

Attachment E:
Crisis Management Handbook

Crisis Management Handbook
Milwaukee Academy of Science

Emergency Phone Numbers

Police Department	933-4444
Fire Department.....	286-8948
American Red Cross.....	342-8680
Board Attorney (Mike Ostermeyer).....	277-5521
(may only be contacted by President and/or CFO)	
Child Protective Services.....	220-7233
Electric Company.....	800-662-4797
Gas Company.....	800-261-5325
School Security (Ron Norwood).....	x1138
Board President (T. Michael Bolger).....	456-8225
(may only be contacted by President and/or CFO)	
Telephone Trouble.....	800-924-1000

Emergency Response Team

Administrator in Charge: Coordinates the emergency response effort. Ensures that necessary modifications are made. Coordinates police, fire and medical response. Remains in the Command Center and manages the crisis.

First Aid Responders: Provides emergency first aid until medical assistance arrives.

Site Coordinators: Responds to site of emergency and control access to the affected areas. If necessary, preserve crime scene until police arrive and assume control.

Police/Fire/Medical Coordinator: Will meet emergency personnel and direct them to the scene. Return to front of school and direct media, parents and others to appropriate locations.

Sweep Team Coordinators: Will assemble adults who do not have supervisory duties of students into three person sweep teams who will check the restrooms, hallways, and other non classroom areas for students and/or outsiders. They will also pick up "missing or added students" lists from each teacher in their assigned sweep area. Coordinators will assemble the list of missing students and forward to Command Center.

Media Coordinator: Will meet with media and arrange for their needs. Will assist in preparation of a news statement and arrange interviews. Also acts as recorder noting the time notifications were made, and who was notified. Will maintain a log of the sequence of events.

Coordinator of Parents: Will be responsible for dealing with parents who may respond to the school. Will advise parents of the situation and advise them if their child is or is not involved in the emergency. After the Code Red has been rescinded, assist those parents who wish to take their children home.

Code Red Attendance Form

Sweep Team Members should pick up this form from every classroom

Date: _____

Teacher: _____

Classroom: _____

The following students are missing from my classroom when the Code Red was declared.

Note: if the daily attendance sheet has already been turned into the office write down missing students not absent.

Missing students:

The following students and adults were added to my classroom when the Code Red was declared.

Additional students and adults:

Once the list is complete, slide the form under the door for the sweep team members to collect.

Sweep team members will take this form to the Command Center in order to compile a master list. *Note:* When accounting for all students during a code red do not forget to reconcile this report with the visitor's log.

Responding to a crisis:

There are four phases to every crisis:

- Phase 1: the first ten minutes
- Phase 2: the next fifty minutes
- Phase 3: the remainder of that day
- Phase 4: the subsequent days

The clock starts ticking the moment the notification is made to the school. How one responds and the timeliness of the response will, in large measure, be used to judge the effectiveness of the response.

Let us assume for the moment that you are confronted with a full-fledged crisis, one that requires the stopping of all student and staff movement in the school. How would you accomplish this task? Remember, time is critical.

All schools must implement a Code Red procedure for responding to a crisis. Do not implement a "secret" code word for accomplishing this task. Unfortunately, secret code words are difficult to remember, and there is always the chance that a substitute teacher is in the building and hasn't the faintest idea what the strange message means that is being broadcast over the PA system. This is not the time for mystery. This is the time for **simple, easily understood, nonambiguous** language.

What do you do when a crisis occurs?

When a crisis occurs it is imperative that you are able to stop the movement of all staff and students in the building. A simple signal, such as "Students and staff we have a Code Red," alerts the staff in the building that there is an emergency situation and it activates the Emergency Response Team.

Code Red Procedures

The purpose of a Code Red signal is to provide the Administrator-in-Charge with a means for alerting staff and students that there is an emergency situation in the school and that for a period of time, movement in the school will be restricted.

Because of the variety of emergencies/crisis that can occur in a school it is necessary to establish two Code Red Signals:

Code Red – No Respond – is used when there is:

- (1) a gunman in the school or;
- (2) shots being fired or;
- (3) a hostage situation

These three situations pose the greatest threat to students and staff and require that **NO ONE MOVES IN THE SCHOOL**. The Emergency Response Team (ERT) is not activated. Staff without supervision of children remain where they are. Personnel available in the office (command center) will be utilized to stabilize the situation until the police arrive on the scene and assess the situation.

Teachers close their classroom doors, make a list (see Code Red Attendance Sheet) of all children not accounted for, add to this list the name of any child or adult that enters the classroom after the Code Red is declared, moves the children away from windows (if possible) and have everyone sit on the floor. They remain in this position until directed to do otherwise.

Students who are not under direct supervision of an adult when the Code Red signal is given will find the nearest adult and follow their directions.

Any visitors to the school will remain where they are, assuming they are either in a classroom or office. If in neither location, go to the nearest classroom and follow the teacher's instructions.

The secretary or someone else who is in the Command Center at the time the emergency is declared, will call each classroom by telephone and ascertain the names of any missing students or students who entered after the Code Red signal was given if this was a Code Red – No Respond. The Sweep Team will collect the Code Red Attendance Sheets during a Code Red – Respond.

Code Red – Respond – is used at the discretion of the Administrator in Charge when in her/his opinion an emergency/crisis as occurred and it requires holding the students for a period of time. The command activates the ERT who will respond to the Command Center and receive their instructions. All adults not having direct supervision of children will report to a designated location and assist in sweeping the school for unsupervised children and guests.

Code Red Procedures continued

Teachers will follow the same procedures as they would for a Code Red – No Respond except there is no need to move children away from windows or to sit on the floor.

A Code Red signal should never be used for **fire/explosion** or **weather emergency**. These events have their own signal and should not be confused with Code Red situations.

PRACTICAL APPLICATION OF A CODE RED DRILL

Let's take the following scenario: A female student runs into the office and excitedly tells you that she has just come from the girls' restroom on the second floor of the school and that there is a female student lying on the floor bleeding. It appears to her as though the student has been stabbed. What do you do?

Assume for the moment this is a middle school with 2,000 students and 140 staff members. You are the Principal, with three assistant principals and a school nurse. The school is located on a 40-acre lot and is composed of three buildings. The school is equipped with hand-held radios and you have a cellular phone.

Phase I: The First Ten Minutes

- A. Believe the messenger.
- B. Isolate the witness with an adult.
- C. Dispatch the school nurse and one administrator to the scene.
- D. Call 911 (the secretary should make this call and keep a log off all outgoing and incoming calls).
- E. Declare a **Code Red – Respond**. This automatically activates the ERT who responds to the Command Center (normally the Main Office).
- F. Shut off the school's bell system (this should be a pre-assigned responsibility for someone on the ERT).
- G. Notify the President's office and your principal of the situation.
- H. By radio, confirm the name of the injured student, physical condition, and the identify of the assailant, if known.
- I. ERT and Teachers will implement **Code Red** procedures.

NOTE: The Principal, or person in charge, does not, repeat, does not go to the scene of the crime. A crisis is an event that requires management. The Principal must be the manager. There are a number of activities that need to be coordinated during a crisis, and the Principal must perform these tasks.

Phase 2: The Next Fifty Minutes

- A. The ERT members have assumed their predesignated area of responsibilities.
 1. Site coordinator has responded to scene and secured same until police/medics arrive.
 2. Police/Medic coordinator has responded to front of school (or closest entrance to injured) to await arrival of the police/medical units.
 3. Sweep Team coordinator has divided responding adults into teams, and they are checking the school and picking up the Code Red Attendance Sheets from each classroom. **Tip:** Color cod your floor plan by sweep area. Put sweep team responsibilities on the back of the floor plan.

- Distribute the color coded sweep team layout along with the identifying arm band.
4. Media coordinator is prepared to meet the press and deal with their needs.
 5. Parent coordinator is preparing for the arrival of parents and has identified a location for them to wait in.
 6. The Recorder (typically the school secretary) has taken the appropriate notes and has made the necessary telephone notifications.
- B. Notification is made to the parents or guardian of the injured child and the parents or guardians of the witness.
- C. The Code Red Attendance Sheets are being complied by the attendance officer. This information will be provided to the police if necessary. Remember to check these sheets with the visitor's log.
- D. Assuming the injured child will be transported to the hospital, a staff person (someone the child knows) will accompany the child to the hospital. Keep the school nurse on campus. There may be a greater need for his or her services at school. The adult accompanying the child has three tasks to perform:
1. Be supportive and calming to the injured student.
 2. Be the Principal's representative when the parent(s) or guardian(s) arrive at the hospital.
 3. Be resourceful in obtaining accurate medical information on the injured child.
- E. The President meets with the Police for a briefing on the status of their investigation. School will render whatever assistance is required to accommodate the police investigation. If a student suspect has been identified, the President will ensure that student's parents are notified.
- F. The President will ensure that the Board President is updated on the situation.
- G. No child will be released to a parent or guardian while a **Code Red** is in effect.

Phase 3: The Remainder of the Day

- A. The principal, after consultation with the investigating officer, will stand down from the **Code Red**. This is best accomplished by announcing to the school an **All Clear** signal.
- B. At this time, any adjustment to the bell schedule will be announced.
- C. The President will prepare a written news release and review with the Board President. *A good rule to follow is to let the police handle*

any questions about the actual crime, and the principal deals with what the school did in response to the incident and what will occur for the rest of the day and on subsequent days. It is important to not use inflammatory words, such as **stabbed, attacked, knifed** and so forth.

In this particular case, the press statement might sound like this:

“At 10:15 this morning, we were notified that a 15-year-old 10th grade female student had been injured in the restroom. Immediately upon notification we implemented our Emergency Response Plan. Emergency units responded at the school and provided first aid to the injured student. As part of our Emergency Plan, I declared a Code Red, which effectively held all classes until the emergency units responded to the school. The child was transported to the county hospital where she was treated and released to her parents.

As a result of this incident, we modified the remainder of the school day. I have met with my staff, and we are making arrangements for additional counseling staff to be on campus tomorrow. Additionally, there will be a meeting for concerned parents tomorrow evening at 7:30, here at the school.”

The key is to stick to the facts and don't allow yourself to be dragged into responding to hypothetical questions.

- E. ERT members will be dispatched to individual classrooms to advise students and staff as to what has occurred.
- F. The Sweep Team members will be utilized to bring children from the classroom to parents who insist on taking their child(ren) home. Parents will be required to sign for their child before the child is released.
- G. Principal meets with ERT members for a quick briefing on how things went. This will also offer the principal an opportunity to gather facts he or she might not be aware of prior to the staff meeting.
- H. If time permits, a statement needs to be prepared to be sent home with the students. It may simply be a copy of your press release.

- I. Whenever a Code Red is declared, it means that an emergency staff meeting will be held at the end of the school day. At this meeting, it will be important to brief the entire staff on the nature of the emergency, the status of the police investigation, the physical condition of the injured student, and what they can expect the next day. Be prepared to answer their questions. Of great concern is not only what happened but why it happened.
- J. Following this meeting, it is time to visit the injured child and her family.
- K. Before turning in for the evening, check once more with the police for an update on their investigation. The longer the case remains a mystery, the higher the feelings of anxiety will be for both students and staff.

Phase 4: Subsequent Days

- A. The next morning following the incident, meet with the ERT and discuss the day's plan. Prepare a statement to be placed in each staff member's mail box setting forth all the latest facts as well as any changes to the current day's schedule. If counseling is needed, information on how and where it will be available needs to be provided to staff.
- B. Be prepared to respond to parent inquiries and additional coverage from the media.
- C. Prepare for the parent meeting that will be held that evening. It is always helpful to have your ERT present as well as the superintendent, Edison representatives, police representative and some fellow school principals. There is a need to rally around the flag and be supportive of one another.

How long Phase 4 lasts will depend upon a number of variables. The seriousness of the event, the amount of media coverage the event receives, the community's reaction, the political ramifications this event might have caused, how your handling of the initial crisis is viewed, how your staff and students reacted to the event, and what measures you have taken to bring closure to the crisis, will determine the longevity of Phase 4.

CLOSURE

Every principal who has experienced a major crisis will tell you that bringing closure to the event may prove to be the most challenging aspect of dealing with a crisis. There will be no shortage of suggestions on what might have been an appropriate response to the event. The problem is that each crisis has an emotional component to it that needs to be recognized and addressed. Your students and staff will need time to grieve, to express their sense of loss, and to deal with their fears and anxieties. Remember, whatever you are willing to do for the most popular student/staff member, you must be willing to do for the least popular.

Emergency Response Kit

Emergency Response Kit should contain:

- This document
- Portable telephone
- Flashlight
- Stick on name tags
- Marking pens
- Hand-held radio
- First aid supplies
- Whistle
- Master keys
- Class lists
- Rubber gloves
- Blank Notebook
- List of Staff
- Emergency Contact List
- Disposable camera with flash
- Duct tape
- Bullhorn

This kit should be kept in the primary Command Center in a location that is known to the members of the Emergency Response Team.

Section 3

Emergency Management Plans

Part 1 - Code Red – No Respond (Lockdown)

**Verbal command – no one moves in the school
until the police arrive on the scene.**

The situation involves one of the three conditions:

- a. gunman in the school**
- b. shots being fired**
- c. a hostage situation**

Hostage/Armed Intruder

Emergency Management Plan Code Red – No Respond

Procedures

Assess the situation and remain calm.

Notify the Administrator-in-Charge of situation and call 911.

Obtain accurate information:

- Where in the building is the event occurring?
- How many are involved (both perpetrators and hostages)?
- What demands, if any, have been made?

Render appropriate assistance.

Administrator's Responsibilities:

1. Direct 911 to be called.
2. Declare a Code Red – No Respond.
3. Isolate the area.
4. Direct all appropriate notifications be made.
5. Await the arrival of the police, and provide needed assistance.
6. If the decision is made to evacuate the unaffected portion of the school, accountability for all evacuated students and staff becomes a critical issue.
7. **Remember that the job of resolving the incident belongs to the police. The administrator's job is to facilitate their efforts.**

Teacher's/Staff Responsibilities:

1. If directly involved, follow the instructions of the intruder.
2. Attempt to summon help if it can be accomplished without placing yourself or others in further danger.
3. Await the arrival of the police.
4. Remember, time is on your side. Don't threaten or attempt to intimidate or disarm the intruder.
5. If students are involved as victims, attempt to keep them calm and minimize their involvement with the intruder.
6. If not directly involved, follow instructions quickly and without comment.
7. When notified of the Code Red, follow established procedures.
8. Be able to account for all students under your control.

Section 3
Emergency Management Plans
Part 2 - Code Red – Respond
(No Lockdown)

Code Red – Respond
Verbal command
Activates the Emergency Response Team

Student with a Gun

Emergency Management Plan Code Red - Respond

Procedures

If the student is displaying a gun in a menacing manner, treat the incident as a Hostage/Armed Intruder event. In all other situations:

Notify the Administrator-in-Charge

Assess Information

Keep calm until assistance arrives.

Contact parents of the student(s) in possession of another weapon (or toy).

Inform the District or Board President, Edison Operations Vice President and Stacey Newton (212.419.1788).

Administrator's Responsibilities:

1. Call police for assistance. It is not recommended to call 911 because of the response of media and parents.
2. Respond to the scene and make an assessment of the situation. If the weapon is not being threatened, time is on the administrator's side.
3. Attempt to isolate the student. If this cannot be accomplished under existing conditions, i.e., student is in a place surrounded by other students, keep student under surveillance until he or she can be safely isolated.
4. Once student has been isolated, disarm the student.
5. Turn all weapons over to the police.

Teacher's/Staff Responsibilities:

1. Upon being made aware of the presence of a gun in school, notify the Administrator-in-Charge.
2. Under no conditions should a teacher or staff member attempt to confront or to disarm the student.
3. As long as the gun is not being displayed and no one is being threatened, time is on your side.
4. If this event is occurring in a classroom, and time permits (at least ten minutes before classes change), send a message to the teacher next door.
5. Meet the responding Administrator at the door and advise him or her who the student is, where seated, and current behavior of the student.

Student With a Gun continued

6. If there is less than ten minutes before classes change, wait until just before the bell is to ring and ask the student to remain in class to assist you with carrying something to the office.
7. If that doesn't work, and the bell rings to change class, immediately tell the teacher next to your classroom of the situation and follow the student to their next class.

Civil Disturbance

Emergency Management Plan Code Red - Respond

Civil disturbances such as public or student demonstration on school grounds having the potential to injure staff or students, damage property or disrupt instruction are grounds to put the following procedures in action.

Procedures

Contact office and administrators when a civil disturbance is observed.

Call security or 911 if warranted.

Assess the danger of the disturbance and issue a code red if necessary.

Prepare an informational flyer to inform parents of the incident.

Dangerous Person in Building

Emergency Management Plan Code Red - Respond

Procedures

Upon recognizing that an unauthorized visitor has entered the school, notify the police of the situation and issue a code red to the school over the P.A. system.

Teachers should recall students in halls, lock doors, and remain with their classes at all times.

An administrator should locate the trespasser and treat them as if they are simply a visitor who has failed to register in the office and kindly invite them to do so.

If the trespasser refuses to register in the office and flees the scene instead, obtain an accurate description and inform the police.

When the trespasser has registered in the office, has fled or been escorted from the scene, make a P.A. announcement that the Code Red situation has ended.

Prepare for possible media coverage.

Consider formulating an informational flyer for parents.

Death of a student/staff member

Emergency Management Plan Code Red - Respond

Procedures

Not occurring on school property

1. Upon notification of death, arrange for an emergency staff meeting where procedures will be reviewed and current information be provided.
2. Arrange for counseling services for students and staff.
3. Prepare a notice to be sent home to parents with particulars regarding any arrangements that may have been decided by the family of the deceased.

If death occurred during the school day, on school property, follow the Code Red procedures and treat the event as a criminal act.

Administrator's Responsibilities:

1. Call a meeting of ERT to formulate the school's response to the notice.
2. Activate the telephone tree to school staff if notification is received after school hours or during non-school days.
3. Contact family/friends of the deceased to offer support and obtain information regarding arrangements.
4. Arrange for appropriate counseling services.
5. Update information to staff and parents as it becomes available.
6. Work with family(ies) on funeral/memorial plans.
7. If the student or staff member had personal property in school, secure the property, including locker contents, until authorized to release same to family or relative.

Teacher's/Staff Responsibilities:

1. Keep informed of plans and procedures that may be implemented in response to the death.
2. Be observant of students' and fellow staff members' reaction to news. If required, refer the person(s) to counseling.
3. Do not deny your own emotional response to this situation, and seek appropriate help.
4. Assist in bringing closure to this event.

Disruptive Student

Emergency Management Plan Code Red - Respond

Procedures

1. At the beginning of each school year, every teacher is to develop a 'clear the room' procedure. This procedure includes step-by-step instructions of what to do should a student begin to throw things or attach other students or staff.
2. "Clear the Room" procedures should state to which teacher the students should report.
3. The receiving teacher will notify the office immediately.
4. The teacher must stay with the disruptive student until assistance arrives.
5. Students will not return to their classroom until notified by the sending teacher.

Administrator's Responsibilities:

1. Respond to the classroom as soon as possible.
2. Assist the teacher with the student.
3. Involve other staff as necessary.
4. Call 911 if situation does not abate.
5. Review each plan and require that the plan be practiced so that students will know what to do.

Teacher's/Staff Responsibilities:

1. In concert with receiving teachers, develop the "clear the room" plan.
2. Develop an alternative plan for when receiving teacher is not in the room.
3. Instruct students as to their roles if plan is implemented.
4. Stay with the out-of-control student.

Bomb Threats

Emergency Management Plan Code Red - Respond

Procedures

Evacuation plan should be posted in every classroom.

Use checklist (appendix) to record information about telephone bomb threats. Listen to the message without interrupting the caller. Write down the message, noting time of call, unusual background noises, and estimated age of caller, and try to keep the caller talking. Attempt to ascertain from the caller the type of bomb, where placed, time of detonation, and reason school has been targeted.

After caller has concluded his or her threat, hang up and immediately lift the receiver and press *69 (call trace).

If school has caller ID, note the number from which call was made.

Notify Main Office/Building Administration.

Administrator's Responsibilities:

1. Evaluate the bomb threat and determine if building evacuation is called for (in some jurisdictions it is mandated that schools will be evacuated every time a threat is received).
2. If threat is deemed valid:
 - Call 911 – advise building is being evacuated because of a bomb threat.
 - Activate ERT.
 - Turn off bell system.
 - Don't use PA system.
 - Turn off all two-way radios.

Do not utilize the fire alarm system to evacuate the building.

3. Dispatch ERT to notify each classroom of the need to evacuate the school. While completing this task, conduct a limited search of common areas of the school.
4. In consultation with police/fire officials, determine when it is safe to reenter the school.

Teacher's/Staff Responsibilities:

1. Upon receipt of notification to evacuate the school, conduct a limited search of classroom to determine if any strange or unknown objects are in the room.
2. Proceed to predesignated evacuation point with class roll book.
3. Maintain control of students and advise ERT of any missing children.

4. Do not reenter the building until directed to do so by an ERT member or someone in authority.

Device Found

Upon discovery of a suspicious device, immediately send word to the Administrator-in-charge. If the device is found in a classroom with students, immediately, but in an orderly fashion/manner, evacuate the classroom. **UNDER NO CONDITION ATTEMPT TO TOUCH OR MOVE THE DEVICE.**

Administrator's Responsibilities:

1. Upon notification of a device found:
 - Call 911 – advise building is being evacuated because a suspected bomb has been discovered. If possible, give a description of the device.
 - Activate the ERT.
 - Turn off the bell system.
 - Turn off all two-way radios.
 - **Do not use the fire alarm system to evacuate the building.**
2. Dispatch ERT to begin the evacuation process. The order of evacuation should be:
 - Classroom in which the device is located.
 - Classrooms on either side of, across the hall from, that back upto, or are directly above or below the classroom containing the device. Continue increasing the size of the evacuation until all students and staff are at a safe distance.
3. It is important to remember that the evacuation must be conducted in an orderly and controlled manner so as not to create an unstable environment which may exacerbate the situation.
4. In consultation with police/fire/bomb disposal officials, determine when it is safe to reenter the building.

Teacher's/Staff Responsibilities:

1. Upon receipt of notification to evacuate the classroom, proceed to predesignated evacuation location with class roll book.
2. Maintain control of students and advise ERT of any missing or unaccounted for students.
3. Do not enter the school until directed to do so by an ERT or police/fire authority.

If threat is written, place it in an envelope or plastic bag.

Prepare media statement and flyer to inform parents.

Bomb Threat Checklist

LISTEN!! Do Not Interrupt the Caller!!

Where is the bomb planted? _____

When will it go off? Hour _____ Time Left _____

Who is calling? _____

Did the caller appear to be familiar with the area or the building?

Identity of Caller: *Male *Female Estimated Age _____

Voice Characteristics:

- Loud Soft High Pitched Low Pitched
 Raspy Clear Intoxicated

Speech:

- Slow Fast Distinct Distorted
 Stutter Slurred Nasal

Accent:

- Local Not Local

Language:

- Excellent Good Fair Poor Foul

Manner:

- Calm Angry Rational Irrational

Background Noise:

- Inside Outside Street Noises Airplanes Quiet
 Voices Party Animals Office Machines
 Factory machines

Write the message exactly as the Caller said it.

Person completing this form: _____

Explosion

Emergency Management Plan Code Red - Respond

Procedures

Upon the sounding of a fire alarm, everyone in the school should leave the building in a calm, orderly manner with classes lead by teachers.

Any students separated from their class should be incorporated into any adult-led group.

Follow the evacuation routes established in the fire drill plan. Wait at least 300 feet from the building.

Staff without classes should monitor crosswalks or other posts to locate children that may have been separated from adult supervisors.

Teachers should have class rosters so that each student can be accounted for once evacuation is completed. Names of any student unaccounted for or students that have joined groups other than their own classes in the evacuation process should immediately be given to the Principal.

The Principal should then formulate a list of students that could still be in danger with the assistance of other administrators or staff.

Electrical Failure

Emergency Management Plan Code Red - Respond

Procedures

Communicate with school administration when a power failure in any part of the school building is observed.

Inform the custodial and security staff of the situation.

Check elevators affected by the outage for stranded occupants. If there are stranded elevator passengers, a staff member should be assigned to stand outside on the nearest floor to facilitate communication with the person(s) inside.

Assess need for further assistance.

Consider the need for evacuation or early dismissal of the school on the basis of the time it will take to restore power to windowless areas, heat or air conditioning, meal preparation facilities, and water services in rural areas.

Forced Entry/Theft of School Property

Emergency Management Plan Code Red - Respond

Procedures

If evidence of forced entry or theft is seen, notify the main office first.

Notify security and 911.

If the crime is in progress, do not confront the perpetrator and avoid being noticed. Instead, attempt to collect a physical description and a license plate number of any vehicle the perpetrator may be using. Watch the direction in which the criminal flees.

Secure the crime scene. Prevent others from entering, and do not disturb possible fingerprints, shoe, or tire impressions.

Notify staff to increase security measures.

Notify the District or Board President, F
Newton (212.419.1788).

Prepare a list of missing items with serial numbers.

Organize all witnesses for police interviews and be as helpful as possible to authorities.

Obtain a copy of the police report.

Prepare a media statement and informational flyer to ease the worries of parents.

Assault on Staff Member by Student

Emergency Management Plan Code Red - Respond

Procedures

Provide medical attention for staff member.

Notify office and administration.

Fill out Intentional Assault (where the student has attacked the staff member with intent to cause physical injury) or reckless assault (where the student has inadvertently struck a faculty member without personal regard) forms as appropriate.

Fill out workman's compensation in the insurance database if staff member is injured.

Take statements and interview witnesses and contact the Edison General Counsel's office to consider depositions if the situation warrants.

Inform the student's parents or guardian.

Assess the need for disciplinary action or police notification of the incident.

Prepare for media coverage.

Bus Accidents

Emergency Management Plan Code Red - Respond

Procedures

Upon learning of an accident, obtain the bus number, location and time of accident, number of injuries sustained, whether police/fire/ambulance is on the scene, and the location of all injured parties from the person notifying the administration or other school employee.

Notify the Administrator-in-Charge.

Administrator's Responsibilities:

1. Dispatch ERT to accident scene with Emergency Response Kit.
2. Notify the Board President.
3. Notify transportation supervisor and arrange for additional buses, if required.
4. Obtain list of students who were on the bus and have their Emergency Notification Cards pulled.
5. Determine if siblings of bus-riding students are still at school. It may be necessary to assemble these students and advise them of the accident and make them available for parent pick up.
6. When advised by ERT on scene of current status, direct appropriate notifications be made.
7. If appropriate, respond to the hospital.

Responsibilities of staff person riding on bus:

1. Assess the situation and call 911 if appropriate.
2. If danger of fire or if vehicle is in a precarious position, evacuate the bus and direct students to a safe location.
3. Have older students assist younger students.
4. Notify the school of the accident and the extent of the injuries.
5. Keep children under control. Have adults in area assist with tasks.
6. If students are transported to hospitals, determine which student(s) are going to which hospitals.

Responsibilities of ERT responding to the scene:

1. Assess the current situation and advise the principal.
2. Assist in the movement and/or control of noninjured students.
3. If parents arrive on the scene and wish to remove their child/children, record this information.

Bus Accidents continued

4. Designated ERT respond to the hospital(s) and provide support to injured students and their parents. Keep the principal updated on all medical conditions of students and staff.
5. Designated ERT member handles media inquiries at the accident scene. The hospital spokesperson will handle any inquiries regarding treatment of injured students.

Provide parent contact information to hospital if needed. Call parents from school in the case of uninjured students.

Returning uninjured students should be examined by the school nurse, school counselor or social worker, provided with breakfast or snack as appropriate, and be given the option of returning home for the day.

Secure copy of Police Report

Prepare for possible media focus.

Create informational flyer to inform parents of accident.

Hazardous Material Spill

Emergency Management Plan Code Red - Respond

Hazardous substances include chemicals, asbestos, mercury (from thermometer), gasoline or oil, and burned-out / leaking ballast.

Call 911 or Environmental Health and Safety Office in your area.

Procedures

Contact the main office and administration about the spill.

Notify the custodial staff of the spill.

Evacuate and close off the area of the spill.

Assess the need for medical attention for anyone exposed to the hazardous fluids and call the school nurse or 911 officials to the location of the spill if necessary.

Record the names and personal information of any persons exposed to the spill.

Call the Environmental Health and Safety Office in your area or other appropriate local agencies.

Assess the need to inform parents about the spill and prepare a media statement if it is warranted.

Critical Condition/Hospital Treatment

Emergency Management Plan Code Red - Respond

Procedures

If a child becomes in need of immediate hospital treatment at your school, notify the office as to the person's location and condition, but stay with the victim.

Call 911.

Secure medical help available in the school (school nurse and CPR providers).

Evacuate any students who may be present and secure adult support.

When help with the victim is secured, the teacher helping the victim should rejoin her or his class.

The person accompanying the child to the hospital should take the medical emergency form kept in the office.

Review the student's health file kept in the nurse's office for pertinent information such as drug allergies, last tetanus shot, and medications taken. Relay this information to the hospital.

Notify the victim's family.

Consider composing a flyer to inform parents of the incident.

Arrange for counseling sessions with witnesses as necessary.

Child Does Not Arrive Home (within a reasonable time)

Emergency Management Plan Code Red - Respond

Procedures

If the school learns that a child has not arrived home from school in a reasonable amount of time, contact the child's last classroom teacher of the day to find out the child's normal end-of-day habits.

Notify the police and request that they commence an investigation into the situation if the child has been missing for an extended period of time.

Organize the child's teachers, friends, and companions for interview with the police.

Attempt to locate the last person to see the child.

Send a school representative (preferably the Student support manager/a school counselor) to the child's family home to comfort his or her parents and relatives.

Work cooperatively with the authorities to assist in locating the child.

Prepare a media statement.

Compose a flyer informing parents.

Kidnapping or Missing Student

Emergency Management Plan Code Red - Respond

Procedures

Upon discovering that a child is missing or abducted, immediately inform School Administration. Obtain a detailed description of abductor, including physical appearance, type and color of clothing, and make, model, color and license number of any vehicle used in the abduction. In the case of a missing child, obtain a detailed description of clothing, and the time and location when the child was last seen.

Treat custody dispute cases as possible kidnapping situations.

Consider generating an informational flyer to parents about the dangers of abduction, especially if the incident took place en route to school.

Consider increasing school security or its structure.

Administrator's Responsibilities:

Abduction

1. Call 911 and advise of the abduction.
2. Provide the 911 operator with a description of vehicle with license plate number, if known.
3. Notify custodial parent.
4. Provide support services as needed.
5. If this abduction was witnessed by other students, it may be necessary to notify their parents, as the children will be upset.
6. It may be advisable to brief ERT on the situation and arrange for counseling for the next day.

Missing student

1. Conduct an immediate search of school and school grounds. The extent of the search will depend upon the age, emotional stability, and past history of the student.
2. Call 911 and parents of missing student.
3. Check student's locker and desk for any indication of why incident occurred.
4. Interview student's friends for information.

Teacher's/Staff Responsibilities:

Abduction

1. If abduction occurs while class is in session, attempt to persuade the abductor not to commit the act.
2. If unsuccessful in persuading the adult not to carry out the abduction, do not place yourself or other children in harm's way.
3. Immediately notify the office and provide as many details as possible.
4. Maintain control of students.

Missing student

1. Immediately notify the office when advised that a student is missing.
2. Assist administrator with questioning of friends and fellow classmates as to why student is missing.
3. Maintain control of remaining students.

Spilled Bodily Fluids

Emergency Management Plan

Code Red - Respond

Procedures

Spilled body fluids have the potential to infect people with Hepatitis B, HIV or other serious illnesses. School custodians should be familiar with safe clean-up procedures.

If bodily fluids are spilled, contact the main office and locate a custodian for clean up.

Assess the need for medical help for the victim.

Wear disposable latex gloves and avoid getting spilled body fluids in your eyes, mouth, or open sores when assisting the victim.

After providing assistance to the victim, be sure to wash hands and arms with soap and water when latex gloves are removed.

If any students have been exposed to the victim's bodily fluids, send them to the school nurse for examination and care.

The custodial staff should take special care in cleaning the body fluid spill. Use a germicidal disinfectant.

Place contaminated fluids and clean-up materials in plastic bags, seal bags and place in a plastic-lined garbage container specially labeled for biohazard precautions.

Suicide or Suicide Threat or Attempt

Emergency Management Plan Code Red - Respond

Procedures

Always assume the victim is alive!

Administer emergency first aid.

Notify the Administrator-in-Charge.

Stay with the victim until help arrives.

Limit access to immediate area until police arrive (treat as a crime scene).

Prepare an informational flyer for parents of the students in the victim's class.

Administrator's Responsibilities:

Actual

1. Assess the situation.
2. Direct that 911 be called.
3. Declare a Code Red – Respond.
4. Direct that appropriate notifications are made.
5. Isolate all witnesses; if students, notify their parents.
6. Direct that personal property of the victim be secured. This includes items in classroom and in locker.
7. If victim has siblings in your school, bring them to a secure area until their parents arrive at the school.
8. If victim has siblings in other area schools, notify their administrators.
9. Be prepared to deal with media.
10. Arrange for counselors for students and staff.
11. Make contact with parents or deceased student.

Attempted

1. Assess situation.
2. Direct that appropriate notifications be made.
3. If required, call 911.
4. Deal with siblings as set forth above.

5. If Code Red was not called, hold an emergency staff meeting at close of school to brief staff.
6. Arrange for additional counselors if needed.

Teacher's/Staff Responsibilities:

Actual/Attempted

1. Immediately notify the Administrator-in-Charge.
2. Administer first aid/CPR (if knowledgeable).
3. Secure the area until an administrator arrives on the scene.
4. Once relieved, teacher responds to his or her classroom and maintains order.

Rumors of

1. Treat all verbal and written threats as a serious matter.
2. Immediately notify the Administrator-in-Charge about the information.
3. Assist in the evaluation of the threat with other staff.

Evacuation of Disabled Students

Procedures

An individual plan should be formulated for each disabled student in your school who requires assistance during an evacuation due to physical, cognitive, or emotional/behavioral needs. This plan should be reviewed with all staff directly involved with the student, including (but not limited to) the school nurse, classroom and special teachers, and all adults assigned to aid disabled students in an emergency requiring evacuation.

Options include:

- Over-riding discontinuance of elevator (physical disability).
- Carrying Student (physical disability).
- Adult and student waiting for fire department in prearranged area (physical disability)
- Staff person assigned to specific student(s) to assist student during an evacuation.

When developing your individual plans for disabled students, consultation with the fire department is strongly advised.

Section 5

Sample Drills

What do you do if.....?

The critical key to creating a Proactive School Safety Plan is not just creating a document that addresses a number of 'crisis' episodes, but one that prepares staff for dealing with a variety of events that can have a long-lasting and negative impact on a school. Too often, school administrators do not prepare their staff for dealing with such events. Although they themselves may have an idea as to what to do or how to respond, many teachers and support personnel have never had the opportunity to discuss how they personally would respond. Therefore, they have not identified options that are available to them should they be required to deal with an unsettling event or threat to their person.

The following are actual scenarios that have occurred in schools. The suggestions provided for dealing with each one are just that, suggestions. Although administrators will have to respond to all of them, there are responses that are appropriate for teachers and support personnel.

NOTE: The strongly held belief that "it can never happen here" is one of the most difficult mind-sets to overcome. So long as that belief is held by the majority of your staff, effective preparation for dealing with unwanted or threatening behaviors, or a genuine crisis, is almost impossible to achieve. Our suggestion would be to start every staff meeting with a different scenario. Get your people thinking about possible solutions to some very complex issues. The time spent on these discussions may prove to be a "life-saving" experience.

FOR ADMINISTRATORS:

1. You receive a phone call at 2 AM Sunday from the sheriff's office advising you that three of your students have been killed in an automobile accident. Preliminary investigation indicates that alcohol and excessive speed were factors in the accident.

Suggestions:

- Verify accuracy of call.
- Call ERT for an early morning meeting.
- Notify the Board President at a reasonable time.
- Notify the teachers of the student and arrange to have a meeting with them and their classmates early Sunday afternoon
- Determine if the deceased students have siblings and notify their principals.
- Determine if any of the students had girlfriends or boyfriends and if so, whether they have been made aware of the accident.
- Activate telephone tree to notify staff of the accident and to alert them to the emergency staff meeting Monday morning.
- After meeting with ERT, visit the affected families.
- Designate an ERT member to be the liaison with each of the families.

- Direct that deceased students' personal property, located in school hall lockers and homeroom desks, be secured. (Make sure that there is nothing in these personal affects that would prove to be an embarrassment to the families.)
- Consider having counselors available Sunday afternoon for fellow students.
- When funeral arrangements are known, include this information during the staff meeting on Monday.
- Decide how best to deal with the students on Monday. Many will already know about the accident, but there will be others who do not.
- Initiate discussion with ERT and superintendent as to an appropriate memorial service that would allow school participation.

2. You receive a phone call at 2 AM Monday from the police department advising you that three gang members who attend your school have been killed in a drive-by shooting. The police are concerned that there may be repercussions at the school.

Suggestions:

- Verify the call and ask for detailed information.
- Notify ERT to meet you at the school at 6:00 AM.
- Notify the Board President at a reasonable time.
- Request police presence at school in the morning.
- Activate telephone tree to advise staff of emergency meeting before school.
- If rival gang members attend school, arrange to meet with them when they arrive at school.
- Determine if any of the deceased students have siblings in other schools and if so, make sure their principals are notified.
- Assign an ERT member(s) to act as liaison between the school and the families of the deceased.
- Arrange, before students arrive, that all personal property of the deceased is secured.
- Arrange for counselors.
- Many of the suggestions listed in the #1 scenario are applicable in this situation.

3. A student is found hanging from a support pipe in the boys' restroom, an apparent suicide.

- Declare a Code Red -- Respond
- Dispatch CPR and first-aid trained staff to the scene and have them administer emergency treatment.
- Direct 911 to be called.
- Notify the superintendent's office and OPs VP of the situation.
- Direct ERT members to perform their assigned tasks. Special emphasis must be given to preserving the crime scene until police arrive and take control of the restroom.

- Decide, in concert with the police, how the family is to be notified.
- Determine if there are siblings in the school or in other schools and make the required notifications.
- Direct that all personal property be secured and turned over to the police to aid in their investigation.
- Follow all of the procedures that are set forth in the Code Red procedures.
- Arrange for counseling.

4. An irate parent comes into the school office and demands to see his child. You know that the father has been barred by a court order from having access to his child. You attempt to reason with him with no success. The parent pulls a gun from his pocket and takes office staff hostage.

Suggestions:

- Try not to lose your cool.
- This is a dispute between the father and mother of the child, not you.
- Be empathetic with the father. Assure him that you see his side and can only imagine what his level of frustration and anger must be at being denied access to his child.
- Begin calling the parent by his first name.
- Offer to help him develop a solution to his problem. Offer to call the court on his behalf and to try and negotiate a compromise.
- Offer to help the father compose a letter to the court explaining his position. (Often the writing process helps to alleviate the anger).
- Tell him how his child is doing. Offer to get the child's record from the Guidance Office. This might provide an opportunity to have someone summon help.
- Try and convince him that for his child to see him so upset will have a serious impact on the child.
- If none of the above is having any positive impact, the decision will have to be made as to whether or not the child will be released to the parent.

5. A teacher comes to you and tells you there is a strange object in her classroom. You examine the object and suspect it may be a bomb.

Suggestions:

- **DO NOT PULL THE FIRE ALARM OR USE HAND-HELD RADIOS OR CELLULAR PHONES** in attempting to evacuate the building. The use of such equipment may detonate the device.
- Immediately evacuate the classroom in which the device was found.
- **Do not touch, handle, or attempt to move the device.**
- Once the children have cleared the room, evacuate the classrooms that are on either side of and across the hall from the affected room.

- Instruct one of the evacuated teachers to notify the office of the situation and have the police/fire department called.
- Instruct each teacher to notify the classroom teachers whose rooms they pass of the need to quickly evacuate their room.
- Assuming for the moment that as each classroom is passed, that room will be evacuated, the principal immediately moves to the floor above the affected classroom and begins the evacuation process, starting with the room directly over the affected room and moving outward from there.

6. Your school is preparing to play a basketball game against your arch rival. The winner will go to the regional playoffs, the loser stays home. You receive a phone call from the principal of your rival school advising you that he has been hearing rumors that an attempt will be made to disrupt the basketball game by individuals who may not be students of either school.

Suggestions:

- In consultation with the calling principal, try to assess the validity of the information.
- Alert the ERT and have them check with their sources to see if this threat is valid.
- Initiate discussion with the police. Specifically, find out what information have they developed regarding the disruption of this game and the number of officers they feel are required to cover the event.
- If there is sufficient time, for example, several days before the game, implement a different color game ticket strategy. Each school will have a different color ticket.
- Establish pre-event sales only. No tickets will be sold at the game.
- Arrange for a knowledgeable administrator from each school to be present at the entry point to the gym. This will help exclude unwanted or unauthorized spectators from gaining entrance to the game.
- Obtain from the visiting school the names of all staff persons who will be attending the game and what type of identification they will be wearing.
- Both coaches and their respective teams need to be advised of the information received and should be instructed as to appropriate courtside conduct.
- Consideration should be given to the use of metal detectors for admission to the game.
- As a general rule, school staff and a limited number of police should monitor the game. The major contingency of police should be outside the school, monitoring the parking lots and streets leading to the school. Once the game starts, "cruising" of the school parking lot needs to be stopped.
- Arrange for parents of band members, cheerleaders, pom poms, and players to pick their students up in a specific location.
- Have the visiting team and their support personnel leave the campus as quickly as possible.

Section 6

Resources for School Safety

Where to find the facts:

Resources for School Safety

Books

Making Schools Safe for Students: Creating a Proactive School Safety Plan

Author: Peter D. Blauvelt

Publisher: Corwin Press, Inc.

Published: May 1999

Written by Edison School's Safety Consultant, this manual covers everything from violence prevention to crisis management including, working with the community, national trends in school emergencies, crisis management and dealing with crime.

You Can Handle Them All

Author: Robert L. DeBruyn & Jack L. Larson

Publisher: The MASTER Teacher

Published: June 1984

This encyclopedia of student behavior offers advice on handling 117 misbehaviors while explaining how each misbehavior affects the teacher.

Web Sites

The National Resource Center for Safe Schools – www.safetyzone.org

Operated by the Northwest Regional Educational Laboratory and established with funding from the US Department of Education's Safe and Drug Free Schools program and the US Department of Justice's Office of Juvenile Justice and Delinquency Prevention. This site provides information and resources for improving school safety, including facts, figures, funding opportunities and publications.

National School Safety Center – www.nssc1.org

Created by presidential directive in 1984, the National School Safety Center serves as among other things, a clearinghouse for a resource center with more than the 50,000 articles, publications and films.

US Department of Education Home Page – www.ed.gov

Operated by the US Government, this page provides information on all aspects of education including a link for the Safe and Drug Free Schools program.

You Can Handle Them All – www.disciplinehelp.com

A supplement to the book published by The MASTER Teacher, this site offers free advice to both educators and parents on handling behavioral and discipline problems at school and in the home.

National School Safety and Security Services – www.safesecurity.org

National School Safety and Security Services is a Cleveland (Ohio) based, national consulting firm specializing in school security and crisis preparedness training, security assessments, and related safety consulting for K-12 schools, law enforcement, and other your safety providers.

Early Warning, Timely Response: A Guide to Safe Schools –
www.ed.gov/offices/users/usep/earlywm.html

Offers research based practices designed to assist school communities identify these warning signs early and develop prevention, intervention and crisis response plans.

School by Color – www.safetybycolor.com

The main focus of the Safety By Color program is the School Emergency Crisis Procedures. The Listening Tree, Inc. provides this to the schools in the form of a manual and in a Class Emergency Folder. Each contains necessary tools, forms, instructions and suggestions for handling a crisis. The manual allows the school system to build the safety program from the classroom upward, focusing on the needs of the teachers and the students first.

The School Safety Hotline – www.schoolsafeline.com

Provides a necessary and vital communication link which enables students, parents, school officials, and members of the community to anonymously share critical and potentially life saving information with school administrators, 24 hours a day, 365 days a year. With this program in place, individuals will be able to report incidents involving weapons, drugs, alcohol, violence, harassment, vandalism, or theft without fear of reprisal. The Hotline will forward this information to designated school officials who can investigate and act on the information themselves or alert the appropriate authorities.

National Alliance for Safe Schools – www.safeschool.org

NASS, a non-profit, tax-exempt corporation, identifies what local issues that may be causing fear and anxiety on the part of students and staff.

M.A.S. TORNADO PLAN-2006/07 UPDATED

PLEASE READ CAREFULLY; THERE HAVE BEEN A FEW CHANGES FROM LAST YEAR.

- 1. WE WILL BE IN "ZONES" – WITHIN EACH ZONE YOUR GRADE/CLASS - WILL HAVE A DESIGNATED AREA**
- 2. ZONES ARE BY GRADE!!**
EXAMPLE; K-4 THRU 2ND GRADE ARE IN ZONE's 1 & 2
- 3. THE ZONE's WILL BE:**
 - A. ZONE # 1 & 2 ARE.....K-4 THRU 2ND GRADE**
 - B. ZONE # 3 ARE3RD GRADE THRU 5TH GRADE**
 - C. ZONE # 4 WILL BE...JR. ACADEMY 6TH GRADE THRU 8TH GRADE**
 - D. ZONE # 5 WILL BE THE HIGH SCHOOL**

THE TORNADO DRILL WILL BE DONE IN STAGES TO AVOID HALLWAY/STAIRWELL CONJESTION.

EXAMPLE; ZONES 1 & 2 WILL BE RELEASED - GO TO THEIR DESIGNATED AREA IN THE CAFETERIA... WILL BE GIVEN 3-4 MINUTES.

THE STAGES WILL BE AS FOLLOWS:

- A. ZONE # 1 AND 2 ARE RELEASED TO THE CAFETERIA – TO THEIR DESIGNATED AREAS- GIVEN 3-4 MINS TO GET SET UP AND SETTLED!!! (USING THE NORTH STAIRWELL)**
- B. ZONE # 3 WILL THEN BE RELEASED – GIVEN 2 MIN's TO REACH THEIR AREA's**
(KING/PONTIUS/SIMET/HANSON - WILL USE THE SOUTHERN STAIRWELL TO REACH THEIR AREA)

ALL OTHER CLASSES IN ZONE # 3 – WILL USE THE NORTHERN/BLUE STAIRWELL!!

- C. FINALLY ZONE's #4 & 5 WILL BE RELEASED – GIVEN 2 MIN's TO REACH THEIR AREA's.**

M.A.S. TORNADO PLAN- 2006/07 UPDATED

D. JR. ACADEMY ARE TO USE THE RED (SOUTHERN) STAIRWELL GOING DOWN TO THE BASEMENT - THRU THE EXIT DOOR @ THE BOTTOM OF THE STAIRS, THEN DOWN THE SOUTHERN HALLWAY. PROCEED TO THE EMERGENCY DOORS - INTO THE OTHER SIDE (TOWER BUILDING). TURN RIGHT, ONCE IN THE BACK HALLWAY OF THE TOWER BLD - GO TO THE FURTHEST SPOT TO YOUR RIGHT. CLASSES WILL STAY TOGETHER; SPOTS WILL BE ASSIGNED BY ORDER OF ARRIVAL. MR. DUNGEY- WILL DO A ROLL CALL TO CONFIRM ALL TEACHERS/CLASSES ARE PRESENT AND ACCOUNTED FOR.

1. WHEN THE ALARM SOUNDS;

- A. LINE UP IN AN ORDERLY FASHION.
- B. TEACHERS SHOULD BE AT THE HEAD OF THE LINE - GO TO YOUR DESIGNATED STAIRWELLS. (PRIMARY grades- **BLUE/NORTH**) (JR.ACADEMY - **RED/SOUTH**)

2. IF STUDENTS ARE NOT IN THEIR HOMEBASE;

- A. FOLLOW THAT CLASSROOM'S PROCEDURE-ESPECIALLY IN THE GYM!!
- B. ALL TEACHER ASSISTANTS/PARA PROFESSIONAL'S SHOULD BE AVAILABLE TO HELP IN GETTING STUDENTS TO THEIR DESIGNATED AREA'S.
- C. FOOD SERVICE STAFF SHOULD HELP PREPARE THE CAFETERIA WHEN THE ALARM SOUNDS.
- D. MAINTENANCE STAFF SHOULD HELP AS WELL - IN THE BASEMENT/HALLWAYS

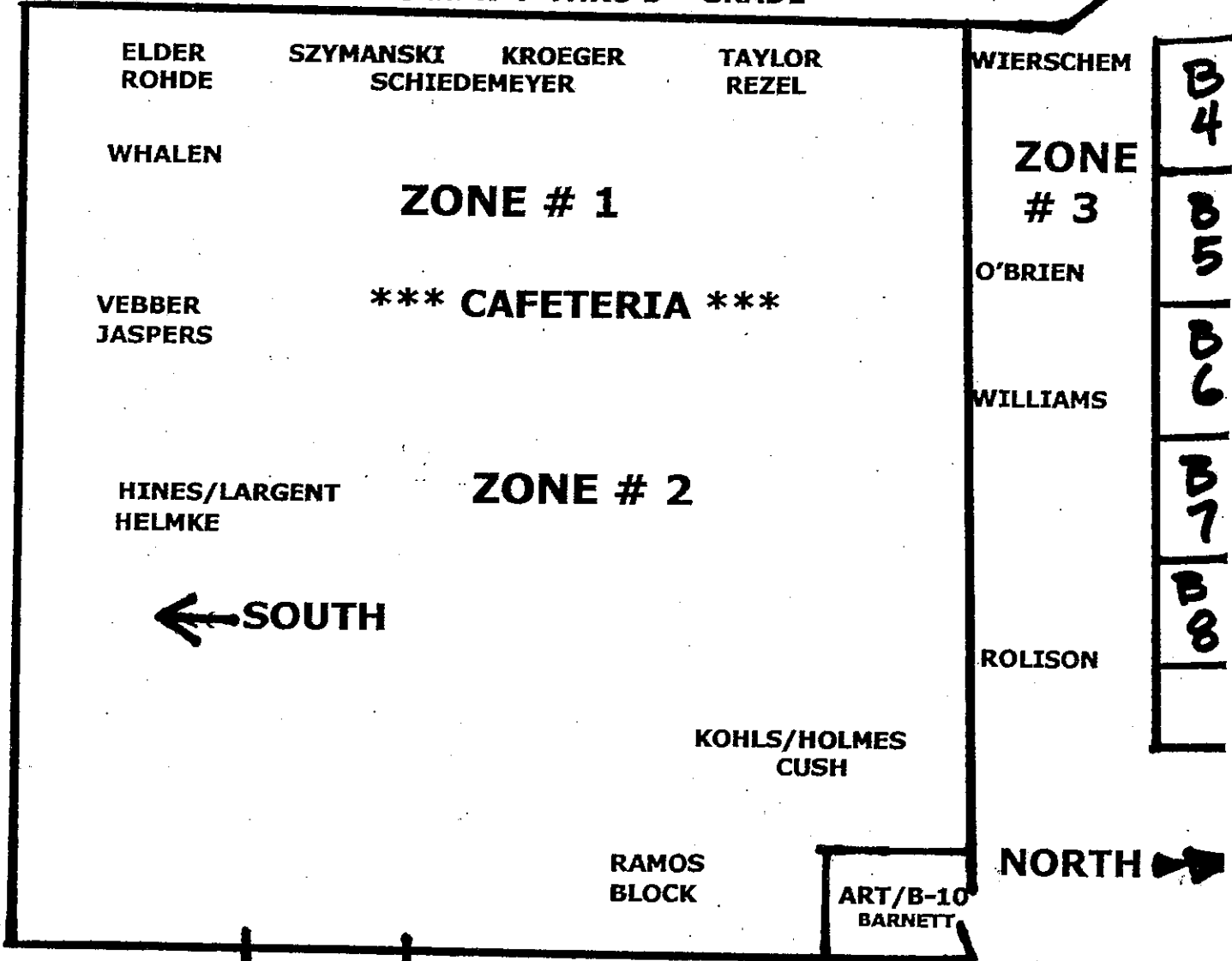
ALL STUDENTS/TEACHERS SHOULD THEN GO INTO A CROUCHING POSITION!!

THEN WAIT FOR THE "ALL CLEAR" SIGNAL!!

M.A.S. TORNADO DRILL MAP 2006/07 WEST
GRADES K-4 THRU 5TH GRADE



HALLWAY



ELDER ROHDE

SZYMANSKI SCHIEDEMEYER

KROEGER REZEL

WIERSCHEM

WHALEN

ZONE # 1

ZONE # 3

VEBBER JASPERS

***** CAFETERIA *****

O'BRIEN

HINES/LARGENT HELMKE

ZONE # 2

WILLIAMS

← SOUTH

ROLISON

KOHL'S/HOLMES CUSH

→ NORTH

RAMOS BLOCK

ART/B-10 BARNETT

ELEVATORS

KING

PONTIUS

ZONE # 3

HANSON

SIMET

MAINTENANCE

B-17

MAINTENANCE

STORAGE

STORAGE

MOORE

MUSIC SCHROEDER

CLANCEY

EAST

BERWANGER



JOHNSON

M.A.S. TORNADO DRILL MAP * 2006/07

JR. ACADEMY

TOWER BUILDING



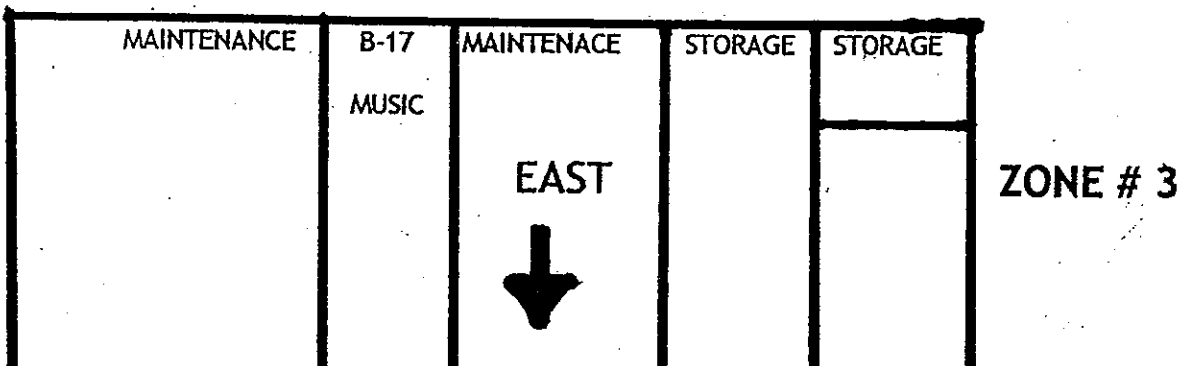
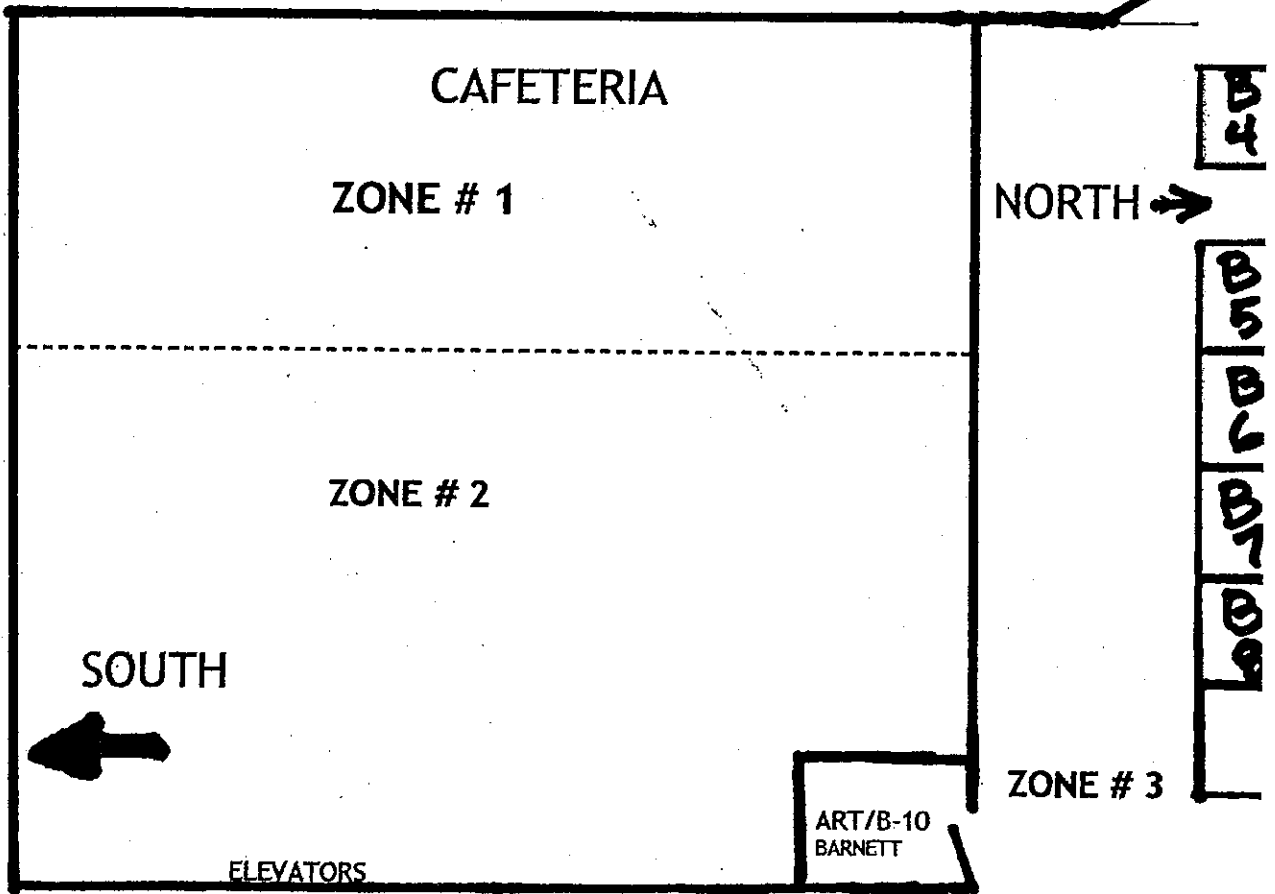
WEST

TECH/LIBRARY
 NOBLE - BELLANGER - CROCKETT - KRUBSACK - LOCKE - THOMAS - WARD

[ZONE # 4]

S.P.E.D. / Ms. KING
 JR. ACD. DIR. - DUNGEY - TILLING - PAPENDORF - BONDS - JACKSON - MURPHY

HALLWAY



Attachment F:
Resumes for Educational Leader
And Fiscal Manager

R. SCOTT PIERCE Ed D

HOME ADDRESS

11920 45TH Avenue
Pleasant Prairie, WI 53158
Home 262-694-3830 Cell 262-945-0616

WORK ADDRESS

3600 52nd Street
Kenosha, WI 53144
Office 262-653-6320 FAX 262-653-7672
spierce@kUSD.edu

OBJECTIVE

To provide quality leadership to the students, and staff of The Milwaukee Academy of Science that will help to reach the Mission to deliver a research-based curriculum, integrating science, math, and technology throughout, to engage our students and meet their individual needs and to work in partnership with our families and others in the community to facilitate the success of our students.

ADMINISTRATIVE EXPERIENCE

April 2003 - Present	Superintendent of Schools Kenosha Unified School District #1
July 1997 - March 2003	Superintendent of Schools The School District of Jefferson
August 1990- June 1997	Principal - Franklin High School Franklin Public Schools: Franklin, WI 53132
July 1986 - August 1990	Principal - Sauk Prairie High School Sauk Prairie Public Schools: Sauk City, WI 53158
August 1983 - July 1986	Associate Principal - Wauwatosa West High School Wauwatosa Public Schools: Wauwatosa, WI 53226
Summer 1984- Summer 1985	Summer School Principal Wauwatosa Public Schools: Wauwatosa, WI 53226
August 1980 - July 1983	Assistant Principal - Platteville High School Platteville Public Schools: Platteville, WI 53818

EDUCATION

Spring 1998 - Fall
2001

Cardinal Stritch University - Milwaukee, WI
Doctorate of Education

Spring 1983 - Fall
1989

University of Wisconsin - Milwaukee: Milwaukee, WI
Education Specialist - Educational Administration

Spring 1977 - Fall
1979

University of Wisconsin - Whitewater: Whitewater, WI
Master of Education Professional Development - Emphasis
Educational Administration

Fall 1966 - Spring
1971

Carthage College: Kenosha, WI
Bachelor of Arts - Music Education

ADMINISTRATIVE CERTIFICATION

(expiration 06/30/2011)

- District Administrator (DPI #04)
- Supervisor/Coordinator/Director of Instruction (K-12) (DPI#10)
- Principal (Pre-K-12) (DPI #51)

TEACHING EXPERIENCE

- STUDENT TEACHING:
 - ⇒ George N. Tremper H.S. Kenosha, WI
 - ⇒ Washington Junior H.S. Kenosha, WI
- TEACHING EXPERIENCE:
 - Waterford High School Instructor - 7 Years 1971-1974, 1976-1980
 - ⇒ Responsibilities - Choral Director
 - ⇒ 7 Years - Assistant Wrestling Coach
 - ⇒ 3 Years - Head Tennis Coach (Boys)
 - ⇒ 3 Years - Assistant Tennis Coach (Boys)
 - ⇒ 1 Year - Head Tennis Coach (Girls)

WORK EXPERIENCE OUTSIDE EDUCATION

- 2 Years District Executive, West Michigan Shores Council Boy Scouts of America Grand Rapids, MI. 1974-1976
- DIRECTOR OF SUMMER CAMPS:
 - ⇒ 1973, 74 Southeast Wisconsin Council Boy Scouts of America, Racine, WI
 - ⇒ 1975, 76 West Michigan Shores Council Boy Scouts of America, Grand Rapids, MI.
- Advertising Salesman - The Cheshire Herald - Cheshire, Connecticut 1967-1968

ADDITIONAL ACTIVITIES/RESPONSIBILITIES

- Past President - Wisconsin School Music Association Board of Directors
 - ⇒ Member 1983, 1984, 1988-1990, 1991-1997
 - ⇒ Festival Rules Committee
 - ⇒ Chairperson - Site Development Committee
 - ⇒ WFSM Foundation - Secretary 1996 - 2004, President-elect
 - ⇒ WSMA Music Solo/Ensemble Judge
- Member - Phi Delta Kappa - Honorary Education Fraternity
- Franklin Noon Lions Club - 1st Vice President
- Kenosha Noon Rotary Club
- Past Membership - Kiwanis Clubs of Platteville and Wauwatosa
- AWSA - Planning Committee for Fall Administrator Conference
- Jefferson Rotary Club
- Jefferson United Way Campaign - Chairperson
- Jefferson Public Library Board
- Jefferson Chamber of Commerce
- Jefferson Development Corporation

Dr. Pierce also serves as an Adjunct Professor for Cardinal Stritch University, Carthage College and University of Wisconsin - Milwaukee. Courses he has instructed include School Business Management, School Law, and Politics in Education.

PRESENTATIONS

- Strategic Planning in Public Schools - Summer 1999, 2006
- School Board Candidate Forum - 2003, 2004, 2005, 2006, 2007
- School Board Candidate Forum Presentation - WASB Convention 2007
- New Ways of Doing Business - Wisconsin Labor Management Council Conference
February 2002
- Consensus Bargaining Presentation - Various Public School Districts in Wisconsin
- Consensus Bargaining Presentation - National Labor Management Convention
May 2002

HOBBIES - OUTSIDE INTERESTS

- Family Activities
- Sing with Milwaukee Symphony Chorus and Chamber Singers
- Train, breed and show Labrador Retrievers
- Gardening and Home Maintenance
- Jogging/Distance Running
- Exploring and working with computers, software and the Internet

PUBLICATIONS

- Doctoral Dissertation for Cardinal Stritch University:
Consensus Bargaining in Wisconsin Public Schools: Collaboration between Teacher Associations and Management?
- Education Specialist Research Project:
A Plan to Achieve a Successful Building Referendum
- Consensus Bargaining - Article
Wisconsin School News (WASB Monthly Magazine)
- Shared Decision-making - Article
Wisconsin School News (WASB Monthly Magazine)

REFERENCES

A Complete set of Credentials including Letters of Reference will be forwarded under separate cover, upon request.

Wisconsin Department of Public Instruction License

FILE NUMBER
083995

VALID 7/1/2006 THROUGH 6/30/2011

WISCONSIN

Professional Educator

RICHARD S. PIERCE

04 DISTRICT ADMINISTRATOR
10 DIRECTOR OF INSTRUCTION
51 PRINCIPAL

The holder may renew this license if, within the five years preceding the next license begin date, the holder has successfully completed six semester credits of a Professional Development Plan as verified by a Professional Development Team.



This is to verify that the person named herein has fulfilled the requirements of the State Superintendent of Public Instruction with satisfactory evidence of preparation, experience and fitness for the position, subject, and/or grade herein listed.

IN WITNESS WHEREOF I HAVE
HEREUNTO AFFIXED MY SIGNATURE AND OFFICIAL SEAL.

Elizabeth Burmaster
STATE SUPERINTENDENT

NAME LAST FIRST INIT ADDRESS
 PIERCE RICHARD S
 SOCIAL SECURITY NUMBER 394-44-5194
 DATE OF BIRTH 06-25-47 SEX MALE
 ADDRESS 357 E MARKET 101 BURLINGTON WI 53105
 GRADUATE PERMANENT ACADEMIC RECORD
 UNIVERSITY OF WISCONSIN - WHITEWATER
 WHITEWATER WISCONSIN 53190

ADMITTED AS A N.C.E.D.
 SECOND SEMESTER 76-77
 ACCEPTED AS A N.C.E.D.
 SECOND SEMESTER 76-77
 PROFESSIONAL DEVELOPMENT

DEPT	COURSE NUMBER	COURSE TITLE	CREDIT	GRADE	HONOR Pts
EDFD	650	INTRD GUIDANCE	3.00	A	12.00
MUSC	701	CONTEMP CULT	3.00	A	12.00
SMGT	772	LEG ASPECTS ED	3.00	B	9.00
			3.66		9.00
			12.3		45.0
			3.75		12.00

SUMMER 1977
 FIRST SEMESTER 1977-78
 SCED 710 CURRIC SEC SCH 3.00 A 12.00
 4.00 3.00 12.00
 15.00 57.00 3.80 15.00

DEPT	COURSE NUMBER	COURSE TITLE	CREDIT	GRADE	HONOR Pts
EDFD	643	URBAN SOCIETY	3.00	A	12.00
ELED	762	CURRICULUM	3.00	A	12.00
			4.00		6.00
			39.0		150.0
			3.84		35.0

Master of Education - Professional
 Development conferred Aug 3, 1979

ISSUED TO STUDENT
 MAR 28 2007

PRO ADMITTED INTO DEGREE PROGRAM

DEPT	COURSE NUMBER	COURSE TITLE	CREDIT	GRADE	HONOR Pts
EDFD	675	DSRPT CLASSRCH	3.00	A	12.00
			4.00		3.00
			12.00		12.00
PR	18.0		69.0		3.83
			18.0		

SUMMER 1978
 FIRST SEMESTER 1978-79
 SMGT 782 CLCTVE NEG EDUC 3.00 A 12.00
 4.00 3.00 12.00
 23.0 102.0 3.77 27.0

OFFICIAL ONLY WITH UNIVERSITY SEAL SEMESTER CREDITS RECORDED
 GRADING SYMBOLS AND HONOR POINTS A-4 B-3 C-2 D-1
 F-0 I INCOMPLETE N NO GRADE REPORTED P PROGRESS S SATIS
 FACTORY X AUDIT S/F IN HONOR POINT COLUMN REPORT PASS/FAIL
 500 700 ARE GRADUATE LEVEL 100 400 ARE UNDERGRADUATE

ADVISER: GRAD DEAN Dr Gray
 NAME: GRAD DEAN
 PHONE: 920-3344
 ROOM: 200

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER

UNIVERSITY OF WISCONSIN - MADISON TRANSCRIPT

Pierce, Richard Scott
 INSTITUTION(S) ATTENDED: Univ of Wisconsin-Whitewater, Whitewater, WI

OFFICIAL COPY
 BIRTHDATE 06/25/47

03/26/07
 PAGE 1

CRS GR PTS

Spring 1982-83 UNS 05 UnivSpcl Specials

SESSION A1: JAN 24 - MAY 21

ED ADMIN 760 Computer Appl in Ed Admin

ED ADMIN 785 Staff Personnel Sys in Ed

3.000 A 12.000
 3.000 B 9.000
 5.000

Summer 1982-83 UNS 05 UnivSpcl Specials

SESSION JD: JUN 13 - SEP 10

ED ADMIN 845 The School Principalship

3.000 A 12.000
 3.000

Spring 1986-87 UNS 05 UnivSpcl Specials

SESSION A1: JAN 20 - MAY 08

ED ADMIN 870 The Politics of Education

3.000 A 12.000
 3.000

Fall 1989-90 UNS 05 UnivSpcl Specials

END OF RECORD

WITHDR 09/08/89



Jessica Burg
 REGISTRAR

TRANSCRIPT IS NOT OFFICIAL UNLESS THE CHAIN LINK WATERMARK IS VISIBLE. HOLD TO LIGHT TO VIEW THE CHAIN LINK PATTERN. STUDENT IS IN GOOD STANDING UNLESS OTHERWISE NOTED. THE FAMILY EDUCATIONAL RIGHTS AND PRIVACY ACT PROVIDES THAT THIS TRANSCRIPT IS NOT TO BE DISSEMINATED.

UNIVERSITY OF WISCONSIN - MILWAUKEE GRADUATE TRANSCRIPT

OFFICIAL GRADUATE ACADEMIC RECORD

Name: Percey R. Scott
 SSN: 594-44-5184
 AS: 1974-05-15
 MPEID: 1974-05-15

College: Carleton College
 Major: History
 Minor: English

Issued: 05-JAN-2005
 Page: 1

Academic History

Program: Education Grad Non Degree
 1984-07-15: NDC Education
 1988-01-15: NDC Education
 1991-01-15: NDC Education
 1992-01-15: NDC Education
 1994-01-15: NDC Education
 1995-01-15: NDC Education
 1996-01-15: NDC Education
 Program: Off-Campus Graduate
 2004-07-08: Off-Campus Graduate

Spring 1984: UWM Credit
 AD LDSR: 745
 Term GPA: 4.000
 Cum GPA: 4.000

Summer 1984: UWM Credit
 CURRINS 579
 Course Topic(s): Mary Ling Dietrich
 Term GPA: 4.000
 Cum GPA: 4.000

Spring 1985: UWM Credit
 AD LDSR: 706
 Term GPA: 3.570
 Cum GPA: 3.880

Fall 1985: UWM Credit
 AD LDSR: 880
 Term GPA: 4.000
 Cum GPA: 3.918

Spring 1986: UWM Credit
 AD LDSR: 940
 Term GPA: 4.000
 Cum GPA: 3.934

Spring 1989: UWM Credit
 AD LDSR: 880
 Term GPA: 4.000
 Cum GPA: 3.945

Special Certificate in Administrative Leadership
 Spring 1984: UWM Credit
 AD LDSR: 745
 Term GPA: 4.000
 Cum GPA: 3.993

Spring 1985: UWM Credit
 AD LDSR: 880
 Term GPA: 4.000
 Cum GPA: 3.988

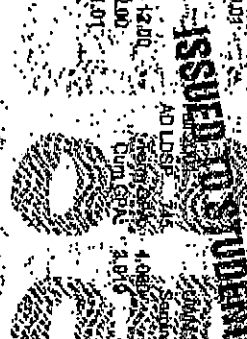
Spring 1986: UWM Credit
 AD LDSR: 950
 Term GPA: 4.000
 Cum GPA: 3.983

Spring 1989: UWM Credit
 AD LDSR: 880
 Term GPA: 4.000
 Cum GPA: 3.988

Spring 1989: UWM Credit
 AD LDSR: 880
 Term GPA: 4.000
 Cum GPA: 3.988

Spring 1989: UWM Credit
 AD LDSR: 880
 Term GPA: 4.000
 Cum GPA: 3.988

Spring 1989: UWM Credit
 AD LDSR: 880
 Term GPA: 4.000
 Cum GPA: 3.988



RAISED GREAT NOT RECORDED
 145.00

Date: J. Jeffa, INTERIM DEAN GRADUATE SCHOOL
 UNIVERSITY OF WISCONSIN - MILWAUKEE

THE BACK OF THIS DOCUMENT CONTAINS AN ART WATERMARK - HOLD AT AN ANGLE TO VIEW

UNIVERSITY OF WISCONSIN-MILWAUKEE GRADUATE TRANSCRIPT

Name: PLUMER, R Scott
SSN: 394-445194

OFFICIAL GRADUATE ACADEMIC RECORD

Issued: 16-JAN-2006
Page 2

Summary

CUM GPA: 3.86
CUM GRADE POINTS: 165.000
GRADUATE GPA: 3.919

Field Of Record:

ISSUED TO STUDENT

RAISED SEAL NOT REQUIRED



Dale J. Jaffe, INTERIM DEAN GRADUATE SCHOOL
UNIVERSITY OF WISCONSIN-MILWAUKEE

UNOFF TRANS-CUM DATA DOES NOT REFLECT DEG PROGRESS

Name : Richard Flaron

STUDENT ID: 105445

University of Wisconsin - Whitewater

Print Date : 2007-03-28
COURSES PRIOR TO 1979-1980.

----- Beginning of Graduate Record -----
1988 Fall Term

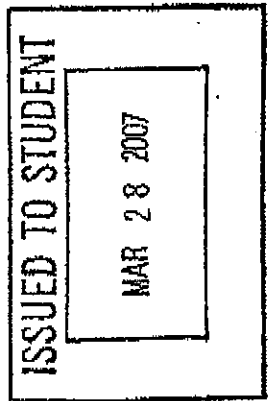
COURSE	DESCRIPTION	Attempted	Earned Grade	Credits
Program	Non-Candidate for Degree			
Plan	Non Candidate for Degree Major			
COURSE	690 WORKSHOP	2.00	2.00 A	8.000
Course Topic(s): IMPROVING SEC SCHOOLS				
TERM GPA :	4.000	TERM TOTALS :	2.00	8.000
CUM GPA :	4.000	CUM TOTALS :	2.00	8.000

Good Standing

Graduate Career Totals
CUM GPA : 4.000 CUM TOTALS : 2.00 2.00 8.000

----- Degrees Awarded -----
Degree : Master of Ed Professional Development
Confer Date : 1979-08-03
Plan : Professional Development Major

----- End of Transcript -----



ID: 618582 SSN: XXX-XX-5194
 Name: Richard Scott Plence
 Address: 11920 45th Ave
 Pleasant Prairie, WI 53158

CARDINAL SIKCH UNIVERSITY

This transcript has
 been placed in the
 hands of the student

DOCTORAL DIVISION

Course Number	Title	CR Type	Grade	Prct	AW	Emd	HGPA	Q.Pts	GPA
ED 700	DOCTORAL SEMINAR	PG	HP		1.50	1.50	0.00	0.00	0.00
ED 710	LEADERSHIP THEORY	PG	HP		2.00	2.00	0.00	0.00	0.00
ED 740	RES SEMINAR A	PG	HP		2.00	2.00	0.00	0.00	0.00
Term Totals:					5.50	5.50	0.00	0.00	0.00000
Career Totals:					5.50	5.50	0.00	0.00	0.00000

1998 - 1999 : Summer

ED 750	LDR LRN INST 1	PG	HP		6.00	6.00	0.00	0.00	0.00
ED 800	DOCTORAL SEM	PG	HP		0.50	0.50	0.00	0.00	0.00
ED 840	EVOLUTH & INFLNC	PG	HP		2.00	2.00	0.00	0.00	0.00
Term Totals:					8.50	8.50	0.00	0.00	0.00000
Career Totals:					14.00	14.00	0.00	0.00	0.00000

1999 - 2000 : Fall

ED 714	EDRSIP SEMINAR	PG	HP		4.00	4.00	0.00	0.00	0.00
ED 741	RES SEMINAR A 2	PG	HP		1.00	1.00	0.00	0.00	0.00
ED 840	RESEARCH SEM	PG	HP		7.00	7.00	0.00	0.00	0.00
Term Totals:					12.00	12.00	0.00	0.00	0.00000
Career Totals:					26.00	26.00	0.00	0.00	0.00000

1999 - 2000 : Spring

ED 720	LEARNING THEORY	PG	HP		4.00	4.00	0.00	0.00	0.00
ED 742	RESRCH SEMINAR B	PG	HP		3.00	3.00	0.00	0.00	0.00
Term Totals:					7.00	7.00	0.00	0.00	0.00000
Career Totals:					27.00	27.00	0.00	0.00	0.00000

1999 - 2000 : Summer

ED 701	SEMINAR/LEADLRN	PG	HP		1.00	1.00	0.00	0.00	0.00
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DOCTORAL DIVISION

Course Number	Title	CR Type	Grade	Prct	AW	Emd	HGPA	Q.Pts	GPA
ED 751	LDR LRN INST 2	PG	HP		6.00	6.00	0.00	0.00	0.00
Term Totals:					7.00	7.00	0.00	0.00	0.00000
Career Totals:					13.00	13.00	0.00	0.00	0.00000

2000 - 2001 : Fall

ED 724	LDR LRN INST 2	PG	HP		4.00	4.00	0.00	0.00	0.00
ED 743	LDR LRN INST 2	PG	HP		2.00	2.00	0.00	0.00	0.00
Term Totals:					6.00	6.00	0.00	0.00	0.00000
Career Totals:					19.00	19.00	0.00	0.00	0.00000

2000 - 2001 : Spring

ED 730	SERVICE THEORY	PG	HP		4.00	4.00	0.00	0.00	0.00
ED 744	RES SEMINAR C	PG	HP		3.00	3.00	0.00	0.00	0.00
Term Totals:					7.00	7.00	0.00	0.00	0.00000
Career Totals:					26.00	26.00	0.00	0.00	0.00000

2000 - 2001 : Summer

ED 702	SEMINAR LDRN/RSRV	PG	HP		1.00	1.00	0.00	0.00	0.00
ED 752	LDR LRN INST 3	PG	HP		6.00	6.00	0.00	0.00	0.00
Term Totals:					7.00	7.00	0.00	0.00	0.00000
Career Totals:					33.00	33.00	0.00	0.00	0.00000

2001 - 2002 : Fall

ED 734	LEADING TO SERVE	PG	HP		4.00	4.00	0.00	0.00	0.00
--------	------------------	----	----	--	------	------	------	------	------

CARDINAL STRITCH UNIVERSITY

ID : 618592 SSN: XXX-XX-5194
Name : Richard Scott Deise
Address : 11920 45th Ave
Pleasantville, WI 53158

This transcript has been placed in the hands of the student

DOCTORAL Division

Course Number	Title	CR	Type	Grade	Ret	Alt	Emud	HSPA	G.P.S.	GPA
2008-1002	F48									

ED 745 LONG TO SERVE

PS	HP	2.00	2.00	0.00	0.00
Term Totals : 8.00 8.00 0.00 0.00 0.00					
Course Totals : 8.00 8.00 0.00 0.00 0.00					

Degree Information
(1) Doctor of Education Date Conferred : 12/15/2001
Major(s) : Leadership Advancement/Learning & Support
Certification(s) :

END OF RECORD

Richard Deise
Registrar

Keith Rogers
1520 KEARNEY AVENUE RACINE, WI 53405-3586
262.632.7814

EMPLOYMENT EXPERIENCE

7/01 - Present

Milwaukee Academy of Science
2000 West Kilbourn Avenue Milwaukee, WI
Chief Financial Officer

- Maintained fiscal control of operations
- Implemented processes for departmental accountability
- Stabilized critical human resources functions
- Contributed to the leadership of other administrative departments

8/95 - 6/01

Chartwells Dining Services
2400 Yorkmont Road Charlotte, NC
Director of Dining Services - Cudahy/St. Francis School Districts

- Participated in the implementation of a relational database driven point of sales systems in 3 locations; served as subsequent technical support.
- Developed evaluation criteria which lists specific behavior(s) defining the Pay for Performance Associate Evaluation System.
- Significant Participation in 2 collective bargaining agreement negotiations; personally led the implementation or removal of side letters of agreement.

11/94 - 3/95

Lehmann's Bakery, Ltd.
2215 16th Street Racine, WI
Operations Manager

- Introduced sales tracking at the store level.
- Established basic personnel practices.
- Created an employee handbook.
- Aided company in recognizing first sales increases in 3 years.
- Improved company morale through effective communication and consistent application of policies.

9/91 - 2/94

Aldi Foods
4925 West Hampton Avenue, Milwaukee, WI

- Revenue increases above industry and seasonal trends
- Stabilized turnover

2/86-4/91

McDonald's Corporation
11950 West lake Park Drive, Milwaukee, WI
Store Manager (Assigned to a total of 4 Milwaukee locations)

- Developed a personnel evaluation form that allowed management to evaluate employees more accurately to promote strengths and correct challenges.
- Prepared and delivered presentations to area managers on various management skill topics.
- Reversed negative trend in the areas of sales, profitability and retention

EDUCATION

Degree-in-process- Masters of Science- Sports Administration MBA, Completion Date - December, 2007; United States Sports Academy, Daphne, AL
Bachelor of Science Degree, Apostolic Studies

SOFTWARE

Lotus Suite, Microsoft Word, Excel, Quick Books Pro and Power Point. Prior use includes AS400 type systems and database management.

ADDITIONAL SKILLS Former Part-time Business Management instructor for Manpower Business Training Institute.

a b i

6944 Hudson Blvd. No.
St. Paul, MN 55119

APOSTOLIC BIBLE INSTITUTE -- TRANSCRIPT

KEITH ROGERS Sex: M

Address: 1630 N. 32ND ST.
MILWAUKEE, WI 53208
Parent's Name: GLOVER ROGERS
High School: ALEXANDER HAMILTON HIGH

TOTAL CREDITS: 137.0 CUMULATIVE G.P.A.: 3.82

Date Entered: 09/07/82
Date Graduated: 06/02/85
Date Interrupted:
Transcripts Sent:

Self 6-15-87.
Self 9-16-91
Milwaukee Co. Dept. of Human Resources 4-16-91

Comments:
TMS Conferred

		-----2nd Year-----				
CRS.#	COURSE	-1st Sem.-			-2nd Sem	
		CR	GR	GP	CR	GR
215	BUSINESS LAW	1.0	A	4.0	1.0	A
222	CHURCH HISTORY II	2.0	A	8.0	2.0	A
225	CHILD PSYCHOLOGY	3.0	A-	11.1	3.0	A
200	DOCTRINE	3.0	A	12.0	3.0	A
240	ENGLISH	2.0	A	8.0	2.0	B+
210	LIFE OF CHRIST	2.0	A-	7.4	2.0	B+
205	MINOR PROPHETS	2.0	B	6.0	2.0	A
270	ORCHESTRA	2.0	A	8.0	2.0	A
221	RELIGION ANALYSIS	2.0	B	6.0	2.0	A
245	SPEECH I	1.0	B-	2.7	1.0	A
136	BIBLICAL MORALITY				1.0	A

TOTALS: CR: 20.0 CR: 21.0
GPA: 3.66 GPA: 3.87

		-----1st Year-----					
CRS.#	COURSE	-1st Sem.-			-2nd Sem.-		
		CR	GR	GP	CR	GR	GP
115	BIBLE GEOGRAPHY	1.0	A	4.0	1.0	A	4.0
120	CHURCH HISTORY	2.0	A	8.0	2.0	A	8.0
100	DOCTRINE I	3.0	A	12.0	3.0	A-	11.1
110	APOSTOLIC STUDIES	1.0	B	3.0	1.0	A	4.0
140	ENGLISH	2.0	A-	7.4	2.0	A-	7.4
147	LIBRARY SCIENCE	1.0	A+	4.0			
105	OLD TESTAMENT	3.0	A	12.0	3.0	A	12.0
160	PHYSICAL EDUCATION	1.0	P	8.0	1.0	P	8.0
135	PUBLIC RELATIONS	1.0	B	3.0	1.0	A	4.0
125	RELIGIOUS EDUCATION	3.0	A	12.0	3.0	A	12.0
145	SPEECH	1.0	A	4.0	1.0	A	4.0
180	VOICE DEVELOPMENT	1.0	B+	3.3	1.0	A-	3.7
153	SIGN LANGUAGE	1.0	A	4.0	1.0	A	4.0
170	ORCHESTRA	2.0	A	8.0	2.0	A	8.0
130	PRAYER PRINCIPLES	1.0	A-	3.7			
186	MUSIC THEORY				1.0	B-	2.7

TOTALS: CR: 24.0 CR: 23.0
GPA: 3.84 GPA: 3.86

		-----3rd Year-----				
CRS.#	COURSE	-1st Sem.-			-2nd S	
		CR	GR	GP	CR	GP
301	ACTS	2.0	A	8.0	2.0	A
340	STORYTELLING	2.0	A	8.0	2.0	A
320	ADV REL ANALYSIS	3.0	A	12.0	3.0	A-
315	BUSINESS LAW	1.0	A	4.0	1.0	A
325	ED PSYCHOLOGY	3.0	A-	11.1	3.0	A-
310	EPISTLES	3.0	A	12.0	3.0	A-
323	HOME MISSIONS	2.0	A-	7.4	2.0	B
324	FOREIGN MISSIONS	1.0	B	3.0	1.0	A
335	YEARBOOK	2.0	A	8.0	2.0	A-
237	BIBLICAL MORALITY II	1.0	A	4.0	1.0	A
345	SPEECH II	2.0	A	8.0	2.0	A
370	ORCHESTRA	2.0	A	8.0	2.0	A
397	DRAMA				1.0	A

TOTALS: CR: 24.0 CR: 25
GPA: 3.90 GPA: 3

TOTAL CREDITS 137.0 CUMULATIVE G.P.A. 3.82

Registrar

Thursday, August 30, 2007

Keith Rogers
Current term: SU-07 Change Term



My Transcript



- Home
- Calendar

- Registration**
- Academic ▶
- Course Offering
- Degree Audit ▶
- Unofficial Registration

- Billing**
- My Ledger

- Financial Aid**
- My Awards

- Jobs**
- Job Search

- My Information**
- Personal Information
- Student Directory
- Document Tracking
- Change Password
- Logout

Student Portal Unofficial Transcript

Major (s):

M.S.S. - Sports Management

Birth Date: 1/29/1964

GPAGrouping: Master

Term: SP-05

Course	Course Name	Credits	Grade	Category	Repeat
SAB561DLE	Contemporary Issues In Sport	3	A	Curriculum	No
SAM543DLE	Sport Administration	3	A	Curriculum	No

	Attempted	Earned	GPA	Hours	Grade Points	GPA
Term	6.00	6.00	6.00	6.00	24.00	4.000
Cumulative	6.00	6.00	6.00	6.00	24.00	4.000

Term: SU-05

Course	Course Name	Credits	Grade	Category	Repeat
SAM542DLE	Sports Business and Personnel Management	3	A	Curriculum	No
SAM544DLE	Sport Marketing	3	A-	Curriculum	No

	Attempted	Earned	GPA	Hours	Grade Points	GPA
Term	6.00	6.00	6.00	6.00	23.10	3.850
Cumulative	12.00	12.00	12.00	12.00	47.10	3.925

Term: SP-06

Course	Course Name	Credits	Grade	Category	Repeat
SAM545DLE	Sport Finance	3	A-	Curriculum	No
SAM586DLE	Sports Law and Risk Management	3	A-	Curriculum	No

	Attempted	Earned	GPA	Hours	Grade Points	GPA
Term	6.00	6.00	6.00	6.00	22.20	3.700
Cumulative	18.00	18.00	18.00	18.00	69.30	3.850

Term: FA-06

Course	Course Name	Credits	Grade	Category	Repeat
SAM551DLE	Public Relations in Sports	3	A	Curriculum	No
SAM582DLE	Sports Facilities	3	B-	Curriculum	No

	Attempted	Earned	GPA	Hours	Grade Points	GPA
Term	6.00	6.00	6.00	6.00	20.10	3.350
Cumulative	24.00	24.00	24.00	24.00	89.40	3.725

Term: SP-07

Course	Course Name	Credits	Grade	Category	Repeat
SAM622DOE	Structure and Function of Professional and Ama	3	E1	Curriculum	No



SAM640DOE	Labor Relations in Sports	3	E1	Curriculum No		
		Attempted	Earned	GPA Hours	Grade Points	GPA
	Term	0.00	0.00	0.00	0.00	0.000
	Cumulative	24.00	24.00	24.00	89.40	3.725

CAMS Enterprise - © 1985 - 2006 - All rights reserved Three Rivers Systems, Inc.

Attachment G:
2006-2007 Draft Financial Statements
Audit for 2005-2006 School Year

**REILLY, PENNER & BENTON LLP
1233 NORTH MAYFAIR ROAD, SUITE 302
MILWAUKEE, WI 53226**

To the Board of Directors
Milwaukee Academy of Science
Milwaukee, Wisconsin

We have compiled the accompanying statement of financial position of the Milwaukee Academy of Science as of June 30, 2007 and the related statements of activities for the periods then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, results of operations and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Reilly, Penner & Benton LLP

July 31, 2007

Milwaukee Academy of Science
Milwaukee, Wisconsin

Statement of Financial Position
June 30, 2007

Liabilities and Net Assets

Current Liabilities:

Accounts Payable	\$	112,734.34	
Accrued Payroll Taxes		38,000.00	
Accrued Bond Interest Expense		286,394.40	
Accrued Payroll		259,000.00	
Accrued Expenses		108,217.10	
Medical FSA		625.98	
403b		3,063.01	
Total Current Liabilities			\$ 808,034.83

Long-Term Liabilities:

Long-Term Debt		12,139,500.00	
Total Long-Term Liabilities			12,139,500.00

Net Assets:

Change in Net Assets		671,879.16	
Unrestricted Net Assets		1,107,496.81	
Designated Net Assets		283,700.00	
Temp. Restricted Net Assets		64,506.84	
Total Net Assets			2,127,582.81
Total Liabilities and Net Assets			\$ <u>15,075,117.64</u>

See Accountants' Compilation Report.

**Milwaukee Academy of Science
Statement of Activities
June 30, 2007**

Combined Statement - K4-12

	Annual Budget	Budget One Month Ended 06/30/2007	Actual One Month Ended 06/30/2007	Variance	Budget Twelve Months Ended 06/30/2007	Actual Twelve Months Ended 06/30/2007	Variance
Revenue:							
Per Pupil Revenue	\$ 7,339,233.00	\$ 1,851,887.00	\$ 1,823,304.60	\$ 28,582.50	\$ 7,339,233.00	\$ 7,327,729.60	\$ 11,503.50
Categorical Grants	742,142.00	371,071.00	117,816.95	253,254.05	742,142.00	728,735.00	13,407.00
Other Grants	304,713.00	50,000.00	1,212.28	48,787.72	304,713.00	278,103.32	26,609.68
Special Education	289,355.00	69,411.00	69,337.99	(626.99)	289,355.00	279,306.60	10,148.50
Food Service	530,000.00	32,780.00	78,430.81	(43,670.81)	530,000.00	504,424.11	25,575.89
Interest Income	5,000.00	1,250.00	8,532.38	(5,282.38)	5,000.00	32,832.52	(27,832.52)
Sprint/US Cellular Revenue	24,100.00	2,008.00	3,347.10	(1,339.10)	24,100.00	28,002.80	(3,902.80)
Vending	1,500.00	70.00	241.35	(171.35)	1,500.00	2,833.02	(1,333.02)
Donations/Fundraising	.00	.00	5,482.00	(5,482.00)	.00	278,578.87	(278,578.87)
Other Income	.00	.00	(735.00)	735.00	.00	34,721.32	(34,721.32)
Total Revenue	9,236,043.00	2,378,457.00	2,105,570.16	274,886.84	9,236,043.00	9,495,266.96	(259,223.96)
Expenses:							
Salaries	4,014,941.00	484,188.00	691,710.73	(227,512.73)	4,014,941.00	4,009,633.13	5,307.87
Benefits	908,881.00	104,878.00	149,557.93	(44,681.93)	908,881.00	884,580.53	24,300.47
SPED	31,308.00	2,000.00	77.00	1,923.00	31,308.00	29,724.56	1,583.44
Tuition Reimbursement	15,000.00	.00	708.00	(708.00)	15,000.00	6,211.49	8,788.51
Technology	186,423.00	7,375.00	44,200.55	(36,825.55)	186,423.00	137,887.84	48,535.16
Rent/Lease Furn/Equip	49,000.00	4,063.00	8,213.68	(4,150.68)	49,000.00	43,012.93	5,987.17
Textbooks/Curriculum/Materials	191,035.00	1,288.00	12,648.78	(11,378.78)	191,035.00	178,002.58	13,032.42
Utilities	408,851.00	25,512.00	29,600.74	(1,711.26)	408,851.00	311,874.76	96,976.24
Student Transportation	635,691.00	54,286.00	84,533.39	(30,247.39)	635,691.00	638,781.57	(2,100.57)
Food Services	530,000.00	32,780.00	92,520.15	(59,760.15)	530,000.00	490,285.90	39,734.10
Insurance	88,000.00	.00	.00	.00	88,000.00	85,138.11	2,860.89
Purchased Services	575,000.00	55,083.00	66,195.78	(10,132.78)	575,000.00	563,012.14	11,987.86
Taxes & Licenses	85,000.00	.00	(80.00)	80.00	85,000.00	62,449.58	2,550.42
Professional Development	65,000.00	1,000.00	4,383.20	(3,383.20)	65,000.00	34,434.39	30,565.61
Board Expenses	5,000.00	.00	.00	.00	5,000.00	.00	5,000.00
Legal Fees	25,000.00	2,333.00	871.00	1,462.00	25,000.00	20,987.61	4,012.39
Audit Fees	13,000.00	.00	.00	.00	13,000.00	13,400.00	(400.00)
Charter Fee	85,603.00	16,376.00	.00	16,376.00	85,603.00	62,336.00	23,267.00
Bond Trustee Expense	4,000.00	.00	2,072.00	(2,072.00)	4,000.00	5,072.00	(1,072.00)
Title Company Expense	2,750.00	.00	.00	.00	2,750.00	2,800.00	(50.00)
Business Services	39,870.00	3,331.00	7,859.45	(4,527.45)	39,870.00	43,539.11	(3,669.11)
Short-Term Interest Expense	4,500.00	.00	.00	.00	4,500.00	2,027.01	2,472.99
Fundraising	60,000.00	.00	6,500.00	(6,500.00)	60,000.00	77,483.88	(17,483.88)
Parent Involvement	6,186.00	.00	.00	.00	6,186.00	.00	6,186.00
Other	27,500.00	2,500.00	4,659.11	(2,359.11)	27,500.00	13,406.70	14,093.21
Center for Science	31,000.00	2,518.00	4,745.47	(1,927.47)	31,000.00	26,676.08	4,323.92
Total Expenses	8,049,539.00	780,775.00	1,205,380.61	(424,801.61)	8,049,539.00	7,742,538.99	307,000.01

See Accountants' Compilation Report.

**Milwaukee Academy of Science
Statement of Financial Position
June 30, 2007**

High School

	Annual Budget	Budget One Month Ended 06/30/2007	Actual One Month Ended 06/30/2007	Variance	Budget Twelve Months Ended 06/30/2007	Actual Twelve Months Ended 06/30/2007	Variance
Revenues:							
Categorical Grants	.00	.00	.00	.00	.00	457,657.11	(457,657.11)
Other Grants	.00	.00	1,212.28	(1,212.28)	.00	6,317.16	(6,317.16)
Special Education	.00	.00	23,379.00	(23,379.00)	.00	87,084.00	(87,084.00)
Spring/US Cellular Income	.00	.00	3,347.10	(3,347.10)	.00	20,287.30	(20,287.30)
Donations	.00	.00	4,000.00	(4,000.00)	.00	262,185.00	(262,185.00)
Special Events-HS	.00	.00	.00	.00	.00	814.88	(814.88)
Interest Income	.00	.00	153.83	(153.83)	.00	817.75	(817.75)
Total Revenues	.00	.00	32,072.21	(32,072.21)	.00	835,263.18	(835,263.18)
Expenses:							
Salaries	.00	.00	61,149.95	(61,149.95)	.00	413,375.73	(413,375.73)
Benefits	.00	.00	7,881.81	(7,881.81)	.00	71,331.43	(71,331.43)
Professional Development	.00	.00	.00	.00	.00	195.00	(195.00)
Textbooks/Curriculum	.00	.00	3,150.78	(3,150.78)	.00	27,487.21	(27,487.21)
Food Service	.00	.00	.00	.00	.00	6,159.05	(6,159.05)
Student Transportation	.00	.00	3,200.00	(3,200.00)	.00	48,873.50	(48,873.50)
Purchased Services	.00	.00	8,189.86	(8,189.86)	.00	16,523.65	(16,523.65)
Bond Trustee Expense	.00	.00	1,000.00	(1,000.00)	.00	2,000.00	(2,000.00)
Title Company Expense	2,750.00	.00	.00	.00	2,750.00	2,600.00	150.00
Taxes & Licenses	.00	.00	.00	.00	.00	115.00	(115.00)
Other	.00	.00	.00	.00	.00	1,180.00	(1,180.00)
Total Operating Expenses	2,750.00	.00	84,552.50	(84,552.50)	2,750.00	599,820.57	(599,820.57)
Net Income	(2,750.00)	.00	(52,480.29)	52,480.29	(2,750.00)	245,642.61	(248,392.61)
Debt Service	.00	.00	55,000.00	(55,000.00)	.00	330,000.00	(330,000.00)
Net Surplus	(2,750.00)	.00	(107,480.29)	107,480.29	(2,750.00)	(84,357.39)	81,607.39

See Accountants' Compilation Report.

**Milwaukee Academy of Science
Statement of Activities
June 30, 2007**

Grade School-K4-8

	Annual Budget	Budget One Month Ended 08/30/2007	Actual One Month Ended 08/30/2007	Variance	Budget Twelve Months Ended 08/30/2007	Actual Twelve Months Ended 08/30/2007	Variance
Revenue:							
Per Pupil Revenue	\$ 7,339,233.00	\$ 1,651,837.00	\$ 1,823,304.50	\$ 28,562.50	\$ 7,339,233.00	\$ 7,327,729.50	\$ 11,503.50
Categorical Grants	742,142.00	371,071.00	117,818.95	253,254.05	742,142.00	271,077.89	471,064.11
Special Education	289,365.00	69,411.00	46,556.99	22,852.01	289,365.00	192,122.50	97,232.50
Other Grants	304,713.00	50,000.00	.00	50,000.00	304,713.00	271,788.16	32,928.84
Food Services	630,000.00	32,760.00	76,430.61	(43,670.61)	630,000.00	504,424.11	125,575.89
Interest Income	5,000.00	1,250.00	8,388.55	(6,148.55)	5,000.00	32,014.77	(27,014.77)
Sprink/US Cellular Income	24,100.00	2,008.00	.00	2,008.00	24,100.00	7,715.50	16,384.50
Donations	.00	.00	1,200.00	(1,200.00)	.00	8,027.87	(8,027.87)
Vending	1,500.00	70.00	241.35	(171.35)	1,500.00	2,933.02	(1,433.02)
Fundraising	.00	.00	282.00	(282.00)	.00	8,368.00	(8,368.00)
Other Income	.00	.00	(735.00)	735.00	.00	33,806.46	(33,806.46)
Total Revenue	9,236,043.00	2,378,457.00	2,071,487.95	306,969.05	9,236,043.00	8,650,003.78	576,039.22
Expenses:							
Salaries	4,014,941.00	484,195.00	630,680.78	(186,362.78)	4,014,941.00	3,586,257.40	418,683.60
Benefits	908,881.00	104,876.00	141,676.02	(36,800.02)	908,881.00	830,366.10	78,514.90
SPED	31,308.00	2,000.00	77.00	1,923.00	31,308.00	29,724.56	1,583.44
Tuition Reimbursement	15,000.00	.00	705.00	(705.00)	15,000.00	6,211.49	8,788.51
Technology	186,423.00	7,375.00	47,172.53	(39,797.53)	186,423.00	172,141.40	14,281.60
Rent/Lease Furn/Equip	48,000.00	4,083.00	5,241.60	(1,158.60)	48,000.00	8,328.38	40,671.62
Textbooks/Curriculum	191,035.00	1,288.00	9,289.85	(8,001.85)	191,035.00	144,827.96	46,207.04
Food Service	630,000.00	32,760.00	92,520.15	(59,760.15)	630,000.00	484,106.65	145,893.35
Student Transportation	638,881.00	54,288.00	81,333.39	(27,047.39)	638,881.00	560,118.07	78,762.93
Utilities	408,851.00	29,512.00	23,800.74	1,711.28	408,851.00	311,874.78	96,976.24
Purchased Services	575,000.00	58,083.00	58,252.02	(2,169.02)	575,000.00	552,637.09	22,362.91
Taxes & Licenses	65,000.00	.00	(80.00)	80.00	65,000.00	62,334.58	2,665.42
Insurance	88,000.00	.00	.00	.00	88,000.00	68,022.11	19,977.89
Board Expenses	5,000.00	.00	.00	.00	5,000.00	.00	5,000.00
Legal Fees	25,000.00	2,333.00	871.00	1,462.00	25,000.00	20,987.81	4,012.19
Audit Fees	13,000.00	.00	.00	.00	13,000.00	13,400.00	(400.00)
Charter Fee	85,503.00	18,378.00	.00	16,376.00	85,503.00	62,339.00	23,167.00
Short-Term Interest Expense	4,503.00	.00	.00	.00	4,503.00	2,027.01	2,472.99
Professional Development	85,000.00	1,000.00	4,383.20	(3,383.20)	85,000.00	34,239.39	50,760.61
Bond Trustee Expenses	4,000.00	.00	1,072.00	(1,072.00)	4,000.00	3,072.00	928.00
Business Services	39,870.00	3,331.00	7,659.45	(4,527.45)	39,870.00	43,559.11	(3,589.11)
Center for Science	31,000.00	2,818.00	4,745.47	(1,927.47)	31,000.00	28,676.08	2,323.92
Other	93,685.00	2,500.00	11,359.11	(8,859.11)	93,685.00	89,690.77	3,994.23
Total Expenses	8,045,789.00	1,807,719.00	1,120,828.31	(686,890.69)	8,045,789.00	7,152,618.42	893,170.58
Net Revenue Before Debt Svc., etc.	\$ 1,190,254.00	\$ 1,570,738.00	\$ 950,659.64	\$ 847,008.38	\$ 1,190,254.00	\$ 1,507,385.36	(317,131.36)

See Accountants' Compilation Report.

Milwaukee Academy of Science
 Statement of Activities
 June 30, 2007

Grade School - K4-9

	Annual Budget	Budget One Month Ended 06/30/2007	Actual One Month Ended 06/30/2007	Variance	Budget Twelve Months Ended 06/30/2007	Actual Twelve Months Ended 06/30/2007	Variance
Debt Service	\$ 798,394.00	\$ 199,849.00	.00	\$ 199,849.00	\$ 798,394.00	\$ 342,746.61	\$ 455,647.19
Depreciation Expense-GS	.00	.00	36,000.00	(36,000.00)	.00	375,296.00	(375,296.00)
Amort. of Debt Issue Costs	.00	.00	2,764.67	(2,764.67)	.00	32,806.00	(32,806.00)
Net Surplus	\$ 369,880.00	\$ 1,397,829.00	\$ 911,914.97	\$ 485,914.03	\$ 369,890.00	\$ 758,238.55	\$ (388,376.35)

See Accountants' Compilation Report.

**Milwaukee Academy of Science
Statement of Activities
June 30, 2007**

Combined Statement - K4-12

	Annual Budget	Budget One Month Ended 08/30/2007	Actual One Month Ended 08/30/2007	Variance	Budget Twelve Months Ended 08/30/2007	Actual Twelve Months Ended 08/30/2007	Variance
Net Income Before Debt Svc., etc.	\$ 1,186,504.00	\$ 1,567,676.00	\$ 898,188.35	\$ 699,488.85	\$ 1,186,504.00	\$ 1,752,727.87	\$ (566,223.87)
Debt Service	799,384.00	199,849.00	55,000.00	144,849.00	799,384.00	672,746.81	126,647.19
Depreciation Expense	.00	.00	36,000.00	(36,000.00)	.00	375,298.00	(375,298.00)
Amort. of Debt Issue Costs	.00	.00	2,754.67	(2,754.67)	.00	32,808.00	(32,808.00)
Net Surplus	\$ 387,110.00	\$ 1,367,829.00	\$ 804,434.88	\$ 583,394.32	\$ 387,110.00	\$ 671,879.16	\$ (284,769.16)

See Accountants' Compilation Report.

**THE MILWAUKEE SCIENCE
EDUCATION CONSORTIUM, INC.**
Milwaukee, Wisconsin

FINANCIAL STATEMENTS
For the Year Ended June 30, 2006

**THE MILWAUKEE SCIENCE EDUCATION
CONSORTIUM, INC.**
Milwaukee, Wisconsin

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2006

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of The Milwaukee Science Education Consortium, Inc.

We have audited the accompanying statements of financial position of The Milwaukee Science Education Consortium, Inc. as of June 30, 2006 and the related statements of activities, and cash flows for the year then ended. These financial statements are the responsibility of the management of The Milwaukee Science Education Consortium, Inc. Our responsibility is to express an opinion on these financial statements based on our audit.

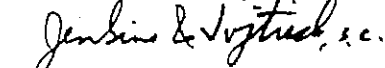
We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, Issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Milwaukee Science Education Consortium, Inc. as of June 30, 2006 and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 9, 2006 on our consideration of The Milwaukee Science Education Consortium, 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedule of functional expenses is presented for purposes of additional analysis and is not a required part of the financial statements of The Milwaukee Science Education Consortium, Inc. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

JENKINS & VOJTISEK, S.C.



Racine, Wisconsin
September 9, 2006

THE MILWAUKEE SCIENCE EDUCATION CONSORTIUM, INC.
Milwaukee, Wisconsin

STATEMENT OF FINANCIAL POSITION
For the Year Ended June 30, 2006

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 998,986
Accounts receivable	530,040
	<hr/>
Total Current Assets	1,529,026

OTHER ASSETS

Deferred financing expenses and discount, net of \$32,556 of amortization	884,123
Restricted cash and equivalents	1,968,198
	<hr/>
Total Other Assets	2,852,321

PROPERTY AND EQUIPMENT

Land	300,000
Buildings and site improvements	9,456,207
Equipment	510,830
	<hr/>
	10,267,037
Less accumulated depreciation	(216,404)
	<hr/>
Net Property and Equipment	10,050,633
	<hr/>
TOTAL ASSETS	\$ 14,431,980

The accompanying notes are an integral part of this financial statement

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$ 263,529
Accrued payroll and related expenses	229,340
Accrued interest payable	287,914
Current portion of long term debt	<u>110,000</u>
Total Current Liabilities	<u>890,783</u>

LONG-TERM LIABILITIES

Bonds payable	12,260,000
Less: current portion	<u>(110,000)</u>
Total Long-Term Liabilities	<u>12,150,000</u>

TOTAL LIABILITIES

13,040,783

NET ASSETS

Unrestricted	1,391,197
Temporarily restricted	<u>0</u>

TOTAL NET ASSETS

1,391,197

TOTAL LIABILITIES AND NET ASSETS

\$ 14,431,980

THE MILWAUKEE SCIENCE EDUCATION CONSORTIUM, INC.

Milwaukee, Wisconsin

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2006

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<u>Support and revenue:</u>			
Per pupil revenue	\$ 6,924,999	\$ 0	\$ 6,924,999
Department of Public Instruction	1,010,807	0	1,010,807
Special education	290,245	0	290,245
Food service	517,976	0	517,976
Other grants	2,900	0	2,900
Donations	3,193	0	3,193
Other revenue	25,601	0	25,601
Net assets released from restriction through satisfaction of purpose and time restrictions	<u>173,100</u>	<u>(173,100)</u>	<u>0</u>
Total support and revenue	<u>8,948,821</u>	<u>(173,100)</u>	<u>8,775,721</u>
<u>Operating expenses:</u>			
Instructional			
High school	369,909	0	369,909
Grade school	5,094,562	0	5,094,562
Special education	<u>785,610</u>	<u>0</u>	<u>785,610</u>
Total instructional	6,250,081	0	6,250,081
Total management and general	<u>844,580</u>	<u>0</u>	<u>844,580</u>
Total operating expenses	<u>7,094,661</u>	<u>0</u>	<u>7,094,661</u>
Excess revenue (expense) from operations	1,854,160	<u>(173,100)</u>	1,681,060
<u>Other income and (expense):</u>			
Interest income	133,880	0	133,880
Interest expense	<u>(730,008)</u>	<u>0</u>	<u>(730,008)</u>
Depreciation and amortization	<u>(231,025)</u>	<u>0</u>	<u>(231,025)</u>
Total other income and (expense)	<u>(827,153)</u>	<u>0</u>	<u>(827,153)</u>
Increase (decrease) in net assets	1,027,007	<u>(173,100)</u>	853,907
Net assets, beginning of year	634,190	173,100	807,290
Prior period adjustment (See Note I)	<u>(270,000)</u>	<u>0</u>	<u>(270,000)</u>
Net assets, end of year	<u>\$ 1,391,197</u>	<u>\$ 0</u>	<u>\$ 1,391,197</u>

The accompanying notes are an integral part of this financial statement.

THE MILWAUKEE SCIENCE EDUCATION CONSORTIUM, INC.

Milwaukee, Wisconsin

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2006

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 853,907
Adjustment to reconcile change in net assets to net cash provided by operating activities:	
Prior period adjustments	(270,000)
Interest income on restricted cash balances	(123,276)
Direct deposits into restricted cash per indenture agreement	(8,224,521)
Long term interest and fees disbursed from restricted cash	410,838
Depreciation	198,469
Amortization	32,556
(Increase) in accounts receivable	(109,563)
Increase in accounts payable	209,610
Increase in accrued payroll and related liabilities	229,340
Increase in accrued interest payable	287,914
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>(6,504,726)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of fixed assets	(63,395)
Distributions from restricted cash per indenture agreement	<u>7,468,927</u>
NET CASH (USED) BY INVESTING ACTIVITIES	<u>7,405,532</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Line of credit fee	<u>(15,000)</u>
NET CASH (USED) BY FINANCING ACTIVITIES	<u>(15,000)</u>

Net increase in cash and cash equivalents	885,806
Cash and cash equivalents, beginning of year	<u>113,180</u>
Cash and cash equivalents, end of year	<u>\$ 998,986</u>
Interest paid	<u>\$ 33,256</u>
Draws for building improvements paid directly by trustee	<u>\$ 2,865,821</u>

The accompanying notes are an integral part of this financial statement

**THE MILWAUKEE SCIENCE EDUCATION
CONSORTIUM, INC.**

Milwaukee, Wisconsin

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2006

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations:

The mission of The Milwaukee Science Education Consortium, Inc. (the School), a not-for-profit corporation, is to deliver a research-based curriculum, integrating science, math and technology throughout, to engage our students and meet their individual needs and to work in partnership with our families and others in the community to facilitate the success of our students. The number of enrolled students at The Milwaukee Academy of Science was approximately 956 for the year ended June 30, 2006.

The School is a private, non-stock, non-profit organization organized under Chapter 181 of the Wisconsin statutes. The school operates under the authority of the Board of Regents of the University of Wisconsin System (d/b/a the University of Wisconsin-Milwaukee). The School has entered into a charter school contract for the purpose of fulfilling their mission. The Milwaukee Science Education Consortium operates The Milwaukee Academy of Science under this charter. The University may terminate the contract for various defaults, among which includes the failure of pupils to make sufficient progress toward attaining the educational goals under the Wisconsin Statutes. The contract is set to expire in 2009.

Basis of Accounting:

The financial statements of the School have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-for-Profit Organizations. Under SFAS No. 117, the School is required to report information regarding its financial position and activities according one of the following three classes of net assets:

Unrestricted

Unrestricted net assets includes all net assets which are neither temporarily nor permanently restricted.

Temporarily Restricted

Temporarily restricted net assets include contributed net assets for which donor imposed time and purpose have not been met and the ultimate purpose of the contribution is not permanently restricted.

Permanently Restricted

Permanently restricted net assets includes contributed net assets which require, by donor restriction, that the corpus be invested in perpetuity and only the income be made available for program operations in accordance with donor restrictions.

THE MILWAUKEE SCIENCE EDUCATION
CONSORTIUM, INC.
Milwaukee, Wisconsin

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2006

NOTE A – SIGNIFICANT ACCOUNTING POLICIES (continued)

Restricted and Unrestricted Support and Revenue:

Support and contributions received are recorded as unrestricted or temporarily restricted depending on the existence and/or nature of donor restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

Cash and Cash Equivalents:

For purposes of the Statement of Cash Flows, the School considers all demand deposits (including money market funds) with banks or other financial institutions and cash on hand as cash and cash equivalents. Additionally, all highly liquid investments with an initial maturity of three months or less are considered to be cash equivalents.

Donated Services:

The School pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the School in carrying out its operations. No amounts have been recognized in the accompanying statement of activities for donated services since the recognition criteria under SFAS No. 116 has not been met.

Use of Estimates:

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

Income Taxes:

The School is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code, and has been established as a non-profit organization under Chapter 181 of the Wisconsin Statutes and has been classified as an organization other than a private foundation.

Promises to Give:

Unconditional promises to give are recognized as revenues in the period the pledge is received and as assets depending on the form of the benefits received. An allowance for uncollectible promises is recorded based on the prior history of uncollectible promises to give. As of June 30, 2006, there were no outstanding pledges receivable.

**THE MILWAUKEE SCIENCE EDUCATION
CONSORTIUM, INC.**

Milwaukee, Wisconsin

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2006

NOTE A – SIGNIFICANT ACCOUNTING POLICIES (continued)

Accounts Receivable:

Accounts receivable are recorded at the contract amount, less any estimate for uncollectible amounts based on known facts and historical experience. There are no allowances for uncollectible amounts recorded as of June 30, 2006.

Property and Equipment:

Fixed assets are recorded at cost, or if donated, at the approximate fair market value at the date of donation. Depreciation is computed on the straight-line method over the estimated useful lives of the related assets.

Advertising:

The School expenses nondirect-response advertising costs as they are paid. Expenses incurred relating to advertising for the year ended June 30, 2006 were immaterial.

NOTE B – CONCENTRATIONS

The School invests its cash in interest bearing checking and savings accounts at a local financial institution. Accounts at this institution are insured by the Federal Deposit Insurance Corporation up to \$100,000. As of June 30, 2006, the School's uninsured cash balances totaled \$1,030,998. The balance of uninsured restricted cash and investments as of June 30, 2006 was \$1,968,198.

Additionally, substantially all of the School's funding was received from the Wisconsin Department of Public Instruction. As of June 30, 2006, 99% of the total receivable balance of \$530,040 was due from the Wisconsin Department of Public Instruction.

NOTE C – LONG-TERM DEBT

On June 28, 2005, the Redevelopment Authority of the City of Milwaukee (the "Issuer") issued Redevelopment Education Revenue Bonds (Milwaukee Science Education Consortium, Inc. Project) in the aggregate principal amount of \$ 11,910,000 (Series 2005 A Revenue Bonds) and \$ 350,000 (Series 2005 B Taxable Revenue Bonds) (collectively, the "Bonds") pursuant to an indenture of Trust, dated as of June 1, 2005 (the "indenture") between the Issuer and U.S. Bank National Association, as trustee. The proceeds of the Bonds were loaned to Milwaukee Science Education Consortium pursuant to a Loan Agreement, dated as of June 1, 2005 and used for the following purposes: (1) to purchase, rehabilitate and equip an elementary and high school, (2) to fund a debt service reserve fund and (3) to pay certain costs associated with the issuance of the bonds. The revenue bonds do not constitute debt or a pledge of the full faith and credit or taxing power of the Issuer, the City of Milwaukee or the State of Wisconsin.

**THE MILWAUKEE SCIENCE EDUCATION
CONSORTIUM, INC.**

Milwaukee, Wisconsin

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2006

NOTE C – LONG-TERM DEBT (continued)

At June 30, 2006, the interest rates of the revenue bonds payable ranged from 5.125% to 6.00% and interest payments are due on August 1 and February 1 annually. For the year ended June 30, 2006, the School recorded interest expense of approximately \$696,752 relating to these bonds.

The revenue bonds are secured by a mortgage on real estate and an assignment of revenues and receipts of The Milwaukee Science Education Consortium. The Tax-Exempt Bonds may be called and paid in full on August 1, 2010, or thereafter. The Taxable Bonds are not subject to optional redemption prior to maturity. The minimum maturities on these bonds for the next five fiscal years are as follows:

2007	\$	110,000
2008		115,000
2009		125,000
2010		200,000
2011		210,000
2012 and thereafter		<u>11,500,000</u>
Total	\$	<u>12,260,000</u>

The indenture and/or the Loan Agreement have restrictive provisions that The Milwaukee Science Education consortium is required to comply with in order to avoid default. These restrictive provisions, among others, require The Milwaukee Science Education Consortium to maintain cash and investments in a Debt Service Reserve Fund and a Repair and Replacement Fund, limitations on incurrence of additional indebtedness and minimum unrestricted fund balance/net assets. Total restricted cash in these accounts was \$1,968,198 as of June 30, 2006.

NOTE D – RELATED PARTY TRANSACTIONS

The Milwaukee Science Education Consortium has a memorandum of understanding with the Medical College of Wisconsin to provide professional development training, among other related services, and paid the Medical College of Wisconsin \$15,887 for the year ended June 30, 2006 for these services. A director and officer of The Milwaukee Science Education Consortium is also an officer of the Medical College of Wisconsin.

The Milwaukee Science Education Consortium entered into a construction contract in fiscal 2005 with a contractor to renovate their facilities with a guaranteed maximum contract price of \$3,500,000. During the year ended June 30, 2006, \$2,073,975 was paid to this contractor relating to the renovations. A director of the Milwaukee Science Education Consortium is also an officer of the contractor.

A director of The Milwaukee Science Education Consortium is also an officer of the primary bank that provides The Milwaukee Science of Education Consortium with a line of credit and other banking services.

**THE MILWAUKEE SCIENCE EDUCATION
CONSORTIUM, INC.**
Milwaukee, Wisconsin

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2006

NOTE E – COMMITMENTS AND CONTINGENCIES

The Milwaukee Science Education Consortium participates in several State and Federal grant programs, governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies. Therefore, to the extent that The Milwaukee Science Education Consortium had not complied with the rules and regulations governing the grants, repayment of any money received may be required and the collectibility of any related amounts due from the grantor agencies at June 30, 2006 may be impaired. In the opinion of management of The Milwaukee Science Education Consortium, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants and accordingly, no provision has been recorded in the accompanying financial statements for such contingencies.

Additionally, the School has a \$1,500,000 line of credit with a local financial institution. Interest is payable monthly and borrowings are secured by revenues from the Wisconsin Department of Public Instruction and a mortgage on the School's real estate. As of June 30, 2006, the line bore an interest rate of 9.25%. The School paid \$ 33,256 of interest on this line, and there is no outstanding balance on the line as of June 30, 2006.

NOTE F – SUBSEQUENT EVENTS

As of June 30, 2006, the School has entered into a lawsuit relating to expenses incurred while under the prior year management agreement (which was not subsequently renewed), and paid by the School in the current fiscal year. The School is looking to recover these expenses, which total approximately \$39,396. It is the estimate of management that the settlement will be approximately \$32,649. As of the date of this report, no amounts had been settled or received, and therefore no contingent receivable relating to the settlement has been recorded.

NOTE G – EMPLOYEE RETIREMENT PLAN

The School provides a qualified 403(b) plan for its employees in which the School will match up to 50% of the first \$1,000 of employee contributions to the plan. Total matching contributions for the year ended June 30, 2006 totaled \$9,642.

NOTE H – LEASING COMMITMENTS

In May 2005, the School entered into a lease for servers, software and related services. This operating lease is for 48 months at \$1,837 per month and will expire in April 2009 at which point there is a purchase option.

In February 2004, the School entered into a lease for a copier and related equipment. This operating lease is for 60 months at \$1,023 per month and will expire in January 2009 at which point there is a fair market value purchase option.

**THE MILWAUKEE SCIENCE EDUCATION
CONSORTIUM, INC.**

Milwaukee, Wisconsin

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2006

NOTE H – LEASING COMMITMENTS (continued)

In October 2005, the School entered into a lease for two servers, software, and related services. This operating lease is for 36 months at \$1,097 per month and will expire in September 2008 at which point there is a fair market value purchase option.

In February 2004, the School entered into a lease for computer related equipment and services. This operating lease is for 60 months at \$1,291 per month and will expire in January 2009 at which point there is a fair market value purchase option.

The future minimum lease payments are as follows:

2007	\$	63,000
2008		63,000
2009		<u>37,779</u>
Total	\$	<u>163,779</u>

NOTE I – PRIOR PERIOD ADJUSTMENTS

Net assets as of June 30, 2005 were overstated by \$270,000 as a result of the following prior period adjustments:

Net assets and accounts receivable as of June 30, 2005 have been adjusted. In the prior period, a receivable was booked on the School's financial statements, but subsequently not received by the School as the School did not have the rights to claim the receivable under the management agreement in place at that time. As a result of this, the cumulative overstatement of accounts receivable was \$90,000 and the cumulative overstatement of special education revenue was \$90,000, resulting in a net overstatement of net assets of \$90,000 in the prior period.

Additionally, net assets, building and equipment accounts as of June 30, 2005 have been adjusted. In the prior period, the purchase of building and land was recorded as \$6,980,000. The \$6,980,000 was actually \$6,575,000 for building and land, \$175,000 for equipment, and \$180,000 for additional expenses outstanding under the management agreement. This resulted in a \$355,000 overstatement of building and land, a \$175,000 understatement of equipment, and an \$180,000 overstatement of net assets as of June 30, 2005.

THE MILWAUKEE SCIENCE EDUCATION CONSORTIUM, INC.

Milwaukee, Wisconsin

STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2006

	Instructional				Total
	High School	Grade School	Special Education	Instructional Expenses	
Salaries	\$ 241,758	\$ 2,229,383	\$ 490,554	\$ 2,961,695	\$ 3,306,708
Payroll taxes	17,794	164,038	36,326	218,158	244,937
Benefits	24,194	317,359	82,891	424,444	539,420
Total Payroll Expenses	283,746	2,710,780	609,771	3,604,297	4,091,065
Professional fees	8,387	12,247	13,520	34,154	142,132
Purchased services	7,945	353,371	122,848	484,164	491,157
Food services	236	466,895	0	467,131	500,235
Equipment rental and leases	0	68,685	9,165	77,850	78,484
Student transportation	29,184	581,683	3,330	614,197	614,197
Curriculum materials and supplies	6,447	120,780	22,266	149,493	152,538
Advertising and promotional	0	213	0	213	7,432
Computer supplies	6,967	84,004	1,725	92,696	92,696
Extracurricular supplies	864	3,166	218	4,248	7,543
Office expenses	0	833	198	1,031	11,791
Dues and subscriptions	870	6,207	1,624	8,701	11,747
Telephone and communications	0	15,665	0	15,665	9,219
Utilities	0	388,612	0	388,612	20,118
Repairs and maintenance	17,632	78,921	0	96,553	388,612
Staff development	2,246	26,200	945	29,391	96,553
Field trips	446	6,132	0	6,578	38,078
Charter fee	0	0	0	0	6,578
Board expenses	0	0	0	0	50,885
Insurance	4,939	0	0	4,939	28,658
Taxes and licenses	0	2,835	0	2,835	86,276
Property taxes	0	167,333	0	167,333	190
Miscellaneous	0	0	0	0	0
					913
TOTAL FUNCTIONAL EXPENSES	\$ 369,909	\$ 5,094,562	\$ 785,610	\$ 6,250,081	\$ 7,094,661

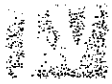
See independent auditors' report.

MILWAUKEE SCIENCE EDUCATION CONSORTIUM, INC.
Milwaukee, Wisconsin

SCHEDULE OF FEDERAL AWARDS BY CATALOG OF FEDERAL DOMESTIC
ASSISTANCE (CFDA) NUMBER AND OTHER FINANCIAL ASSISTANCE
For the Year Ended June 30, 2006

CFDA Number	Program Name	Grantor Agency	Program Period	Program or Award Amount	Federal Expenditures
ASSISTANCE PROGRAMS AS IDENTIFIED IN THE CATALOG OF FEDERAL DOMESTIC ASSISTANCE					
Department of Agriculture					
10.550	Food Donation (Commodity Charges)	Wisconsin Department of Public Instruction	7/1/05-6/30/06	(\$ 21,923)	(\$ 21,923)
10.553	School Breakfast Program	Wisconsin Department of Public Instruction	7/1/05-6/30/06	192,387	192,387
10.555 *	National School Lunch Program	Wisconsin Department of Public Instruction	7/1/05-6/30/06	331,017	331,017
Subtotal - Department of Agriculture				501,481	501,481
Department of Education					
84.010 *	Title I Grants to Local Educational Agencies	Wisconsin Department of Public Instruction	7/1/05-6/30/06	620,488	620,488
84.027	Special Education - Grants to States	Wisconsin Department of Public Instruction	7/1/05-6/30/06	191,030	191,030
84.186	Safe and Drug-Free Schools and Communities - State Grants	Wisconsin Department of Public Instruction	7/1/05-6/30/06	14,036	14,036
84.287	Twenty-First Century Community Learning Centers	Wisconsin Department of Public Instruction	7/1/05-6/30/06	100,000	100,000
84.298	Innovative Education Program Strategies	Wisconsin Department of Public Instruction	7/1/05-6/30/06	7,437	7,437
84.318	Education Technology State Grants	Wisconsin Department of Public Instruction	7/1/05-6/30/06	11,903	11,903
84.357	Reading First State Grants	Wisconsin Department of Public Instruction	7/1/05-6/30/06	150,166	150,166
84.367	Improving Teacher Quality State Grants	Wisconsin Department of Public Instruction	7/1/05-6/30/06	94,235	94,235
Subtotal - Department of Education				1,189,295	1,189,295
Department of Health and Human Services					
93.778	Medical Assistance Program	Title XIX	7/1/05-6/30/06	12,542	12,542
Subtotal - Department of Health and Human Services				12,542	12,542
Other Nonfederal Grants, Support and Revenue					
255.101	Special Education - State	N/A	N/A	99,215	N/A
255.102	State Food Service	N/A	N/A	5,842	N/A
255.109	Charter School Pupil Aid	N/A	N/A	6,924,999	N/A
N/A	Pupil Food Service Revenue	N/A	N/A	10,653	N/A
N/A	Other Grants	N/A	N/A	2,900	N/A
N/A	Donations	N/A	N/A	3,193	N/A
N/A	Other Revenue	N/A	N/A	25,601	N/A
Total Other Nonfederal Grants, Support and Revenue				7,072,403	0
Total Support and Revenue				\$ 8,775,721	\$ 1,703,318

* Indicates major federal program as defined in OMB Circular A-133 "Audits of Institutions of Higher Education and Other Nonprofit Institutions" and Direct Federal Funds.



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of
The Milwaukee Science Education Consortium, Inc.
Milwaukee, Wisconsin

We have audited the financial statements of The Milwaukee Science Education Consortium, Inc. as of and for the year ended June 30, 2006 and have issued our report thereon dated September 9, 2006. 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.

Compliance

As part of obtaining reasonable assurance about whether The Milwaukee Science Education Consortium, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, 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 that are required to be reported under *Government Auditing Standards*.

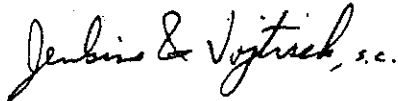
Internal Control Over Financial Reporting

In planning and performing our audit, we considered The Milwaukee Science Education Consortium, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect The Milwaukee Science Education Consortium, Inc.'s ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 06-01 and 06-02.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable conditions described above are not material weaknesses.

This report is intended solely for the information and use of the finance committee, management, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

JENKINS & VOJTISEK, S.C.



Racine, Wisconsin
September 9, 2006

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors of
The Milwaukee Science Education Consortium, Inc
Milwaukee, Wisconsin

Compliance

We have audited the compliance of The Milwaukee Science Education Consortium, Inc. with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2006. The Organization's major federal programs are identified in the summary of audit results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Organization's management. Our responsibility is to express an opinion on The Milwaukee Science Education Consortium, Inc.'s compliance based on our audit.

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 OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 federal program occurred. An audit includes examining, on a test basis, evidence about The Milwaukee Science Education Consortium, 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. Our audit does not provide a legal determination on The Milwaukee Science Education Consortium, Inc.'s compliance with those requirements.

In our opinion, The Milwaukee Science Education Consortium, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2006. However, the results of our auditing procedures disclosed instances of noncompliance with the requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Finding and Questioned Costs as item 06-1 and 06-2.

Internal Control Over Compliance

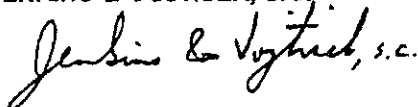
The management of The Milwaukee Science Education Consortium, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered The Milwaukee Science Education Consortium, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect The Milwaukee Science Education Consortium, Inc.'s ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. The reportable conditions are described in the accompanying schedule of findings and questioned costs as items 06-1 and 06-2.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable conditions described above are not material weaknesses.

This report is intended solely for the information and use of the audit committee, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

JENKINS & VOJTISEK, S.C.



Racine, Wisconsin
September 9, 2006

THE MILWAUKEE SCIENCE EDUCATION CONSORTIUM, INC.
Milwaukee, Wisconsin

SCHEDULE OF FINDINGS
For the Year Ended June 30, 2006

Summary of Auditor's Results

Financial Statements

- | | |
|---|-------------|
| 1. Type of auditor's report issued: | Unqualified |
| 2. Internal control over financial reporting: | |
| Material weakness(es) identified? | No |
| Reportable condition(s) identified that are not considered to be material weaknesses? | Yes |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|--|-------------|
| 1. Internal control over major programs: | |
| Material weakness(es) identified? | No |
| Reportable condition(s) identified that are not considered to be material weaknesses? | Yes |
| 2. Type of auditor's report issued on compliance for major programs? | Unqualified |
| 3. Any audit findings disclosures that are required to be reported in accordance with Circular A-133, Section .510(a)? | Yes |
| 4. Identification of major programs: | |
| National School Lunch Program – CFDA # 10.555 | \$331,017 |
| Title I Grants to LEAs – CFDA #84.010 | 620,488 |
| 5. Dollar threshold used to distinguish between Type A and Type B programs? | \$300,000 |
| 6. Auditee qualified as low-risk auditee? | Yes |

THE MILWAUKEE SCIENCE EDUCATION CONSORTIUM, INC.
Milwaukee Wisconsin

SCHEDULE OF FINDINGS (continued)
For the Year Ended June 30, 2006

B. Financial Statement Findings

06-1 OPENING AND MONITORING OF CASH ACCOUNTS AND ACTIVITY (Immaterial)

Finding:

During the course of our audit, we found that there was a checking account that was established in the School's name and identification number that was not approved by the Board.

Recommendation:

We recommend that the School institute and enforce strict policies regarding the opening and closing of bank accounts in the School's name.

Auditee's Response:

The School concurs and will comply with the recommendation.

Auditor's Conclusion:

Auditee's response appears adequate if properly implemented.

06-2 FINANCIAL PROCEDURES MANUAL/CAPITALIZATION POLICY (Immaterial)

Finding:

The School currently does not have a financial procedures manual or formal capitalization policy in place which may result in inconsistent reporting and treatment of financial information from year to year.

THE MILWAUKEE SCIENCE EDUCATION CONSORTIUM, INC.
Milwaukee Wisconsin

SCHEDULE OF FINDINGS (continued)
For the Year-Ended June 30, 2006

06-2 FINANCIAL PROCEDURES MANUAL/CAPITALIZATION POLICY (continued)
(Immaterial)

Recommendation:

We recommend that the School develop an appropriate financial procedures manual that details how and when to report specific financial transactions, the levels of control appropriate for each transaction, and the respective position(s) responsible for the reporting of the transaction.

We also recommend that the School maintain detailed fixed asset records and reconcile these records to the general ledger on a timely basis to ensure accurate accounting for asset additions and disposals. Specifically, fixed asset records should include the following data:

- Description of the asset (including cost)
- Date placed in service
- Estimated useful life
- Depreciation method
- Depreciation expense and accumulated depreciation
- Date asset retired and selling price if applicable

Complete information such as the above on all fixed assets would provide enhanced control for the safeguarding of these assets. Better assessment and evaluation could also be made regarding the reliability of certain fixed assets and the need for replacements, etc. We also suggest the implementation of a formal capitalization policy to assist with the maintenance of fixed asset records which defines specific lives of each class of assets as well as thresholds at which fixed assets will be capitalized.

Auditee's Response:

The School concurs and will comply with the recommendation.

Auditor's Conclusion:

Auditee's response appears adequate if properly implemented.

THE MILWAUKEE SCIENCE EDUCATION CONSORTIUM, INC.
Milwaukee Wisconsin

SCHEDULE OF FINDINGS (continued)
For the Year Ended June 30, 2006

C. Other issues

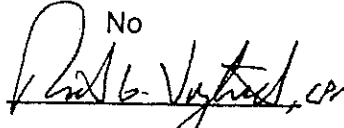
1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? No

2. Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned costs, material weakness, reportable condition, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the Provider Agency Audit Guide:

Department of Health and Family Services	N/A
Department of Workforce Development	N/A
Department of Corrections	N/A

3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? No

4. Name and signature of partner:


Rick G. Vojtisek, CPA

5. Date of report:

September 9, 2006

State of Wisconsin
 DEPARTMENT OF REGULATION AND LICENSING
 Committed to Equal Opportunity in Employment and Licensing

Credentialed
CERTIFIED PUBLIC ACCOUNTANT

No: 16337 - 001 Expires 12/14/2007

RICK G VOJTISEK
 9350 39TH AVE
 PLEASANT PRAIRIE WI 53158

The person whose name appears on this document has complied with the provisions of the Wisconsin Statutes and holds the credential specified above.

CH. 440.11, WIS. STATS., REQUIRES YOU TO NOTIFY THE DEPARTMENT OF A NAME OR ADDRESS CHANGE WITHIN 30 DAYS. PLEASE SUBMIT TO P.O. BOX 8935, MADISON, WI 53708-8935 OR VIA THE WEB AT <http://dot.wi.gov>.

THIS IS YOUR POCKET IDENTIFICATION CARD

74377

Form Here #40 (Rev. 04/05)

State of Wisconsin
 DEPARTMENT OF REGULATION AND LICENSING
 Committed to Equal Opportunity in Employment and Licensing
CERTIFIED PUBLIC ACCOUNTANT

No: 16337 - 001 Expires: 12/14/2007

RICK G VOJTISEK
 9350 39TH AVE
 PLEASANT PRAIRIE WI 53158

The named person has complied with Wisconsin Statutes and holds the credential specified above.

Signature:

State of Wisconsin
 DEPARTMENT OF REGULATION AND LICENSING
 Committed to Equal Opportunity in Employment and Licensing

Credentialed
ACCOUNTING FIRM

No: 1053 - 003 Expires 12/14/2007

JENKINS & VOJTISEK SC
 8338 CORPORATE DR #300
 RACINE WI 53406

The person whose name appears on this document has complied with the provisions of the Wisconsin Statutes and holds the credential specified above.

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097358

Form Here #40 (Rev. 04/05)

State of Wisconsin
 DEPARTMENT OF REGULATION AND LICENSING
 Committed to Equal Opportunity in Employment and Licensing
ACCOUNTING FIRM

No: 1053 - 003 Expires: 12/14/2007

JENKINS & VOJTISEK SC
 8338 CORPORATE DR #300
 RACINE WI 53406

The named person has complied with Wisconsin Statutes and holds the credential specified above.

Signature:

J&V JENKINS & VOJTISEK, SC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS - SUPERIOR SERVICE & TECHNOLOGY SOLUTIONS

August 30, 2007

Mr. Keith Rogers
Milwaukee Science Education Consortium, Inc.
2000 West Kilbourn
Milwaukee, Wisconsin 53233

Mr. Rogers:

We have included with this letter a copy of Jenkins & Vojtisek's State license as well as a copy of the license for Rick Vojtisek, who is the lead partner on the audit. Additionally, we ensure that all staff assigned to your audit have met all Yellow Book and AICPA continuing education requirements.

Our firm performs audits for several not-for-profit schools in the Southeastern Wisconsin area. If required, we can provide names and contact information for these schools. Additionally, in the past our firm has provided audit services to a large local public school district. The lead auditor assigned to your job has over eight years of experience performing audits for public school districts and local governmental units. In addition to this, we provide controllership services for a large charter school in Racine, Wisconsin and other local governmental units.

Upon request we would be happy to provide any additional information required.

Sincerely,

Rick G. Vojtisek, CPA


JENKINS & VOJTISEK, S.C.

Racine, Wisconsin

Attachment H:
Budget for 2007 – 2008
Projected Budget for 2008 - 2009

Milwaukee Academy of Science
Operating Budget 2007-2008 Proposed 2008 - 2009

	2007-2008	2008-2009
Student Count	1,046	1,076
Per Pupil Revenue*	7,669	7,822
<u>Income</u>		
Per Pupil Revenue	7,926,985	8,353,461
Categorical Grants	1,083,489	1,169,485
SPED	280,622	280,622
Other Grants	258,000	0
Food Service	530,000	553,000
Interest Income	27,000	27,000
Vending	2,900	2,900
Sprint/US Cellular Revenue	26,423	26,423
Total Income	10,135,419	10,412,891
<u>Expense</u>		
Salaries	4,382,236	4,536,703
Benefits	1,139,381	1,310,289
Wellness	10,000	10,000
Special Ed (SPED)	31,308	35,000
Technology	211,043	200,000
Textbooks/Curriculum/Supplies	151,035	120,000
Tuition Reimbursement	15,000	15,000
Food Service	530,000	553,000
Student Transportation	686,700	660,000
Utilities	462,000	508,200
Purchased Services, building maintenance	615,568	646,346
Insurances	89,207	93,667
Board Expenses	5,000	5,000
Legal	75,000	15,000
Chartering fee	71,000	167,069
Audit	13,000	15,000
Bond Trustee Fee	4,000	4,000
Title Company	1,750	1,750
Short Term Interest expense	2,500	2,500
Professional Development	55,000	55,000
Business Services	39,970	42,000
Fund Raising	78,000	0
Parent Involvement	9,738	10,000
PLTW Lab *	25,000	0
Nursing program	45,000	45,000
Other (field trips, miscellaneous charges)	20,000	20,000
Total Cash Operating Expense	8,768,436	9,070,524
Est. Net Revs. Available for Debt Service	1,366,983	1,342,366
Est. Payments for Debt Service	802,494	869,993
Income after Debt Service	564,489	472,373
Loan Acquisition Costs	33,056	33,056
Depreciation	252,000	252,000
Repair and Maintenance Reserve Fund *	43,842	43,842
	1.70	1.54

**Milwaukee Academy of Science
Operating Budget 2007-2008 Proposed 2008 - 2009**

Notes to Budget

¹ 2% increase

² Reading First & Community Learning Center Grants end

³ 3% increase & addition of Guidance Counselor at High School, cost decrease from discontinuation of CLC

⁴ 15% increase

⁵ 0708 included addition of a grade, Reading First funds

⁶ Costs associated with CLC transportation is deleted

⁷ 10% increase

⁸ 5% increase

⁹ 5% increase

¹⁰ 0708 associated with contract negotiations

¹¹ Based on 2% of Per Pupil Revenue

¹² PLTW Lab completed in 0708

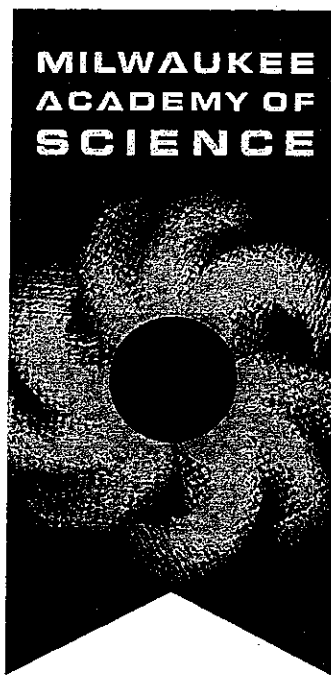
**Attachment I:
Monthly Cash Flow for 2008 - 2009**

Milwaukee Academy of Science
CashFlow Summary
2008_2009

Income	Total Year	July	August	September	October	November	December	January	February	March	April	May	June	Total
Per Pupil Revenue	\$8,353,461	\$0	\$0	\$2,088,365	\$0	\$0	\$2,088,365	\$0	\$2,088,365	\$0	\$0	\$0	\$2,088,365	\$9,353,461
Categorical Grants	\$1,169,485	\$0	\$0	\$0	\$0	\$0	\$0	\$479,489	\$0	\$0	\$292,371	\$0	\$0	\$1,169,485
SPED	\$280,622	\$0	\$0	\$0	\$22,000	\$22,000	\$22,000	\$22,000	\$60,472	\$22,000	\$20,000	\$37,472	\$0	\$280,622
Food Service	\$553,000	\$0	\$60,273	\$50,273	\$50,273	\$50,273	\$50,273	\$50,273	\$50,273	\$50,273	\$50,273	\$50,273	\$60,678	\$553,000
Interest Income	\$27,000	\$2,225	\$2,225	\$2,100	\$2,400	\$2,200	\$2,000	\$2,100	\$2,350	\$2,500	\$2,400	\$2,500	\$2,000	\$27,000
Vending	\$2,900	\$90	\$225	\$280	\$275	\$275	\$275	\$240	\$250	\$240	\$285	\$250	\$225	\$2,900
Sprint/US Cellular Revenue	\$26,423	\$2,201	\$2,201	\$2,202	\$2,202	\$2,201	\$2,201	\$2,201	\$2,201	\$2,202	\$2,201	\$2,202	\$2,208	\$26,423
Total Income	\$10,412,891	\$4,516	\$54,924	\$2,143,215	\$77,150	\$76,899	\$2,165,114	\$556,343	\$2,193,936	\$77,215	\$369,510	\$92,697	\$2,601,374	\$10,412,891
Expenses														
Salaries	\$4,536,703	\$348,977	\$348,977	\$348,977	\$348,977	\$348,977	\$523,466	\$348,977	\$348,977	\$348,977	\$348,977	\$348,977	\$523,466	\$4,536,703
Benefits	\$1,310,289	\$100,791	\$100,791	\$100,791	\$100,791	\$100,791	\$151,187	\$100,791	\$100,791	\$100,791	\$100,791	\$100,791	\$151,187	\$1,310,289
Wellness	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
Special Ed (SPED)	\$35,000	\$0	\$3,182	\$3,182	\$3,182	\$3,182	\$3,182	\$3,182	\$3,182	\$3,182	\$3,182	\$3,182	\$3,182	\$35,000
Technology	\$200,000	\$50,000	\$35,000	\$15,000	\$25,000	\$9,375	\$9,375	\$9,375	\$9,375	\$9,375	\$9,375	\$9,375	\$9,375	\$200,000
Textbooks/Curriculum/HS Materials	\$120,000	\$50,000	\$40,000	\$10,000	\$22,222	\$2,222	\$7,500	\$2,222	\$2,222	\$2,222	\$2,222	\$2,222	\$2,222	\$120,000
Tuition Reimbursement	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
Food Service	\$653,000	\$0	\$50,273	\$50,273	\$50,273	\$50,273	\$50,273	\$50,273	\$50,273	\$50,273	\$50,273	\$50,273	\$50,273	\$653,000
Student Transportation	\$860,000	\$0	\$49,500	\$66,000	\$66,000	\$58,100	\$58,100	\$66,000	\$66,000	\$49,500	\$66,000	\$66,000	\$49,500	\$860,000
Utilities	\$508,200	\$30,000	\$35,000	\$35,000	\$35,000	\$40,200	\$57,000	\$57,000	\$57,000	\$35,000	\$35,000	\$35,000	\$35,000	\$508,200
Purchased Services, building maintenance	\$846,346	\$53,862	\$53,862	\$53,862	\$53,862	\$53,862	\$53,862	\$53,862	\$53,862	\$53,862	\$53,862	\$53,862	\$53,862	\$846,346
Insurance	\$93,667	\$0	\$45,000	\$0	\$0	\$0	\$0	\$48,667	\$0	\$0	\$0	\$0	\$0	\$93,667
Board Expenses	\$5,000	\$0	\$0	\$1,500	\$0	\$1,500	\$0	\$1,000	\$0	\$1,000	\$0	\$0	\$0	\$5,000
Legal	\$15,000	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$15,000
Chartering fee	\$187,069	\$0	\$41,767	\$0	\$0	\$0	\$41,767	\$0	\$0	\$41,767	\$0	\$0	\$41,767	\$187,069
Audit	\$15,000	\$0	\$3,500	\$0	\$7,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
Bond Trustee Fee	\$4,000	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000
Title Company Fee	\$1,750	\$0	\$500	\$1,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,750
Short Term Interest expense	\$2,500	\$0	\$0	\$0	\$0	\$1,250	\$0	\$0	\$0	\$0	\$1,250	\$0	\$0	\$2,500
Professional Development	\$55,000	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$6,500	\$5,000	\$2,500	\$0	\$55,000
Business Services	\$42,000	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$42,000
Parent Involvement	\$10,000	\$0	\$909	\$909	\$909	\$909	\$909	\$909	\$909	\$909	\$909	\$909	\$909	\$10,000
Aurora Nursing Program	\$45,000	\$0	\$7,500	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$45,000
Other	\$20,000	\$0	\$1,818	\$1,818	\$1,818	\$1,818	\$1,818	\$1,818	\$1,818	\$1,818	\$1,818	\$1,818	\$1,818	\$20,000
Total Cash Operating Expenses	\$9,070,524	\$638,381	\$824,330	\$711,063	\$716,035	\$690,260	\$967,161	\$758,577	\$708,410	\$738,177	\$693,660	\$683,910	\$940,561	\$9,070,524
Debt Service	\$802,494	\$0	\$0	\$200,624	\$0	\$0	\$200,624	\$0	\$0	\$0	\$0	\$0	\$200,624	\$802,494
Cash Flow	\$539,673	-\$653,865	-\$789,406	\$1,231,529	-\$638,885	-\$613,361	\$997,329	-\$320,234	\$1,486,526	-\$861,586	-\$324,150	-\$591,213	\$1,460,189	\$539,673

Attachment J:
Accounting Policies and Procedures

Milwaukee Academy of Science



Accounting Policies and Procedures Manual

Accounting Policies and Procedures

Introduction

The purpose of this Accounting Policies and Procedures Manual is to establish procedures and standards for the financial management functions and its grants and programs. The procedures established in this manual establish the rules that are expected to be followed by all the programs and grants administered by The Milwaukee Science Education Consortium, Inc. in the conduct of fiscal matters, consistent with proper accounting procedures and practices. The internal controls outlined in this manual, if followed properly by the staff and management, will assure that funds which are intended to be used for a specific purpose or programs, will be used only for those activities.

The manual must be read and adhered to by all relevant staff of the school. Adherence to the procedures outlined in this manual will provide The Milwaukee Science Education Consortium, Inc. with the fiscal accountability and integrity so vital for success of the organization in the future. It is the intent of this manual to govern the processing of information.

As a service organization, and a nonprofit organization, the activities are subject to the review of the board and may expand or contract with minimum lead-time for needed system changes. The objectives of fiscal accountability and integrity, however, remain constant and adherence to the procedures and systems described in the manual will guide The Milwaukee Science Education Consortium, Inc. in achieving its objectives.

It shall be understood that for general ledger maintenance and accounts payable services, the Milwaukee Science Education Consortium, Inc. retains the services of a separate outside firm under the direction of the Chief Financial Officer.

Internal Controls

A. General

Internal Control is comprised of the plan of organization and the related Policies and Procedures which are designed to:

- Safeguard its assets
- Produce timely and accurate financial information
- Encourage adherence to management policies; grant conditions and other appropriate regulations and requirements

In principle, internal control is the organizational plan in which employees' duties are so arranged and procedures are so designed to exercise effective accounting controls over assets, liabilities, resources and expenditures. Its basic design includes:

1. Identification of responsibility (ies).
2. Clear establishment of each employee's duties and responsibilities.
3. Separation of the responsibility for maintaining records from the responsibility for operations and custody of assets.

B. Purpose and Importance

The purpose of internal control is to protect the assets of The Milwaukee Science Education Consortium, Inc. against employee error or dishonesty. Although it may be proper to assume that all employees are honest, it is unfair to permit weaknesses in accounting controls to tempt them toward dishonesty.

Perhaps the greatest importance of sound internal control is that it protects the employees against unwarranted allegations, by fixing responsibility and by removing sources of employee temptation. Sound internal control benefits the organization, its employees and grantors.

C. Aspects of Internal Control

1. Control for financial activities will be shared between the President and Chief Financial Officer (CFO).
2. The authorized individual responsible for purchasing, disbursements and other accounting functions is the CFO, with final oversight by the President
3. To help maintain good internal control, all filing of records such as time sheets, paid invoices should be done at the end of each day. All financial files must be kept current.
4. A key responsibility of the CFO shall be to maintain properly established and documented procedures for all records of the school.
5. All accounting records, ledgers paid and unpaid invoices, payroll and personnel records kept on site are to be maintained in the CFO's office at all times. The lock to the CFO's office shall not be on the master key system. If possible, all particular important records (i.e., ledgers and personnel records) should be kept in a fire proof safe or locked file cabinet.
6. An independent Certified Public Accounting firm must conduct an annual audit at the end of the year. The auditor will examine the books and records of The Milwaukee Science Education Consortium, Inc. and perform such other auditing procedures that the auditors deems necessary in the circumstances to render an

opinion on the representation of the financial statements of The Milwaukee Science Education Consortium, Inc.

I. General

- A. The CFO is responsible to the President and ultimately, the Board of Directors for all financial operations. The school will maintain a general ledger system, operated and managed by an outside accounting firm.
- B. The Chief Financial Officer (CFO) formulates financial policies. Board approval will be obtained for policies enacted.
- C. The CFO has responsibility for all operations and activities, including financial management.
- D. The President is responsible for all fund raising, grant proposals and administrative direction of the school. If requested by the Board, grant proposals require approval of the Board before they are submitted.
- E. Financial duties and responsibilities will be performed by the CFO.
- F. One checking account will be maintained for the operation of all programs. This will increase the availability of cash to pay current obligations and prevent unnecessary transfers being made between individual bank accounts. Each program will be set up in the general ledger as a separate cost center to properly reflect the income expenses as required by funding source regulations and board policies.
- G. Expenditures are authorized only upon specific prior approval of the CFO. Said expenditures will then be reviewed by the President before submission to the accounting firm for processing, general ledger entry and check preparation.
- H. All financial and accounting practices, procedures, and records will be prepared in accordance with laws and regulations relating to not-for-profit corporations.

II. Cash Receipts

It is imperative that adequate control over receipt of cash be maintained to ensure accurate recording and safeguarding of funds. The accounting system described below provides procedures for the proper receipt of, and accounting for, all funds received. A determination has to be made of the nature of all funds received so that they can be properly recorded in the books and records.

As a general rule, the only cash received in the Business Office will be food service deposits, field trip collections and uniform/spirit wear purchases.

- A. All checks will be restrictively endorsed "for deposit only" by the CFO before depositing.
- B. The CFO will complete a deposit slip. The deposit slip will include the School's name, account number, source and amount of each deposit.
- C. A list of deposits and their general ledger codes will be forwarded to the accounting firm who will record the receipts into the general ledger system.
- D. All deposits will be deposited intact without deductions for cash.

III. Cash Disbursements

Disbursements are to be made to satisfy obligations incurred by the school for the operations of its programs. These disbursements are recorded in the cash disbursement journal. Disbursements are made via checks. Disbursements should only be made on the basis of approved invoices.

A. Check Authorization

1. The CFO will schedule the invoices for payment taking into account any discount periods.
2. The invoices will be properly recorded, coded for the expense line item and program, dated, and initialed by the CFO.
3. The invoices, along with all supporting documentation, will be submitted to the President for approval. Check signing for invoices will be limited to the President unless special circumstances warrant that of the CFO.

B. Checks

1. The accounting firm will be responsible for all blank checks which are to be maintained at their office.
2. All checks will be pre-numbered and used in sequence.
3. Checks will be prepared from a vendor invoice only and not from a vendor statement.
4. Checks will be made payable to specified payees and never to cash or bearer.
5. The accounting firm will generate the check printed from their Accounts Payable system, based on appropriate documentation.

6. The President or any other authorized Board member will sign all checks.
7. Check distribution is the responsibility of the CFO.
8. In no event will checks be:
 - a. Prepared unless these procedures are followed.
 - b. Prepared unless there is backup documentation.
 - c. Used in other than sequential order.
 - d. Signed blank.
 - e. Made out to cash or bearer.
 - f. Prepared on oral authorization.

C. Bank Reconciliation

Timely bank reconciliation contributes greatly to internal control. At the end of each month, the procedures used to verify the accuracy of the information recorded in the books include comparison of the balance reported by the bank with balance of the cash account in the general ledger, and checkbook preparation as proof of their agreement by a procedure known as the "reconciliation" of the bank accounts.

It is necessary to identify, item by item, entries of transactions as shown by the bank statement or returned canceled checks with the corresponding entries recorded in the cash receipts and cash disbursements journals. After this process is completed, all unreconciled items must be investigated and any required adjustments made. The monthly reconciliations are retained as permanent records of the school.

1. Bank statements will be received unopened directly by the accounting firm with copies sent to the CFO. The accounting firm will reconcile all accounts according to applicable GAAP procedures.

D. Petty Cash

If the Board authorizes a Petty Cash Fund, the following procedures will be used:

1. The school may have a petty cash checking account. It may not exceed \$2,500.00. Petty cash may be maintained in the office of the CFO. Such cash on hand will not exceed \$200.00.
2. The petty cash fund will be maintained on an impress cash basis whereby cash and receipts will always equal the approved petty cash amount.
3. Petty cash will be kept under lock and key at all times and segregated from other cash.
4. The CFO will supervise the petty cash fund.

5. The CFO will make monthly reconciliation of the petty cash fund.
6. When expenditures total $\frac{3}{4}$ of the petty cash fund, the CFO will total the disbursements by program and account classification and submit the recap and all receipts for reimbursement.
7. Loans will not be made from petty cash funds.

IV. Purchasing

1. All Purchase Requisitions must be sent by requesting staff and/or Program Director to the CFO.
2. It is the responsibility of the CFO to determine:
 - a. If funds are available in the budget for the expenditure
 - b. If the expenditure is allowable under the grant
 - c. If the expenditure is necessary for the program
3. The CFO will receive all purchased items and will distribute them to the requestor or place in stock, as appropriate.
4. All packing slips, receipts or other paperwork will be signed and dated by the person who accepted the delivery of goods. These will be forwarded to the CFO.
5. The CFO will compare them with packing slips or receipts will receive invoices for accuracy.
6. The invoices will be processed through the check system.

V. Personnel & Payroll

A. Hiring

1. The Board of directors hires the President.
2. The President must approve the hiring of all other employees.
3. The CFO will be responsible for ensuring that all new employees complete the following:
 - a. W-4 form – Employee Withholding Certificate
 - b. Insurance application forms when
 - i. Benefits for the employees have been authorized by the President.
 - ii. The employee is eligible to be enrolled in the insuring program.

- c. Employment Offer form
- d. Employment Eligibility Verification Form (I-9 form)
4. The CFO will be responsible for ensuring that all employees receive the following information;
 - a. Personnel Policies (which are updated yearly by the Personnel Committee of the Board of Directors).
 - b. Insurance booklet.
 - c. Time sheet procedures as applicable.
5. The CFO will set up a separate personnel file for each employee. The Employment Application (as applicable), resume, I-9 form, and W-4 will be placed in the personnel file.
6. The personnel file will also contain a letter to the employee notifying them of their current wage rate or annual salary. Notification to employees of any changes in salary will be included in their personnel file.
7. Written termination notices that properly document reasons for termination, unemployment compensation status, continuation of insurance as required by federal law (COBRA), any administrative actions necessary if any, at the time of termination will be maintained in the personnel file.
8. The CFO is responsible for keeping all personnel records in a confidential manner so that they are inaccessible to other employees or the public.

B. Time Sheets

1. Each employee will be responsible for completing a time sheet on a semi-weekly basis to confirm payroll schedules. The time sheet contains information such as hours worked, vacation, and sick time.
2. Completed time sheets will be submitted to the CFO for processing.
3. Incomplete time sheets will be returned to the employee or his/her supervisor for completion or correction.

Payroll:

All time sheet/salary information will be forwarded to the payroll service provider. The payroll service provider will prepare paychecks, relevant reports and pay all payroll taxes.

No payroll advances will be approved or paid by the school.

E. Travel

1. All travel must be approved in advanced by the President or CFO. In the event travel is requested by the CFO, the President must approve such request. Travel requests by the President must be approved by the Board.
2. Each employee will complete the travel reimbursement form upon his or her return from travel. Travel reimbursement form will be submitted on a monthly basis to the CFO for processing and the President for final approval.
3. Mileage to and from an employee's residence to work will not be paid by the School.
4. Approved reimbursement will be based upon current IRS rate per mile. Receipts must be attached to the travel reimbursement form for lodging and common carrier (gas, bus, etc.) transportation as well as for meals. Receipts for all other out of pocket expenses, as practical are required.
5. The President will approve the travel expense reimbursement form prior to it being processed for payment to each employee.
6. Incomplete travel forms will be returned to the employee's immediate supervisor for completion or correction.
7. The CFO will ascertain if there are any outstanding travel advances and will verify the travel reimbursement form.
8. Travel allowances in excess of maximum rates specified by the Internal Revenue Service will not be permitted.

VI. Property and Equipment

Equipment inventory control is the positive identification and accounting system that enables The Milwaukee Science Education Consortium, Inc. to make more efficient use of furniture, equipment, and fixtures and have control of such properties. Providing a positive identification of each asset will facilitate the taking of inventory. Staff will know where the equipment is located and when it was originally purchased, along with the value and maintenance schedule, which can be followed in an orderly fashion.

1. Each item will be positively identified with The Milwaukee Science Education Consortium, Inc. name, a control number, and the source of funds utilized for its purchase. Maintaining this information will permit replacement of this equipment should replacement become necessary.
2. Readily available information will be provided on equipment for use during an audit or in the event of theft, vandalism, etc. In addition, an immediate inventory can be taken to uncover disappearances or unauthorized use of equipment.

Equipment shall be defined as all items (purchased, government excess or donated) with a unit cost of \$1,000 or more and a useful life of more than one year.

A. Physical Inventory

The CFO, with help of any relevant parties, will prepare a listing of all equipment on a schedule provided by the Finance Committee. Providing a positive identification of each piece of equipment will facilitate the taking of inventory. In addition, the school will know where the equipment is located, when it was originally purchased, along with the value and maintenance schedule.

B. Recordkeeping

1. The CFO, for each item of property (equipment), will maintain a separate property record. Each record will contain the following:
 - Description of the equipment
 - Location of the equipment
 - If available, acquisition date and cost

As new equipment is purchased and old equipment sold or disposed of, adjustments are made to the property listing.

2. The CFO will take a physical inventory of all equipment sixty days prior to the end of the program year indicating on the listing the condition and location of the equipment. The physical inventory shall be reconciled with the property records.
3. The President will review the property listing annually or more often at his or her discretion.
4. Inventories will be adequately safeguarded against loss, theft, or physical misuse.
5. The CFO will be notified immediately of all cases of loss, damage or destruction of equipment and will inform the President.

C. Purchase of Equipment

1. The Board of Directors and the appropriate funding source will approve all items costing more than \$10,000.00 or more (if the funder is required to be notified).
2. Only equipment necessary to the completion of a program will be purchased for that program.

3. The CFO will provide all purchase information to the accounting firm for the recording of all equipment in the general ledger. An entry must be made whenever the property is disposed of or acquired. The inventory listing will be reconciled to the general ledger on an annual basis by the accounting firm and CFO.

VII. Telephones

1. Employees should limit making or receiving personal phone calls during work hours.
2. No personal long distance calls are permitted
3. Long distance telephone bills will be reviewed by the CFO and/or staff and all questionable calls, especially those out of area, will be identified. Relevant staff, at the President/President's direction, will be asked at random to review current telephone bills.

VIII. Insurance and Risk Management

The Milwaukee Science Education Consortium, Inc. is committed to the establishment and maintenance of a safe work environment for all employees and for compliance with all applicable government safety and health regulations. Insurance, risk avoidance, risk reduction and financial transfer or risk exposure are way in which our school can avoid unnecessary costs. In general, all insurance requirements of the Chartering Authority must be secured and renewed as needed.

1. The insurance policies will be maintained in files by the CFO.
2. Insurance policies will correspond to the program year whenever possible.
3. Insurance policies will be carefully reviewed by the President and the CFO.
4. Adequate coverage will be maintained for property and liability insurance and for Directors and Officers Liability and other required coverage such as Worker's Compensation.
5. The CFO will be responsible for keeping records of all losses, which will be provided to the Board of Directors on an annual basis.
6. Information pertaining to new or expanded programs of the School will be provided to the School's Insurance carrier so that these can be evaluated to insure that proper insurance coverage is maintained at all times.

IX. Grants and Contracts

1. Copies of all grants and contracts will be immediately forwarded to the CFO.
2. The CFO will assign grants and/or contract numbers for subcontractors.

3. The President and/or CFO will carefully review each award to ensure that all financial provisions will be complied with.
4. The CFO will maintain a copy of all grants, contracts and related correspondence in separate file.
5. A reporting schedule for financial and program reports will be developed and maintained by the President, CFO and Program Director.

X. Budgets

1. Financial Budgets will be prepared by the CFO for each program and reviewed by the President.
2. The President and CFO will present budgets to the Board of Directors for review and approval.
3. The President and CFO will make a monthly review of budget and actual costs. Any modifications to the budget will be submitted and approved as needed.
4. The Finance Committee of the Board of Directors and/or the Board of Directors will also review budgets at their discretion.

XI. Financial and Other Reports

To ensure timely receipt of funds from funding sources for The Milwaukee Science Education Consortium, Inc., it is imperative that all required reports be submitted in accordance with the appropriate guidelines and requirements as stipulated in grants or contract documents.

1. The accounting firm will prepare and present monthly Balance Sheets and Statements of Financial Operations that accurately reflect the financial performance of the school. The CFO will review the report for accuracy and after such approval, will present said reports to the President. The Finance Committee will receive copies of said reports at the bi-monthly Finance Committee meeting. However, reports will be kept on file for all months and available for Board member review upon request.

Monthly financial reports shall compare:

- Actual expenditures to the approved and amended budget;
- The percent of the approved budget actually spent including the most recent month's activity; and
- Expenditures for the current month compared to the monthly budget.

These reports are used to monitor the most recent expenditures and year-to-date expenditures, and as a guide for planning future expenditures.

Based upon the guidelines of various funding sources, the monthly financial reports can be utilized to determine if budget modifications are required for individual grants or contracts.

2. The CFO will prepare information for reports to the funding sources, as required.
3. The President will review and approve all reports to the funding sources.
4. It will be the responsibility of the President to ensure that all reports are submitted on a timely manner.

Form 990

1. The auditor will prepare Form 990, Return of Organization Exempt from Income Tax.
2. The President will review and sign Form 990, as required annually.
3. The Auditor will send form 990 to the IRS by the 15th day of the 5th month after the end of the School's fiscal year. The CFO will maintain a copy of the Form 990 in a locked file.

Corporate Reports

1. The CFO will prepare all federal and state reports required by law or administrative rule and will file them with appropriate state and federal agencies in a timely manner. Copies of all such reports will be maintained in The Milwaukee Science Education Consortium, Inc.'s office.
2. The President shall review all reports that are required to be submitted by either state or federal law prior to their submission.
3. The President or designee will sign reports required by state or federal law regulations.

XII. File Systems

All financial information will be maintained in either locked cabinets or password protected computer documents. All computerized documents should be backed up on a regular basis (at least weekly) and a copy should be kept off-site.

A. Program files

Program files will be kept in chronological order by program year. The files will include the following documentation:

1. Funding Source
 - a. Program account(s) description
 - b. Budgets
 - c. Reports
 - d. Audits
2. Correspondence
3. Contracts/ agreements

B. Accounting Files

All year end audit work papers, audit reports and monthly financial statements will be kept in chronological order or in password protected computer files.

C. General Correspondence

1. Internal chronological order (Inter-program correspondence to be kept separately)
2. External

File Maintenance

All financial information is to be kept in either locked files or password protected computer documents, opened or accesses only by designated administrative staff.

Files to Be Maintained by the CFO and accounting office (as much of this information as possible should be maintained within the accounting firm's system):

- Payroll Taxes
- Bank Statements
- Accounts Receivable Schedules
- Paid Bills
- Budgets
- Leases and Contracts
- Insurance Policies
- Financial Reports

All of the above files, with the exception of payroll which is kept on calendar year basis, will be maintained on a fiscal year basis.

Copies of the tax reports, bank reconciliations, payroll registers, and accounts payable schedules will have separate files and will be kept in date order with the current date front.

Financial reports and budgets should be kept in files for at least three years after the end of the current program year unless the grantor permits earlier disposal of records.

A permanent file will be maintained that includes audits, incorporation papers, personnel policies, corporate by-laws, annual board reports, and all financial information of the school.

After completion of an independent audit, all files related to audit period may be put into storage.