transportation)
 5270600 · Supplies
 5270810 · Dues and Fees (Registration fees)
 Total 527000 · Student Transportation
 5310000 · Food Service
 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)
 Total Expense
 Net Ordinary Income
 Other Income/Expense



Other Income

4600000 · Misc Interest Income (Interest Income)

Total Other Income

Other Expense

5999998 · Minor A/R and A/P Charge-off

Total Other Expense

Net Other Income

Net Income

IDCS, INC.
Operating Budget vs Actual
 July 2015 through June 2016

	\$ Over Budget
Ordinary Income/Expense	
Income	
4100000 · Contributions Income (Contribution Income)	70.00
4200000 · Federal grants (Federal grant funds)	1,941.00
4210000 · State Grant (CT grant funds)	
4220000 · Other Grants (Foundation, Corporate)	57,317.00
4900110 · LEA Reimbursals (SpEd Personnel Expenses)	-42,041.67
Total Income	17,286.33
Gross Profit	17,286.33
Expense	
5100000 · Instructional (Regular instructional program)	
5100100 · Teachers Salaries	5,353.71
5100110 · A&E Instructor Salaries	6,948.68
5100115 · Remedial Salaries	-3,765.48
5100120 · Teachers' Aides Salaries	-12,439.77
5100121 · Substitutes Salaries	10,025.00
5100200 · Employee Benefits - Intruction	
5100210 · Insurance	36,554.78
5100220 · Employer FICA	-7,810.33
5100250 · Tuition Reimbursement (Reimbursement for graduate school coursework)	-2,800.00
5100280 · Teacher's Retire Expense	942.03
5100200 · Employee Benefits - Intruction - Other	3,850.32
Total 5100200 · Employee Benefits - Intruction	30,736.80
5100330 · Purchased Services	4,113.00
5100580 · Travel	175.68
5100610 · Supplies	
5100615 · Copier & Printer Expense (Click charges and copy paper)	
5100610 · Supplies - Other	24,028.30
Total 5100610 · Supplies	24,028.30
5100640 · Textbooks	10,749.63
5100700 · Furniture/Equipment	3,560.49
5100734 · Instr Tech Hardware	-2,127.29
5100735 · Instr Tech Software	-314.96
5100940 · Other Indirect Costs(App Rate)	
5100000 · Instructional (Regular instructional program) - Other	
Total 5100000 · Instructional (Regular instructional program)	77,043.79
5140000 · Other Instr. Activities (After school/Summer school)	
5140100 · Teacher Salaries (certified staff)	-1,000.00
5140120 · Assistant Salaries (non-certified staff)	
5140200 · Benefits Other Instruc	
5140220 · FICA	
Total 5140200 · Benefits Other Instruc	
5140300 · Purchased Prof/Tech Services	3,600.00
5140500 · Other Purch Services (leased/rental)	
5140610 · Supplies	129.22

	<u>\$ Over Budget</u>
5140700 · Equipment	
Total 5140000 · Other Instr. Activities (After school/Summer school)	2,729.22
5210000 · Special Services (special education prog costs)	
5210100 · SpecEd Teachers	3,834.32
5210120 · Special Ed Teach. Asst	-20,866.38
5210200 · Benefits Special Services	
5210210 · Insurance	-14,916.99
5210220 · Employer FICA	-1,326.89
Total 5210200 · Benefits Special Services	-16,243.88
5210330 · SPED Support Services (IEP required services)	-5,000.00
5210610 · Supplies	-1,445.25
5210000 · Special Services (special education prog costs) - Other	
Total 5210000 · Special Services (special education prog costs)	-39,721.19
5213000 · Health Services	
5213110 · Nurse's Salary	-299.84
5213200 · Benefits Health Services	
5213210 · Insurance	13,118.91
5213220 · Employer FICA	-22.74
Total 5213200 · Benefits Health Services	13,096.17
5213320 · Professional Development	-750.00
5213590 · Other Purch Services (med waste contract)	-155.00
5213610 · Supplies	-846.86
5213000 · Health Services - Other	24.39
Total 5213000 · Health Services	11,068.86
5219000 · Other Support Svcs-Student (social worker, non-sped svcs)	
5219110 · Salaries (social worker salary)	93.12
5219200 · Benefits Other Support Svc (insurance, FICA, etc.)	
5219210 · Insurance (Health, Life insurance)	-6,781.99
5219220 · Employer FICA	-109.01
Total 5219200 · Benefits Other Support Svc (insurance, FICA, etc.)	-6,891.00
5219341 · Occ Therapy (Non-Spec Educ)	1,048.25
5219610 · Supplies	-1,221.79
Total 5219000 · Other Support Svcs-Student (social worker, non-sped svcs)	-6,971.42
5221000 · Instruct. Svcs Support	
5221320 · Professional development (Instructional staff PD)	126.01
5221325 · Parent Services (Enhance parent involvement)	
5221330 · Prof Tech Services (Standard Testing,school eval)	-6,130.00
5221580 · Travel (Travel cost for PD)	-402.16
5221590 · Other Purch Services	6,225.85
5221610 · Supplies (Supplies for PD, workshops)	2,634.46
5221611 · Supplies - HOTS	
5221810 · Dues and Fees (Professional membership)	-3,500.00
5221000 · Instruct. Svcs Support - Other	
Total 5221000 · Instruct. Svcs Support	-365.84
5222000 · Library/Media	
5222110 · Library/Media Salaries (Non-certified library/media positions)	3,936.89
5222200 · Benefits Media	
5222210 · Insurance	-11,741.06
5222220 · Employer FICA Match	279.55

	<u>\$ Over Budget</u>
Total 5222200 · Benefits Media	-11,461.51
5222320 · Professional development (PD for Lib/Media staff)	-76.00
5222330 · Tech Services	-7,312.00
5222611 · Supplies (library & early lit cntr)	-608.88
5222615 · Tech supplies	-1,692.24
5222640 · Books/Periodicals	-1,354.81
5222700 · Furniture/Equipment	-1,500.00
5222734 · Media Tech Hardware	2,022.76
5222735 · Media Tech Software	-8,651.00
Total 5222000 · Library/Media	<u>-26,696.79</u>
5231000 · General Administration	
5231210 · Retiree Health Insurance	-3,595.68
5231260 · Unemployment compensation	-8,470.74
5231270 · Workers' Comp Insurance	14,588.00
5231300 · Prof/Tech Services (legisl spt, grant writing)	-220.00
5231440 · Equip Lease/Rental (copier, fax lease)	-736.99
5231520 · Other Purch Svcs (PR,employ ads,background chks)	-2,121.00
5231525 · Insurance (Liability, property, etc)	-8,365.80
5231610 · Supplies (Board/"District" level)	-24.87
5231810 · Dues and Fees	-1,160.70
5231820 · Legal Services	-6,088.00
Total 5231000 · General Administration	<u>-16,195.78</u>
5240000 · Administration	
5240100 · Certified Admin Salaries (Certified administrators)	3,055.87
5240110 · Non-cert Admin Salaries (Administrative salaries for non-certified admin staff)	26,817.47
5240200 · Benefits Administration	
5240210 · Insurance	14,319.18
5240220 · Employer FICA	5,247.47
5240250 · Tuition reimbursement	
Total 5240200 · Benefits Administration	<u>19,566.65</u>
5240320 · Professional Development (PD for Admin staff)	-2,288.32
5240530 · Telephone/Communications (phone, postage)	-6,050.60
5240580 · Travel	-581.47
5240610 · Supplies	-786.48
5240700 · Furniture/Equipment	-3,000.00
5240810 · Dues and Fees (Professional membership)	-315.00
Total 5240000 · Administration	<u>36,418.12</u>
5250000 · Business Office	
5250100 · Certified Business Salaries (Certified Business Officials' salaies)	-560.00
5250110 · Non-cert Salaries	2,716.50
5250200 · Benefits Business Office	
5250210 · Insurance	-2,704.32
5250220 · Employer FICA	164.78
Total 5250200 · Benefits Business Office	<u>-2,539.54</u>
5250320 · Professional Development	25.00
5250330 · Audit Services (audit)	-72.57
5250340 · Payroll Service	4,506.11
5250420 · Outside service (taxes, accounting assistance)	-4,500.00
5250580 · Employee Travel	279.45

	<u>\$ Over Budget</u>
5250610 · Supplies	-507.99
5250650 · Admin Tech Supplies	-500.00
5250734 · Admin Tech Hardware	-1,000.00
5250735 · Admin Tech Software	-1,569.00
5250810 · Dues and Fees	
5250815 · Condo Fees	
5250810 · Dues and Fees - Other	-1,030.98
Total 5250810 · Dues and Fees	<u>75,636.90</u>
5250820 · Bank Charge	258.00
Total 5250000 · Business Office	<u>72,172.86</u>
5260000 · Plant Services	
5260110 · Salaries (Salaries of regular Plant Services staff)	3,600.47
5260120 · Temp Plant Salaries (Temp summer help and subs)	
5260130 · Overtime	4,550.16
5260200 · Benefits Plant Services	
5260210 · Insurance	5,359.16
5260220 · Employer FICA	623.62
Total 5260200 · Benefits Plant Services	<u>5,982.78</u>
5260320 · Professional Development (PD for maintenance/custodial)	-500.00
5260410 · Water/Sewer	3,401.45
5260420 · Cleaning Services	-2,290.00
5260430 · Maint/Repair Services	-67,670.85
5260440 · Rent & Taxes	89.70
5260610 · Supplies (Custodial/Housekeeping))	915.42
5260615 · Maintenance Supplies (general repair/upkeep)	-4,696.61
5260617 · Grounds (garden and playscape)	-1,167.20
5260621 · Natural gas & Oil	-6,838.46
5260622 · Electricity	9,396.08
5260626 · Gasoline	-290.91
5260700 · Furniture/Equipment	-923.01
5260732 · Vehicles	140.60
5260810 · Dues and Fees (Registration fees)	-450.00
5260000 · Plant Services - Other	
Total 5260000 · Plant Services	<u>-56,750.38</u>
527000 · Student Transportation	
5270442 · Vehicle Rental (Rented but operated by staff)	
5270510 · Purchased Services (contracted transportation)	3,248.50
5270600 · Supplies	
5270810 · Dues and Fees (Registration fees)	
Total 527000 · Student Transportation	<u>3,284.50</u>
5310000 · Food Service	
5450000 · Bldg Acq&Construction Serv	8,500.00
5510000 · Debt Service Facility Acq (Long term loan servicing)	
5510830 · Interest	2,391.41
5510910 · Principal	-9,236.02
Total 5510000 · Debt Service Facility Acq (Long term loan servicing)	<u>-6,844.61</u>
Total Expense	<u>57,671.34</u>
Net Ordinary Income	-40,385.01
Other Income/Expense	

\$ Over Budget

Other Income	
4600000 · Misc Interest Income (Interest Income)	-193.27
Total Other Income	<u>-193.27</u>
Other Expense	
5999998 · Minor A/R and A/P Charge-off	
Total Other Expense	<u> </u>
Net Other Income	<u>-193.27</u>
Net Income	<u><u>-40,578.28</u></u>

IDCS, INC.
Operating Budget vs Actual
July 2015 through June 2016

Ordinary Income/Expense

Income

- 4100000 · Contributions Income (Contribution Income)
- 4200000 · Federal grants (Federal grant funds)
- 4210000 · State Grant (CT grant funds)
- 4220000 · Other Grants (Foundation, Corporate)
- 4900110 · LEA Reimbursals (SpEd Personnel Expenses)

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
 - 5100121 · Substitutes Salaries
 - 5100200 · Employee Benefits - Intruction
 - 5100210 · Insurance
 - 5100220 · Employer FICA
 - 5100250 · Tuition Reimbursement (Reimbursement for graduate school coursework)
 - 5100280 · Teacher's Retire Expense
 - 5100200 · Employee Benefits - Intruction - Other
 - Total 5100200 · Employee Benefits - Intruction
 - 5100330 · Purchased Services
 - 5100580 · Travel
 - 5100610 · Supplies
 - 5100615 · Copier & Printer Expense (Click charges and copy paper)
 - 5100610 · Supplies - Other
 - Total 5100610 · Supplies
 - 5100640 · Textbooks
 - 5100700 · Furniture/Equipment
 - 5100734 · Instr Tech Hardware
 - 5100735 · Instr Tech Software
 - 5100940 · Other Indirect Costs(App Rate)
 - 5100000 · Instructional (Regular instructional program) - Other
 - Total 5100000 · Instructional (Regular instructional program)
- 5140000 · Other Instr. Activities (After school/Summer school)
 - 5140100 · Teacher Salaries (certified staff)
 - 5140120 · Assistant Salaries (non-certified staff)
 - 5140200 · Benefits Other Instruc
 - 5140220 · FICA
 - Total 5140200 · Benefits Other Instruc
 - 5140300 · Purchased Prof/Tech Services
 - 5140500 · Other Purch Services (leased/rental)
 - 5140610 · Supplies

5140700 · Equipment
Total 5140000 · Other Instr. Activities (After school/Summer school)
5210000 · Special Services (special education prog costs)
5210100 · SpecEd Teachers
5210120 · Special Ed Teach. Asst
5210200 · Benefits Special Services
5210210 · Insurance
5210220 · Employer FICA
Total 5210200 · Benefits Special Services
5210330 · SPED Support Services (IEP required services)
5210610 · Supplies
5210000 · Special Services (special education prog costs) - Other
Total 5210000 · Special Services (special education prog costs)
5213000 · Health Services
5213110 · Nurse's Salary
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
5213000 · Health Services - Other
Total 5213000 · Health Services
5219000 · Other Support Svcs-Student (social worker, non-sped svcs)
5219110 · Salaries (social worker salary)
5219200 · Benefits Other Support Svc (insurance, FICA, etc.)
5219210 · Insurance (Health, Life insurance)
5219220 · Employer FICA
Total 5219200 · Benefits Other Support Svc (insurance, FICA, etc.)
5219341 · Occ Therapy (Non-Spec Educ)
5219610 · Supplies
Total 5219000 · Other Support Svcs-Student (social worker, non-sped svcs)
5221000 · Instruct. Svcs Support
5221320 · Professional development (Instructional staff PD)
5221325 · Parent Services (Enhance parent involvement)
5221330 · Prof Tech Services (Standard Testing, school eval)
5221580 · Travel (Travel cost for PD)
5221590 · Other Purch Services
5221610 · Supplies (Supplies for PD, workshops)
5221611 · Supplies - HOTS
5221810 · Dues and Fees (Professional membership)
5221000 · Instruct. Svcs Support - Other
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
 5222640 · Books/Periodicals
 5222700 · Furniture/Equipment
 5222734 · Media Tech Hardware
 5222735 · Media Tech Software
 Total 5222000 · Library/Media
 5231000 · General Administration
 5231210 · Retiree Health Insurance
 5231260 · Unemployment compensation
 5231270 · Workers' Comp Insurance
 5231300 · Prof/Tech Services (legisl spt, grant writing)
 5231440 · Equip Lease/Rental (copier, fax lease)
 5231520 · Other Purch Svcs (PR,employ ads,background chks)
 5231525 · Insurance (Liability, property, etc)
 5231610 · Supplies (Board/"District" level)
 5231810 · Dues and 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)
 5240200 · Benefits Administration
 5240210 · Insurance
 5240220 · Employer FICA
 5240250 · Tuition reimbursement
 Total 5240200 · Benefits Administration
 5240320 · Professional Development (PD for Admin staff)
 5240530 · Telephone/Communications (phone, postage)
 5240580 · Travel
 5240610 · Supplies
 5240700 · Furniture/Equipment
 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
 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
 5260440 · Rent & Taxes
 5260610 · Supplies (Custodial/Housekeeping)
 5260615 · Maintenance Supplies (general repair/upkeep)
 5260617 · Grounds (garden and playscape)
 5260621 · Natural gas & Oil
 5260622 · Electricity
 5260626 · Gasoline
 5260700 · Furniture/Equipment
 5260732 · Vehicles
 5260810 · Dues and Fees (Registration fees)
 5260000 · Plant Services - Other
 Total 5260000 · Plant Services
 527000 · Student Transportation
 5270442 · Vehicle Rental (Rented but operated by staff)
 5270510 · Purchased Services (contracted transportation)
 5270600 · Supplies
 5270810 · Dues and Fees (Registration fees)
 Total 527000 · Student Transportation
 5310000 · Food Service
 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)
 Total Expense
 Net Ordinary Income
 Other Income/Expense



Other Income

4600000 · Misc Interest Income (Interest Income)

Total Other Income

Other Expense

5999998 · Minor A/R and A/P Charge-off

Total Other Expense

Net Other Income

Net Income

IDCS, INC.
Operating Budget vs Actual
 July 2015 through June 2016

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06/30/2016

Accrual Basis

	% of Budget
Ordinary Income/Expense	
Income	
4100000 · Contributions Income (Contribution Income)	100.0%
4200000 · Federal grants (Federal grant funds)	102.51%
4210000 · State Grant (CT grant funds)	100.0%
4220000 · Other Grants (Foundation, Corporate)	100.0%
4900110 · LEA Reimbursals (SpEd Personnel Expenses)	82.11%
Total Income	100.44%
Gross Profit	100.44%
Expense	
5100000 · Instructional (Regular instructional program)	
5100100 · Teachers Salaries	100.48%
5100110 · A&E Instructor Salaries	102.78%
5100115 · Remedial Salaries	95.69%
5100120 · Teachers' Aides Salaries	93.48%
5100121 · Substitutes Salaries	149.98%
5100200 · Employee Benefits - Intruction	
5100210 · Insurance	112.5%
5100220 · Employer FICA	82.26%
5100250 · Tuition Reimbursement (Reimbursement for graduate school coursework)	
5100280 · Teacher's Retire Expense	100.0%
5100200 · Employee Benefits - Intruction - Other	100.0%
Total 5100200 · Employee Benefits - Intruction	109.06%
5100330 · Purchased Services	305.65%
5100580 · Travel	127.03%
5100610 · Supplies	
5100615 · Copier & Printer Expense (Click charges and copy paper)	
5100610 · Supplies - Other	164.96%
Total 5100610 · Supplies	164.96%
5100640 · Textbooks	196.41%
5100700 · Furniture/Equipment	147.47%
5100734 · Instr Tech Hardware	78.73%
5100735 · Instr Tech Software	87.4%
5100940 · Other Indirect Costs(App Rate)	
5100000 · Instructional (Regular instructional program) - Other	
Total 5100000 · Instructional (Regular instructional program)	103.73%
5140000 · Other Instr. Activities (After school/Summer school)	
5140100 · Teacher Salaries (certified staff)	
5140120 · Assistant Salaries (non-certified staff)	
5140200 · Benefits Other Instruc	
5140220 · FICA	
Total 5140200 · Benefits Other Instruc	
5140300 · Purchased Prof/Tech Services	100.0%
5140500 · Other Purch Services (leased/rental)	
5140610 · Supplies	100.0%

	<u>% of Budget</u>
5140700 · Equipment	
Total 5140000 · Other Instr. Activities (After school/Summer school)	372.92%
5210000 · Special Services (special education prog costs)	
5210100 · SpecEd Teachers	102.79%
5210120 · Special Ed Teach. Asst	0.22%
5210200 · Benefits Special Services	
5210210 · Insurance	67.46%
5210220 · Employer FICA	58.74%
Total 5210200 · Benefits Special Services	66.89%
5210330 · SPED Support Services (IEP required services)	
5210610 · Supplies	31.18%
5210000 · Special Services (special education prog costs) - Other	
Total 5210000 · Special Services (special education prog costs)	81.48%
5213000 · Health Services	
5213110 · Nurse's Salary	99.31%
5213200 · Benefits Health Services	
5213210 · Insurance	7,308.19%
5213220 · Employer FICA	99.32%
Total 5213200 · Benefits Health Services	473.32%
5213320 · Professional Development	
5213590 · Other Purch Services (med waste contract)	43.64%
5213610 · Supplies	42.74%
5213000 · Health Services - Other	100.0%
Total 5213000 · Health Services	122.37%
5219000 · Other Support Svcs-Student (social worker, non-sped svcs)	
5219110 · Salaries (social worker salary)	100.08%
5219200 · Benefits Other Support Svc (insurance, FICA, etc.)	
5219210 · Insurance (Health, Life insurance)	56.27%
5219220 · Employer FICA	93.68%
Total 5219200 · Benefits Other Support Svc (insurance, FICA, etc.)	60.01%
5219341 · Occ Therapy (Non-Spec Educ)	152.41%
5219610 · Supplies	18.55%
Total 5219000 · Other Support Svcs-Student (social worker, non-sped svcs)	95.01%
5221000 · Instruct. Svcs Support	
5221320 · Professional development (Instructional staff PD)	101.1%
5221325 · Parent Services (Enhance parent involvement)	
5221330 · Prof Tech Services (Standard Testing,school eval)	14.56%
5221580 · Travel (Travel cost for PD)	73.19%
5221590 · Other Purch Services	162.26%
5221610 · Supplies (Supplies for PD, workshops)	437.75%
5221611 · Supplies - HOTS	
5221810 · Dues and Fees (Professional membership)	
5221000 · Instruct. Svcs Support - Other	
Total 5221000 · Instruct. Svcs Support	98.94%
5222000 · Library/Media	
5222110 · Library/Media Salaries (Non-certified library/media positions)	105.29%
5222200 · Benefits Media	
5222210 · Insurance	61.46%
5222220 · Employer FICA Match	104.91%

	<u>% of Budget</u>
Total 5222200 · Benefits Media	68.3%
5222320 · Professional development (PD for Lib/Media staff)	69.6%
5222330 · Tech Services	60.1%
5222611 · Supplies (library & early lit cntr)	39.11%
5222615 · Tech supplies	66.16%
5222640 · Books/Periodicals	45.81%
5222700 · Furniture/Equipment	
5222734 · Media Tech Hardware	234.85%
5222735 · Media Tech Software	13.49%
Total 5222000 · Library/Media	<u>82.28%</u>
5231000 · General Administration	
5231210 · Retiree Health Insurance	92.63%
5231260 · Unemployment compensation	15.29%
5231270 · Workers' Comp Insurance	144.71%
5231300 · Prof/Tech Services (legisl spt, grant writing)	78.0%
5231440 · Equip Lease/Rental (copier, fax lease)	95.28%
5231520 · Other Purch Svcs (PR,employ ads,background chks)	21.44%
5231525 · Insurance (Liability, property, etc)	75.0%
5231610 · Supplies (Board/"District" level)	90.05%
5231810 · Dues and Fees	48.41%
5231820 · Legal Services	18.83%
Total 5231000 · General Administration	<u>89.5%</u>
5240000 · Administration	
5240100 · Certified Admin Salaries (Certified administrators)	101.34%
5240110 · Non-cert Admin Salaries (Administrative salaries for non-certified admin staff)	139.78%
5240200 · Benefits Administration	
5240210 · Insurance	146.01%
5240220 · Employer FICA	162.03%
5240250 · Tuition reimbursement	
Total 5240200 · Benefits Administration	<u>149.44%</u>
5240320 · Professional Development (PD for Admin staff)	8.47%
5240530 · Telephone/Communications (phone, postage)	60.32%
5240580 · Travel	31.59%
5240610 · Supplies	89.51%
5240700 · Furniture/Equipment	
5240810 · Dues and Fees (Professional membership)	42.73%
Total 5240000 · Administration	<u>109.99%</u>
5250000 · Business Office	
5250100 · Certified Business Salaries (Certified Business Officials' salaies)	99.38%
5250110 · Non-cert Salaries	107.17%
5250200 · Benefits Business Office	
5250210 · Insurance	91.17%
5250220 · Employer FICA	101.68%
Total 5250200 · Benefits Business Office	<u>93.71%</u>
5250320 · Professional Development	110.0%
5250330 · Audit Services (audit)	99.54%
5250340 · Payroll Service	176.91%
5250420 · Outside service (taxes, accounting assistance)	
5250580 · Employee Travel	211.78%

	<u>% of Budget</u>
5250610 · Supplies	59.36%
5250650 · Admin Tech Supplies	
5250734 · Admin Tech Hardware	
5250735 · Admin Tech Software	21.55%
5250810 · Dues and Fees	
5250815 · Condo Fees	
5250810 · Dues and Fees - Other	28.9%
Total 5250810 · Dues and Fees	<u>5,316.34%</u>
5250820 · Bank Charge	100.0%
Total 5250000 · Business Office	<u>135.87%</u>
5260000 · Plant Services	
5260110 · Salaries (Salaries of regular Plant Services staff)	102.29%
5260120 · Temp Plant Salaries (Temp summer help and subs)	
5260130 · Overtime	471.14%
5260200 · Benefits Plant Services	
5260210 · Insurance	134.81%
5260220 · Employer FICA	105.14%
Total 5260200 · Benefits Plant Services	<u>121.74%</u>
5260320 · Professional Development (PD for maintenance/custodial)	
5260410 · Water/Sewer	144.58%
5260420 · Cleaning Services	54.2%
5260430 · Maint/Repair Services	47.88%
5260440 · Rent & Taxes	117.94%
5260610 · Supplies (Custodial/Housekeeping))	106.1%
5260615 · Maintenance Supplies (general repair/upkeep)	41.29%
5260617 · Grounds (garden and playscape)	69.68%
5260621 · Natural gas & Oil	75.13%
5260622 · Electricity	122.48%
5260626 · Gasoline	3.03%
5260700 · Furniture/Equipment	75.39%
5260732 · Vehicles	100.0%
5260810 · Dues and Fees (Registration fees)	
5260000 · Plant Services - Other	
Total 5260000 · Plant Services	<u>86.81%</u>
527000 · Student Transportation	
5270442 · Vehicle Rental (Rented but operated by staff)	
5270510 · Purchased Services (contracted transportation)	128.0%
5270600 · Supplies	
5270810 · Dues and Fees (Registration fees)	
Total 527000 · Student Transportation	<u>128.32%</u>
5310000 · Food Service	100.0%
5450000 · Bldg Acq&Construction Serv	100.0%
5510000 · Debt Service Facility Acq (Long term loan servicing)	
5510830 · Interest	105.98%
5510910 · Principal	92.87%
Total 5510000 · Debt Service Facility Acq (Long term loan servicing)	<u>95.96%</u>
Total Expense	<u>101.43%</u>
Net Ordinary Income	145.7%
Other Income/Expense	

	<u>% of Budget</u>
Other Income	
4600000 · Misc Interest Income (Interest Income)	93.56%
Total Other Income	<u>93.56%</u>
Other Expense	
5999998 · Minor A/R and A/P Charge-off	
Total Other Expense	<u> </u>
Net Other Income	<u>93.56%</u>
Net Income	<u><u>147.53%</u></u>

IDCS, INC.
Operating Budget vs Actual
 July 2015 through June 2016

Ordinary Income/Expense

Income

- 4100000 · Contributions Income (Contribution Income)
- 4200000 · Federal grants (Federal grant funds)
- 4210000 · State Grant (CT grant funds)
- 4220000 · Other Grants (Foundation, Corporate)
- 4900110 · LEA Reimbursals (SpEd Personnel Expenses)

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
 - 5100121 · Substitutes Salaries
 - 5100200 · Employee Benefits - Intruction
 - 5100210 · Insurance
 - 5100220 · Employer FICA
 - 5100250 · Tuition Reimbursement (Reimbursement for graduate school coursework)
 - 5100280 · Teacher's Retire Expense
 - 5100200 · Employee Benefits - Intruction - Other
 - Total 5100200 · Employee Benefits - Intruction
 - 5100330 · Purchased Services
 - 5100580 · Travel
 - 5100610 · Supplies
 - 5100615 · Copier & Printer Expense (Click charges and copy paper)
 - 5100610 · Supplies - Other
 - Total 5100610 · Supplies
 - 5100640 · Textbooks
 - 5100700 · Furniture/Equipment
 - 5100734 · Instr Tech Hardware
 - 5100735 · Instr Tech Software
 - 5100940 · Other Indirect Costs(App Rate)
 - 5100000 · Instructional (Regular instructional program) - Other
 - Total 5100000 · Instructional (Regular instructional program)
- 5140000 · Other Instr. Activities (After school/Summer school)
 - 5140100 · Teacher Salaries (certified staff)
 - 5140120 · Assistant Salaries (non-certified staff)
 - 5140200 · Benefits Other Instruc
 - 5140220 · FICA
 - Total 5140200 · Benefits Other Instruc
 - 5140300 · Purchased Prof/Tech Services
 - 5140500 · Other Purch Services (leased/rental)
 - 5140610 · Supplies

Extra subs for PD and

Additional staff on in

Additional supplies f

Textbooks for new c
 Additional furniture r

5140700 · Equipment
 Total 5140000 · Other Instr. Activities (After school/Summer school)
 5210000 · Special Services (special education prog costs)
 5210100 · SpecEd Teachers
 5210120 · Special Ed Teach. Asst
 5210200 · Benefits Special Services
 5210210 · Insurance
 5210220 · Employer FICA
 Total 5210200 · Benefits Special Services
 5210330 · SPED Support Services (IEP required services)
 5210610 · Supplies
 5210000 · Special Services (special education prog costs) - Other
 Total 5210000 · Special Services (special education prog costs)
 5213000 · Health Services
 5213110 · Nurse's Salary
 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
 5213000 · Health Services - Other
 Total 5213000 · Health Services
 5219000 · Other Support Svcs-Student (social worker, non-sped svcs)
 5219110 · Salaries (social worker salary)
 5219200 · Benefits Other Support Svc (insurance, FICA, etc.)
 5219210 · Insurance (Health, Life insurance)
 5219220 · Employer FICA
 Total 5219200 · Benefits Other Support Svc (insurance, FICA, etc.)
 5219341 · Occ Therapy (Non-Spec Educ)
 5219610 · Supplies
 Total 5219000 · Other Support Svcs-Student (social worker, non-sped svcs)
 5221000 · Instruct. Svcs Support
 5221320 · Professional development (Instructional staff PD)
 5221325 · Parent Services (Enhance parent involvement)
 5221330 · Prof Tech Services (Standard Testing, school eval)
 5221580 · Travel (Travel cost for PD)
 5221590 · Other Purch Services
 5221610 · Supplies (Supplies for PD, workshops)
 5221611 · Supplies - HOTS
 5221810 · Dues and Fees (Professional membership)
 5221000 · Instruct. Svcs Support - Other
 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

As required by IEP's

Additional student
Materials for PD

Total 5222200 · Benefits Media
 5222320 · Professional development (PD for Lib/Media staff)
 5222330 · Tech Services
 5222611 · Supplies (library & early lit cntr)
 5222615 · Tech supplies
 5222640 · Books/Periodicals
 5222700 · Furniture/Equipment
 5222734 · Media Tech Hardware Additional hardware
 5222735 · Media Tech Software
 Total 5222000 · Library/Media
 5231000 · General Administration
 5231210 · Retiree Health Insurance
 5231260 · Unemployment compensation
 5231270 · Workers' Comp Insurance Under budgeted
 5231300 · Prof/Tech Services (legisl spt, grant writing)
 5231440 · Equip Lease/Rental (copier, fax lease)
 5231520 · Other Purch Svcs (PR,employ ads,background chks)
 5231525 · Insurance (Liability, property, etc)
 5231610 · Supplies (Board/"District" level)
 5231810 · Dues and 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) Severance package
 5240200 · Benefits Administration
 5240210 · Insurance Additional employee
 5240220 · Employer FICA
 5240250 · Tuition reimbursement
 Total 5240200 · Benefits Administration
 5240320 · Professional Development (PD for Admin staff)
 5240530 · Telephone/Communications (phone, postage)
 5240580 · Travel
 5240610 · Supplies
 5240700 · Furniture/Equipment
 5240810 · Dues and Fees (Professional membership)
 Total 5240000 · Administration
 5250000 · Business Office
 5250100 · Certified Business Salaries (Certified Business Officials' salaies)
 5250110 · Non-cert Salaries Under budget
 5250200 · Benefits Business Office
 5250210 · Insurance
 5250220 · Employer FICA
 Total 5250200 · Benefits Business Office
 5250320 · Professional Development
 5250330 · Audit Services (audit)
 5250340 · Payroll Service Added new services
 5250420 · Outside service (taxes, accounting assistance)
 5250580 · Employee Travel

- 5250610 · Supplies
- 5250650 · Admin Tech Supplies
- 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
 - 5260440 · Rent & Taxes
 - 5260610 · Supplies (Custodial/Housekeeping))
 - 5260615 · Maintenance Supplies (general repair/upkeep)
 - 5260617 · Grounds (garden and playscape)
 - 5260621 · Natural gas & Oil
 - 5260622 · Electricity
 - 5260626 · Gasoline
 - 5260700 · Furniture/Equipment
 - 5260732 · Vehicles
 - 5260810 · Dues and Fees (Registration fees)
 - 5260000 · Plant Services - Other
- Total 5260000 · Plant Services
- 527000 · Student Transportation
 - 5270442 · Vehicle Rental (Rented but operated by staff)
 - 5270510 · Purchased Services (contracted transportation)
 - 5270600 · Supplies
 - 5270810 · Dues and Fees (Registration fees)
- Total 527000 · Student Transportation
- 5310000 · Food Service
- 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)

Total Expense

Net Ordinary Income

Other Income/Expense

Weekend construction

Additional employees

Rate increase

Additional heat for o

Additional field trips

Other Income

4600000 · Misc Interest Income (Interest Income)

Total Other Income

Other Expense

5999998 · Minor A/R and A/P Charge-off

Total Other Expense

Net Other Income

Net Income

IDCS FINAL FY 2017 Budget									
Operating Funds (Enrollment, Title, SpEd reimbursal)									
(No food service, fee based programs, IDEA)									
6/30/2016									
			Actual	Actual	Actual	Budget	Budget	Projected	
			FY 14	FY 15	FY 16	FY 16	FY 17	Budget	
								FY 18	
Ordinary Income/Expense									
Income									
Title Funds									
		Title I (Remedial)	44,224	62,278	60,644	60,127	63,000	63,000	
		Title I (Focus)	22,151	9,149	-	-	-	-	
		Title II-A (teachers)	14,791	19,752	15,000	14,881	19,000	19,000	
		Title II-D (Tech)	-	-	-	-	-	-	
		Title III (ELL)	3,018	-	3,777	2,472	2,472	2,472	
		Title IV (conflict resolution)	-	-	-	-	-	-	
		Title V (Interns)	-	-	-	-	-	-	
		Total Title Funds	84,184	91,179	79,421	77,480	84,472	84,472	
		Special Ed Reimbursements-estimated	228,652	224,971	192,958	235,000	225,000	225,000	
		2013-14 Tech Grant/14-15 Security Grant	27,624	34,824	57,387		-	-	
		State Grants							
		9100-003 Enrollment-Based Grant	3,465,000	3,630,000	3,630,000	3,630,000	3,630,000	3,630,000	
		Total State Grants	3,465,000	3,630,000	3,630,000	3,630,000	3,630,000	3,630,000	
		Total Income	3,805,460	3,980,974	3,959,766	3,942,480	3,939,472	3,939,472	
		Carry Over/Reserve	-	-	-	-	-	-	
		Available Funds	3,805,460	3,980,974	3,959,766	3,942,480	3,939,472	3,939,472	

IDCS FINAL FY 2017 Budget									
Operating Funds (Enrollment, Title, SpEd reimbursal)									
(No food service, fee based programs, IDEA)									Projected
			6/30/2016	Actual	Actual	Actual	Budget	Budget	Budget
				FY 14	FY 15	FY 16	FY 16	FY 17	FY 18
Expense									
			1000- Instructional						
			100- Teachers Salaries	893,701	1,054,213	1,113,821	1,107,843	1,114,793	1,145,011
			110- A&E Instructor Salaries	215,846	246,361	256,515	250,058	258,201	266,578
			115- Remedial Teacher Salaries	113,979	75,284	83,645	87,410	95,331	97,666
			120 - Teachers' Aides Salaries	155,483	155,410	178,219	191,807	195,696	205,843
			121- Substitutes Salaries	22,058	43,551	30,085	21,240	20,060	20,060
			200- Employee Benefits						
			210- Health Insurance	315,669	242,014	328,918	319,550	319,550	329,136
			220- Employer FICA	34,116	34,694	36,218	44,235	45,261	46,808
			250- Tuition Reimbursement	700	488	-	2,800	1,000	1,000
			290-Other			4,792			
			Total 200- Employee Benefits	350,485	277,196	369,928	366,585	365,811	376,944
			321- Tutor Services						
			330- Purchased Services	-	830	1,238	2,000	1,000	1,000
			580- Travel	302	381	826	650	700	700
			610- Supplies	38,556	43,692	61,017	36,989	45,489	45,489
			640- Textbooks	8,651	8,493	21,900	11,150	21,150	11,150
			700- Furniture/Equipment	1,091	24,102	11,060	7,500	6,500	6,500
			734- Tech Hardware	44,954	52,824	7,873	10,000	10,000	10,000
			735- Tech software	1,330	6,670	2,185	2,500	2,500	2,500
			Total 1000- Instructional	1,846,438	1,989,008	2,138,311	2,095,731	2,137,231	2,189,441
			1400- Other Instruct. Programs(after schl, summer)						
			100-Salaries	3,720	-	-	1,000	1,000	1,000
			120 - Teachers' Aides Salaries						
			200- Employee Benefits						
			210- Health Insurance						
			220- Employer FICA						
			Total 200- Employee Benefits						
			330- Purchased Services			3,600			
			590- Transportation Services						
			610- Supplies		87	129			
			Total 1400- Other Instructional Programs	3,720	87	3,729	1,000	1,000	1,000

IDCS FINAL FY 2017 Budget									
Operating Funds (Enrollment, Title, SpEd reimbursal)									
(No food service, fee based programs, IDEA)									Projected
		6/30/2016	Actual	Actual	Actual	Budget	Budget	Budget	Budget
			FY 14	FY 15	FY 16	FY 16	FY 17	FY 17	FY 18
	2100 Special Services								
	100 - Teachers (SpED)		137,445	112,124	141,259	140,376	114,808	114,808	118,423
	115 - Counselor, Speech		-	-	-	-	-	-	-
	120 - Special Ed Teach. Asst		17,927	19,380	47	-	-	-	-
	200 - Employee Benefits								
	210 - Insurance		60,950	44,261	30,930	29,036	29,036	29,036	29,907
	220 - Employer FICA		3,171	2,002	1,889	1,616	1,665	1,665	1,717
	Total 200- Employee Benefits		64,121	46,263	32,819	30,652	30,701	30,701	31,624
	330 - SPED Support Services (purch. services)		4,849	-	-	5,000	2,500	2,500	2,500
	610 - Supplies		53	1,186	655	2,100	1,400	1,400	1,400
	Total 2100 Special Ed Services		224,394	178,952	174,780	178,128	149,409	149,409	153,947
	2130- Health Services								
	110- Nurse's Salary		42,504	44,674	43,180	43,480	44,577	44,577	45,235
	200- Employee Benefits								
	210- Insurance		145	165	13,301	11,433	11,433	11,433	11,775
	220- Employer FICA		3,252	3,286	3,303	3,326	3,410	3,410	3,460
	Total 200- Employee Benefits		3,396	3,452	16,604	14,759	14,843	14,843	15,235
	320-Prof Development		79	-	-	750	750	750	750
	590-Other Purch Services		120	1,448	120	275	275	275	275
	610- Supplies		876	1,128	657	1,479	1,479	1,479	1,479
	Total 2130- Health Services		46,975	50,701	60,561	60,743	61,924	61,924	62,974
	2190 Support Services								
	110-Social worker/Speech salary		109,944	116,130	118,968	118,875	54,520	54,520	56,140
	200-Employee benefits								
	210-Insurance		9,388	13,845	8,727	12,531	12,531	12,531	12,907
	220-FICA		1,414	1,719	1,615	1,724	791	791	814
	Total 200-Employee benefits		10,803	15,563	10,342	14,255	13,322	13,322	13,721
	340 - Non-Sped OT, PT, counseling, etc.		798	1,353	3,048	2,000	2,000	2,000	2,000
	600 - Supplies		2,104	1,466	278	1,500	1,500	1,500	1,500
	Total 2190-Support Services		123,649	134,513	132,637	136,631	71,342	71,342	73,361
	2210- Instruct. Svcs Support								
	320- Purchased Services		11,001	17,166	16,451	11,450	49,587	49,587	49,587
	325- Parent Services		-	-	-	-	-	-	-
	330- Evaluation		9,041	-	-	7,175	4,675	4,675	4,675
	400- Purch Property Services		-	-	1,045	-	-	-	-
	580- Travel		1,556	1,011	1,098	1,500	750	750	750
	590- Other Purch Services		11,632	9,160	16,226	10,000	16,000	16,000	16,000
	610- Supplies		2,193	3,830	3,414	780	3,500	3,500	3,500
	800- Dues & Fees		2,885	410	680	3,500	3,500	3,500	3,500
	Total 2210- Instruct. Svcs Support		38,308	31,577	38,914	34,405	78,012	78,012	78,012

IDCS FINAL FY 2017 Budget									
Operating Funds (Enrollment, Title, SpEd reimbursal)									
(No food service, fee based programs, IDEA)									
									Projected
			6/30/2016	Actual	Actual	Actual	Budget	Budget	Budget
				FY 14	FY 15	FY 16	FY 16	FY 17	FY 18
2220- Library/Media									
				-	-	-	-	-	-
			100-Certified Salaries	-	-	-	-	-	-
			115-Non-certified salaries	63,461	71,738	78,360	74,423	77,589	79,523
			210 - Health Insurance	24,684	20,367	18,723	18,829	18,829	19,394
			220- Employer FICA Match	4,855	5,563	5,973	5,693	5,936	6,084
			Total 200-Employee Benefits	29,539	25,931	24,695	24,522	24,765	25,478
			320- Professional Development	75	3,020	174	250	250	250
			330- Prof Tech Services	15,116	9,416	11,012	18,324	13,500	13,500
			611- Supplies (Lib/Media)	856	1,103	391	1,000	1,000	1,000
			615- Supplies (Tech)	5,024	4,366	3,308	5,000	3,000	3,000
			640- Books/Periodicals	1,048	2,050	1,145	2,500	2,500	2,500
			700- Furniture/Equipment	-	-	-	1,500	1,500	1,500
			734- Tech Hardware	-	4,806	3,523	1,500	5,000	5,000
			735- Tech Software	-	3,009	1,349	10,000	5,000	5,000
			Total 2220- Library/Media	115,119	125,438	123,957	139,019	134,104	136,751
2310- General Administration									
			210-Retiree Health Ins/Employee Retirement	33,920	44,816	45,190	15,836	38,923	39,398
			250-Unemployment compensation	7,319	13,265	1,529	10,000	10,000	10,000
			270- Workers Compensation	54,171	45,151	47,213	32,625	42,000	44,000
			300- Prof/Tech Services	-	1,509	780	1,000	1,000	1,000
			440- Lease/rental	15,405	15,889	14,883	15,620	15,952	15,952
			520- Services-Advert., Misc	2,928	2,474	579	2,700	2,200	2,200
			525- Insurance - Property & Liability	25,780	23,229	25,095	33,461	25,461	27,461
			590- Other Purch Property Serv.	-	-	-	-	-	-
			610- Supplies	-	105	225	250	250	250
			810- Dues/Fees	5,045	5,524	1,089	2,250	1,000	1,000
			820- Legal Services	5,495	2,318	1,412	7,500	2,500	2,500
			Total 2310- General Administration	150,063	154,281	137,996	121,242	139,286	143,761
2400- Administration									
			110- Administrative Salaries	284,773	301,449	325,131	304,374	309,675	317,826
			200-Employee Benefits						
			210- Health Insurance	71,103	66,734	45,438	43,655	43,655	44,965
			220- Employer FICA	8,596	14,814	13,707	8,969	9,018	9,274
			250- Tuition Reimbursement	700	-	-	-	-	-
			290- Accrued Sick/Severance						
			Total 200-Employee Benefits	80,399	81,548	59,146	52,624	52,673	54,239
			320- Professional Development	370	720	212	2,500	1,000	1,000
			530- Telephone/Communications	13,213	13,422	9,199	15,250	11,344	11,344
			580- Travel	340	97	269	850	500	500
			610- Supplies	8,785	7,139	6,714	7,500	5,000	5,000
			700- Furniture/Equipment	1,402	41,864	-	3,000	3,000	3,000
			800- Dues/Fees	470	195	235	550	550	550
			Total 2400- Administration	389,751	446,432	400,905	386,648	383,742	393,459

IDCS FINAL FY 2017 Budget								
Operating Funds (Enrollment, Title, SpEd reimbursal)								
(No food service, fee based programs, IDEA)								Projected
	6/30/2016	Actual	Actual	Actual	Budget	Budget		
		FY 14	FY 15	FY 16	FY 16	FY 17		Budget
								FY 18
2500- Business Services								
	110- Salaries	109,819	121,297	130,063	127,346	130,961		134,706
	200- Employee Benefits							
	210 - Health Insurance	12,515	34,382	27,911	28,066	28,066		28,908
	220- Employer FICA	9,657	9,279	9,950	9,742	10,019		10,305
	Total 200- Employee Benefits	22,173	43,661	37,860	37,808	38,085		39,213
	320- Professional Development	-	-	275	250	250		250
	330- Audit Services	14,393	15,128	15,759	15,832	15,832		15,832
	340- Payroll Service	6,209	7,890	10,365	5,859	9,859		9,859
	420 - Outside service	9,323	3,022	-	4,500	1,500		1,500
	580- Employee Travel	197	55	526	250	250		250
	610- Supplies	776	1,325	742	1,250	1,250		1,250
	650- Admin Tech Supplies	-	-	431	500	500		500
	734- Admin Tech Hardware	974	2,771	-	1,000	1,000		1,000
	735- Admin Tech Software	99	311	-	2,000	2,000		2,000
		-	-	-	-	-		-
	810-Dues/Fees	920	1,985	419	1,450	1,450		1,450
	820 - Bank Charges	238	190	258	-	-		-
	Total 2500- Business Office	165,121	197,635	196,699	198,045	202,937		207,810
2600- Plant Services								
	110- Salaries	120,302	146,240	160,846	170,181	179,792		190,497
	130- Overtime	1,590	3,221	5,776	2,873	1,248		1,279
	200- Employee Benefits							
	210- Health Insurance	12,499	11,830	20,755	22,829	22,829		23,514
	220- Employer FICA	9,321	11,434	12,747	13,239	13,850		14,671
	Total 200- Employee Benefits	21,820	23,264	33,502	36,068	36,679		38,185
	320- Professional Development	-	395	-	500	500		500
	410- Water/Sewer	5,911	4,791	11,031	7,630	9,600		9,600
	420- Cleaning Services	-	-	2,710	5,000	2,800		2,800
	430- Maintenance/Repair Service	147,235	125,967	138,839	130,842	128,613		128,613
	440- Lease/Rent/Taxes	128	-	590	500	500		500
	580- Travel	-	-	-	-	-		-
	610- Plant Supplies	12,207	6,224	15,915	15,000	15,000		15,000
	615- Maintenance Supplies	5,168	10,668	3,303	8,000	8,000		8,000
	617-Grounds	2,500	2,227	2,683	3,850	3,850		3,850
	621- Natural gas & oil	23,886	25,566	20,662	27,500	23,500		23,500
	622- Electricity	36,400	46,146	51,196	41,800	43,800		45,800
	626 - Gasoline	152	118	9	300	300		300
	700- Furniture/Equipment	15,768	35,334	2,827	3,750	3,750		3,750
	732 - Property (Vehicles)	-	3,516	141	-	250		250
	800-Dues/Fees	-	426	-	450	450		450
	Total 2600- Plant Services	393,067	434,104	450,031	454,244	458,632		472,874

IDCS FINAL FY 2017 Budget								
Operating Funds (Enrollment, Title, SpEd reimbursal)								Projected
(No food service, fee based programs, IDEA)								Budget
		6/30/2016	Actual	Actual	Actual	Budget	Budget	Budget
			FY 14	FY 15	FY 16	FY 16	FY 17	FY 18
	2700- Student Transportation							
	100 - Salaries							
	220 - FICA							
	450- Bus Maintenance							
	510- Purchased Services		119	8,160	14,849	11,600	11,600	11,600
	600- Supplies							
	626 - Gasoline							
	810 - Dues and Fees				36			
	Total 2700- Student Transportation		119	8,160	14,885	11,600	11,600	11,600
	3100- Food Service (augmented)							
	110- Food Service Salaries		9,414	43,000	43,860	43,860	44,737	45,632
	200 - Employee Benefits							
	220- Employer FICA							
	Total 200 - Employee Benefits							
	610- Supplies							
	630 - Food							
	HOT DOGS							
	Hot Lunches (contracted food service)							
	ICE CREAM							
	MILK							
	SALAD BAR							
	SNACKS (After school)							
	Food - Other							
	Total 630 - Food							
	700- Furniture/Equipment							
	800- Food Service - Other							
	Total 3100- Food Service		33,000	43,000	43,860	43,860	44,737	45,632
	4500-Bldg Acq&Construction Serv							
	100-Salaries							
	200-Benefits							
	210-Insurance							
	220-FICA							
	300-Professional Services		1,011					
	490-Outside Services		12,815	-	8,500	8,250	-	-
	610-Supplies							
	700- Property							
	Total 4500-Bldg Acq&Const. Serv		13,826	12,815	8,500	8,250	-	-

IDCS FINAL FY 2017 Budget									
Operating Funds (Enrollment, Title, SpEd reimbursal)									
(No food service, fee based programs, IDEA)									
6/30/2016									
Actual									
FY 14									
Actual									
FY 15									
Actual									
FY 16									
Budget									
FY 16									
Budget									
FY 17									
Projected									
Budget									
FY 18									
5100-Debt Service (Long-term)									
Main bldg mortgage									
			144,288	144,288	42,377	144,288	144,288	144,288	144,288
Laurel Hill Property Loan									
			25,317	25,316	120,382	25,316	-	-	-
Dime Bank Lighting Loan									
			25,317	25,316		-	7,158	7,158	7,158
Dime Bank HVAC Loan									
							65,692	65,692	65,692
Total 5100 Debt Service									
			169,604	169,604	162,759	169,604	217,137	217,137	217,137
9400 - Capital Reserve Contingency									
			-	-	-	-	-	-	-
Total Expense									
			3,713,155	3,976,308	4,088,523	4,039,149	4,091,094	4,187,760	4,187,760
Net Ordinary Income									
			92,305	4,666	(128,757)	(96,669)	(151,622)	(248,288)	(248,288)
Add: Interest Income									
			3,017	2,718	2,807	3,000	3,000	3,000	3,000
Less: Add to Capital Reserve									
				-	-	-	-	-	-
Net Funds (Enrollment grant carry-over)									
			92,305	7,384	(125,950)	(93,669)	(148,622)	(245,288)	(245,288)

IDCS, Inc.
Financial Statements
and
Independent Auditor's Report
June 30, 2015 and 2014

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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, 2015, 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, 2015, 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 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 18, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2014 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 schedule 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 23, 2015, 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 23, 2015

IDCS, Inc.
Statements of Financial Position
June 30, 2015 and 2014

Assets

	2015	2014
Current Assets		
Cash	\$ 1,541,114	\$ 1,458,023
Trade Receivables	19,861	59,924
Prepaid Expenses	-	44,861
Total Current Assets	1,560,975	1,562,808
Fixed Assets		
Land and Buildings	7,742,287	7,742,287
Furnishings and Equipment	330,409	252,838
Leasehold Improvements	155,232	79,889
Accumulated Depreciation	(3,017,491)	(2,702,967)
Net Fixed Assets	5,210,437	5,372,047
Total Assets	\$ 6,771,412	\$ 6,934,855

Liabilities and Net Assets

Current Liabilities		
Accounts Payable	\$ 12,485	\$ 25,928
Accrued Expenses	139,301	165,184
Current Portion of Mortgages Payable	135,328	129,115
Total Current Liabilities	287,114	320,227
Non-Current Portion of Mortgages Payable	658,916	783,714
Total Liabilities	946,030	1,103,941
Net Assets		
Unrestricted Net Assets	5,824,793	5,827,091
Temporarily Restricted Net Assets	589	3,823
Total Net Assets	5,825,382	5,830,914
Total Liabilities and Net Assets	\$ 6,771,412	\$ 6,934,855

See accompanying notes to the financial statements.

IDCS, Inc.
Statements of Activities
For the Year Ended June 30, 2015
With Comparative Totals for the Year Ended June 30, 2014

	2015			2014
	Unrestricted	Temporarily Restricted	Total	Total
Revenue, Gains and Other Support				
Contributions and Grants				
State of Connecticut	\$ 3,631,500	\$ -	\$ 3,631,500	\$ 3,465,000
Federal	121,151	-	121,151	110,808
Local School Systems	224,971	-	224,971	228,652
Other	3,600	-	3,600	-
Total Contributions and Grants	<u>3,981,222</u>	<u>-</u>	<u>3,981,222</u>	<u>3,804,460</u>
Program Service Fees and Other Income				
School Lunch Program	127,475	-	127,475	125,091
IDEA Fundraising	24,029	-	24,029	17,449
Day Care Fees	56,957	-	56,957	67,326
After School Fees	40,107	-	40,107	29,917
Interest Income	3,575	-	3,575	3,021
Miscellaneous Income	9,601	-	9,601	12,577
Total Program Service Fees and Other Income	<u>261,744</u>	<u>-</u>	<u>261,744</u>	<u>255,381</u>
Net Assets Released From Restrictions	<u>3,234</u>	<u>(3,234)</u>	<u>-</u>	<u>-</u>
Total Public Support, Revenues, and Reclassifications	<u>4,246,200</u>	<u>(3,234)</u>	<u>4,242,966</u>	<u>4,059,841</u>
Expenses and Losses				
Instructional	1,955,026	-	1,955,026	1,837,581
Support Services	396,414	-	396,414	435,846
Operation and Maintenance of Plant	392,585	-	392,585	343,433
Administration and Fiscal Management	766,701	-	766,701	705,144
Improvements of Instructional Services	119,296	-	119,296	115,129
Depreciation Expense	322,574	-	322,574	286,043
Debt Service	36,885	-	36,885	45,931
Food Services	207,667	-	207,667	147,268
Facilities Acquisition/Construction	-	-	-	1,011
Community Services Program	39,972	-	39,972	35,129
Student Transportation Services	11,378	-	11,378	6,937
Total Expenses and Losses	<u>4,248,498</u>	<u>-</u>	<u>4,248,498</u>	<u>3,959,452</u>
Change in Net Assets	(2,298)	(3,234)	(5,532)	100,389
Net Assets as of the Beginning of the Year	<u>5,827,091</u>	<u>3,823</u>	<u>5,830,914</u>	<u>5,730,525</u>
Net Assets as of the End of the Year	<u>\$ 5,824,793</u>	<u>\$ 589</u>	<u>\$ 5,825,382</u>	<u>\$ 5,830,914</u>

See accompanying notes to the financial statements

IDCS, Inc.
Statements of Cash Flows
June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (5,532)	\$ 100,389
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities		
Depreciation	322,574	286,043
(Increase) Decrease in Operating Assets		
Accounts Receivable	40,063	(7,551)
Prepaid Expenses	44,861	(44,861)
Increase (Decrease) in Operating Liabilities		
Accounts Payable	(13,443)	18,837
Accrued Expenses	(25,884)	(20,104)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>362,639</u>	<u>332,753</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Property and Equipment	<u>(160,963)</u>	<u>(134,868)</u>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>(160,963)</u>	<u>(134,868)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on Mortgage Payable	<u>(118,585)</u>	<u>(123,673)</u>
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	<u>(118,585)</u>	<u>(123,673)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	83,091	74,212
BEGINNING CASH AND CASH EQUIVALENTS	<u>1,458,023</u>	<u>1,383,811</u>
ENDING CASH AND CASH EQUIVALENTS	<u>\$ 1,541,114</u>	<u>\$ 1,458,023</u>
SUPPLEMENTAL CASH FLOW INFORMATION		
Cash Paid for Interest	<u>\$ 36,885</u>	<u>\$ 45,931</u>

See accompanying notes to the financial statements.

IDCS, Inc.
Statements of Functional Expenses
For the Year Ended June 30, 2015
With Comparative Totals for Year Ended June 30, 2014

	2015					2014	
	Salaries	Employee Benefits	Purchased Services	Supplies	Property	Other	Total
Instructional	\$ 1,390,606	\$ 278,375	\$ 17,848	\$ 65,237	\$ 2,960	-	\$ 1,837,581
Support Services	292,489	65,305	30,392	7,668	-	560	435,846
Operation and Maintenance of Plant	149,461	23,264	136,210	82,829	-	821	343,433
Administration and Fiscal Management	422,746	228,440	88,960	17,305	-	9,250	705,144
Improvements of Instructional Services	71,738	25,931	12,436	9,191	-	-	115,129
Depreciation Expense	-	-	-	-	-	322,574	286,043
Debt Service	-	-	-	-	-	36,885	45,931
Food Services	93,681	16,311	1,251	96,364	-	60	147,268
Facilities Acquisition/Construction	-	-	-	-	-	-	1,011
Community Services Program	36,503	2,905	-	564	-	-	35,129
Student Transportation Services	-	-	10,860	518	-	-	6,937
Total	\$ 2,657,224	\$ 640,531	\$ 297,957	\$ 279,676	\$ 2,960	\$ 370,150	\$ 4,248,498
							\$ 3,959,452

See accompanying notes to the financial statements.

IDCS, Inc.
Notes to the Financial Statements
June 30, 2015 and 2014

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, 2017. The State of Connecticut provided \$3,631,500 or 86% 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 percent 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 \$589 and \$3,823 at June 30, 2015 and 2014, 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, 2015 and 2014

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 \$322,574 and \$286,043 for the years ended June 30, 2015 and 2014, 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, 2014 from which the summarized information was derived.

IDCS, Inc.
Notes to the Financial Statements
June 30, 2015 and 2014

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, 2015 and 2014 these services amounted to \$224,971 and \$228,652, 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, 2015. 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, 2015 and 2014

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:

	<u>2015</u>	<u>2014</u>
Land	\$ 192,966	\$ 192,966
Buildings & Improvements	7,549,321	7,549,321
Equipment and Fixtures	330,409	252,838
Leasehold Improvements	<u>155,232</u>	<u>79,889</u>
Total Cost	8,227,928	8,075,014
Accumulated Depreciation	<u>(3,017,491)</u>	<u>(2,702,967)</u>
Net Property and Equipment	<u>\$ 5,210,437</u>	<u>\$ 5,372,047</u>

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, 2015 and 2014 is \$1,300,756 and \$1,284,733, respectively.

Note D – Accrued Expenses

Accrued Expenses consist of the following as of June 30:

	<u>2015</u>	<u>2014</u>
Accrued Payroll Taxes and Withholdings	\$ 1,779	\$ 1,477
Accrued Vacation Pay	50,817	50,817
Accrued Payroll	86,705	112,890
Total	<u>\$ 139,301</u>	<u>\$ 165,184</u>

IDCS, Inc.
Notes to the Financial Statements
June 30, 2015 and 2014

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 2016. Lease expense for the years June 30, 2015 and 2014 were \$14,517 and \$15,404, respectively.

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

2016	\$ 14,517
2017	7,258
Total	<u>\$ 21,775</u>

Note G – Mortgages Payable

Aggregate annual maturities under mortgages payable as of June 30, 2015 are as follows:

2016	\$ 135,328
2017	141,844
2018	149,128
2019	155,846
2020	152,708
Thereafter	59,390
Total	<u>\$ 794,244</u>

Subsequent to year end the organization took out a \$500,000 note for building improvements, see Note J – Subsequent Events.

IDCS, Inc.
Notes to the Financial Statements
June 30, 2015 and 2014

Note G – Mortgages Payable (Continued)

Mortgages payable consisted of the following at June 30:

	2015	2014
Mortgage Loans		
<p>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.</p>	\$ 693,022	\$ 794,486
<p>The School purchased a building, land and parking lot at 331 Laurel Hill Avenue and 385 Laurel Hill Avenue with a mortgage financed with an original amount of \$250,000. Monthly payments of \$2,109.65 are based on a fixed annual percentage rate of 6.00%, and a term of 180 months. It may be prepaid in whole or in part without prepayment penalties after January 15, 2015.</p>	101,222	118,343
Total	794,244	912,829
Less Current Portion	(135,328)	(129,115)
Long Term Portion of Mortgages Payable	\$ 658,916	\$ 783,714

IDCS, Inc.
Notes to the Financial Statements
June 30, 2015 and 2014

Note H – Restrictions on Net Assets

Restrictions on Temporarily Restricted Net Assets are summarized as follows:

IDCS Foundation	\$ 15
Fahringer Foundation	324
Arts in Residence	250
 Total Temporarily Restricted Net Assets	 \$ 589

There are no permanent 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
Library & Media	1,836
Other Designated Funds	1,957
 Designated Unrestricted Net Assets by Board of Directors	 \$ 79,943

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. For the year ended, June 30, 2015 the State contributed \$126,185 into the pension plan which has not been recorded as a contribution in these financial statements. The organization’s total payroll including all employees for the fiscal year ending June 30, 2015 was \$2,657,224 of which \$1,825,907 was covered under this pension plan.

IDCS, Inc.
Notes to the Financial Statements
June 30, 2015 and 2014

Note J – Subsequent Events

In October 2015 the organization took out a loan for building improvements. The note was for \$500,000 over sixty months with an interest rate of 3.49%. Beginning November 19, 2015 fifty-nine consecutive interest payments are due with one balloon principal and interest payment due October 19, 2020. The note is secured by a \$500,000 Certificate of Deposit held with the bank.

The minimum annual principal payments as of June 30 over the remaining years for the additional loan are as follows:

2016	\$	-
2017		-
2018		-
2019		-
2020		-
Thereafter		<u>500,000</u>
Total	\$	<u><u>500,000</u></u>

In November 2015 the organization paid off the mortgage for 331 and 385 Lauren Hill Avenue out of free cash. The balance of this loan was \$101,222 at June 30, 2015.

The organization has evaluated subsequent events through December 23, 2015 and the financial statements were available to be issued on December 23, 2015.

IDCS, Inc.
Schedule of Expenditures of State Financial Assistance
For the Year Ended June 30, 2015

<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	\$ 3,631,500
State School Breakfast	11000-SDE64000-17046	3,302
Child Nutrition State Matching Grant	11000-SDE64000-16211	1,766
Total State Financial Assistance		\$ 3,636,568

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

IDCS, Inc.
Notes to Schedule of Expenditures of State Financial Assistance
For the Year Ended June 30, 2015

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, 2015. 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, 2015, 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 23, 2015.

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.



JAMES A. GEORGE, P.C.
Wakefield, Massachusetts
December 23, 2015

Report on Internal Control Over Compliance

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

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

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

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

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, 2015 and have issued our report thereon dated December 23, 2015, 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

IDCS, Inc.
Schedule of Findings and Questioned Costs - State Financial Assistance
For the Year Ended
June 30, 2015

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	No
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?	No
Type of auditor's report issued on compliance for major programs:	Unqualified
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	\$3,631,500
Dollar threshold used to distinguish between type A and type B programs		\$200,000

Section II - Financial Statement Findings

None noted.

Section III - State Financial Assistance Findings and Questioned Costs

None noted.

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 23, 2015

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

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

2014

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public. Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2014 calendar year, or tax year beginning JUL 1, 2014 and ending JUN 30, 2015

Form header section containing fields B through M: B Check if applicable, C Name of organization (IDCS, INC.), D Employer identification number (06-1479419), E Telephone number ((860)892-1900), F Name and address of principal officer (ANNA B. JAMES), G Gross receipts (\$4,242,966), H(a) Is this a group return?, H(b) Are all subordinates included?, I Tax-exempt status (501(c)(3)), J Website (WWW.IDCS.ORG), K Form of organization (Corporation), L Year of formation (1997), M State of legal domicile (CT).

Part I Summary

Summary table with columns for line number, description, Prior Year, and Current Year. Rows include: 1 Mission (A SCHOOL CHARTERED UNDER THE STATE OF CONNECTICUT BOARD OF EDUCATION), 2-7 Governance, 8-12 Revenue, 13-19 Expenses, 20-22 Net Assets or Fund Balances.

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.

Signature block section containing fields for Sign Here (Signature of officer ANNA B. JAMES, DIRECTOR), Date, Print/Type preparer's name (James A. George, CPA, JD), Preparer's signature, Date (2/24/16), 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), and Phone no. (781-245-8220).

May the IRS discuss this return with the preparer shown above? (see instructions) [X] 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 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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. 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 \$ 3,632,413. including grants of \$) (Revenue \$ 228,870.) TO PROVIDE A FELXIBLE ATMOSPHERE, WHICH ALLOWS FOR THE INDIVIDUAL DIFFERENCES OF THE LEARNERS IN A SCHOOL PROVIDING SCHOOLING FOR PRESCHOOL THROUGH 8TH GRADE FOR 330 CHILDREN.

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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 3,632,413.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b <i>If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?</i>		

Part IV Checklist of Required Schedules (continued)

	Yes	No
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? If "Yes," complete Schedule I, Parts I and II		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? If "Yes," complete Schedule I, Parts I and III		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? If "Yes," complete Schedule J		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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part II		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? If "Yes," complete Schedule L, Part III		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? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		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? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		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? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		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)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		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? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	
Note. All Form 990 filers are required to complete Schedule O		

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

Main form table with columns for question numbers (1a-14b), Yes/No checkboxes, and numerical input fields. Includes questions about Form 1096, Form W-2G, Form W-3, Form 990-T, Form 8886-T, Form 8899, Form 1098-C, Form 990, Form 720, and Form 1041.

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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 12; 1b Enter the number of voting members included in line 1a... 6; 2 Did any officer, director, trustee, or key employee have a family relationship... X; 3 Did the organization delegate control over management duties... X; 4 Did the organization make any significant changes to its governing documents... 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; 7b 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.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates... X; 10b 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; 11b 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; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? X; 12c 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; 16b 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 [X] Another's website [X] 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: ANNA JAMES - 860-892-1900
68 THERMOS AVE., NORWICH, CT 06360

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 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) JESSICA MCKAY SECRETARY	40.00	X					45,750.	0.	0.	
(2) JUNE MORRONE ASISTANT DIRECTOR	40.00	X					74,728.	0.	0.	
(3) WILLIAM MERRILL BUSINESS MANAGER AND MEMBE	40.00	X					37,975.	0.	0.	
(4) ANDREW HARVEY CHAIR AND MEMBER	10.00	X		X			0.	0.	0.	
(5) TERRI WORONECKI VICE CHAIR AND MEMBER	40.00	X		X			66,961.	0.	0.	
(6) GERALD CARTY MEMBER	10.00	X					0.	0.	0.	
(7) CANDICE FLEWHARTY MEMBER	10.00	X					0.	0.	0.	
(8) CORRINE MCOMBER MEMBER	40.00	X					68,600.	0.	0.	
(9) KRISTA MIKKELSON MEMBER	10.00	X					0.	0.	0.	
(10) SANDY QUARTO MEMBER	10.00	X					0.	0.	0.	
(11) JOYCE WERDEN BOARD OF EDUCATION	10.00	X					0.	0.	0.	
(12) ANNA JAMES EXECUTIVE DIRECTOR	40.00			X			117,999.	0.	0.	

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Part VIII Statement of Revenue

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

		(A) 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	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	3,981,222.			
	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		3,981,222.			
	Program Service Revenue	2 a SCHOOL LUNCH PROGRAM	Business Code 722210	127,475.	127,475.	
b DAY CARE FEES		624410	56,957.	56,957.		
c AFTER SCHOOL FEES		624410	40,107.	40,107.		
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f			224,539.			
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)		3,575.		3,575.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)				
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a	29,299.			
		b Less: direct expenses	b	0.		
c Net income or (loss) from fundraising events			29,299.		29,299.	
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11 a OTHER REVENUE	900099	4,331.	4,331.			
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d		4,331.			
12 Total revenue. See instructions.		4,242,966.	228,870.	0.	32,874.	

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Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	515,809.	210,686.	305,123.	
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	2,141,414.	2,023,791.	117,623.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	550,921.	449,805.	101,116.	
10 Payroll taxes	89,611.	65,518.	24,093.	
11 Fees for services (non-employees):				
a Management				
b Legal	2,318.		2,318.	
c Accounting	15,128.		15,128.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	20,467.	20,467.		
12 Advertising and promotion				
13 Office expenses	108,812.	99,329.	9,483.	
14 Information technology				
15 Royalties				
16 Occupancy	90,044.	76,622.	13,422.	
17 Travel	12,628.	12,531.	97.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	36,885.	36,885.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	322,574.	322,574.		
23 Insurance	23,229.	23,229.		
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 MA	144,314.	144,314.		
b FOOD	87,139.	87,139.		
c STAFF DEVELOPMENT	21,301.	20,581.	720.	
d CONTRACTED SERVICES	20,696.	11,992.	8,704.	
e All other expenses	45,208.	26,950.	18,258.	
25 Total functional expenses. Add lines 1 through 24e	4,248,498.	3,632,413.	616,085.	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 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	257,905.	1	104,024.
	2	Savings and temporary cash investments	1,200,118.	2	1,437,090.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	59,924.	4	19,861.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	44,861.	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 8,227,928.		
	b	Less: accumulated depreciation	10b 3,017,491.		
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 34)	6,934,855.	16	6,771,412.	
Liabilities	17	Accounts payable and accrued expenses	191,112.	17	151,786.
	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	912,829.	23	794,244.
	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	1,103,941.	26	946,030.
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	5,827,091.	27	5,824,793.
	28	Temporarily restricted net assets	3,823.	28	589.
	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	5,830,914.	33	5,825,382.	
34	Total liabilities and net assets/fund balances	6,934,855.	34	6,771,412.	

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	4,242,966.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,248,498.
3	Revenue less expenses. Subtract line 2 from line 1	3	-5,532.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	5,830,914.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	5,825,382.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	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: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	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.	X	
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?		X
3b	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		

Form 990 (2014)

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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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"/>						

COPY

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2014. 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 - 2013. 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 - 2014. 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 - 2013. 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 9 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2014. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2013. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
- 3b 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)? If "Yes," describe in Part VI when and how the organization made the determination.
- 3c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.
- 4b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.
- 4c 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)? 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.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? 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).
- 5b 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?
- 5c 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 (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 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))? If "Yes," provide detail in Part VI.
- 9b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.
- 9c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) below.
- 10b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

Part IV Supporting Organizations (continued)

- 11 Has the organization accepted a gift or contribution from any of the following persons?
- a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?
 - b A family member of a person described in (a) above?
 - c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 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? 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.
- 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? 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.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 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)? 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).

	Yes	No
1		

Section D. Type III Supporting Organizations

- 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, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2 Were any of the organization's officers, directors, or trustees appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).
- 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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
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 The organization satisfied the Activities Test. Complete line 2 below.
 - b The organization is the parent of each of its supported organizations. Complete line 3 below.
 - c 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? 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.
 - 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? 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.
- 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? Provide details in Part VI.
 - b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
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. 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 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 2014 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-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2014:			
a			
b			
c			
d			
e From 2013			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2014 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 Excess distributions carryover to 2015. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c			
d Excess from 2013			
e Excess from 2014			

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Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12.

Also complete this part for any additional information. (See instructions).

COPY

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2014

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

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" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

Table with 2 columns: Revenue included in Form 990, Part VIII, line 1, Assets included in Form 990, Part X. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items., 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

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" to 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	
d Additions during the year	
e Distributions during the year	
f Ending balance	

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 in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" to 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 in 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" to 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" to 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.	2,530,497.	5,018,824.
c Leasehold improvements		155,232.	5,885.	149,347.
d Equipment		330,409.	481,109.	-150,700.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				5,210,437.

Part VII Investments - Other Securities.

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

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include Financial derivatives, Closely-held equity interests, and Other (A-H).

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)

Part VIII Investments - Program Related.

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

Table with 3 columns: (a) Description of investment, (b) Book value, (c) Method of valuation. Rows numbered 1 through 9.

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)

Part IX Other Assets.

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

Table with 2 columns: (a) Description, (b) Book value. Rows numbered 1 through 9. Includes a large 'COPY' watermark.

Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)

Part X Other Liabilities.

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

Table with 2 columns: (a) Description of liability, (b) Book value. Row 1 includes Federal income taxes. Rows numbered 1 through 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 [X]

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

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

1	Total revenue, gains, and other support per audited financial statements		1	4,242,966.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1		3	4,242,966.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b	4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	4,242,966.

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

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

1	Total expenses and losses per audited financial statements		1	4,248,498.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1		3	4,248,498.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b	4c		0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	4,248,498.

Part XIII Supplemental Information.

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

PART X, LINE 2:

THE 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, 2015. THE ORGANIZATION'S INFORMATION
RETURNS ARE SUBJECT TO EXAMINATION BY THE FEDERAL AND STATE JURISDICTIONS

Part XIII Supplemental Information *(continued)*

AND GENERALLY REMAIN OPEN FOR THE MOST RECENT THREE YEARS.

COPY

SCHEDULE E
(Form 990 or 990-EZ)

Schools

OMB No. 1545-0047

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

2014

▶ Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule E (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

IDCS, INC.

Employer identification number

06-1479419

Part I

- 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?
- 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?
- 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

	YES	NO
1	X	
2	X	
3	X	

THE SCHOOL PUBLICIZES ITS RACIAL NONDISCRIMINATION POLICY IN ITS BY-LAWS AND RECRUITING BROCHURES. THE POLICY IS ALSO DISCLOSED ON THE SCHOOL'S WEBSITE.

- 4 Does the organization maintain the following?
- a Records indicating the racial composition of the student body, faculty, and administrative staff?
- b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
- c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
- d Copies of all material used by the organization or on its behalf to solicit contributions?

4a	X	
4b		X
4c	X	
4d	X	

If you answered "No" to any of the above, please explain. If you need more space, use Part II.

THIS IS CONSIDERED A "CHARTER SCHOOL" THROUGH THE STATE OF CT. THERE IS NO TUITION AND THEREFORE NO FINANCIAL ASSISTANCE.

- 5 Does the organization discriminate by race in any way with respect to:
- a Students' rights or privileges?
- b Admissions policies?
- c Employment of faculty or administrative staff?
- d Scholarships or other financial assistance?
- e Educational policies?
- f Use of facilities?
- g Athletic programs?
- h Other extracurricular activities?

5a		X
5b		X
5c		X
5d		X
5e		X
5f		X
5g		X
5h		X

If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.

- 6a Does the organization receive any financial aid or assistance from a governmental agency?
- 6b Has the organization's right to such aid ever been revoked or suspended?

6a	X	
6b		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

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

Schedule E (Form 990 or 990-EZ) (2014)

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

Also provide any other additional information.

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

THIS IS A SCHOOL CHARTERED UNDER THE STATE OF CONNECTICUT BOARD OF ED TO
OFFER A FLEXIBLE ATMOSPHERE, CATERING TO THE DIFFERENCES OF THE LEARNERS
WHO ATTEND THE SCHOOL. THE SCHOOL RECEIVES FEDERAL GRANT FUNDS FROM THE US
DEPARTMENT OF ED.

COPY!

Part II Fundraising Events. Complete if the organization answered "Yes" to 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)	(total number)	
Revenue	1	Gross receipts		29,299.	29,299.
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)		29,299.	29,299.
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)			29,299.

Part III Gaming. Complete if the organization answered "Yes" to 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))
		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)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

IDCS, INC.

Employer identification number

06-1479419

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

THE ORGANIZATION AND BOARD REVIEWED A COPY OF THE FORM 990 PRIOR TO FILING.

FORM 990, PART VI, SECTION C, LINE 18:

SEE WWW.GUIDESTAR.ORG

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

THE ORGANIZATIONS ADITIONAL DOCUMENTS ARE AVAILABLE UPON REQUEST.

COPY