

## APPENDIX A: 2015-16 CHARTER SCHOOL ANNUAL REPORT

PART 1: SCHOOL INFORMATION AND EXECUTIVE SUMMARY	
Name of Charter School:	Year School Opened:
Interdistrict School for Arts and Communication ISAAC	1997
Street Address:	City/Zip Code:
190 Governor Winthrop Blvd.	New London, CT 06320
School Director:	School Director Contact Information:
David C. Howes	david_howes@isaacschool.org / 860-447-1003 ext.102
Grades Authorized to Serve in 2015-16:	Charter Term:
6-8	2015-2020
<b>1. Executive Summary:</b> 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>Dear Commissioner Wentzell,</p> <p>The Interdistrict School for Arts and Communication was founded in 1997 and, after almost 20 years, we continue to provide middle school students an education defined by compassion for all differences and active engagement for all learners. ISAAC provides a unique middle school experience where students learn through arts and communication to be citizens of strong character who want to be change-makers in the world. The curriculum at ISAAC challenges students to produce work of high quality that is complex, well-crafted, and meant to have an authentic impact. Our mission is to create inquisitive, critical thinkers who use the arts and communication to make a difference in their communities.</p> <p>As specified in the school’s charter, ISAAC, an interdistrict school, must draw its population from both New London and the surrounding towns. As a result, ISAAC’s diverse student population is our greatest strength. As evidence, ISAAC enrolled 270 students in 2015-16 and enrollment was split almost evenly between the host district, New London, and surrounding districts. The student body at ISAAC continues to be socioeconomically and racially diverse: 66% low-income, 45% Hispanic, 28% white, 17% black, and 10% other races and ethnicities. This diverse population puts ISAAC in a unique position to do something many other schools and districts in Connecticut cannot: we are working to bridge the opportunity gap. ISAAC’s character and community-building programs bond our students to each other and build life-long friendships forged by empathy and compassion. With about 100 students on our wait list this past year, demand for our school program continues to grow in all of the communities we serve. Chronic absenteeism dropped significantly from 12% in 2014-15 to 7% in 2015-16. This drop is an outcome of the implementation of student supports systems and the safe and engaging learning environment at ISAAC.</p> <p>ISAAC remains fiscally solvent, with clean audits indicating effective management and effective internal controls. ISAAC’s Board of Directors began the implementation of a Strategic Plan in 2015-16 that is built on three pillars: Excellence in the Three Dimensions of Achievement, Strengthening Our Operations and Reaching Out to Our Community. The 2015-16 school year was marked by several initiatives to both strengthen our operations and build stronger partnerships in the community. The Board developed a 3-year budget projection in order to identify potential budget shortfalls, established a Development Committee to begin to address these challenges, and formed strategic collaborations with several local non-profits to strengthen our collective impact on the students and families in our community.</p> <p>In 2015-16, ISAAC entered its fourth year of school improvement initiatives with EL Education (formally known as Expeditionary Learning.) ISAAC is proud to be a part of EL Education’s network of over 160 schools around the</p>	



country. EL Education is helping ISAAC to build a comprehensive school-wide program that promotes rigorous and engaging curriculum; active, inquiry-based instruction; and a school culture that teaches compassion and good citizenship. In the last four years, EL Education has supported ISAAC to build a culture defined by students who think critically and take active roles in their classrooms and communities. This powerful combination of character education and active ownership of learning is resulting in higher achievement and greater engagement for all students. EL Education provides ISAAC with ongoing professional development, coaching and online tools to improve curriculum, instruction, assessment, school culture and leadership practices. As part of a rigorous review process, ISAAC once again scored above expectations in Year 4 of our implementation of EL's practices indicating we are implementing practices with fidelity and consistency.

The 2016-2017 school year is a momentous one for ISAAC as we celebrate our 20<sup>th</sup> year as an independent charter school in Connecticut!

In 2016-2017, ISAAC has three distinct priorities:

- 1) To continue to strengthen ISAAC's student support systems- to be a learning community where all students will get what they need to in order realize their "best selves";
- 2) To redefine student achievement as Three Dimensional: *Character, High Quality Work, and Mastery of Knowledge and Skills*- to be a learning community where all students will see themselves as multi-dimensional learners and own their growth;
- 3) And to become a data-rich, *data-wise* culture- a learning community where all stakeholders- educators, students, parents, and community- are *driven by learning* and informed by data.

As a public charter school, ISAAC is dependent upon consistent and reliable funding in order to sustain our innovative and proven approach to learning. Your support and advocacy for equitable funding will ensure that ISAAC can continue to provide educational programming for our diverse student population that works. We want to lead the way in our region as an independent public charter school that is redefining what student achievement means and how it is measured.

Together with the State Department of Education, our families and our community partners, ISAAC will continue to be a leader in the effort to bridge the opportunity gap for all children as we provide a model for effective interdistrict public education. We are entering our 20<sup>th</sup> year of producing courageous citizens who are making a difference in the world through the arts and communication.

Sincerely,

David C. Howes  
Principal and Executive Director

Chris Jones  
Board President

**PART 2: SCHOOL PERFORMANCE**

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

Mission Statement:

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

Goal Statement:

Evidence of Progress toward Goal:

**Student Achievement Goal:** All ISAAC students will create high quality writing across disciplines that demonstrate complexity, authenticity and craftsmanship.  
**Rationale:** 21st century learning requires students to produce writing that mirrors professional standards. Our students will write to learn and learn to write across disciplines for authentic purposes and communicate to audiences beyond the classroom.

**School-Wide Quality Work Protocol Results Spring 2016**  
 80% of student work focused on HOT literacy skills. 80% of products asked students to analyze, apply or evaluate but only 50% of tasks meet grade-level standard. Lack of big ideas/concepts and multiple perspectives.  
 100% of student work underwent revision process. Strong evidence of work that is beautiful and detailed in conception and execution. Attention to precision, precision as a norm.  
 Some evidence of real world connection and issues (30%). Original, creative thinking of students (40%). 70% of formats and standards from the professional world.

**Student Achievement Goal:** 80% of ISAAC students will meet NWEA-MAP projected growth targets by Spring 2016.  
**Rationale:** The MAP assessments provide teachers with benchmark measurements for student growth toward mastery of knowledge and skills in the areas of reading and math. Students will set growth target goals and check in on their progress throughout the year. ISAAC believes building student ownership of achievement will lead to real growth.

**NWEA- MAP Spring 2016 Results**

% Met Growth Target ELA- Overall: <b>39%</b>
% Met Growth Target Math- Overall: <b>58%</b>
% Proficient ELA: <b>46%</b>
% Proficient Math: <b>27%</b>

While the % of ISAAC students did not meet our 80% goal, ISAAC now has one year of baseline data to build upon. 2015-16 was the first year ISAAC administered the MAP assessments in Fall, Winter and Spring. It was also the first year that teachers have received training on how to analyze the data. *Response to Intervention (RTI)* systems were implemented in 2015-16 that included weekly team-level data inquiry meetings. Teachers collaborated to review student learning data and make instructional decisions on how to best support all students in their classrooms. In addition, students were placed in Tier 2 support classes if they were performing two or more grade levels below.  
 ISAAC will add a school-wide data team in 2016-17 and using data to inform instruction will be a central goal. ISAAC has made a commitment to strengthening individual student supports to ensure all students get what they need to succeed.

<p><b>School Conditions Goal:</b> ISAAC students and staff will strengthen our family and community partnerships by making families and community stakeholders welcome, knowing them well and actively engaging them in the life of the school.</p> <p><b>Rationale:</b> Expand our definition of a unified crew in order to support student success.</p>	<p><b>School Climate Survey- Family Results</b></p> <p style="text-align: right;"><b>Agree/ Strongly Agree</b></p> <p><b>Spring 2016</b></p> <p>My child generally feels safe at school. 91%</p> <p>Teachers care about my child's success. 91%</p> <p>The staff respects the students. 94%</p> <p>96% parent/caregiver participation rate at ISAAC's 2015-2016 Student-Led Conferences.</p> <p>80% parents/family members volunteered in 2015-16.</p>
<p><b>Leadership Team Goal:</b> The Leadership Team will model healthy and productive leadership practices in all interactions. (Creating systems and structures in shared leadership)</p> <p><b>Rationale:</b> At ISAAC, leadership a function, rather than a person. We will cultivate a community of learners who have a growth mind set and will remain focused on the continuous improvement of teaching and learning.</p>	<p><b>EL Education Mid-Year Review Survey</b></p> <p style="text-align: right;"><b>Agree/ Strongly Agree</b></p> <p><b>Winter 2016</b></p> <p>School leaders exhibit flexibility and a Growth mindset. 100%</p> <p>Open lines of communication, trust, and Strong working relationships exist between Teachers and school leaders. 93%</p> <p><b>ISAAC School Climate Survey- Staff Results</b></p> <p style="text-align: right;"><b>Agree/ Strongly Agree</b></p> <p><b>Spring 2016</b></p> <p>I feel intellectually safe. 90%</p> <p>I feel supported by school leaders. 76%</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:	94.8	94.8	95.6
Chronic absenteeism rate:	11.2	12.3	7.3
Overall suspension rate: (% of students with 1+ suspension/ expulsion)	13.8	19.5	12.6
Number of in-school suspensions:	26	74	62
Number of out-of-school suspensions:	33	36	18
Number of expulsions:	**	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.

The Chronic Absenteeism rate at ISAAC dropped from over 12% in 2014-15 to 7% in 2015-16. This significant drop was the result of the efforts to improve overall school attendance by using the *Response to Intervention* model outlined below:

**Tier I - Prevention**

1. Preventative measures include employing a challenging curriculum and reinforcing high expectations for academics, behavior, and social responsibility.
2. Students were assigned to Crew (ISAAC's Student Advisory). Crew met daily at the start of the day- small group of 10-12 students with one teacher- focus on goal setting and character development.
3. Students who were chronically absent during the 2014-2015 school year received a letter stressing the importance of attending school every day and an invitation for parents to meet with the Student Support Team to identify barriers and set a plan of action to avoid this pattern to continue during the 2015-2016 school year.
4. Daily call to families of students who are absent.
5. Ensuring accurate documentation of student absences.

**Tiers 2 and 3- Identification and Supports**

1. Monday Team Meetings were designated at ISAAC as Student Days. Factors that are getting in the way of student learning were discussed, including attendance.
2. Students who had 2 or more absences in a month were identified, reasons for the absences were explored and an action plan was developed based on whether the absences were due to medical, family, school or economic factors.
3. Planning and Placement Team and 504 meetings were scheduled for students with 4 or more absences in a month or were nearing the 10% absenteeism rate in order to identify and implement strategies and monitor progress.
4. Regular education students with 4 or more absences in a month or were nearing the 10% absenteeism rate were referred to the Student Supports Team. A meeting was scheduled with the parents, teacher representatives, and support staff in order to identify and implement strategies and monitor progress.
5. A Referral was made to the Department of Children and Families when a student was truant.

**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):	.05
Debt to asset ratio (total liabilities / total assets):	.15
Debt service coverage ratio ((net income + depreciation + interest expense) / (principal + interest payments)):	7.13
Current asset ratio (current assets / current liabilities):	4.15
Days of unrestricted cash ((total expenditures - depreciation) / 365):	111.30
Cash flow (change in cash balance):	242,786.00

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.

<b>Name:</b>	<b>Occupation:</b>	<b>Board Role/Term:</b>	<b>Mailing/Email:</b>	<b>Background Check:</b>
Stephanie Brown	United Way of SECT	Governance/2	stephanie_brown@isaacschool.org	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Ellen Calkins	Consultant & Founding Parent	Academic Excellence/2	ellen_calkins@isaacschool.org	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Steven Castagnaro	Court Square Group & Past Parent	Development/2	steven_castagnaro@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Heather Doughty	Pfizer & Current Parent	Parent Director/1	heather_doughty@isaacschool.org	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Carol Hervey	Pfizer	Secretary/2	carol_hervey@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Christopher Jones	Grasso Technical High School	Vice President/1	christopher_jones@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Mikchael Kuczenski	ISAAC Teacher	Teacher Director/1	michael_kuczenski@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Russell Learned	Centerbrook Architects & Planners	Development/1	russell_learned@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Richard F. Muckle	Retired EB/General Dynamics	Governance/2	richard_muckle@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Jason Rusk	Dominion Millstone Station	President/1	jason_rusk@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Sharon Smith	Ret. CFP, Glastonbury School District	Treasurer/1	sharon_smith@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

8. <b>Renewal Terms and Other Issues:</b> Provide a progress update on terms established in the charter school's most recent renewal; summarize actions taken and progress data to substantiate efforts to address such terms. Provide an update on how the charter school is addressing or plans to address the issues noted. The chart below is pre-populated to include terms documented in the school's last renewal resolution or issues identified by the CSDE.		
Standard/Indicator:	Term or Condition:	Progress Update:
1.4. Chronic Absenteeism	Plan to target chronic absenteeism reduction was received by the CSDE on September 30, 2015.	The Chronic Absenteeism rate at ISAAC dropped from over 12% in 2014-15 to 7% in 2015-16. This significant drop was the result of the efforts to improve overall school attendance by using the <i>Response to Intervention</i> model outlined in <i>Best Practice 4</i> of the Annual Report.
2.1. Financial Management	Update to policies and procedures for routine accounting functions and financial controls. Financial Statement as of and for the year ended June 30, 2015, contained findings. What has the school done to address these findings?	The Head of School Operations who has been with the school a little over 1 year in collaboration with the school's Business Manager have been conducting an assessment on the current policies. They will be working over the course of the 2016-17 school year to develop the school policies and procedures for routine accounting functions and financial controls. This special project will work in conjunction with the school's Finance Committee.
2.4. Governance and Management	Update board policies for background checks, nepotism and posting public meetings on the school's Web site requirements.	At the June 10, 2015 ISAAC Board of Directors meeting, the Board adopted changes to the Board By Laws and signed a new Conflict of Interest and anti-nepotism policy in full compliance with Connecticut General Statutes (C.G.S.) Section 1066bb(d).  In accordance with the statutes, ISAAC is posting all public meetings on the school's website.
3.5. School Culture and Climate	The school has been identified as having among the highest rates of suspension and expulsion in the state for the 2014-15 school year. What is the school doing to reduce your school's suspension and expulsion rate?	ISAAC saw a significant decrease in suspensions rates in 2015-16 when compared to 2014-15. This was the first year of implementation of the Head of Student Life position. ISAAC's Head of Student Life designed systems and structures aligned to the <i>Response to Intervention</i> model. These systems enabled the Student Support Team (SST) to effectively reduce rates of incidents in all categories by working with teachers to analyze student behaviors and to design tiered support to help students to be successful. The SST is made up of the Head of Student Life, School Counselor, 2 Social Workers, and Behavior Support Specialist.  ISAAC will continue to focus on disproportionate rates of discipline referrals for students of color in 2016-17.  <b>The ISAAC RTI system focused on:</b> <ul style="list-style-type: none"> <li>• Maximizing instructional time/decreasing time students spend outside of the classroom.</li> <li>• Work collaboratively to implement tiered interventions to support students.</li> <li>• Progressive discipline methods/multiple strategies: <ul style="list-style-type: none"> <li>○ Use of Critical Thinking Center</li> </ul> </li> </ul>

		<ul style="list-style-type: none"> <li>○ Student Supports Center</li> <li>○ Student Support Grade Level Team Meetings</li> <li>○ Services by Support Staff (Behavior Specialist, School Counselor, School Social Workers, School Based Health Social Worker)</li> <li>○ Student Support Team Meetings</li> <li>○ RTI referral</li> <li>○ SpEd referral</li> </ul> <p><b>Evidence of Progress:</b></p> <p style="text-align: center;"><b>Behavior Incidents in 2015-16 vs. 2014-15</b></p> <table border="0"> <tr> <td>ISS Incidents: <b>62</b></td> <td>(2014-2015: 74)</td> </tr> <tr> <td>OSS Incidents: <b>16</b></td> <td>(2014-2015: 36)</td> </tr> <tr> <td># of OSS Students: <b>32</b></td> <td>(2014-2015: 53)</td> </tr> </table>	ISS Incidents: <b>62</b>	(2014-2015: 74)	OSS Incidents: <b>16</b>	(2014-2015: 36)	# of OSS Students: <b>32</b>	(2014-2015: 53)
ISS Incidents: <b>62</b>	(2014-2015: 74)							
OSS Incidents: <b>16</b>	(2014-2015: 36)							
# of OSS Students: <b>32</b>	(2014-2015: 53)							

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 Board Finance Committee and School Operations Team addressed the Strengthening Our Operations goal in three essential ways in 2015-16:

- 3-Year Budget Projections- Reviewing previous annual budgets and projecting expenses and income over the next 3 years, ISAAC developed a clear roadmap for the sustainability of ISAAC’s operating budget and identified potential areas of funding shortfalls.
- Development Committee- As a result of the budget projections, the Board established the need for a standing committee to focus on development that will support the advancement of ISAAC’s programming. The Board and ISAAC Leadership understand the quality programming provided to our students cannot be sustained without creating additional sources of funding and support through grants, donations, and community partnerships. The Board Development Committee is charged with creating the plan to address these funding concerns.
- Programmatic Budget- Finally, in order to better inform the focus of the Development Committee, the Operations Team/Business Office and Board Finance Committee collaborated to develop a new budget format- the programmatic budget- which illustrates how the general operating budget is divided to support all aspects of ISAAC’s program. This view of ISAAC’s expenses now empowers the Leadership Team to determine where funding priorities are located and helps us to more definitively articulate funding needs.

**PART 4: STUDENT POPULATION**

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

Grades Served:	6, 7, 8	Student Enrollment:	271
% Free/Reduced-Price Lunch:	59%	% Black:	17%
% Special Education:	16%	% Hispanic:	48%
% Limited English Proficiency:	11%	% Caucasian:	22%

**2015-16 Enrollment by Grade Level:**

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
							91	91	89					<b>271</b>

**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 Interdistrict School for Arts and Communication continues its twenty-year tradition of attracting a diverse community of learners. ISAAC hosted three *Prospective Family Information* evenings in 2016. ISAAC invited 5<sup>th</sup> grade students from all of the surrounding districts to attend these evenings. Over 300 families attended these events in 2016 where prospective families were entertained by student performances, engaged in a panel discussion with ISAAC students, parents and teachers and visited classrooms to gain a realistic sense of what learning is like at ISAAC.

ISAAC also introduced a new recruitment initiative in 2016—celebrating our talented musicians—*The Eighth Notes* acapella group and ISAAC’s 7<sup>th</sup> and 8<sup>th</sup> Grade Jazz Band. These groups performed out in the community at several events including *New London Main Street’s* annual food stroll. In addition, ISAAC’s new percussion ensemble- The Bucket Brigade- marched in both the New London and the Mystic St. Patrick’s Day parades.

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

2015-16 Waitlist:	2016-17 Waitlist:
95	109

**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.

ISAAC conducted a *Welcoming Walkthrough* Protocol through the State Education Resource Center (SERC) in the Fall of 2015. A Welcoming Walkthrough Team was formed with representatives from administration, teachers, staff, parents, and board. Through this process, the team identified several areas where ISAAC could improve as a “welcoming” environment for families and the community. These recommendations included increased signage in English and Spanish welcoming visitors to the school, use of surveys to discover parent interests and availability to help, and the formation of a team that would focus on family engagement activities.

- This process led to several important school culture and family engagement improvements in 2015-16:
- The re-formation of the ISAAC Parent Action Team (IPAT)—focused on volunteerism, fundraising, parent engagement and advocacy.
  - The expansion of Student Led Conferences—from 2 to 3 in 2015-16.
  - Celebration of Learning/Student Exhibition that included a Family Multicultural Potluck in March 2016
  - Celebration of Learning/ Student Exhibition that included the Spring Concert in May 2016

ISAAC’s original charter was written twenty years ago by parents and community leaders. It is an essential aspect of ISAAC’s model that parents are partners in the work to educate our students. The third pillar of ISAAC’s three-year strategic plan is Reaching Out to the Community, to both parents and organizations, as partners in ISAAC’s mission. Therefore, the progress ISAAC made this past year as a result of the Welcoming Walkthrough was essential.

## 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								83	83	80					246
2014-15								90	89	83					262
2015-16								91	91	89					271
2016-17								90	90	90					270
School Year:	2017-18 Enrollment Request:														
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2017-18								92	92	92					
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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
3. Provide a rationale for the enrollment request, including a synopsis of all relevant assumptions.															
ISAAC has maintained a waitlist of over 100 students for the past three years, demonstrating a clear demand in the communities we serve. By adding six more seats, we believe we can adequately serve these students given the current programming and facilities.															
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).															
As stated, the additional six more students, two per grade level, will not have a significant impact on ISAAC’s class size or programming. We have the staffing, program capacity, and facilities to accommodate this modest increase.															

## APPENDIX C: CHARTER SCHOOL PERFORMANCE FRAMEWORK

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

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

Performance Standards:	Performance Indicators:
1. School Performance	<ul style="list-style-type: none"> <li>1.1. Academic Achievement               <ul style="list-style-type: none"> <li>a. ELA Performance Index – All Students</li> <li>b. ELA Performance Index – High Needs Students</li> <li>c. Math Performance Index – All Students</li> <li>d. Math Performance Index – High Needs Students</li> <li>e. Science Performance Index – All Students</li> <li>f. Science Performance Index – High Needs Students</li> </ul> </li> <li>1.2. Academic Growth (Longitudinal) (a. All Students, b. High Needs)</li> <li>1.3. Participation Rates (a. All Students, b. High Needs)</li> <li>1.4. Chronic Absenteeism (a. All Students, b. High Needs)</li> <li>1.5. Preparation for Postsecondary and Career Readiness - % Taking Courses</li> <li>1.6. Preparation for Postsecondary and Career Readiness - % Passing Exams</li> <li>1.7. Graduation – On – Track in 9<sup>th</sup> Grade</li> <li>1.8. Four Year Graduation - All Students</li> <li>1.9. Six Year Graduation - High Needs Students</li> <li>1.10. Postsecondary Entrance Rate (All Students)</li> <li>1.11. Physical Fitness</li> <li>1.12. Arts Access</li> </ul>
2. Stewardship, Governance, and Management	<ul style="list-style-type: none"> <li>2.1. Financial Management</li> <li>2.2. Financial Reporting</li> <li>2.3. Financial Viability</li> <li>2.4. Governance and Management</li> <li>2.5. Facility</li> </ul>
3. Student Population	<ul style="list-style-type: none"> <li>3.1. Recruitment and Enrollment Process</li> <li>3.2. Waitlist and Enrollment Data</li> <li>3.3. Demographic Representation</li> <li>3.4. Family and Community Support</li> <li>3.5. School Culture and Climate</li> </ul>
4. Legal Compliance	<ul style="list-style-type: none"> <li>4.1. Open Meetings and Information Management</li> <li>4.2. Students with Disabilities</li> <li>4.3. English Learners</li> <li>4.4. Rights of Students</li> <li>4.5. Teacher/Staff Credentials</li> <li>4.6. Employee Rights</li> </ul>

## APPENDIX D: STATEMENT OF ASSURANCES

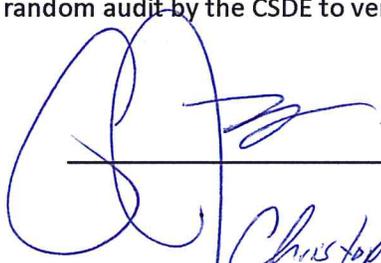
It is imperative that charter schools – as with all other public schools – adopt and uphold the highest ethical and legal standards while delivering excellent academic opportunities for students and their families.

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

1. Pursuant to C.G.S.A. § 10-66rr, all board members and staff have satisfactorily completed background checks, including a state and national criminal records checks and a record check of the Department of Children and Families child abuse and neglect registry.
2. Pursuant to C.G.S.A. § 10-66rr, if applicable, all charter school management organization (CMO) governing board members and staff members, who performs a service involving direct student contact have satisfactorily completed background checks, as described in (1).
3. All contractors doing business with the school, who performs a service involving direct student contact have satisfactorily completed background checks, as described in (1).
4. Records of any and all background checks described above, are on file at Interdistrict School for Arts and Communication and available for random audit by the Connecticut State Department of Education (CSDE).
5. Pursuant to C.G.S.A. § 10-66oo, Interdistrict School for Arts and Communication’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. § 10-66oo, each member of a governing council of a state or local charter school shall complete training related to charter school governing council responsibilities and best practices at least once during the term of the charter, and that no board member of Interdistrict School for Arts and Communication serves on the board of another charter school or CMO.
7. All public funds received by Interdistrict School for Arts and Communication have been, or are being, expended prudently and in a manner required by law.
8. All Governing Board meetings are open and accessible to the public, and that Interdistrict School for Arts and Communication has posted, and continues to post, on any Internet website that the Governing Board operates, the schedule, agenda, and minutes of each Governing Board meeting, including any meeting of a subcommittee of the Governing Board.
9. Interdistrict School for Arts and Communication 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 Interdistrict School for Arts and Communication, I acknowledge that I understand the terms contained herein and affirm the validity of each statement to the best of my knowledge. I further understand that Interdistrict School for Arts and Communication may be subject to random audit by the CSDE to verify these statements.

**Signature:**



**Name of Board Chairperson:**

*Christopher R. Jones*

**Date:**

*9/30/14*

Interdistrict School for Arts and Communication  
Income/Expense Budget vs. Actual  
Monthly Report  
FY 15-16  
Summary

	Actual Income/Expense 7/1/14-6/30/2015	270 students		Income/Expenditures		% of Budget
		Approved 9-9-15		Monthly	Year to Date	
		Current	Fiscal Year	June	7/1-6/30/2016	
		Budget		Income/Expense	Income/Expense	\$ Budget
<b>Income</b>						
Contributions/Fundraising	984	5,000	-	5,099	99	102%
Grants - Private	19,500	-	-	10,500	10,500	100%
Grants - Titles (State & Federal)	495,698	63,000	-	89,059	26,059	141%
Interest Income	5,505	5,000	458	6,002	1,002	120%
Misc. Revenue	10,721	5,000	780	4,066	(934)	81%
Per Pupil Allocation	2,882,000	2,970,000	-	2,970,000	-	100%
Extended Day Tuition	4,383	3,000	50	7,483	4,483	249%
Special Education	601,227	612,535	91,976	607,001	(5,534)	99%
Special Education - SPED Wages Reimbursed	67,165	76,446	11,270	89,200	12,754	117%
<b>Total Income</b>	<b>4,087,184</b>	<b>3,739,981</b>	<b>104,534</b>	<b>3,788,410</b>	<b>48,429</b>	<b>101%</b>
<b>Expense</b>						
<b>Wages</b>						
Administration	316,385	340,000	26,154	340,000	(0)	100%
Certified Teachers	1,375,376	1,524,135	338,555	1,482,419	41,716	97%
Instructional Support Staff	279,050	316,930	53,167	297,692	19,238	94%
Non-Instructional Support Staff	325,582	348,326	31,101	349,555	(1,229)	100%
Total Wages	2,296,392	2,529,391	448,976	2,469,666	59,725	98%
Total Benefits	370,554	431,062	11,146	442,438	(11,376)	103%
Total Wages and Benefits	2,666,947	2,960,453	460,123	2,912,104	48,349	98%
Total Instructional	179,927	219,374	31,467	212,850	6,524	97%
Total Instructional Improvement	175,096	337,600	3,468	206,189	131,411	61%
Total Purchased Services	113,799	187,495	27,862	187,023	472	100%
Total Operating Expenses	468,821	744,469	62,796	606,062	138,407	81%
Total Properly/Site Development	144,711	167,700	14,698	142,072	25,628	85%
Total Debt Service	328,623	57,207	-	26,500	30,707	0%
Total Operating Expense	3,609,103	3,929,829	537,618	3,686,737	243,092	46%
Total Building Modifications	786,222	7,400	-	8,822	(1,422)	119%
Total Expenses	4,395,324	3,937,229	537,618	3,695,559	241,670	94%
Excess (Deficiency) of Revenues over Expenditures	(308,141)	(197,248)	(433,083)	92,851	-	
Other Financing Sources (Uses)						
Transfer In						
Loan Proceeds	600,000	-	-	-	-	
Prior Year Carryover	98,029	288,200	-	288,200	-	100%
Net Change	389,888	90,952	(433,083)	381,051	-	

**FY 16-17 Budget**

Income	Total	General Fund	Titles	Special Education	Capital
Fundraising/Private Grants	-	-	-	-	-
State and Federal Grants	-	-	-	-	-
Titles	-	-	-	-	-
Title I Reg	73,000	-	73,000	-	-
Title II	7,000	-	7,000	-	-
Investment Income	6,000	6,000	-	-	-
Misc. Revenue	5,000	5,000	-	-	-
Per Pupil Allocation	2,970,000	2,970,000	-	-	-
I-EXL Tuition	10,000	10,000	-	-	-
SPED Reimbursement	631,752	-	-	631,752	-
SPED TA Wages Reimbursement.	14,000	-	-	14,000	-
<b>Total Income</b>	<b>3,716,752</b>	<b>2,991,000</b>	<b>80,000</b>	<b>645,752</b>	

**PROGRAM SUMMARY EXPENSES BY FUND**

Salaries	2,508,222	1,915,732	26,040	566,451	-
Benefits	434,820	367,495	1,992	65,333	-
Services	725,610	682,455	40,155	3,000	-
Supplies	66,860	44,079	11,813	10,968	-
Other	10,225	10,225	-	-	-
Equipment	41,519	41,519	-	-	-
Debt Service/Unanticipated	169,706	169,706	-	-	-
Capital	25,000	-	-	-	25,000
<b>Total Program Expenses</b>	<b>3,981,962</b>	<b>3,231,210</b>	<b>80,000</b>	<b>645,752</b>	<b>25,000</b>

Excess(Deficiency) of revenues over expenditures

	(265,210)	(240,210)	(0)	0	(25,000)
Other Financing Sources (Uses) Transfer In	25,000	-	-	-	25,000
Extended Day Grant	10,000	10,000	-	-	-
Prior Years Carryover	297,000	297,000	-	-	-
Net Change	66,790	66,790	(0)	0	-

**Interdistrict School for Arts and  
Communication, Inc.**

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

**June 30, 2015  
(With Summarized Information for 2014)**

Interdistrict School for Arts and Communication, Inc.

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State Single Audit

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Independent Auditor's Report

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

*Report on the Financial Statements*

We have audited the accompanying financial statements of Interdistrict School for Arts and Communication, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements.

*Management's Responsibility for the Financial Statements*

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

*Auditor's Responsibility*

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

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

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

### *Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Interdistrict School for Arts and Communication, Inc. as of June 30, 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 the Interdistrict School for Arts and Communication, Inc.'s 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 29, 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 accompanying schedule of expenditures of state financial assistance, as required by the State Single Audit Act, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### *Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2015 on our consideration of the Interdistrict School for Arts and Communication, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Interdistrict School for Arts and Communication, Inc.'s internal control over financial reporting and compliance.



Hartford, Connecticut  
December 1, 2015

Interdistrict School for Arts and Communication, Inc.

**Statement of Financial Position**  
**June 30, 2015**  
**(With Comparative Totals for 2014)**

	2015	2014
<u>Assets</u>		
Current assets:		
Cash and cash equivalents	\$ 806,326	\$ 524,946
Accounts receivable	158,551	133,556
Grants receivable	88,449	-
Pledges receivable, current portion	45,000	45,000
Prepaid expenses	1,676	29,087
Total current assets	1,100,002	732,589
Property and equipment, net	5,937,231	5,276,965
Long-term assets:		
Pledges receivable, net of current portion	-	43,890
Total assets	\$ 7,037,233	\$ 6,053,444
<u>Liabilities and Net Assets</u>		
Current liabilities:		
Accounts payable	\$ 62,506	\$ 96,812
Accrued liabilities and deposits	195,244	178,375
Deferred revenue	397,795	53,470
Capital lease payable, current portion	-	12,708
Loan payable, current portion	31,149	6,167
Total current liabilities	686,694	347,532
Long-term liability:		
Loan payable, net of current portion	623,248	347,926
Total liabilities	1,309,942	695,458
Commitments		
Net assets:		
Unrestricted	5,682,316	5,305,372
Temporarily restricted	44,975	52,614
Total net assets	5,727,291	5,357,986
Total liabilities and net assets	\$ 7,037,233	\$ 6,053,444

See Notes to Financial Statements.

Interdistrict School for Arts and Communication, Inc.

Statement of Activities and Changes in Net Assets  
 Year Ended June 30, 2015  
 (With Comparative Totals For 2014)

	2015			2014
	Unrestricted	Temporarily Restricted	Total	Total
Public support and revenues:				
Federal and state grants	\$ 3,465,779	\$ -	\$ 3,465,779	\$ 4,281,091
Tuition	668,392	-	668,392	671,041
Contributions	27,344	-	27,344	22,002
Student activities	-	4,695	4,695	10,403
Rental income	-	-	-	21,420
Interest and dividends	5,515	-	5,515	3,700
Miscellaneous	17,219	-	17,219	10,477
Net assets released from restrictions:				
Restrictions satisfied by purpose	12,334	(12,334)	-	-
Total public support and revenues	<u>4,196,583</u>	<u>(7,639)</u>	<u>4,188,944</u>	<u>5,020,134</u>
Expenses:				
State enrollment-based foundation grant	2,584,853	-	2,584,853	2,572,727
Special education	668,372	-	668,372	671,049
Student activities	7,740	-	7,740	13,242
Teachers' retirement	349,707	-	349,707	84,000
Rental expenses	-	-	-	28,414
Interest expense	28,928	-	28,928	25,766
Depreciation and amortization	180,039	-	180,039	170,924
Total expenses	<u>3,819,639</u>	<u>-</u>	<u>3,819,639</u>	<u>3,566,122</u>
Changes in net assets	376,944	(7,639)	369,305	1,454,012
Net assets, beginning of year	<u>5,305,372</u>	<u>52,614</u>	<u>5,357,986</u>	<u>3,903,974</u>
Net assets, end of year	<u>\$ 5,682,316</u>	<u>\$ 44,975</u>	<u>\$ 5,727,291</u>	<u>\$ 5,357,986</u>

See Notes to Financial Statements.

**Interdistrict School for Arts and Communication, Inc.**

**Statement of Cash Flows  
Year Ended June 30, 2015  
(With Comparative Totals For 2014)**

	2015	2014
Operating activities:		
Changes in net assets	\$ 369,305	\$ 1,454,012
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation and amortization	180,039	170,924
Changes in operating assets and liabilities:		
Accounts receivable	(24,995)	(10,111)
Grants receivable	(88,449)	-
Pledges receivable	(1,110)	(2,192)
Prepaid expenses	27,411	(14,707)
Accounts payable	(34,306)	52,960
Accrued liabilities and deposits	16,869	13,047
Deferred revenue	344,325	(97,000)
Net cash provided by operating activities	789,089	1,566,933
Investing activities:		
Purchase of property and equipment	(840,305)	(381,555)
Financing activities:		
Contributions restricted for long-term purposes	45,000	45,000
Payments on capital lease	(12,708)	(11,503)
Proceeds from loan payable	600,000	222,000
Payments on loan payable	(299,696)	(1,365,942)
Net cash provided by (used in) financing activities	332,596	(1,110,445)
Net increase in cash and cash equivalents	281,380	74,933
Cash and cash equivalents, beginning of year	524,946	450,013
Cash and cash equivalents, end of year	\$ 806,326	\$ 524,946
Supplemental disclosure of cash flow information:		
Interest paid	\$ 30,259	\$ 26,978

See Notes to Financial Statements.

**Interdistrict School for Arts and Communication, Inc.**

**Notes to Financial Statements  
June 30, 2015  
(With Summarized Information for 2014)**

**Note 1 - Organization and summary of significant accounting policies**

**Nature of operations**

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

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

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

**Basis of presentation**

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

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

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

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

**Contributions**

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

**Interdistrict School for Arts and Communication, Inc.**

**Notes to Financial Statements  
June 30, 2015  
(With Summarized Information for 2014)**

Contributed services received from Board Members and volunteers are not recorded in the financial statements since these services do not meet the criteria for recognition as contributed services.

**Recognition of grant support**

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

**Income taxes**

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

The School has no unrecognized tax benefits at June 30, 2015 or 2014. The School's Federal and state income tax returns prior to fiscal year 2011 are closed and management continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings.

If applicable, the School would recognize interest and penalties associated with tax matters as part of management and general expenses in the statement of activities and changes in net assets and include accrued interest and penalties in accrued liabilities in the statement of financial position. The School did not recognize any interest or penalties associated with tax matters for the years ended June 30, 2015 and 2014.

**Cash equivalents**

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

**Accounts receivable**

Allowances for accounts receivable are determined by management based on an assessment of their collectability. Management considers past history, current economic conditions and overall viability of the third party. Receivables are written off only when management believes amounts will not be collected. Based on this assessment, management considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts has been recorded.

Interdistrict School for Arts and Communication, Inc.

Notes to Financial Statements  
June 30, 2015  
(With Summarized Information for 2014)

**Property and equipment**

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

Building	40 years
Furniture and equipment	5 - 10 years

**Long-lived assets**

The School recognizes an impairment loss when the carrying amount of a long-lived asset exceeds its fair value. In the event that facts and circumstance indicate that the carrying amounts of long-lived assets may be impaired, an evaluation of recoverability would be performed. The evaluation process consists of comparing the estimated future undiscounted cash flows associated with the asset to the asset's carrying amount to determine if a write down is required. If the review indicates that the asset will not be recoverable, the carrying value of the asset would be reduced to its estimated realizable value. There was no impairment loss recognized for the year ended June 30, 2015.

**Concentrations of credit risk**

The School maintains cash and cash equivalent balances in several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation. From time to time, the School's balances may exceed these limits. At June 30, 2015, the School's uninsured bank balances totaled \$645,733. The School limits its credit risk by selecting financial institutions considered to be highly creditworthy.

**Prior year summarized information**

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the School's financial statements for the year ended June 30, 2014, from which the summarized information was derived.

**Use of estimates**

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

**Subsequent events**

Management has evaluated subsequent events through December 1, 2015, the date the financial statements were available to be issued.

**Interdistrict School for Arts and Communication, Inc.**

**Notes to Financial Statements  
June 30, 2015  
(With Summarized Information for 2014)**

**Note 2 - Pledges receivable**

Pledges receivable consists of unconditional promises to the School and are restricted for the purpose of renovating the school. Pledges that are promised over more than one year are discounted to their net present value.

Pledges receivable consisted of the following at June 30, 2015 and 2014:

	<u>2015</u>	<u>2014</u>
Pledges:		
Due within 1 year	\$ 45,000	\$ 45,000
Due within 2-5 years	-	45,000
Less unamortized discount, 2.5%	<u>-</u>	<u>(1,110)</u>
	<u>\$ 45,000</u>	<u>\$ 88,890</u>

**Note 3 - Concentrations**

The School currently receives approximately 83% of its revenue, which is subject to specific requirements, from the Federal and State Departments of Education.

**Note 4 - Operating lease**

The School was the lessor of office suites located at 190 Governor Winthrop Boulevard, New London, Connecticut, for the purpose of providing its programs and services. The lease continued on a monthly basis until it was canceled as of June 30, 2014. Rental income received during 2015 and 2014 was \$0 and \$21,420, respectively.

**Note 5 - Capital lease**

The School was the lessee of computer equipment under a noncancelable capital lease expiring in 2015 with a capitalized cost of \$48,503. Accumulated depreciation relating to the leased computers in the statement of financial position as of June 30, 2015 and 2014 was \$47,702 and \$46,789, respectively. Depreciation expense for the leased computers reported in the statement of activities and changes in net assets during 2015 and 2014 was \$913 and \$13,727, respectively. Upon expiration of the lease, the School purchased the equipment for \$1.

**Note 6 - On-behalf payments**

The amount recognized in Federal and state grants and teachers' retirement expenses for contributions made by the State on-behalf of the School's teachers was \$349,707 in 2015 and \$84,000 in 2014.

**Interdistrict School for Arts and Communication, Inc.**

**Notes to Financial Statements  
June 30, 2015  
(With Summarized Information for 2014)**

**Note 7 - Grants**

The following grants were awarded for use during the years ended June 30, 2015 and 2014:

1. A State Enrollment-Based Foundation Grant in the amount of \$2,882,000 for 2015 and \$2,683,000 for 2014 for the purposes of financing public education.
2. Various grants for the purpose of providing education programs.

Certain grants require the fulfillment of various conditions as set forth by the grantor. Failure to fulfill the conditions could result in the return of the funds to the grantors. Although that is a possibility, the Board deems the contingency remote, since by accepting the grants and their terms; the School has accommodated the objectives of the grantors to the provisions of the grants.

**Note 8 - Temporarily restricted net assets**

Temporarily restricted net assets are available for the following purposes:

	<u>2015</u>	<u>2014</u>
Funds to be used to conduct education for special education students	\$ -	\$ 2,887
Funds to be used for musical instruments	32,407	34,114
Funds to be used for student fundraising activities	<u>12,568</u>	<u>15,613</u>
 Total temporarily restricted net assets	 <u>\$ 44,975</u>	 <u>\$ 52,614</u>

**Note 9 - Property and equipment**

The following is a summary of property and equipment:

	<u>2015</u>	<u>2014</u>
Construction in progress	\$ -	\$ 73,370
Land	80,000	80,000
Building	6,648,258	5,848,992
Furniture and equipment	<u>328,425</u>	<u>214,016</u>
	7,056,683	6,216,378
Less accumulated depreciation	<u>1,119,452</u>	<u>939,413</u>
 Net property and equipment	 <u>\$ 5,937,231</u>	 <u>\$ 5,276,965</u>

Depreciation and amortization expense was \$180,039 and \$170,924 for the years ended June 30, 2015 and 2014, respectively.

**Interdistrict School for Arts and Communication, Inc.**

**Notes to Financial Statements  
June 30, 2015  
(With Summarized Information for 2014)**

**Note 10 - Functional classification of expenses**

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

	<u>2015</u>	<u>2014</u>
Program services	\$ 3,496,552	\$ 3,238,728
Management and general	273,270	279,449
Fundraising	<u>49,817</u>	<u>47,945</u>
 Total expenses	 <u>\$ 3,819,639</u>	 <u>\$ 3,566,122</u>

**Note 11 - Construction loan**

Loan payable consists of a commercial construction mortgage loan with an original balance of \$1,500,000 dated August 7, 2012 for the demolition and construction of the new gym. The loan bears interest at 4.07% per annum until such adjustment date which will be adjusted to a fixed rate per annum equal to two and one half percent above the Index rate. The interest rate shall never be less than 4.07% nor greater than 18%. At June 30, 2015, the interest rate was 4.07%. The loan is secured by all school property. On September 11, 2013, the School received a Charter School Building Project and Improvements grant of \$1,356,398 to pay down the construction loan balance. On September 12, 2013, the loan was then modified based on the new balance plus an additional advance of \$150,000 for the third floor modifications. The loan was modified again on May 15, 2014 based on the balance plus an additional advance of \$72,000 to be used for the fourth floor modifications. On September 26, 2014, the loan was then modified to include an additional advance of \$600,000 for the fourth floor modifications. Based on the modification, the monthly payments payable to Charter Oak Federal Credit Union were revised to \$4,767 including principal and interest commencing November 1, 2014 through the loan's maturity date of August 1, 2027 when the entire outstanding balance shall be due and payable in full. On March 31, 2015, the School received a Charter School Building Project and Improvements grant of \$412,497, \$283,449 of which was designated to pay down the construction loan balance.

The future scheduled maturities of long-term debt for the five years subsequent to June 30, 2015 and thereafter are as follows:

<u>Year Ending June 30</u>	
2016	\$ 31,149
2017	32,441
2018	33,786
2019	35,187
2020	36,647
Thereafter	<u>485,187</u>
	<u>\$ 654,397</u>

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**State  
Single  
Audit**

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Interdistrict School for Arts and Communication, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 1, 2015.

*Internal Control over Financial Reporting*

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be a significant deficiency (Finding 2012-001).

#### *Compliance and Other Matters*

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

#### *Interdistrict School for Arts and Communication, Inc.'s Response to the Finding*

Interdistrict School for Arts and Communication, Inc.'s response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Interdistrict School for Arts and Communication, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

#### *Purpose of this Report*

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



Hartford, Connecticut  
December 1, 2015

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

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

*Report on Compliance for Each Major State Program*

We have audited the Interdistrict School for Arts and Communication, Inc.'s compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of Interdistrict School for Arts and Communication, Inc.'s major state programs for the year ended June 30, 2015. Interdistrict School for Arts and Communication, Inc.'s major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

*Management's Responsibility*

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

*Auditor's Responsibility*

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

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

### *Opinion on Each Major State Program*

In our opinion, Interdistrict School for Arts and Communication, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2015.

### Report on Internal Control over Compliance

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

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

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

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



Hartford, Connecticut  
December 1, 2015

**Interdistrict School for Arts and Communication, Inc.**  
**Schedule of Expenditures of State Financial Assistance**  
**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>
State Department of Education: Passed through City of New London: Charter Schools	11000-SDE64000-17041-84179	\$ 2,633,704
Charter School Facility, General Improvements, and Debt Repayment	12052-SDE64000-43003	412,497
High Quality Schools Start Up	12052-SDE64370-43538	5,760
State Department of Emergency Services and Private Protection: School Security Competitive Grant	12052-DPS32183-43526	<u>88,449</u>
Total State Financial Assistance		<u>\$ 3,140,410</u>

See Note to Schedule of Expenditures of State Financial Assistance.

**Interdistrict School for Arts and Communication, Inc.**

**Note to Schedule of Expenditures of State Financial Assistance  
Year Ended June 30, 2015**

The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Interdistrict School for Arts and Communication, Inc., under programs of the State of Connecticut for the fiscal year ended June 30, 2015. Various departments and agencies of the State of Connecticut have provided financial assistance to the Interdistrict School for Arts and Communication, Inc., through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several programs including education.

Summary of Significant Accounting Policies

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

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

Basis of Accounting

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

**Interdistrict School for Arts and Communication, Inc.**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2015**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: \_\_\_\_\_ Unmodified \_\_\_\_\_

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_yes   x  no  
 Significant deficiency(ies) identified?   x  yes \_\_\_\_\_none reported

Noncompliance material to financial statements noted? \_\_\_\_\_yes   x  no

State Financial Assistance

Internal control over major programs:

Material weakness(es) identified? \_\_\_\_\_yes   x  no  
 Significant deficiency(ies) identified? \_\_\_\_\_yes   x  none reported

Type of auditor's report issued on compliance  
for major programs: \_\_\_\_\_ Unmodified \_\_\_\_\_

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

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

<u>State Grantor and Program</u>	<u>State Core - CT Number</u>	<u>Expenditures</u>
State Department of Education:		
Charter Schools	11000-SDE64000-17041-84179	\$ 2,633,704
Charter School Facility, General Improvements, and Debt Repayment	12052-SDE64000-43003	412,497
Dollar threshold used to distinguish between type A and type B programs:		<u>\$ 200,000</u>

**Interdistrict School for Arts and Communication, Inc.**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2015**

Section II - Financial Statement Findings

Finding 2012-001 - Preparation of Financial Statements

Criteria

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.

Condition

The School does not prepare complete financial statements and notes to the financial statements in preparation of the audit in accordance with accounting principles generally accepted in the United States of America.

Cause

The School has insufficient expertise in selecting and applying accounting policies that are in conformity with accounting principles generally accepted in the United States of America. Due to the continuing issuance of new accounting principles and auditing standards, this deficiency is not uncommon in small organizations.

Effect

There is no effect.

Recommendation

The School should evaluate available options in order to access the expertise necessary to prepare financial statements in accordance with accounting principles generally accepted in the United States of America.

Views of Responsible Officials and Planned Corrective Actions

The School agrees with the finding but lacks the financial resources to fully address the finding at this time.

Section III - State Financial Assistance Findings and Questioned Costs

There were no findings or questioned costs reported relating to State Financial Assistance programs.

**Interdistrict School for Arts and Communication, Inc.**

**Summary Schedule of Prior Year Findings  
Year Ended June 30, 2015**

Finding 2012-001 - Preparation of Financial Statements

Condition

The School does not prepare complete financial statements and notes to the financial statements in preparation of the audit in accordance with accounting principles generally accepted in the United States of America.

Current Status

The finding has not been adequately addressed and is repeated in the schedule of findings and questioned costs.

**PUBLIC INSPECTION COPY**

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

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](http://www.irs.gov/form990).

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

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>190 GOVERNOR WINTHROP BLVD.</b> City or town, state or province, country, and ZIP or foreign postal code <b>NEW LONDON, CT 06320</b> <b>F</b> Name and address of principal officer: <b>DAVID HOWES</b> <b>SAME AS C ABOVE</b>	<b>D</b> Employer identification number <b>06-1473576</b> <b>E</b> Telephone number <b>(860) 447-1003</b> <b>G</b> Gross receipts \$ <b>4,188,944.</b> <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: ▶ <b>WWW.ISAACSSCHOOL.ORG</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>1997</b> <b>M</b> State of legal domicile: <b>CT</b>

**Part I Summary**

<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>INTERDISTRICT SCHOOL FOR ARTS &amp; COMMUNICATION IS A STATE CHARTER SCHOOL FOR GRADES 6-8 DESIGNED TO</b>		
<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>12</b>
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>11</b>
<b>5</b>	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	<b>5</b>	<b>67</b>
<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>50</b>
<b>7 a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b>	Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>
<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> <b>4,303,093.</b>	<b>Current Year</b> <b>3,507,222.</b>
<b>9</b>	Program service revenue (Part VIII, line 2g)	<b>671,041.</b>	<b>668,392.</b>
<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>3,700.</b>	<b>5,515.</b>
<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>644.</b>	<b>7,815.</b>
<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>4,978,478.</b>	<b>4,188,944.</b>
<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>0.</b>	<b>0.</b>
<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>2,630,155.</b>	<b>3,030,058.</b>
<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>	<b>0.</b>
<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>59,950.</b>		
<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>894,311.</b>	<b>789,581.</b>
<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>3,524,466.</b>	<b>3,819,639.</b>
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<b>1,454,012.</b>	<b>369,305.</b>
<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b> <b>6,053,444.</b>	<b>End of Year</b> <b>7,037,233.</b>
<b>21</b>	Total liabilities (Part X, line 26)	<b>695,458.</b>	<b>1,309,942.</b>
<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>5,357,986.</b>	<b>5,727,291.</b>

**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.

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

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

INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.

Form 990 (2014)

06-1473576 Page 2

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: THE MISSION OF ISAAC IS TO PROVIDE AN EXPERIENTIAL LEARNING COMMUNITY WHERE STUDENTS, FAMILIES AND TEACHERS ARE CHALLENGED TO DISCOVER AND EXPRESS THE BEST IN THEMSELVES AND EACH OTHER WHILE VALUING THE DIVERSITY IN OUR SCHOOL, OUR COMMUNITY AND THE WORLD.

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

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

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

4a (Code: ) (Expenses \$ 3,569,236. including grants of \$ ) (Revenue \$ 668,392. ) EXPENDITURES WERE USED TO PAY FOR OCCUPANCY, SALARIES, BOOKS & SUPPLIES NECESSARY TO CONTINUE THE ACADEMIC PROGRAM WHICH CONCENTRATES ON THE SCHOOL'S THREE THEMES: ARTS, COMMUNICATION, & MULTICULTURALISM.

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

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

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

4e Total program service expenses 3,569,236.

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

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> 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> .....	<b>X</b>	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	<b>X</b>	
<b>3</b> 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> .....		<b>X</b>
<b>4 Section 501(c)(3) organizations.</b> 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> .....		<b>X</b>
<b>5</b> 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> .....		<b>X</b>
<b>6</b> 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> .....		<b>X</b>
<b>7</b> 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> .....		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		<b>X</b>
<b>9</b> 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> .....		<b>X</b>
<b>10</b> 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> .....		<b>X</b>
<b>11</b> 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.		
<b>a</b> 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> .....	<b>X</b>	
<b>b</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> .....		<b>X</b>
<b>c</b> 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> .....		<b>X</b>
<b>d</b> 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> .....		<b>X</b>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....		<b>X</b>
<b>f</b> 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> .....	<b>X</b>	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	<b>X</b>	
<b>b</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> .....		<b>X</b>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....	<b>X</b>	
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....		<b>X</b>
<b>b</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> .....		<b>X</b>
<b>15</b> 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> .....		<b>X</b>
<b>16</b> 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> .....		<b>X</b>
<b>17</b> 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> .....		<b>X</b>
<b>18</b> 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> .....		<b>X</b>
<b>19</b> 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> .....		<b>X</b>
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		

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**Part IV Checklist of Required Schedules** *(continued)*

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

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**Part V** Statements Regarding Other IRS Filings and Tax Compliance

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

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

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**Part 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) ALEJANDRO MELENDEZ-COOPER DIRECTOR	1.00	X					0.	0.	0.	
(2) CAROL HERVEY SECRETARY	1.00	X		X			0.	0.	0.	
(3) CHRISTOPHER JONES DIRECTOR	1.00	X					0.	0.	0.	
(4) DIANE MCMASTERS DIRECTOR	1.00	X					63,250.	0.	27,285.	
(5) ELLEN CALKINS DIRECTOR	1.00	X					0.	0.	0.	
(6) GUY HERMANN TREASURER	5.00	X		X			0.	0.	0.	
(7) JASON RUSK DIRECTOR	1.00	X					0.	0.	0.	
(8) RICHARD MUCKLE DIRECTOR	1.00	X					0.	0.	0.	
(9) RUSSEL LEARNED DIRECTOR	1.00	X					0.	0.	0.	
(10) SHARON SMITH DIRECTOR	1.00	X					0.	0.	0.	
(11) STEPHANIE BROWN DIRECTOR	1.00	X					0.	0.	0.	
(12) STEVEN CASTAGNARO PRESIDENT	5.00	X		X			0.	0.	0.	
(13) DAVID HOWES ACTING EXECUTIVE DIRECTOR	40.00			X			63,490.	0.	519.	
(14) GINA FAFARD EXECUTIVE DIRECTOR THRU 8/14	40.00			X			133,455.	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	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	3,140,322.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b>	366,900.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$						
	<b>h Total.</b> Add lines 1a-1f .....		3,507,222.				
Program Service Revenue	<b>2 a</b> <u>SPECIAL EDUCATION TUIT</u>	<b>Business Code</b> 611710	668,392.	668,392.			
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue .....						
	<b>g Total.</b> Add lines 2a-2f .....		668,392.				
Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		5,515.			5,515.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	(i) Real	(ii) Personal				
		<b>b</b> Less: rental expenses .....					
		<b>c</b> Rental income or (loss) .....					
		<b>d</b> Net rental income or (loss) .....					
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities	(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses .....					
		<b>c</b> Gain or (loss) .....					
		<b>d</b> Net gain or (loss) .....					
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b>					
		<b>b</b> Less: direct expenses .....	<b>b</b>				
		<b>c</b> Net income or (loss) from fundraising events .....					
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>					
<b>b</b> Less: direct expenses .....		<b>b</b>					
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>						
	<b>b</b> Less: cost of goods sold .....	<b>b</b>					
	<b>c</b> Net income or (loss) from sales of inventory .....						
Miscellaneous Revenue		<b>Business Code</b>					
<b>11 a</b> <u>MISCELLANEOUS REVENUE</u>	611710	7,815.			7,815.		
<b>b</b> _____							
<b>c</b> _____							
<b>d</b> All other revenue .....							
<b>e Total.</b> Add lines 11a-11d .....		7,815.					
<b>12 Total revenue.</b> See instructions. ....		4,188,944.	668,392.	0.	13,330.		

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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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	316,963.	297,364.	19,599.	
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	2,013,266.	1,894,525.	71,517.	47,224.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....	349,707.	349,707.		
<b>9</b> Other employee benefits .....	253,920.	232,155.	21,765.	
<b>10</b> Payroll taxes .....	96,202.	84,652.	7,936.	3,614.
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	11,755.		11,755.	
<b>c</b> Accounting .....	13,200.		13,200.	
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	128,052.	125,853.	2,199.	
<b>12</b> Advertising and promotion .....	6,972.		6,972.	
<b>13</b> Office expenses .....	27,645.	18,219.	9,426.	
<b>14</b> Information technology .....	16,697.	15,715.	982.	
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	140,943.	132,838.	8,105.	
<b>17</b> Travel .....	6,361.	6,361.		
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings .....				
<b>20</b> Interest .....	28,928.	27,482.	1,446.	
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	180,039.	171,036.	9,003.	
<b>23</b> Insurance .....	36,707.	33,385.	2,852.	470.
<b>24</b> 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.)				
<b>a PUPIL SERVICES</b>	97,519.	97,519.		
<b>b SUPPLIES</b>	48,684.	45,417.	3,267.	
<b>c FIELD TRIPS</b>	18,116.	18,116.		
<b>d WEBSITE</b>	10,185.	10,185.		
<b>e All other expenses</b> _____	17,778.	8,707.	429.	8,642.
<b>25 Total functional expenses.</b> Add lines 1 through 24e	3,819,639.	3,569,236.	190,453.	59,950.
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

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**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	26,401.	<b>1</b>	5,725.	
	<b>2</b> Savings and temporary cash investments .....	498,545.	<b>2</b>	800,601.	
	<b>3</b> Pledges and grants receivable, net .....	88,985.	<b>3</b>	133,645.	
	<b>4</b> Accounts receivable, net .....	133,556.	<b>4</b>	158,551.	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....			<b>5</b>	
	<b>6</b> 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 .....			<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....			<b>7</b>	
	<b>8</b> Inventories for sale or use .....			<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	28,992.	<b>9</b>		1,480.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 7,056,683.			
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 1,119,452.	5,276,965.	<b>10c</b>	5,937,231.
	<b>11</b> Investments - publicly traded securities .....			<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....			<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....			<b>13</b>	
	<b>14</b> Intangible assets .....			<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....			<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....		6,053,444.	<b>16</b>	7,037,233.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	275,187.	<b>17</b>	257,750.	
	<b>18</b> Grants payable .....		<b>18</b>		
	<b>19</b> Deferred revenue .....	53,470.	<b>19</b>	397,795.	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....			<b>21</b>	
	<b>22</b> 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 .....			<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	347,926.	<b>23</b>		654,397.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....			<b>24</b>	
	<b>25</b> 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 .....	18,875.	<b>25</b>		0.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....		695,458.	<b>26</b>	1,309,942.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>				
	<b>27</b> Unrestricted net assets .....	5,305,372.	<b>27</b>	5,682,316.	
	<b>28</b> Temporarily restricted net assets .....	52,614.	<b>28</b>	44,975.	
	<b>29</b> Permanently restricted net assets .....		<b>29</b>		
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>				
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>		
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>		
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>		
<b>33</b> Total net assets or fund balances .....		5,357,986.	<b>33</b>	5,727,291.	
<b>34</b> Total liabilities and net assets/fund balances .....		6,053,444.	<b>34</b>	7,037,233.	

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**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	4,188,944.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	3,819,639.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	369,305.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	5,357,986.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	5,727,291.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	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.		
<b>2a</b>	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		<b>X</b>
<b>b</b>	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>X</b>	
<b>c</b>	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.	<b>X</b>	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____		<b>X</b>
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____		

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INTERDISTRICT SCHOOL FOR ARTS AND

**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
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....						
<b>5</b> 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) .....						
<b>6 Public support.</b> 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
<b>7</b> Amounts from line 4 .....						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First five years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) .....	14	%
<b>15</b> Public support percentage from 2013 Schedule A, Part II, line 14 .....	15	%
<b>16a 33 1/3% support test - 2014.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 33 1/3% support test - 2013.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2014.</b> 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 <b>stop here.</b> 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>b 10% -facts-and-circumstances test - 2013.</b> 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 <b>stop here.</b> 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>18 Private foundation.</b> 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
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge ...						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support</b> (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
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ...						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (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**

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

**Section D. Computation of Investment Income Percentage**

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

**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 ..... ►

**INTERDISTRICT SCHOOL FOR ARTS AND  
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**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**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No" describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> 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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> 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)? <i>If "Yes," answer (b) below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally-Integrated Supporting Organizations**

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

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

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. 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 <b>Adjusted Net Income</b> (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 <b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e <b>Discount</b> 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 <b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount	(A) Prior Year	(B) Current Year 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 <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).		

INTERDISTRICT SCHOOL FOR ARTS AND  
COMMUNICATION, INC.

**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 <b>Total annual distributions.</b> 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 <b>Total</b> 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 <b>Excess distributions carryover to 2015.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c			
d Excess from 2013			
e Excess from 2014			

INTERDISTRICT SCHOOL FOR ARTS AND

**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).

Multiple horizontal lines for supplemental information.

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 INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC. Employer identification number 06-1473576

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" 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.

- 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.
Table with 2 columns: Held at the End of the Tax Year, rows 2a, 2b, 2c, 2d.
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year.
4 Number of states where property subject to conservation easement is located.
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
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.

- 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:
(i) Revenue included in Form 990, Part VIII, line 1
(ii) Assets included in Form 990, Part X
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
a Revenue included in Form 990, Part VIII, line 1
b Assets included in Form 990, Part X



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

**Part VII Investments - Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely-held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (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.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (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.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (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.

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

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

INTERDISTRICT SCHOOL FOR ARTS AND  
COMMUNICATION, INC.

**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 .....		<b>1</b>	4,188,944.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a Net unrealized gains (losses) on investments .....	<b>2a</b>		
b Donated services and use of facilities .....	<b>2b</b>		
c Recoveries of prior year grants .....	<b>2c</b>		
d Other (Describe in Part XIII.) .....	<b>2d</b>		
e Add lines 2a through 2d .....		<b>2e</b>	0.
3 Subtract line 2e from line 1 .....		<b>3</b>	4,188,944.
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 .....	<b>4a</b>		
b Other (Describe in Part XIII.) .....	<b>4b</b>		
c Add lines 4a and 4b .....		<b>4c</b>	0.
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) .....		<b>5</b>	4,188,944.

**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 .....		<b>1</b>	3,819,639.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a Donated services and use of facilities .....	<b>2a</b>		
b Prior year adjustments .....	<b>2b</b>		
c Other losses .....	<b>2c</b>		
d Other (Describe in Part XIII.) .....	<b>2d</b>		
e Add lines 2a through 2d .....		<b>2e</b>	0.
3 Subtract line 2e from line 1 .....		<b>3</b>	3,819,639.
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 .....	<b>4a</b>		
b Other (Describe in Part XIII.) .....	<b>4b</b>		
c Add lines 4a and 4b .....		<b>4c</b>	0.
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) .....		<b>5</b>	3,819,639.

**Part XIII Supplemental Information.**

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

**PART X, LINE 2:**

THE SCHOOL HAS NO UNRECOGNIZED TAX BENEFITS AT JUNE 30, 2015 OR 2014. THE SCHOOL'S FEDERAL AND STATE INCOME TAX RETURNS PRIOR TO FISCAL YEAR 2011 ARE CLOSED AND MANAGEMENT CONTINUALLY EVALUATES EXPIRING STATUTES OF LIMITATIONS, AUDITS, PROPOSED SETTLEMENTS, CHANGES IN TAX LAW AND NEW AUTHORITATIVE RULINGS.

IF APPLICABLE, THE SCHOOL WOULD RECOGNIZE INTEREST AND PENALTIES ASSOCIATED WITH TAX MATTERS AS PART OF MANAGEMENT AND GENERAL EXPENSES IN THE STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS AND INCLUDE ACCRUED INTEREST AND PENALTIES IN ACCRUED LIABILITIES IN THE STATEMENT OF FINANCIAL POSITION. THE SCHOOL DID NOT RECOGNIZE ANY INTEREST OR PENALTIES ASSOCIATED WITH TAX MATTERS FOR THE YEARS ENDED JUNE 30, 2015 AND 2014.

**Part XIII** Supplemental Information *(continued)*

Multiple horizontal lines for supplemental information.

**SCHEDULE E**  
**(Form 990 or 990-EZ)**

**Schools**

OMB No. 1545-0047

**2014**

**Open to Public Inspection**

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

▶ **Attach to Form 990 or Form 990-EZ.**

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](http://www.irs.gov/form990).**

Name of the organization **INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**

Employer identification number  
**06-1473576**

**Part I**

	YES	NO
<b>1</b> 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? .....	<b>X</b>	
<b>2</b> 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?	<b>X</b>	
<b>3</b> 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 .....	<b>X</b>	
<b>THE SCHOOL HAS A HANDBOOK STATING ITS NONDISCRIMINATORY POLICY AND STATES ITS NONDISCRIMINATORY POLICY ON ALL ADVERTISING.</b>		
<b>4</b> Does the organization maintain the following?		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? .....	<b>X</b>	
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....		<b>X</b>
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....	<b>X</b>	
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? .....	<b>X</b>	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
<b>THE SCHOOL IS A PUBLIC SCHOOL AND DOES NOT OFFER SCHOLARSHIPS.</b>		
<b>5</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges? .....		<b>X</b>
<b>b</b> Admissions policies? .....		<b>X</b>
<b>c</b> Employment of faculty or administrative staff? .....		<b>X</b>
<b>d</b> Scholarships or other financial assistance? .....		<b>X</b>
<b>e</b> Educational policies? .....		<b>X</b>
<b>f</b> Use of facilities? .....		<b>X</b>
<b>g</b> Athletic programs? .....		<b>X</b>
<b>h</b> Other extracurricular activities? .....		<b>X</b>
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
<b>6a</b> Does the organization receive any financial aid or assistance from a governmental agency? .....	<b>X</b>	
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? .....		<b>X</b>
If you answered "Yes" to either line 6a or line 6b, explain on Part II.		
<b>7</b> 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 .....	<b>X</b>	

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:**

STATE ENROLLMENT BASED GRANT & FEDERAL SPECIAL EDUCATION GRANTS.

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

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2014**

Open to Public  
Inspection

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

INSPIRE OUR STUDENTS THROUGH THE ARTS, COMMUNICATION, AND EXPLORATION  
IN A COLLABORATIVE, MULTICULTURAL COMMUNITY TO BE COURAGEOUS CITIZENS  
WHO ARE DIFFERENCE MAKERS.

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

ISAAC'S BUSINESS MANAGER AND EXECUTIVE DIRECTOR REVIEWS THE 990 BEFORE IT  
IS FILED. THE BOARD OF DIRECTOR'S RECEIVES A COPY OF THE 990 TAX RETURN  
AFTER IT HAS BEEN FILED.

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

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

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

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

FORM 990, PART XII, LINE 2C:

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

• If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** and check this box  **X**

**Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

• If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1).

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

Enter filer's identifying number, see instructions

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

Enter the Return code for the return that this application is for (file a separate application for each return)

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

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

**KIMBERLY A. SIEBERT**

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

• If the organization does not have an office or place of business in the United States, check this box

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until **MAY 15, 2016**.

5 For calendar year       , or other tax year beginning **JUL 1, 2014**, and ending **JUN 30, 2015**.

6 If the tax year entered in line 5 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

7 State in detail why you need the extension  
**ADDITIONAL TIME IS REQUIRED IN ORDER TO PREPARE A COMPLETE AND ACCURATE RETURN.**

<b>8a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>8a</b>	\$ 0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	<b>8b</b>	\$ 0.
<b>c Balance due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>8c</b>	\$ 0.

**Signature and Verification must be completed for Part II only.**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature  Title  **EXECUTIVE DIRECTOR** Date

**Interdistrict School for Arts and Communication**

**Income/Expense Budget vs. Actual**

**Monthly Report**

**FY 15-16**

**Summary**

	270 Students		Income/Expenditures		\$ Budget	% of Budget
	Actual	Approved 9-9-15	Monthly	Year to Date		
	Income/Expense 7/1/14-6/30/2015	Current Fiscal Year Budget	June Income/Expense	7/1-6/30/2016 Income/Expense		
<b>Income</b>						
Contributions/Fundraising	984	5,000	-	5,099	99	102%
Grants - Private	19,500	-	-	10,500	10,500	100%
Grants - Titles (State & Federal)	495,698	63,000	-	89,059	26,059	141%
Interest income	5,505	5,000	458	6,002	1,002	120%
Misc. Revenue	10,721	5,000	780	4,066	(934)	81%
Per Pupil Allocation	2,882,000	2,970,000	-	2,970,000	-	100%
Extended Day Tuition	4,383	3,000	50	7,483	4,483	249%
Special Education	601,227	612,535	91,976	607,001	(5,534)	99%
Special Education - SPED Wages Reimbursed	67,165	76,446	11,270	89,200	12,754	117%
	-	-	-	-	-	0%
<b>Total Income</b>	<b>4,087,184</b>	<b>3,739,981</b>	<b>104,534</b>	<b>3,788,410</b>	<b>48,429</b>	<b>101%</b>
<b>Expense</b>						
<b>Wages</b>						
Administration	316,385	340,000	26,154	340,000	(0)	100%
Certified Teachers	1,375,376	1,524,135	338,555	1,482,419	41,716	97%
Instructional Support Staff	279,050	316,930	53,167	297,692	19,238	94%
Non-Instructional Support Staff	325,582	348,326	31,101	349,555	(1,229)	100%
<b>Total Wages</b>	<b>2,296,392</b>	<b>2,529,391</b>	<b>448,976</b>	<b>2,469,666</b>	<b>59,725</b>	<b>98%</b>
Total Benefits	370,554	431,062	11,146	442,438	(11,376)	103%
<b>Total Wages and Benefits</b>	<b>2,666,947</b>	<b>2,960,453</b>	<b>460,123</b>	<b>2,912,104</b>	<b>48,349</b>	<b>98%</b>
Total Instructional	179,927	219,374	31,467	212,850	6,524	97%
Total Instructional Improvement	175,096	337,600	3,468	206,189	131,411	61%
Total Purchased Services	113,799	187,495	27,862	187,023	472	100%
<b>Total Operating Expenses</b>	<b>468,821</b>	<b>744,469</b>	<b>62,796</b>	<b>606,062</b>	<b>138,407</b>	<b>81%</b>
<b>Total Properly/Site Development</b>	<b>144,711</b>	<b>-</b>	<b>167,700</b>	<b>142,072</b>	<b>25,628</b>	<b>85%</b>
						0%
<b>Total Debt Service</b>	<b>328,623</b>	<b>-</b>	<b>57,207</b>	<b>-</b>	<b>26,500</b>	<b>46%</b>
<b>Total Operating Expense</b>	<b>3,609,103</b>	<b>3,929,829</b>	<b>537,618</b>	<b>3,686,737</b>	<b>243,092</b>	<b>94%</b>
<b>Total Building Modifications</b>	<b>786,222</b>	<b>-</b>	<b>7,400</b>	<b>-</b>	<b>8,822</b>	<b>119%</b>
<b>Total Expenses</b>	<b>4,395,324</b>	<b>3,937,229</b>	<b>537,618</b>	<b>3,695,559</b>	<b>241,670</b>	<b>94%</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(308,141)</b>	<b>(197,248)</b>	<b>(433,083)</b>	<b>92,851</b>		
<b>Other Financing Sources (Uses)</b>						
Transfer In						
Loan Proceeds	600,000	-	-	-	-	
Prior Year Carryover	98,029	288,200	-	288,200	-	100%
<b>Net Change</b>	<b>389,888</b>	<b>90,952</b>	<b>(433,083)</b>	<b>381,051</b>		

**FY 16-17 Budget**

<b>Income</b>	<b>Total</b>	<b>General Fund</b>	<b>Titles</b>	<b>Special Education</b>	<b>Capital</b>
Fundraising/Private Grants	-	-	-	-	-
State and Federal Grants	-	-	-	-	-
Titles	-	-	-	-	-
Title I Reg	73,000	-	73,000	-	-
Title II	7,000	-	7,000	-	-
Investment Income	6,000	6,000	-	-	-
Misc. Revenue	5,000	5,000	-	-	-
Per Pupil Allocation	2,970,000	2,970,000	-	-	-
I-EXL Tuition	10,000	10,000	-	-	-
SPED Reimbursement	631,752	-	-	631,752	-
SPED TA Wages Reimbursement.	14,000	-	-	14,000	-
<b>Total Income</b>	<b>3,716,752</b>	<b>2,991,000</b>	<b>80,000</b>	<b>645,752</b>	

**PROGRAM SUMMARY EXPENSES BY FUND**

Salaries	2,508,222	1,915,732	26,040	566,451	-
Benefits	434,820	367,495	1,992	65,333	-
Services	725,610	682,455	40,155	3,000	-
Supplies	66,860	44,079	11,813	10,968	-
Other	10,225	10,225	-	-	-
Equipment	41,519	41,519	-	-	-
Debt Service/Unanticipated	169,706	169,706	-	-	-
Capital	25,000				25,000
<b>Total Program Expenses</b>	<b>3,981,962</b>	<b>3,231,210</b>	<b>80,000</b>	<b>645,752</b>	<b>25,000</b>
Excess(Deficiency) of revenues over expenditures	(265,210)	(240,210)	(0)	0	(25,000)
Other Financing Sources (Uses)	25,000	-	-	-	25,000
Transfer In					
Extended Day Grant	10,000	10,000	-	-	-
Prior Years Carryover	297,000	297,000	-	-	-
Net Change	66,790	66,790	(0)	0	-