

Letter of Intent to Apply- City of Milwaukee Charter School

Deliver to: City Clerk's Office
City Hall, Room 205
200 E. Wells St. Milwaukee, WI 53202

Dear Charter School Review Committee,

The undersign individuals/organization is considering submitting an application to establish a charter public school with the City of Milwaukee.

Bishop Sedgwick Daniels

Is this a new school or an existing school?

New

Are you applying for a charter with any other authorizer(s)?

No

Legal name of organization applying:

Mother Kathryn Daniels Conference Center (MKDC)

Name of proposed charter school:

The Institute for Preservation of African-American Music and Arts (IPAMA)

Applicant's authorized representative:

Dr. Floyd E. Williams Jr.

Leadership Team and Board Members

President: Erika E. Rush
Vice President: Kassandra Purham Andrew
Parent Rep.: Kim Triplett
Secretary: Antonie Reasby
School Rep: Benjamin Robinson
Member-at-Large: Shawn McFallin

Full mailing address

3500 W. Mother Daniels Way
Milwaukee, WI 53209

City State ZIP

Phone

Email address:

Anticipated year to open

Grade levels to be served in year 1

Grade level to be served at full capacity

Anticipated Enrollment in year 1

Anticipated Enrollment at full capacity

Specific type of student population to be served


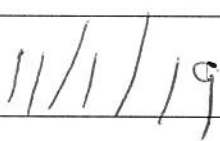
IPAMA will service the greater Milwaukee community, primarily the low-income children in Milwaukee, WI. The academy will address families that express an interest in music appreciation, arts, steam programming, and technological advancement.

Indicate any charter management organization or affiliated model (if any)

Arts Education: Art and music are key to student development. The involvement in the arts is associated with gains in math, reading, cognitive ability, critical thinking, and verbal skill. Arts learning can also improve motivation, concentration, confidence, and teamwork. Technology: Integrating technology into the classroom is an effective way to connect with students of all learning styles. It gives students the opportunity to enhance the interaction with their classmates and instructors by encouraging collaboration. Incorporating

Signature of Applicant's Authorized Representative

Date



**An Educational Component of Mother Kathryn Daniels
Center (MKDCC)**

**City of Milwaukee
Charter School Application**

September 2019

Dr. Floyd E. Williams, Jr., Chief Education Officer
Themba Muzondo, Chief Financial Officer
Bishop Sedgwick Daniels, Executive Director

The Institute for Preservation of African-American Music and Arts (IPAMA)

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1. Articles of Incorporation and By-Laws - MKDCC
2. Accounting Policies and Procedures Manual
3. 501(c)(3)
4. IPAMA 1st year Operating Budget

Executive Summary

It is envisioned that when IPAMA opens its doors to students, staff, parents, and the community, an atmosphere of learning and openness will be an obvious feeling to all constituency. As a result of intensive professional learning the engagement of teachers tying the Wisconsin common core curriculum standards to subject areas will be in action. We predict that the opening of IPAMA will become a beacon of hope for students and families who desperately are looking for a (way out of poverty) and low student performance. The depth of need for IPAMA can not be overstated. A well-articulated student requirement effort will attract students and parents who want rigorous academic, more exciting performance arts opportunities, and most importantly, more personalized options for achieving academic and behavior success. A full complement of highly qualified teachers and staff will be employed to work with our students and their families. Our philosophy is one in which teachers are expected to enable students to meet high standards for academic and behavior. Based on the needs of our student body, we plan to institute two supported professional development programs that will be delivered within classrooms. One will be a full-time classroom coach for literacy and another full-time coach for mathematics. We intend to continue these supports and add even more classroom-based supports to help teachers design and implement a more robust differentiated curriculum to meet the diverse needs of our students. Another support we will implement will be the development of a continuance data driven assessment of student performance and a monthly comprehension administrator/teacher monitoring conference designed to assist teachers in redirecting instruction as needed.

Prospectus

1. Mission/Vision statement for the charter school.

The mission of The Institute for Preservation of African-American Music and Arts (IPAMA) is to provide a rigorous K-12 college preparatory program utilizing traditional educational methodologies, blended with innovative cultural awareness and Science, Technology, Engineering, Arts, and Mathematics (STEAM) components.

IPAMA envisions an academy that creates a rich elementary and secondary educational program which innovatively integrates and successfully engages cutting edge programming in our educational presentation. The institute's holistic presentation incorporates a plethora of best practices that advance academic performance, self-efficacy and global awareness. The educational journey of our scholars is uniquely designed to provide a stellar catechism that is relevant to contemporary career exploration and academic potential to prepare students to become college and career ready. Our academic acumen is strategically aligned to overcome current urban maladies and educational barriers that hinders restorative and effective teaching for this population. The Institute's impressive landscape, horticultural presentation, and Afrocentric appeal garners a collaborative schematic and brain trust that fosters an environment for diverse learning and cultural appreciation. A world-wide inclusive practical introduction affords our students the ability to compete in environments that have historically limited or excluded their engagement. The Institute encircles numerous foundational tenets and proven strategies that incorporates parental involvement, corporate partnerships and community involvement to ensure educational outcomes and academic targets. The commitment and selection of facility and staff, focuses on personnel that embrace principles of high educational standards. Our philosophy is embedded in a strong belief that all students deserve the opportunity to demonstrate excellence and succeed in their educational endeavors when given optimal support and guidance in a nurturing environment.

2. Description of the school/program.

• Projected number of students, pupil teacher ratios and general staffing patterns.

Staffing IPAMA complies with all state and federal regulations regarding employment of teachers and support staff including all laws prohibiting discrimination in hiring and employment. There will be no discrimination against any applicant or employee on the basis of race, color, age, gender, national origin, sexual orientation, marital status, or actual or perceived disabilities. We will actively work to recruit and hire highly qualified teachers and support staff. A hiring protocol has been established to ensure fair and equitable hiring practices. Once hired, teachers will engage in on-going professional development, quarterly data monitoring conferences, peer lesson plan critiques, and instructional learning walk-throughs. The projected student population is 350 pupils. Student/teacher ratio will be 25:1. The staff will consist of the following:

Role	No.	Full Time (FTE)	Role	No.	Full Time (FTE)
Administration			Teacher Support		
Principal	1	FTE	Instructional Reading Coach	1	FTE
Dean of Students	1	FTE	Instructional Mathematics Coach	1	FTE
Administrative Assistant	1	FTE	Speech Pathologist	.30	FTE
Dean of Instruction	1	FTE	Psychologist	.30	FTE
Grade Level Teachers			Social Worker	.50	FTE
K4	1	FTE	Information Technology	2	FTE
K5	1	FTE	Parent Coordinator	1	FTE
Grade 1	1	FTE	Guidance Counselor	1	FTE
Grade 2	1	FTE	Paraprofessionals (Regular Education)	8	FTE
Grade 3	1	FTE	Cross Categorical Special Education Teachers	3	FTE
Grade 4	1	FTE	Special Education Paraprofessional	2	FTE
Grade 5	1	FTE	Nurse	.5	FTE
Grade 6	1	FTE	Fine Arts Teachers		
Grade 7	1	FTE	Drama Teacher	1	FTE
Grade 8	1	FTE	Dance Teacher	1	FTE
H.S. ELA	1	FTE	Music Teacher	1	FTE

H.S. Social Studies	1	FTE	STEAM Teacher	1	FTE
H.S. Math	1	FTE			
H.S. Science	1	FTE			
H.S. History	1	FTE			
H.S. World Languages	1	FTE			
H.S. Health/Phys Ed	1	FTE			
H.S. Electives	1	FTE			

- **How students will be recruited and general admission policy.**

School Enrollment. We will recruit throughout the City of Milwaukee and surrounding areas to attract a student population that is diverse racially, linguistically, economically, and with a wide range of intellectual capabilities. Our recruiting procedures will include flyers, pamphlets, enrollment fairs, television ads, radio public service announcements, billboard advertisements, theatrical performances in the community, and mass mailings.

- **Special issues or characteristics of the school, i.e. extended day/extended school year.**

IPAMA Extracurricular After-School Activities- Through teacher and community based arts and STEAM organizations, the students that attend IPAMA will have the opportunity to participate in numerous scholastic, athletic, and arts activities. Staff and community organizations will partner with IPAMA to provide students with an enriched experience in the following activities:

- Forenics
- Debate
- Chess Club
- Junior National Honor Society
- External Community/Youth Programs
- Athletics (ie. basketball, Football, Baseball, Soccer, Volleyball, Track)
- STEAM Clubs
- African Dance & Drumming

Community Learning Center - activities from 3:00 p.m. - 6:00 p.m. Monday through Friday.

COGIC Social Services – COGIC Social Services has a strong history of serving our central city community. COGIC Social Services has its finger on the pulse of the varied challenges facing our community constituents and they provide tangible solutions by offering the following services:

- Foster care visitation
- Parenting classes and workshops
- Shelter Referrals
- Temporary domestic housing referrals
- Anger management classes
- Mentoring: Boys & Girls
- Nutritional Counseling and workshops
- Walk-up food pantry
- Mental health assessment
- Youth entrepreneurial and computer training support groups

• Does the school fill an existing need in the city of Milwaukee?

The institute will be housed in the 53209 and 53224 zip codes which services the 4th most dense student population in the state of Wisconsin and the transition corridor of more than 3,000 low income families within a five block radius, that creates a need for the Institute to address the educational and familial needs of these communities. The Milwaukee Public Schools have closed numerous schools in these areas leaving an educational void in these neighborhoods. According to the new results of the National Assessment of Education Progress - known as the Nation's Report Card, Wisconsin has the highest percentage of Black Students exhibiting skills considered below a basic level according to the assessment taken by fourth and eighth graders earlier this year. Wisconsin Black Students performs below all other cities except the District of Columbia in reading (Milwaukee Journal-Sentinel, 10/30/2019). Academic scholars, noted economist, and environmental psychologist have repeatedly and consistently cited in numerous academic journals that children living in poverty academically significantly underperform their wealthier peers.

3. Philosophy of this school in relation to organization, curriculum and instructional strategies and lead to positive student outcomes.

We believe at IPAMA, all children can learn and that learning takes place through interactions with people, places, and things. The educational program is designed to facilitate a sense of "wholeness" which is composed of learning through STEAM and the arts. The goal of the IPAMA is to establish and maintain an educational program which is so stimulating and rewarding that children, adolescents, and adults are transformed from passive to active learners, by providing a rigorous educational experience that engages all students through the use of STEAM and art.

We believe this philosophy will promote the following purposes:

- To improve pupil learning by creating a school with high, rigorous standards for pupil performance
- To increase learning opportunities for all pupils, with special emphasis on expanded learning experiences for college-bound students and enhanced student-expression through the fine arts
- To prepare students to become career or college ready

The organizational philosophy will intentionally and successfully incorporate nationally recognized business partners that value education and invest in proven successful models. IPAMA will greatly benefit from philanthropic opportunities for our educational advancement initiatives.

Our philosophy on curriculum selection is based on the creation of an education think tank that incorporates experienced educators, civic leaders, interested parents, and community stakeholders in the selection and implementation of our chosen curriculum. Our team has engaged a one to one technological plan that ensures performance and individualized educational objectives.

Our philosophy on instructional strategies is strongly embedded through teacher empowerment, educational management team development, staff and professional learning opportunities and collaborative educational institutions that will provide significant gains through innovative methodologies.

Our philosophy will ensure positive student outcomes through standardized testing, classroom assessments, diagnostic assessments, and personal evaluations. We will rely upon professional and parental evaluations in determining academic and social gains.

4. The curricular focus and instructional strategies that will define the nature of the school.

The arts serve as the primary signature of a culture, carrying our individual and collective images and ideas from one generation to another. The arts are a distinctive way of understanding and gives purpose to learning; they provide tools for interpreting life's experiences and develops a child's identity and sense of self-worth. The integrity of an arts curriculum depends on its' diversity, integration, and exploration of creative problem solving. Art education encourages a student to effect his or her environment. The whole child as an artist is guided to share his or her feelings and impact others while encouraging self-discipline. Art is a vehicle for knowing and understanding the world and our heritage. It is active-experiential learning in a meaningful context. Art is an essential part of the curriculum. I

The first consideration of teaching must be the child. Content and method must be adapted to meet the needs and level of readiness of the student. As students do not always grow and develop at the same rate, it becomes a special challenge of the teacher to find appropriate practices to meet the needs of all.

All courses at IPAMA will integrate into traditional content addressing three demands:

- the transition to a global economy
- the revolutionary use of technology
- an aging workforce.

Each course or discipline will integrate content which includes academic, technical and interpersonal skills that can help Wisconsin and the nation secure a competitive advantage. Essentially, this integration will include activities which lead to rigorous academic curriculum; learning that connects academics to real-world situations; and career exploration. Academic concepts and skills will be taught but in ways that integrate technical skills and career concepts. Teachers will find new activities and strategies that include all the senses and engage all learning styles. Community resources will be tapped to reinforce academic learning while providing relevance to the educational experience.

The theory of multiple intelligence has called attention to the existence of six (6) areas which conceivably cover the intellectual strengths of all human beings. These strengths are “peaked” by the integration of the arts into the curriculum. Multiple intelligences include linguistic, musical, logical mathematical, spatial, and body-kinesthetic. The Arts provide the glue, the connection, that pulls them all together for children.

It is the mission of IPAMA to provide all students with continuous and sequential study in the fine arts which will simultaneously reveal the joy of aesthetic expression of hard work of craftsmanship and the necessity of art in complete human experience. Study in the art will enable students to apprehend and value aesthetic and qualitative dimensions of life. By attending to the qualitative dimension of life and practicing artistic skills, students will discover that they can express and respond to a wide range of human experience and better convey the vividness of this experience. By examining and discussing works of art, students will analyze, interpret and evaluate the social and cultural roots of artistic expression. By producing works of art, students will be engaged in application of concepts, invention, critical thinking and self expression.

Consistent with our mission, we propose to implement a curriculum that will entail eight (8) essential elements:

1. Increase exposure of students to a multiplicity of STEAM activities and careers within the Milwaukee area which supports learning and STEAM;
2. Providing result-oriented professional development which will enable all teachers to integrate the Arts into the Fundamental Learning area;
3. Provide curriculum development focused on the integration of the Arts into the current curriculum;

4. Identification (assessment) and service (tutoring) of students who display exceptional gifts and talents in the Arts;
5. Increasing articulation of the Arts emphasis with area museums, organizations, and agencies;
6. Increasing exposure of students to a multiplicity of cultural activities within the Milwaukee area which support learning in the fundamental learning areas;
7. Enhancing communication among school personnel, parents and students through shared in-school and external experiences related to the Arts; and
8. Establishing discussion/mentoring sessions where children may develop a confidential and caring relationship with "Artists in Residence" and/or staff for the purpose of artistic growth and addressing issues that affect the day-to-day issues of individual potential artists.

At IPAMA we believe that the integration of the arts (music, visual arts, theater, dance, other performing arts, and literature) and STEAM for continuous improvement of teaching and learning represents a vast yet underutilized resource in education. The infusion of STEAM and the arts will have a powerful educational effect. When taught as primary, or basic, subjects in the curriculum (rather than as secondary or extra-curricular) an explosion of learning takes place for all children. Their academic test scores go up, dropout rates fall, and attendance improve. Students become interested in learning and teachers become energized.

Reading: The core reading curriculum - pre- and post- unit test of each reading series will be used for the purpose of progress monitoring. Houghton Mifflin Literacy program, I-Ready, Khan Academy, and NEWSela will be used to support the core curriculum. The Institute will continue the daily 90 minutes core literacy block in the mornings and will add a 60 minutes reading intervention block in the afternoon. The Intervention block consists of differentiated instruction for students performing at an advanced level at grade level or below grade level to address reading challenges to close the achievement gaps and to accelerate learning in reading for students in K4 through grade 8.

Mathematics: The core mathematics curriculum - The pre- and post- unit tests of each series will be used for the purpose of progress monitoring. I-Ready will continue to be used to support the core curriculum. The Academy will continue the daily 60 minutes mathematics core instruction in the mornings and will add a 60 minutes mathematics intervention block in the afternoon. Strategies will include but are not limited to the use of I-Ready, ST Math, and math intervention strategies. The Institute will continue to provide mathematics intervention for all students. The intervention blocks will consist of differentiated instruction for students at the advanced level, at grade level and below grade level to close the achievement gaps or to accelerate learning in mathematics.

Fine Arts Program: In order to increase academic achievement, attendance, student engagement, and retention rates, arts integration across the curriculum in K4 through grade 8 will be used. The fine arts staff produces a major performance during the first and second

semester that includes students from K4 through grade 8. In- and Out- of school arts-based opportunities will expose students to post-secondary career paths. Videotaped performances will be available for purchase at a nominal fee and to share during school events. The fine arts teacher and classroom teachers coordinated extended arts enrichment activities.

Saturday Academy: Saturday Academy is held to support the academic needs of students in the area of reading and mathematics. Targeted groups include bubble, below or significantly below students.

Instructional Coaches: Instructional coaches support classroom teachers through observations, modeling best practices, feedback sessions and professional development in the areas of literacy and mathematics. The instructional coaches facilitate "Know-Teach-Deliver Lesson Planning Peer Critique", gradual release, close reading, and data analysis.

Positive Behavior Intervention Support (PBIS): PBIS is used as a tool to help build and nurture a positive learning environment for students and staff. Additional strategies and resources will be used to strengthen the culture and climate. PBIS will be used schoolwide to promote positive behavior and academic engagement in and outside of the classroom. The classroom teacher and Learning Team in collaboration with the administration will implement additional individual and classroom based PBIS incentives to address students' diverse social-emotional and academic needs. A PBIS Discipline Plan will be developed and implemented with fidelity. The parent newsletter, school newsletter, designated boards and marque will be used to highlight and share achievement on PBIS data on a regular basis.

IT Specialist: IT Specialist will provide training and support teachers in the use of Achieve 3000, I-Ready, Infinite Compass and gradebook. In addition, the IT Specialist will maintain computer systems. Implementation of 1 to 1 iPad initiative with K through 8th grades with the plan to expand campus wide.

5. Methodology by which this program improves the educational outcomes for urban children and youth – What evidence exists that suggests this model has demonstrated positive achievement outcomes.

Many economically disadvantaged and minority students do not have the same opportunities for academic success as their more affluent peers. Realizing that many to most of our student population may be suffering from academic gaps, the school board and leadership of IPAMA take leadership and accept the responsibility for addressing and accelerating the achievement rate for academically disadvantaged students while raising achievement for all groups of students.

This can only be achieved through a collaborative effort between students, parent/mentor, staff, tutors and administration. This gap must be closed through high standards and accountability.

The instructional strategies outlined above and the diversified curriculum developed is designed to meet the needs of the individual student giving academic foundation and structure

These methods encompassed in the infrastructure of the arts will produce a multifaceted environment for learning. Working with the Learning Point Associates- North Central Regional Education Laboratory, our leadership team will continue to explore the most progressive methods and strategies to develop a comprehensive program.

6. The proposed governance structure for this school and how parents will participate in a meaningful way. Phase 1- City of Milwaukee Charter School Application 2

Consensus of the whole community is the cornerstone for the establishment of our school. To accomplish this goal, we will form a school governance council structure consisting of seven (7) – nine (9) members.

The board, by definition of the state charter laws, will be responsible for the mission, educational philosophy, and major policies of the school. As such, it will oversee and periodically assess the school's finances, programs, and management.

Initially, three board members will be selected by the administrative team and the remainder will be vetted through a fair and open election process. Each constituency will elect its representative, e.g. school staff selects school staff representative, students elect student representative, parents select parent representative, and community groups select community representative. The council will agree to recognize and observe existing policies and procedures that may exist as well as other agreements and laws.

Open Meeting

The school's governance structure bylaws will be guided by the principles of the Open Meeting Law in assuring that governance structure meetings shall be open to the public unless the school's legal counsel advises otherwise.

Compliance

The school's governance structure will recognize and observe existing policies and procedures, agreements, and applicable laws.

Conflict Resolution

The school's governance structure experiencing conflicts will utilize the complaint/issue resolution process established by the council to resolve problems.

Parent participation will include but not limited to the following:

- Develop an “expectation of inclusion” in the parent body – assure them that their voices are sought after, listened to and included in decision-making at the school.
- Choose parent representatives to attend and participate in staff, committee and administrative meetings.
- Include parents in the hiring process for teachers and administrators.
- Open classrooms to parents during the school day and train teachers in ways to use their help when they're there.
- Host weekly in school “open house” or “coffee hour” for parents with staff present to discuss current school issues and concerns.
- Regular community discussions and social events for staff and parents together so they can get to know each other and build trust.
- Parents will sign a “Community Compact of Understanding” which will include the following pledge.

The parent pledges to:

1. Read the school's handbook and abide by the policies and guidelines set out in it.
2. To the very best of my ability, give 4 hours of volunteer service per month, or 40 hours per year, that will benefit the school and help my child and others learn.
3. Ensure that my child arrives at school on time, rested and ready to learn.
4. Ensure that my child comes to school each day dressed appropriately and with a nutritious breakfast.
5. Help my child take responsibility for completing home-study assignments in a timely manner.
6. Keep myself informed and up to date about events and issues at school by reading notices from the school, newsletters, e-mails and posted announcements.
7. Attend at least two individual parent/teacher conferences and one classroom meeting per year.
8. Help strengthen the school community by participating in events and discussions whenever possible.
9. Show respect and support for my child, other students, the staff and the school.

Parent Advisory Board (PAB)	
President	TBD
Vice President	TBD
Secretary	TBD
Treasurer	TBD
Member-At-Large	TBD

- **Election Process.** The inaugural board members will be selected and appointed by the program administrator. Subsequent board members may be nominated for appointment by both the program administrator and the nominating board. Members shall represent a cross-section of parents, community leaders and other stakeholders.

Parent Advisory Board (PAB) members will serve for a three year term. No member shall serve more than two consecutive terms, but a former PAB member may be appointed after a one-year absence from the Board.

- **Authority in Educational Program.** PAB engagements in IPAMA's educational program include:
 - o Helping to recruit students
 - o Recruiting parents and other stakeholders to serve as reading and math in-classroom support/ volunteers
 - o Facilitating communication among parents, staff, and the administration
 - o Assisting in setting priorities, including participating in ongoing planning activities of the academy
 - o Supporting and advocating for the needs of the Academy's academic program
 - o Offering recommendations for continuous academic program and facilities improvements
- **Decision-making process to approve policy, program and budgetary decision**
 - o PAB members submit written recommendations to the Academy's administration. Submitted recommendations should include suggested actions and justification for each proposed action. The PAB meets with the administration to discuss and/or take action regarding suggestions.

- o The PAB is not involved in budgetary decisions. However, the budget is shared with the PAB so that they are aware of allocations and fiscal needs. This allows for them to pursue targeted fundraising efforts.

- **Evaluation process of tenured instrumentality principal**

The PAB provides written feedback by way of a school climate survey, which includes the Institute's culture, student achievement, and parent concerns and/or accolades. The school climate survey is facilitated by the Academy's Parent Coordinator.

7. The financial capability of the organization seeking the charter and the relationship between the charter school and the host organization.

The financial capability of IPAMA is demonstrated in our history of outstanding development, our emphasis on stewardship, our demonstration of fiduciary responsibility, our conservative fiscal practices, and our accounting controls. MKDCC has successfully served the community since 2004, and has grown each year since then, in revenue, in population, and in community service. IPAMA will operate under the umbrella of MKDCC, Inc., which is a 501(c)3 federally recognized non-profit organization.

We project to ultimately enroll 350 students. We make the following revenue assumptions:

- The projected per student allocation is \$8,850.
- We estimate that the National School Lunch Program will reimburse us for approximately 80% of our food service expenditures.

The startup costs for setting up the school will be minimal as MKDCC already has two standing facilities that are ready to accommodate students.

Please refer to attachment 2 – MKDCC Accounting Policies and Procedures Manual for our campus accounting policies and procedures.

8. The potential location of the school (aldermanic district, neighborhood, etc).

The Institute will be housed on the expansive campus of the MKDCC, and IPAMA Campus located at 9100 W. Swan Rd in Milwaukee, WI. and 4834 N. Mother Daniels Way, Milwaukee, WI 53209. Our facilities includes 18 regular classrooms, 3 Special Education resources classroom, a gymnasium, a cafeteria, two computer labs and a multi-media library center. We also have a dedicated Fine Arts wing which houses our drama, dance, and the music department. The liability insurance is currently held by Indiana Mutual that complies with the City of Milwaukee's insurance mandates. Our campus on North Swan encircles 18 acres of beautifully forested acreage. Nestled within this campus, is a Frank Lloyd Wright's architectural structure, which was the former home of the University of Wisconsin-Milwaukee Science Research Center.

IPAMA is located in the 9th and 1st aldermanic districts.

9. Evidence of support from the community and business partnerships

The institute has partnered with impressive and diverse nationally recognized educational institutions and partnered with historically successful youth service organizations which include:

- **Marian University** - Marian University is contracted to provide professional development, coaching, shadowing and organizational assessment strategies for administration and staff. The University also provides academic opportunities on our campus for parents and adults within the greater community.
- **Mother Kathryn Daniels Center (MKDC)** - MKDC is contracted to provide basic education, remedial, and adult high school courses for parents and residents within our school's community. This center is located on our campus and provides educational and social programs that ensures community empowerment, familial reunification and educational excellence.
- **The Greater Milwaukee Boys and Girls Club** -The Greater Milwaukee Boys and Girls Club is an active campus partner that provides after school tutoring, technological support, and various youth services that promote good citizenship, community stabilization, and educational support to our students. The Daniels-Mardak Club is celebrated as a safe haven and latchkey environ that supports families in our communities and provides parental assurance of needed safety and educational support for working parents who may not be available to receive their children at the traditional school release time.
- **Wisconsin Conservatory of Music** - Wisconsin Conservatory of Music is currently contracted to advance and enhance exposure in the area of Fine Arts to our students through specialized and defined programs within our school. These opportunities will be expanded as capital campaigns and budget allocations increases. The nationally acclaimed Wisconsin Conservatory of Music has been recognized as one of Wisconsin's stellar academic and arts institutions.
- **Community Based Organizations** - The Academy appreciates the enormous support of philanthropic partners, academic sororities/fraternities and other organizations that value academic achievement. The Academy is a recent recipient of foundational contributions sponsored by civic and community leaders.

10. Business plan for school development and first year operation (budget of revenue and expenditures and statements of cash flow).

Please see answer to question 7 for a detailed description of the overall budget for the pending charter and first year operation.

We are in the process of creating a Cash Flow budget for FY 20-21. This budget will allow the Board to prepare on a monthly basis the school's needs, analysis, and budget projections. The Cash Flow projections will indicate a sound financial position. Contingency plans will be included to account for and address gaps whereby cash flow is typically tightened for public schools. The Board is also in the process of creating a "best practices" budget that will address any shortfalls in student enrollment and funding expectations. This secondary best practices budget will provide us with additional fiscal clarity as it relates to the overall budget philosophy, recruiting, marketing, fundraising, and student retention variables. Lastly, the Board is in the process of developing a strategic plan for the overall operation of the charter. Areas of strategic focus will include curriculum, assessments, facility, fund raising, facility operations, and marketing and community outreach. The strategic plan will be adjusted accordingly as the process moves along.

11. Potential partnerships or subcontracts that might be part of the school's operation.

The Greater Milwaukee Boys and Girls Club - IPAMA has been in discussion and dialogue with the leadership of the B&G with the purpose of expanding youth services to families in the northwest corridor of Milwaukee. Both organizations have been engaged in collaborative confabulations and site tours of the Swan location. The clubs have expressed a sincere interest and further discussion for a potential partnership.

Wisconsin Conservatory of Music has indicated their willingness to provide programming in the area of the arts at the IPAMA location.

The African American Children's Theater awaits the opening of the IPAMA to expand performing arts opportunities.

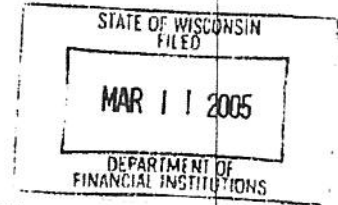
The Wisconsin Department of Music has expressed sincere interest in partnering with IPAMA in the introduction of keyboarding and vocal music programs.

Sprint has offered innovative educational technological programs for IPAMA upon approval of a charter.

Marion University has offered educational training, coaching, and various educational services for staff and members of the community.

RECEIVED

MAR 10 2005

**WISCONSIN
DFI**

**ARTICLES OF INCORPORATION
OF
MOTHER KATHRYN DANIELS CONFERENCE CENTER, INC.**

The undersigned, acting as incorporator of a nonstock corporation under the Wisconsin Nonstock Corporation Law, Chapter 181 of the Wisconsin Statutes (the "WNCL"), hereby adopts the following Articles of Incorporation for such corporation:

ARTICLE I

Name

The name of the corporation is Mother Kathryn Daniels Conference Center, Inc.

ARTICLE II

Purposes

The corporation is organized and shall be operated exclusively for charitable and educational purposes within the meaning of I.R.C. Section 501(c)(3). Such purposes may include, but are not limited to, operating and providing educational services at the Mother Kathryn Daniels Conference Center located at 3500 West Mother Daniels Way in the City of Milwaukee, Wisconsin. The corporation may carry out its purposes directly or by making gifts, grants or other payments to other qualifying organizations, as well as distributions in accordance with subsection 181.1302(3) of the WNCL. In carrying out the purposes of the corporation, no distinction shall be made among the recipients of any amounts to be disbursed on account of race, color, gender, religion, creed, age, disability, veteran status, national or ethnic origin, or sexual orientation. In these Articles, the term "I.R.C." means the Internal Revenue Code and references to provisions thereof are to such provisions as from time to time amended and to corresponding provisions of any future United States Internal Revenue Law.

ARTICLE III

Activities and Restrictions

Section 1. No dividends, liquidating dividends, or distributions shall be declared or paid by the corporation to any private individual or officer or director of the corporation.

Section 2. No substantial part of the activities of the corporation shall consist in carrying on propaganda or otherwise attempting to influence legislation, unless by appropriate election a greater part is permitted without jeopardizing the corporation's exemption under I.R.C. Section 501(c)(3). The corporation shall neither participate in, nor intervene in, any political campaign on behalf of (or in opposition to) any candidate for public office, including the publishing or distribution of any statements.

Section 3. No part of the net earnings or net income of the corporation shall inure to the benefit of any private individual or officer or director of the corporation; provided, however, that such a person may receive reasonable compensation for personal services rendered, or reimbursement for reasonable expenses incurred, which are necessary to carrying out the exempt purposes of the corporation.

Section 4. Notwithstanding any other provision of these Articles of Incorporation, the corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from federal income tax under I.R.C. Section 501(c)(3) or by a corporation contributions to which are deductible under I.R.C. Section 170(c)(2).

Section 5. Whenever the corporation is a private foundation as defined in I.R.C. Section 509(a), the income of the corporation shall be distributed at such time and in such manner as not to subject it to tax under I.R.C. Section 4942 and the corporation shall not engage in any act of self-dealing, or retain any excess business holdings, or make any taxable expenditures as defined in I.R.C. Sections 4941(d), 4943(c) and 4945(d), respectively, or make any investments in such

manner as to subject it to tax under L.R.C. Section 4944; or make any indemnification which would give rise to a penalty excise tax under L.R.C. Chapter 42.

ARTICLE IV

Members

The corporation shall have no members.

ARTICLE V

Directors

The affairs of the corporation shall be managed by its Board of Directors, which shall consist of such number of persons as shall be fixed by the Bylaws from time to time, but shall not be less than the number of directors required by the WNCL, which at the time of execution of these Articles is three (3). The terms of office, qualifications and method of election of the directors shall be as specified in the Bylaws.

ARTICLE VI

Director Consent Actions

Any action required or permitted to be taken at a board meeting may be taken by written action signed by two-thirds (2/3) of the directors then in office. Such action shall have the same force and effect as a vote of the board of directors taken at a meeting. All directors shall receive written notice of any action so taken, and the written action is effective on the date specified in the written consent or on the tenth day after the date on which written notice is given, whichever is later.

ARTICLE VII

Derivative Proceedings

The provisions of Sections 181.0741 to 181.0746 shall not apply to this corporation.

ARTICLE VIII

Amendment

These Articles of Incorporation may be amended by the directors of the corporation by vote of a majority of the number of directors in office at the time that the amendment is adopted.

ARTICLE IX

Dissolution

In the event of the dissolution of the corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, distribute all of the assets of the corporation exclusively for purposes substantially similar to those of the corporation to one or more organizations then described in I.R.C. Sections 170(c)(2), 501(c)(3), 2055(a)(2) and 2522(a)(2) having purposes substantially similar to those of the corporation (except that no private foundation as defined by I.R.C. Section 509(a) shall be a recipient) or to one or more units or agencies of federal, state or local government to be used exclusively for public purposes, as the Board of Directors shall determine. Any of such assets not so distributed shall be distributed to one or more of such organizations as determined by the Circuit Court of the county in which the principal office of the corporation is then located.

ARTICLE X

Principal Office; Registered Office and Registered Agent

The mailing address of the principal office of the corporation is 3500 West Mother Daniels Way, Milwaukee, Wisconsin 53209. The street address of the initial registered office of

the corporation is 411 East Wisconsin Avenue, Suite 2550, Milwaukee, Wisconsin 53202-4497 and the initial registered agent at such address is Lawdock, Inc.

ARTICLE XI

Incorporator

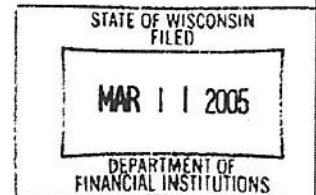
The name and address of the incorporator is John W. Daniels, Jr., Quarles & Brady LLP, 411 East Wisconsin Avenue, Milwaukee, Wisconsin 53202-4497.

Executed this 10th day of March, 2005.


John W. Daniels, Jr.

This document was drafted by:

David C. Swanson
Quarles & Brady LLP
411 East Wisconsin Avenue
Milwaukee, Wisconsin 53202-4497



BYLAWS
OF
MOTHER KATHRYN DANIELS CONFERENCE CENTER, INC.

ARTICLE I
Offices

Section 1. Principal Office. The corporation may have such offices, either within or without the State of Wisconsin, as may be designated from time to time by resolution of the Board of Directors, one of which may be designated as the principal office.

Section 2. Registered Office and Registered Agent. The corporation shall maintain a registered office and registered agent in the State of Wisconsin. The registered office may, but need not be, the same as any of its places of business. The identity and address of the registered agent may be changed from time to time by notifying the Wisconsin Department of Financial Institutions pursuant to the provisions of the Wisconsin Nonstock Corporation Law (the "WNCL").

ARTICLE II
Board of Directors

Section 1. General Powers. The affairs of the corporation shall be managed by its Board of Directors.

Section 2. Number and Qualifications of Directors.

(a) The number of directors shall be as determined by the Board of Directors from time to time but in no event less than three (3) nor more than nine (9) and shall serve for the term provided in Section 3 of this Article. No amendment of this section shall reduce the number of directors to less than the number required by the WNCL, which at the time of adoption of these bylaws is three (3).

(b) Directors need not be residents of the State of Wisconsin.

Section 3. Election and Term.

(a) Method of Election. Directors of this corporation shall be elected at the annual meeting of the Board of Directors.

(b) Term of Office. Directors shall hold office from the close of the annual meeting for a term of one (1) year, or until their successors have been elected and qualified.

Section 4. Resignation. A director may resign at any time by filing a written resignation with the President or the Secretary of the corporation.

Section 5. Removal. A director may be removed from office with or without cause by the vote of a majority of the other directors of this corporation either at a regular meeting or at any special meeting called for that purpose.

Section 6. Vacancies. In the event a vacancy occurs in the Board of Directors from any cause, including an increase in the number of directors, an interim director shall be elected by the Board of Directors of this corporation. An interim director shall serve until a successor is elected upon expiration of the term of office for that director.

Section 7. Annual Meeting. The annual meeting of the Board of Directors shall be held in the month of May in each year, at such time and place as the Board of Directors may determine, for the purpose of transacting such business as may come before the meeting.

Section 8. Regular Meetings. The Board of Directors may provide by resolution for regular or stated meetings of the Board, to be held at a fixed time and place, and upon the passage of any such resolution such meetings shall be held at the stated time and place without other notice than such resolution.

Section 9. Special Meetings. Special meetings of the Board of Directors may be held at any time and place for any purpose or purposes, unless otherwise prescribed by the WNCL, on call of the President or Secretary, and shall be called by the Secretary on the written request of not less than two (2) of the directors then in office.

Section 10. Meetings By Telephone or Other Communication Technology.

(a) Any or all directors may participate in a regular or special meeting or in a committee meeting of the Board of Directors by, or conduct the meeting through the use of, telephone or any other means of communication by which either: (i) all participating directors may simultaneously hear each other during the meeting or (ii) all communication during the meeting is immediately transmitted to each participating director, and each participating director is able to immediately send messages to all other participating directors.

(b) If a meeting will be conducted through the use of any means described in subsection (a), all participating directors shall be informed that a meeting is taking place at which official business may be transacted. A director participating in a meeting by any means described in subsection (a) is deemed to be present in person at the meeting.

Section 11. Notice and Waiver of Notice.

(a) Notice. Notice of the date, time and place of any annual or special meeting shall be given by oral or written notice delivered personally to each director at least twenty-four (24) hours prior thereto, or by written notice given by other than personal delivery at least forty-eight (48) hours prior thereto. Notice shall be given in one of the methods described in Article III hereof. The purpose of and the business to be transacted at any special meeting of the Board of Directors need not be specified in the notice or waiver of notice of such meeting.

directors, as may be provided in the resolution creating such committee as initially adopted or as thereafter supplemented or amended by further resolution adopted by similar vote. The Board of Directors may also designate persons who are not directors to serve as members of any such committee with the exception of the Executive Committee. Additionally, the Executive Committee shall have and may exercise, when the Board of Directors is not in session, all of the powers of the Board of Directors in the management of the business and affairs of the corporation.

(b) Nondelegable Powers; Alternative Members; Rules of Committees. No committee of directors shall be empowered to act in lieu of the entire Board of Directors in respect to election of officers or the filling of vacancies on the Board or on committees of directors created pursuant to this Section 17. All members of the Board of Directors who are not members of a given committee shall be alternate members of such committee and may take the place of any absent member or members at any meeting of such committee, upon request of the President or the chairman of such meeting. Each committee of directors shall fix its own rules governing the conduct of its activities, not inconsistent with rules promulgated by the Board of Directors, and shall make such reports to the Board of Directors of its activities as the Board may request.

Section 18. Conflict of Interest.

(a) Each director shall disclose to the Board of Directors any duality of interest or possible conflict of interest whenever the duality or conflict pertains to a matter being considered by the Board.

(b) Any director having duality of interest or conflict of interest on any matter shall abstain from voting on the matter and shall not be counted in determining the quorum for the vote on the matter. In addition, he or she shall not use his or her personal influence on the matter, but may briefly state his or her position on the matter and may answer pertinent questions from other directors since his or her knowledge may be of great assistance.

(c) The minutes of the meeting involving any such situation shall reflect that a disclosure was made, the abstention from voting, and the quorum situation.

(d) If a director is uncertain as to whether he or she has a duality or conflict of interest which requires abstention, or if a director asserts that another director has such a duality or conflict, the Board, by majority vote of those present other than the director having the possible conflict, shall decide whether abstention is required. If abstention is required, the affected director shall abstain from voting on the matter.

ARTICLE III Methods of Giving Notice

Notice of any annual or special meeting of directors, and any other notice required to be given under these Bylaws or the WNCL may be communicated in person, by telephone, telegraph, teletype, facsimile or other form of wire or wireless communication, or by mail or private carrier, and, if these forms of personal notice are impracticable, notice may be

communicated by a newspaper of general circulation in the area where published, or by radio, television or other form of public broadcast communication. Oral notice is effective when communicated. Written notice is effective at the earliest of the following:

- (a) When received.
- (b) When deposited in the U.S. mail, if mailed postpaid and correctly addressed.
- (c) On the date shown on the return receipt, if sent by registered or certified mail, return receipt requested, and the receipt is signed by or on behalf of the addressee.

ARTICLE IV Officers

Section 1. Number. The principal officers of the corporation shall be a President, one or more Vice Presidents (the number thereof to be determined by the Board of Directors), a Secretary, and a Treasurer, each of whom shall be elected by the Board of Directors. The Board of Directors may designate one of the Vice Presidents as Executive Vice President and may elect such other officers and assistant officers and agents as may be deemed necessary. The same individual may simultaneously hold more than one office. Officers may, but need not, be members of the Board of Directors.

Section 2. Election and Term of Office. The officers of the corporation shall be elected annually by the Board of Directors at its annual meeting. If the election of officers shall not be held at such meeting, such election shall be held as soon thereafter as conveniently may be. Each officer shall hold office from the close of the annual meeting for a term of one year, or until a qualified successor is elected upon expiration of the term of that officer, or until that officer's death, or until that officer shall resign or shall have been removed in the manner hereinafter provided.

Section 3. Removal. Any officer or agent elected or appointed by the Board of Directors may be removed by the Board of Directors, whenever in its judgment the best interests of the corporation will be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the person so removed. Election or appointment shall not of itself create contract rights.

Section 4. Vacancies. A vacancy in any office because of death, resignation, removal, disqualification or otherwise, may be filled by the Board of Directors for the unexpired portion of the term.

Section 5. The President. The President shall be the principal executive officer of the corporation and, subject to the control of the Board of Directors, shall in general supervise and control all of the business and affairs of the corporation. The President shall, when present, preside at all meetings of the Board of Directors. The President shall have authority, subject to such rules as may be prescribed by the Board of Directors, to appoint such agents and employees of the corporation as he or she shall deem necessary, to prescribe their powers, duties and

compensation, and to delegate authority to them. Such agents and employees shall hold office at the discretion of the President. In general, the President shall perform all duties incident to that office, and such other duties as may be prescribed by the Board of Directors from time to time.

Section 6. The Vice Presidents. In the absence of the President, or in the event of the President's death, inability or refusal to act, the Vice President (or in the event there be more than one Vice President, the Executive Vice President, or if one shall not have been designated, the Vice President with longest service in that office) shall perform the duties of the President, and when so acting shall have all the powers of and be subject to all the restrictions upon the President. Any Vice President shall perform such other duties as from time to time may be assigned by the President or by the Board of Directors. Vice Presidents may by their election have charge and supervision of designated portions of the corporation's affairs.

Section 7. The Secretary. The Secretary shall: (a) keep the minutes of the Board of Directors' meetings in one or more books provided for that purpose; (b) see that all notices are duly given in accordance with the provisions of these Bylaws or as required by law; (c) be custodian of the corporate records and of the seal of the corporation if one is authorized by the Board of Directors, in which case the Secretary shall see that the seal of the corporation is affixed to all documents the execution of which on behalf of the corporation under its seal is duly authorized; and (d) in general perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned by the President or by the Board of Directors.

Section 8. The Treasurer. If required by the Board of Directors, the Treasurer shall give a bond for the faithful discharge of his duties in such sum and with such surety or sureties as the Board of Directors shall determine. The Treasurer shall: (a) have the oversight responsibility for all funds and securities of the corporation, and for moneys due and payable to the corporation from any source whatsoever, including the deposit of such moneys in the name of the corporation in such banks, trust companies or other depositories as shall be selected in accordance with the provisions of these Bylaws; and (b) in general perform all of the duties incident to the office of Treasurer and such other duties as from time to time may be assigned by the President or by the Board of Directors.

Section 9. Other Assistants and Acting Officers. The Board of Directors shall have the power to appoint any person to act as assistant to any officer, or to perform the duties of such officer whenever for any reason it is impracticable for such officer to act personally, and such assistant or acting officer so appointed by the Board of Directors shall have the power to perform all the duties of the office to which such person is so appointed to be assistant, or as to which such person is so appointed to act, except as such power may otherwise be defined or restricted by the Board of Directors.

Section 10. Additional Officers. Any additional officer not specified above shall have only such authority, duties and responsibilities as shall be specifically authorized and designated by the Board of Directors.

Section 11. Compensation. Officers of the corporation shall not receive compensation for serving as officers, but may receive reasonable compensation for other personal services rendered which are necessary to carrying out the exempt purposes of the

corporation. In addition, officers may receive reimbursement for reasonable expenses incurred in connection with corporate matters, provided that such reimbursement is authorized by the Board of Directors.

ARTICLE V Indemnification

Section 1. Mandatory Indemnification. The corporation shall, to the fullest extent permitted or required by Sections 181.041 to 181.053, inclusive, of the WNCL, including any amendments thereto (but in the case of any such amendment, only to the extent such amendment permits or requires the corporation to provide broader indemnification rights than prior to such amendment), indemnify its Directors and Officers against any and all Liabilities, and advance any and all reasonable Expenses, incurred thereby in any Proceeding to which any Director or Officer is a Party because such Director or Officer is a Director or Officer of the corporation. The corporation may indemnify its employees and authorized agents, acting within the scope of their duties as such, to the same extent as Directors or Officers hereunder. The rights to indemnification granted hereunder shall not be deemed exclusive of any other rights to indemnification against Liabilities or the advancement of Expenses which such Director or Officer may be entitled under any written agreement, board resolution, vote of the Members, the WNCL or otherwise. All capitalized terms used in this Article V and not otherwise defined herein shall have the meaning set forth in Section 181.041 of the WNCL.

Section 2. Permissive Supplementary Benefits. The Corporation may, but shall not be required to, supplement the foregoing right to indemnification against Liabilities and advancement of Expenses under Section 1 of this Article by (a) the purchase of insurance on behalf of any one or more of such Directors, Officers, employees or agents, whether or not the corporation would be obligated to indemnify or advance Expenses to such Director, Officer, employee or agent under Section 1 of this Article, and (b) entering into individual or group indemnification agreements with any one or more of such Directors or Officers.

Section 3. Private Foundations. Notwithstanding the foregoing, whenever the corporation is a private foundation as defined in I.R.C. Section 509(a), it shall not make any indemnification which would give rise to a penalty excise tax under I.R.C. Chapter 42.

ARTICLE VI
Fiscal Year

The fiscal year of the corporation shall end on the last day of December in each year.

ARTICLE VII
Seal

The Board of Directors may provide a corporate seal and prescribe the form thereof.

ARTICLE VIII
Corporate Acts, Loans, and Deposits

Section 1. Corporate Acts. For amounts of \$5,000 or less, each of the President and Treasurer shall have authority to sign, execute and acknowledge on behalf of the corporation, all deeds, mortgages, bonds, stock certificates, contracts, leases, reports, and all other documents or instruments necessary or proper to be executed in the course of the corporation's regular business, or which shall be authorized by resolution of the Board of Directors, and for amounts over \$5,000, any two of the President or Treasurer and any other officer of the corporation shall jointly have such authority. Except as otherwise provided by the WNCL or directed by the Board of Directors, the President may authorize in writing any officer or agent of the corporation to sign, execute and acknowledge such documents and instruments in his or her place and stead. The Secretary of the corporation is authorized and empowered to sign in attestation all documents so signed, and to certify and issue copies of any such document and of any resolution adopted by the Board of Directors of the corporation, provided, however, that an attestation is not required to enable a document to be an act of the corporation.

Section 2. Loans. No moneys shall be borrowed on behalf of the corporation and no evidences of such indebtedness shall be issued in its name unless authorized by a resolution of the Board of Directors. Such authority may be general or confined to specific instances.

Section 3. Deposits. All funds of the corporation, not otherwise employed, shall be deposited from time to time to the credit of the corporation in such banks, investment firms or other depositories as the Board of Directors may select.

ARTICLE IX
Amendments

Section 1. By the Directors. These Bylaws may be altered, amended or repealed and new Bylaws may be adopted by the Board of Directors at any regular or special meeting thereof.

Section 2. Implied Amendments. Any action taken or authorized by the Board of Directors, which would be inconsistent with the Bylaws then in effect but is taken or authorized by affirmative vote of not less than the number of directors required to amend the Bylaws so that the Bylaws would be consistent with such action, shall be given the same effect as though the Bylaws had been temporarily amended or suspended so far, but only so far, as is necessary to permit the specific action so taken or authorized.

* * * * *

Certified a true and correct copy of the Bylaws adopted as of the ____ day of March, 2005, by the Board of Directors of Mother Kathryn Daniels Conference Center, Inc.

Elaine Hines, Secretary

Dei
Customer # 62387783
(mk0cc)

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: APR 20 2005
MOTHER KATHRYN DANIELS CONFERENCE
CENTER INC
C/O DAVID C SWANSON
QUARLES & BRADY LLP
411 E WISCONSIN AVE STE 2040
MILWAUKEE, WI 53202-4497

Employer Identification Number:
20-2502626
DLN:
17053082020035
Contact Person:
EDWARD J SKELLY ID# 31374
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
DECEMBER 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
YES
Effective Date of Exemption:
MARCH 11, 2005
Contribution Deductibility:
YES
Advance Ruling Ending Date:
DECEMBER 31, 2009

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Letter 1045 (DO/CG)

APR 22 2005

MOTHER KATHRYN DANIELS CONFERENCE

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in dark ink, appearing to read "Lois G. Lerner", written in a cursive style.

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)

WISCONSIN SALES AND USE TAX
CERTIFICATE OF EXEMPT STATUS (CES)
(Governmental, Religious, Charitable, Scientific or Educational Organization)

Wisconsin Department of Revenue
PO Box 8902
Madison WI 53708-8902
PHONE (608) 266-2776
TDD (608) 267-1049

Sales to the below named organization are exempt from Wisconsin sales and use tax under sec. 77.54(9a) and 77.55(1), Wis. Stats.

This certificate is valid until revoked by the Wisconsin Department of Revenue.

MOTHER KATHRYN DANIELS
CONFERENCE CENTER
3500 W MOTHER DANIELS WAY

MILWAUKEE WI 53209

CES NUMBER
048502
DATE ISSUED
9/7/2005

IMPORTANT:

Sales to your organization are taxable unless you furnish your supplier with the CES number shown above.

Sales by your organization may be subject to tax. If your organization makes taxable sales, it must obtain a seller's permit and remit sales tax to the Department of Revenue.

Questions: Contact the Department of Revenue by telephone at our above number, FAX (608) 267-1030, E-mail sales10@dor.state.wi.us, or at our Web site www.dor.state.wi.us

MKDCC Board of Directors

Bishop Sedgwick Daniels – President

1400 W. Spruce Court

River Hills, WI 53217

Bishop/Jurisdictional Prelate – Holy Redeemer COGIC

414 466-1800

Email: hreducational@aol.com

Valerie Daniels-Carter – Treasurer

6933 W. Brown Deer Road

Milwaukee, WI 53223

CEO – V&J Foods, Inc.

414 365-9003

Email: vdanielscarter@vjfoods.com

Elaine Hines – Secretary

5910 N. 34th Street

Milwaukee, WI 53209

Instructor – MATC

414 297-6868

Email: hinese@matc.edu

Susan Fields – Member at large

Holton Hall G38

PO Box 413

Milwaukee, WI 53201

Program Manager – Office of African American Student Services, UWM

414 229-4195

Email: fields@uwm.edu

Cynthia Johnson – Member at large

3801 W. Fond du Lac Avenue

Milwaukee, WI 53216

Agent – Allstate Insurance Company

414 445-2558

Email: cyndyjohnson@allstate.com

William Gardner – Member at large

5300 N. 33rd Street

PO Box 9229

Milwaukee, WI 53209

President – Wisconsin Southern Railroad Company

414 438-8820 x212

Email: klucht@wsorailroad.com

Fiscal Policies and Procedures Handbook

**The Institute for Preservation of African-
American Music and Arts (IPAMA)**

**An Educational Component of Mother Kathryn Daniels
Center (MKDCC)**

CHARTER SCHOOL

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CHARTER SCHOOL

FISCAL CONTROL POLICIES AND PROCEDURES

OVERVIEW

The Governing Board of IPAMA has reviewed and adopted the following policies and procedures to ensure the most effective use of the funds of CHARTER SCHOOL to support the mission and to ensure that the funds are budgeted, accounted for, expended, and maintained appropriately.

1. The Governing Board formulates financial policies and procedures, delegate's administration of the policies and procedures to the Chief Financial Officer and reviews operations and activities on a regular basis.
2. The Chief Financial Officer has responsibility for all operations and activities related to financial management.
3. Financial duties and responsibilities must be separated so that no one employee has sole control over cash receipts, disbursements, payrolls, and reconciliation of bank accounts.
4. All administrative employees are required to take annual vacations of at least five (5) consecutive days.
5. All documentation related to financial matters will be completed by computer, word processor, typewriter, or ink.
6. The Governing Board will commission an annual financial audit by an independent third party auditor who will report directly to them. The Governing Board will approve the final audit report, and a copy will be provided to the charter-granting agency. Any audit exceptions and/or deficiencies will be resolved to the satisfaction of the Governing Board and the charter-granting agency.
7. The Governance Council can appoint someone else to perform the Chief Financial Officer's responsibilities in the case of absence.

Annual Financial Audit

1. The Governing Board will annually appoint an audit committee by January 1 to select an auditor by March 1 prior to yearend (June 30th).
2. Any persons with expenditure authorization or recording responsibilities within the school may not serve on the committee.
3. The committee will annually contract for the services of an independent certified public accountant to perform an annual fiscal audit.
4. The audit shall include, but not be limited to:
 - a. An audit of the accuracy of the financial statements
 - b. An audit of the attendance accounting and revenue accuracy practices
 - c. An audit of the internal control practices

**CHARTER SCHOOL
FISCAL CONTROL POLICIES AND PROCEDURES**

PURCHASING

1. The Executive Director may authorize expenditures and may sign related contracts within the approved budget. The Governing Board must review all expenditures. This will be done via approval of a check register which lists all checks written during a set period of time and includes check #, payee, date, and amount. The Governing Board must also approve contracts over \$5,000.
2. The Chief Financial Officer must approve all purchases. Purchase requisitions, authorizing the purchase of items greater than \$500, must be signed by the Executive Director and submitted to with the related invoice.
3. When approving purchases, the Chief Financial Officer must:
 - a. Determine if the expenditure is budgeted
 - b. Determine if funds are currently available for expenditures (i.e. cash flow)
 - c. Determine if the expenditure is allowable under the appropriate revenue source
 - d. Determine if the expenditure is appropriate and consistent with the vision, approved charter, school policies and procedures, and any related laws or applicable regulations
 - e. Determine if the price is competitive and prudent. All purchases over \$5,000 must include documentation of a good faith effort to secure the lowest possible cost for comparable goods or services
4. Any individual making an authorized purchase on behalf of the school must provide IPAMA with appropriate documentation of the purchase.
5. Individuals other than those specified above are not authorized to make purchases without pre-approval.
6. Individuals who use personal funds to make unauthorized purchases will not be reimbursed. Authorized purchases will be promptly reimbursed by a bank check upon receipt of appropriate documentation of the purchase.
7. The Executive Director may authorize an individual to use a school credit card to make an authorized purchase on behalf of the school, consistent with guidelines provided by the Executive Director and/or Governing Board.
 - a. The school card will be kept under locked supervision in the Chief Financial Officer's office, and authorized individuals must sign the credit card out and must return the credit card and related documentation of all purchases within 24 hours of the purchases, unless otherwise authorized by the Chief Financial Officer.
 - b. If receipts are not available or are "missing", the individual making the charge will be held responsible for payment.
 - c. Credit cards will bear the names of both CHARTER SCHOOL and the Executive Director.
 - d. Debit cards are not allowed.

**CHARTER SCHOOL
FISCAL CONTROL POLICIES AND PROCEDURES**

Petty Cash

1. The Principal will manage the petty cash fund.
2. The petty cash fund will be capped at \$200.
3. All petty cash will be kept in a locked petty cash box in a locked drawer or file cabinet. Only the Office Manager and Chief Financial Officer will have keys to the petty cash box and drawer or file cabinet.
4. All disbursements will require a completed and signed petty cash slip. A register receipt for all purchases must be attached to the petty cash slip.
5. Accounting will insure that the petty cash slip is properly completed and that a proper receipt is attached.
6. At all times the petty cash box will contain receipts and cash totaling \$200. A register receipt must support the petty cash slip. The individual using the petty cash to make a purchase is responsible for submitting the receipt for the petty cash slip to the Office Manager within 48 hours of withdrawing the petty cash.
7. When expenditures total \$150 (when cash balance is reduced to \$50), the Office Manager will total the disbursements, complete a petty cash reimbursement form, and obtain the approval of the Chief Financial Officer. This should be done on at least a quarterly basis. The petty cash slips and supporting receipts will be attached to the reimbursement request form and forwarded to Accounting.
8. Petty cash fund reimbursement checks will be made payable to the Chief Financial Officer.
9. Any irregularities in the petty cash fund will be immediately reported in writing to the Chief Financial Officer.
10. Loans will not be made from the petty cash fund.
11. Accounting will conduct surprise counts of the petty cash fund.

Contracts

1. Consideration will be made of in-house capabilities to accomplish services before contracting for them.
2. Office staff will keep and maintain a contract file evidencing the competitive bids obtained (if any) and the justification of need for any contracts over \$5,000.
 - a. Competitive bids will be obtained where required by law or otherwise deemed appropriate and in the best interests of the school.
3. Written contracts clearly defining work to be performed will be maintained for all contract service providers (i.e. consultants, independent contractors, subcontractors).
 - a. Contract service providers must show proof of being licensed and bonded, if applicable, and of having adequate liability insurance and worker's compensation insurance currently in effect. The Chief Financial Officer may also require that contract service providers list the school as an additional insured.

**CHARTER SCHOOL
FISCAL CONTROL POLICIES AND PROCEDURES**

4. If the contract service provider is a sole proprietor or a partnership (including LP, and LLP), the office manager will obtain a W-9 from the contract service provider prior to submitting any requests for payments to Accounting.
5. The Executive Director will approve proposed contracts and modifications in writing.
6. Contract service providers will be paid in accordance with approved contracts as work is performed.
7. The Chief Financial Officer will be responsible for ensuring the terms of the contracts are fulfilled.
8. Potential conflicts of interest will be disclosed upfront, and the Executive Director and/or Member(s) of the Governance Council with the conflict will excuse themselves from discussions and from voting on the contract.

**CHARTER SCHOOL
FISCAL CONTROL POLICIES AND PROCEDURES**

ACCOUNTS PAYABLE

Bank Check Authorization

1. All original invoices will immediately be forwarded to the Principal for approval.
2. The Accounting Department will carefully review each invoice, attach all supporting documentation, and verify that the specified services and/or goods were received. When receiving tangible goods from a vendor, the person designated to receive deliveries should trace the merchandise to the packing list and note any items that were not in the shipment. The packing list should be submitted to Accounting with the invoice. Accounting will adjust the invoice for any missing items noted on the packing list before processing for payment.
3. Once approved by the Chief Financial Officer, he/she will stamp a check authorization on the invoice and complete the required information, including noting the specific budget line item that is to be charged for the specified expenditures.

Bank Checks

1. The Governance Council will approve, in advance, the list of authorized signers on the school account. Executive Director, the Education Officer at IPAMA, and any other employee authorized by the Governance Council may sign bank checks within established limitations.
2. The Governance Council will be authorized to open and close bank accounts.
3. Accounting and the Chief Financial Officer will be responsible for all blank checks and will keep them under lock and key.

**CHARTER SCHOOL
FISCAL CONTROL POLICIES AND PROCEDURES**

4. Checks may not be written to cash, bearer, or petty cash. Under no circumstance will any individual sign a blank check.
5. ACCOUNTING will record the check transaction(s) into the appropriate checkbook and in the general ledger.
6. ACCOUNTING will distribute the checks and vouchers as follows:
 - a. Original – mailed or delivered to payee
 - b. Duplicate or voucher – attached to the invoice and filed by vendor name by an IPAMA accountant.
 - c. Cancelled Checks – filed numerically with bank statements by an IPAMA accountant.
 - d. Voided checks will have the signature line cut out and will have VOID written in ink. The original check will be attached to the duplicate and forwarded to Accounting who will attach any other related documentation as appropriate.

Bank Reconciliation

1. Bank statements will be received directly, unopened, by the Accounting Department.
2. ACCOUNTING will examine all paid checks for date, name, cancellation, and endorsement. Any discrepancies regarding the paid checks or any checks over 90 days will be researched and if applicable deleted from the accounting system.
3. An accountant will prepare the bank reconciliation, verifying the bank statements and facilitating any necessary reconciliation.
4. The accountant will compare the reconciled bank balance to the cash in the bank account and to the general ledger, immediately reporting any material discrepancies to the Chief Financial Officer.
5. The accountant will prepare a monthly summary report to be approved by the Chief Financial Officer.

**CHARTER SCHOOL
FISCAL CONTROL POLICIES AND PROCEDURES**

ACCOUNTS RECEIVABLE

1. Documentation will be maintained for accounts receivable.
2. Accounts receivable will be recorded by Accounting in the general ledger and collected on a timely basis.

Cash Receipts (Cash and Checks)

1. For each fundraising or other event in which cash or checks will be collected, a Volunteer Coordinator will be designated, who will be responsible for collecting and holding all cash and checks for the purpose of the fundraising activity.
 - a. The Volunteer Coordinator will record each transaction in a receipt book at the time the transaction is made, with a copy of the receipt provided to the donor.
 - b. The cash, checks, receipt book, and deposit summary must be given to the school Office Manager by the end of the next school day, who will immediately put the funds in a secure, locked location.
 - c. Both the Volunteer Coordinator and the Office Manager will count the deposit and verify the amount of the funds in writing.
2. Cash/checks dropped off at the school office will be placed directly into a lock box by the person dropping off the cash/checks.
 - a. All funds are deposited into the lock box in a sealed envelope, along with any notes, forms, or other descriptions of how the funds are to be used.
 - b. The Office Manager and one other staff member will jointly open the lock box to verify the cash/check amounts, and sign off on the amounts received.
 - c. The lock box will be emptied at least two times per week, corresponding to days when deposits are made.
3. Cash/checks dropped off in the classroom will utilize the classroom clipboards. Each classroom has a designated clipboard hanging near the entrance to the classroom. Each morning, the homeroom teacher assigned to that classroom will collect all forms, payments, etc. that have been brought in by students that day, place them in a large envelope, and attach the envelope to the clipboard. Before lunchtime, an office staff member and a second staff member (who may be an office staff member or an aide) shall collect all clipboard envelopes from each classroom and bring them to the office, where they will be processed following the guidelines used for the lock box, above.
4. Mail received at the school must be opened in the presence of at least two office staff members.
 - a. For any cash or checks received in the mail, the Office Manager will prepare a deposit packet itemizing the amount, source, and purpose of each payment, with a designated office staff member counting the funds and verifying this in writing.
5. Twice a week, the Office Manager will log cash or checks received into the Cash Receipts Log. The Cash Receipt logs should be sent to Accounting with the weekly mailing of invoices.

**CHARTER SCHOOL
FISCAL CONTROL POLICIES AND PROCEDURES**

6. All checks will be immediately endorsed with the school deposit stamp, containing the following information: "For Deposit Only; Charter School; Bank Name; Bank Account Number, Date Received by the School."
7. A deposit slip will be completed by the Office Manager and initialed by the Chief Financial Officer for approval to deposit. The deposit slip will be duplicated and documentation for all receipts (copy of check, letter, etc.) will be attached to the duplicate deposit slip.
8. All deposits will be deposited within 24 hours by the designated school employee. The duplicate deposit slip and deposit receipt will be attached to the deposit documentation to be filed and recorded weekly.

Volunteer Expenses

1. All volunteers will submit a purchase requisition form to the Chief Financial Officer for all potential expenses.
 - a. Only items with prior written authorization from the Chief Financial Officer will be paid/reimbursed.

Returned Check Policy

1. A returned-check processing fee will be charged for checks returned as non-sufficient funds (NSF). Unless otherwise pre-approved by Executive Director or the Chief Financial Officer, payment of the NSF check and processing fee must be made by money order or certified check.
2. In the event that a second NSF check is received for any individual, in addition to the processing fee, the individual will lose check-writing privileges. Payment of the NSF check, the processing fee and any subsequent payment(s) by that individual must be made by money order or certified check.
3. In the case of NSF checks written by parents of students, failure to pay may result in the withholding of report cards/transcripts at the end of the semester and/or school year until payment is received, unless other mutually agreeable arrangements are approved by the Executive Director and/or Governing Board.
4. If unsuccessful in collecting funds owed, the school may initiate appropriate collection and/or legal action at the discretion of the Executive Director and/or Governing Board.

**CHARTER SCHOOL
FISCAL CONTROL POLICIES AND PROCEDURES**

PERSONNEL

1. The Executive Director will be responsible for all new employees completing or providing all of the items on the attached Personnel File Checklist.
2. The Executive Director will be responsible for maintaining this information in the format as shown on the Personnel File Checklist.
3. An employee's hiring is not effective until the employment application, form W-4, form I-9, and health insurance forms have been completed.
4. A position control list will be developed during budget season. Accounting will notify the board of any variances to the position control throughout the year.

**CHARTER SCHOOL
FISCAL CONTROL POLICIES AND PROCEDURES**

PAYROLL

Timesheets

1. All classified employees will be responsible for completing a timesheet including vacation, sick, and holiday time (if applicable). The employee and the appropriate supervisor will sign the completed timesheet.
2. The completed timesheets will be submitted to Office Manager on the last working day of the designated payroll period.
3. Incomplete timesheets will be returned to the signatory supervisor and late timesheets will be held until the next pay period. No employee will be paid until a correctly completed timesheet is submitted.
4. If an employee is unexpectedly absent and therefore prevented from working the last day of the pay period or turning in the timesheet (such as an employee calling in sick), the employee is responsible for notifying the signatory supervisor or for making other arrangements for the timesheet to be submitted. However, the employee must still complete and submit the timesheet upon return.

Overtime

1. Advanced approval in writing by the authorized supervisor is required for compensatory time and overtime.
2. Overtime only applies to classified employees and is defined as hours worked in excess of forty (40) hours within a five-day period of time. Any hours worked in excess of an employee's regular work schedule must be pre-approved by the supervisor, unless it is prompted by an emergency. No overtime will be paid without the approval of the employee's supervisor. Overtime will not be granted on a routine basis and is only reserved for extraordinary or unforeseen circumstances. If a supervisor identifies a recurring need for overtime in any given position, the supervisor should immediately consult with the Executive Director for further guidance.

Payroll Processing

1. For hourly employees, employees must sign timesheets to verify appropriate hours worked, resolve absences and compensations, and monitor number of hours worked versus budgeted. The Executive Director will approve these timesheets. No overtime hours should be listed on timesheets without the supervisor's initials next to the day on which overtime was worked. The signatory supervisor will submit a summary report of timesheets to Office Manager who will verify the calculations for accuracy [see attached sample].

CHARTER SCHOOL FISCAL CONTROL POLICIES AND PROCEDURES

2. For salaried employees, employees must sign into a log book to verify working days for accuracy. The Office Manager will provide the designated school employee with any payroll-related information such as sick leave, vacation pay, and/or any other unpaid time.
3. For substitute teachers, the Office Manager will maintain a log of teacher absences and the respective substitutes that work for them. The Office Manager will verify that the substitutes initial the log next to their names before they leave for the day and that teachers, upon returning back to work, initial next to their names. This form will be verified and signed by the appropriate supervisor and submitted to Office Manager.
4. The Office Manager will prepare the payroll worksheet based on the summary report from the designated school employee.
5. The payroll checks (if applicable) will be delivered to the school. The Office Manager will document receipt of the paychecks and review the payroll checks prior to distribution.

Payroll Taxes and Filings

1. IPAMA will prepare payroll check summaries, tax and withholding summaries, and other payroll tracking summaries.
2. IPAMA will prepare the state and federal quarterly and annual payroll tax forms, review the forms with the Chief Financial Officer, and submit the forms to the respective agencies.

Record Keeping

1. The designated school employee will maintain written records of all full time employees' use of sick leave, vacation pay, and any other unpaid time.
 - a. The designated school employee will immediately notify the HR Director if an employee exceeds the accrued sick leave or vacation pay, or has any other unpaid absences.
 - b. Records will be reconciled when requested by the employee. Each employee must maintain personal contemporaneous records.

**CHARTER SCHOOL
FISCAL CONTROL POLICIES AND PROCEDURES**

EXPENSES

Expense Reports

1. Employees will be reimbursed for expenditures within ten (10) days of presentation of appropriate documentation.
2. Employees will complete expense reports monthly, as necessary, to be submitted to Accounting.
3. Receipts or other appropriate documentation will be required for all expenses over five dollars to be reimbursed.
4. The employee and Supervisor sign expense reports.
5. Executive Director expenses reports should be approved by a member of the board and always be submitted to Accounting for processing and payment
6. Expenses greater than two months old will not be reimbursed.

Travel

1. Employees will be reimbursed for mileage when pre-approved by an administrator. Mileage will be reimbursed at the government-mandated rate for the distance traveled, less the distance from the employee's residence to the school site for each direction traveled. For incidental travel, mileage will only be reimbursed if the one-way mileage exceeds 10 miles.
2. The Executive Director must pre-approve all out of town travel.
3. Employees will be reimbursed for overnight stays at hotels/motels when pre-approved by an administrator and the event is more than 50 miles from either the employee's residence or the school site. Hotel rates should be negotiated at the lowest level possible, including the corporate, nonprofit or government rate if offered, and the lowest rate available. Employees will be reimbursed at the established per diem rate for any breakfast, lunch, or dinner that is not included as part of the related event.
4. Travel advances require written approval from the Executive Director.
5. Travel advances require receipts for all advanced funds.
6. After the trip, the employee must enter all of the appropriate information on an expense report and submit it to the Executive Director for approval and then on to Accounting for processing.
7. If the advance exceeds the amount of the receipts, the employee will pay the difference immediately in the form of a check.
8. If the advance is less than the amount of the receipts, the difference will be reimbursed to the employee in accordance with the expense report.

CHARTER SCHOOL FISCAL CONTROL POLICIES AND PROCEDURES

Governing Board Expenses

1. The individual incurring authorized expenses while carrying out the duties of the school will complete and sign an expense report.
2. The Executive Director will approve and sign the expense report, and submit it to the Accounting for payment.

Telephone Usage

1. Employees will not make personal long distance calls on the telephones without prior approval from a supervisor.
2. Employees will reimburse the school for all personal telephone calls.

FINANCE

Financial Reporting

1. In consultation with the Executive Director, IPAMA will prepare the annual financial budget for approval by the Governing Board.
2. IPAMA will submit a monthly balance sheet and monthly revenue and expense summaries to the City including a review of the discretionary accounts and any line items that are substantially over or under budget (\$5,000 or +/- 10% of established budget, whichever is greater). The report will be reviewed at the scheduled board meeting and action will be taken, if appropriate.
3. IPAMA will provide the City and/or Governing Board with additional financial reports, as needed.

Loans

1. The Executive Director and the Governing Board will approve all loans from third parties. In the case of a long-term loan, approval may also be required from the charter- granting agency in accordance with the terms of the charter petition and/or other lenders in accordance with the loan documents.
2. Once approved, a promissory note will be prepared and signed by the Chief Financial Officer before funds are borrowed.
3. Employee loans are not allowed.

Financial Institutions

1. All funds will be maintained at a high quality financial institution.

CHARTER SCHOOL
FISCAL CONTROL POLICIES AND PROCEDURES

2. All funds will be maintained or invested in high quality, short maturity, and liquid funds.
3. Physical evidence will be maintained on-site for all financial institution transactions.

Retention of Records

1. Financial records, such as transaction ledgers, canceled/duplicate checks, attendance and entitlement records, payroll records, and any other necessary fiscal documentation will be retained for a minimum of seven (7) years. At the discretion of the Governing Board or Chief Financial Officer, certain documentation may be maintained for a longer period of time.
2. IPAMA will retain records at their site for a minimum of two (2) years; after which, the remaining five years will be the responsibility of the School.
3. Financial records will be shredded at the end of their retention period.

**CHARTER SCHOOL
FISCAL CONTROL POLICIES AND PROCEDURES**

4. Appropriate back-up copies of electronic and paper documentation, including financial and attendance accounting data, will be regularly prepared and stored in a secure off-site location, separate from the school.

**CHARTER SCHOOL
FISCAL CONTROL POLICIES AND PROCEDURES**

RESERVES /INSURANCE/LIABILITIES/ASSETS

Funds Balance Reserve

1. A funds balance reserve of at least 5% of the total unrestricted General Funds revenues will be maintained.
2. IPAMA will provide the City with annual audited financial reports. It is responsibility of the Chief Financial Officer and the Executive Director to understand the school's cash situation. It is the responsibility of the Chief Financial Officer to prioritize payments as needed. The Chief Financial Officer has responsibility for all operations and activities related to financial management.

Insurance

1. IPAMA will work with the City to ensure that appropriate insurance is maintained at all times with a high quality insurance agency.
2. IPAMA will maintain the files of insurance policies, including an up-to-date copy of all certificates of insurance, insurance policies and procedures, and related claim forms.
3. The Chief Financial Officer will carefully review insurance policies on an annual basis, prior to renewal.
4. Insurance will include general liability, worker's compensation, student accident, professional liability, and directors' and officers' coverage. Supplementary coverage will cover the after-hours and weekend activities. Coverage will be in line with the limits listed in the school's approved charter petition.

Attachment #3

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: APR 20 2005

MOTHER KATHRYN DANIELS CONFERENCE
CENTER INC
C/O DAVID C SWANSON
QUARLES & BRADY LLP
411 E WISCONSIN AVE STE 2040
MILWAUKEE, WI 53202-4497

Employer Identification Number:
20-2502626

DLN:

17053082020035

Contact Person:

EDWARD J SKELLY

ID# 31374

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

DECEMBER 31

Public Charity Status:

170(b)(1)(A)(vi)

Form 990 Required:

YES

Effective Date of Exemption:

MARCH 11, 2005

Contribution Deductibility:

YES

Advance Ruling Ending Date:

DECEMBER 31, 2009

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Letter 1045 (DO/CG)

APR 22 2005

Attachment #4

IPAMA

Operating Budget Fiscal Year 2020 - 2021

\$

Revenue		
Program Funding		3,097,500
Total Revenue		3,097,500
Operating Expenses		
Salary & Wages Instructional		
Administration		214,969
Teachers		684,272
Teacher Aides		279,871
Social Worker		45,000
Psychologist		50,000
Substitute Teachers		15,257
Support Services		100,000
Operations		14,800
Total Salary & Wages		1,404,169
Benefits -Instructional		
Employer Taxes - FICA/Medi		112,334
Health Insurance Premiums		112,110
Dental Insurance Premiums		#REF!
Vision Insurance		#REF!
Life Insurance Premiums		#REF!
Workers Compensation		32,125
Total Benefits		#REF!
Professional Services		
Teacher Support		2,000
Consultants		15,000
Advertising		14,000
Legal Fees		5,000
Payroll Processing Fees		11,000
IT Services		50,000
Admin Services		154,875
Audit Fees		10,000
Total Professional Services		261,875
Classroom Materials		
Books		80,000
Tests		5,000
Classroom Equipment (Desk, Chairs, etc.)		5,000
Computers		90,000
Instructional Supplies		5,000
Total Classroom Materials		185,000
Pupil Support		
School Activities		2,000
Athletics		10,000
Extra-curricular Activities		5,000
Field Trips		5,000
Student Incentives		3,500
Transportation		50,000
Bus Tickets		3,000
Total Pupil Support		78,500
Teacher Support		
Staff Development		5,000
Contract Services		5,000
Total Teacher Support		10,000
Equipment Expense		
Equipment Repair Expenses		7,500
Total Equipment Expense		7,500
Property Services		
Telephone		10,000

Attachment #4

IPAMA

Operating Budget Fiscal Year 2020 - 2021

\$

Gas & Electric		48,000
Water		14,000
Rent		748,000
Building Repair & Maintenance		15,000
Pest Control		5,000
Cable		5,000
Waste Management		5,000
Building Supplies		3,000
Total Property Services		853,000
Misc Expenses		
Insurance - G/L, Auto, WC, other		32,519
Total Misc. Expenses		32,519
Total Operating Expenses before Allocations		#REF!



Peggy J. Hardy
Founder
(414) 573-4821

blackinventorsgallery@gmail.com

November 1, 2019

Attention: Gayle Peay
Charter School Review Committee
Institute for the Transformation of Learning
P.O. Box 1881
Milwaukee, WI 53201-1881

Dear Charter School Review Committee:

The Black Inventors Gallery is pleased to enthusiastically provide a letter of support for the IPAMA charter application to the City of Milwaukee. As a community partner committed to education, excellence and innovative opportunities, we share the vision and mission of the Institute for Preservation of African-American Music and Arts (IPAMA) to provide a rigorous K-12 college preparatory program utilizing traditional educational methodologies, blended with innovative cultural awareness and Science, Technology, Engineering, Arts, and Mathematics (STEAM) components.

The rich history exemplified through the exhibits of the Black Inventors Gallery support the vision of the Academy's Afrocentric appeal, diverse learning and cultural appreciation for elementary and secondary student scholars, families and the community. The hands-on approach to learning, cutting edge programming and maker experiences will help to advance the academic performance of its students for achievement.

IPAMA meets the need in the community for an educational institution of excellence, a strong commitment to parent engagement via a faculty and organization that authentically cares.

It is our utmost belief that IPAMA is an asset to the community and we support the application to demonstrate excellence in action.

Sincerely,

A handwritten signature in cursive script that reads "Peggy J. Hardy". The signature is written in dark ink and is positioned above the printed name and title.

Peggy J. Hardy
Founder/CEO
Black Inventors Gallery



2803 North Teutonia Avenue Milwaukee, WI 53206
262-232-4457

November 1, 2019

Attention: Gayle Perry
Charter School Review Committee
Institute for the Transformation of Learning
P.O. Box 1881
Milwaukee, WI 53201-1881

Dear Charter School Review Committee:

Pastors United would like to submit this letter of support of the efforts of a charter application for IPAMA. We represent over 300+ faith leaders throughout the City of Milwaukee as a coalition committed to education, excellence and the well-being of the community.

We believe that strong partnerships between schools, businesses, churches, social service organizations and neighborhoods are key to the success of our community. We desire to see institutions like the IPAMA charter school in the community with a vision to provide innovative educational experiences and outcomes for all students. We support IPAMA's commitment to have strong parental involvement, a qualified staff and caring administration.

Many of the leadership of Pastors United, including myself, not only work on behalf of the community but also live in this community and know firsthand the need of the IPAMA charter school.

Through this letter of support, we acknowledge the responsibilities of our partnership and look forward to its success.

Sincerely,

A handwritten signature in cursive script that reads 'Greg Lewis'.

Greg Lewis
President
Pastors United

A - LEGO



African American Ladies
Empowered To Grow Opportunities

"Connecting Communities One Piece At A Time"

Board of Directors

President
Commissioner
Hattie Daniels Rush

Senator
Lena Taylor

Congresswoman
Gwen Moore

Martha Love

Charlotte Ghazarian

County Supervisor
Marcelia Nicholson

County Supervisor
Sequanna Taylor

Alderdwoman
Chantia Lewis

Senator
Latonya Johnson

Alderdwoman
Milele Coggs

Dr. Valerie Daniels-Carter

Judge Valerie Hill

Charter School Review Committee
Institute for the Transformation of Learning
P.O. Box 1881
Milwaukee, WI 53201-1881

November 1, 2019

Please accept this letter as support for approval The Institute for Preservation of African American Music & Arts (IPAMA) charter school application.

A recent article in the Milwaukee Sentinel Journal reported " Wisconsin has the highest percentage of black students exhibiting skills considered below a basic level, according to the assessment, taken by fourth and eighth graders earlier this year. Wisconsin also again bears the distinction of having the worst gap between black and white academic success of any state." Therefore, it is critical that we seek out innovative ways to educate our children.

A-LEGO is confident that the STEAM (science, technology, engineering, arts and math) integrated curriculum proposed by IPAMA & supported by its numerous community collaborative partners (Marian College, MATC, WI Conservative of Music et al) will be a welcome alternative in the development of our youth. The successful implementation of this charter school will improve our city's educational outcomes as well as strengthen our youth's critical thinking, problem solving skills and civic participation. In addition, this school will encourage family-student engagement while providing an opportunity for academic achievement, improved attendance, test scores, honors society membership, high school graduation and encourage admission to college and/or trade/skilled school.

Thank you for your consideration,

Rhonda Stovall
Civic Engagement Coordinator

African American Ladies Empowered to Grow Opportunities is comprised of over 250 individuals who are influential public and private policy makers, activists, key decision makers, religious, business and civic leaders and volunteers who are dedicated to activating sustainable change in the community.

8960 North Santa Monica Blvd
Bayside, Wisconsin 53217
(414) 397-2222