

Osprey Wilds Environmental Learning Center SY 2021-22 Statement of Income and Expenditures

This statement of income and expenditures related to authorizing activities for SY 2021-22 is provided pursuant to MN §124E.05, Subd. 8. This report is based on unaudited financial statements and has been submitted to the Minnesota Department of Education via email on September 30, 2020. If additional information is needed, please contact Erin Anderson, Director of Charter School Authorizing by phone at (612) 331-4181 or by email at anderson@ospreywilds.org.

Executive Summary

Osprey Wilds Environmental Learning Center (Osprey Wilds or OW, formerly the Audubon Center of the North Woods or ACNW) is a non-profit organization headquartered in Sandstone whose mission is to instill a connection and commitment to the environment in people of all communities through experiential learning. Osprey Wilds has a Charter School Division (CSD) that carries out activities related to charter school authorizing. OW's charter school authorizing mission is to ensure quality academic and environmental literacy outcomes for Minnesota students through effective charter school authorizing.

Osprey Wilds authorized 34 operational schools during the 2021-22 school year. There were four schools in the start-up phase: Angela Day School for Liberation and Progressive Education (Minneapolis), Endazhi-Nitaawiging (Red Lake), St. Cloud Social Justice Academy (St. Cloud) and STEM Micro School (Minneapolis / St. Paul). No new schools in OW's portfolio opened in fall 2021. Osprey Wilds approved one new school application: United Academy of Excellence and Leadership (Brooklyn Park). OW considered and approved one change in authorizer request (Technical Academies of Minnesota, with sites in Owatonna and Willmar). OW did not agree to mutual nonrenewal with any current schools. No OW authorized schools closed during the 2021-22 school year.

During SY 2021-22 the OW CSD experienced some personnel changes although the overall FTE remained consistent. Erin Anderson continued in the role of Director of Charter School Authorizing, Nalani McCutcheon continued in the role of Associate Director of Charter School Authorizing, and Addie Washington continued in the role of Administrative Assistant. (Because she originally joined the team as a MN GreenCorps member, her role was also expanded to include Environmental Education Evaluator.) James Ewer departed the role of Authorizing Specialist in June 2021 and Emily Edstrom Moore replaced him in September 2021.

The CSD had part time program and administrative support from Jolene Palme and Alul Yesak. Combined, their time totaled approximately 0.625 FTE. Contracted consultants provided additional support to ensure the CSD's capacity to provide quality oversight to schools, and OW staff in Sandstone provided administrative, HR, accounting, environmental education, leadership, and governance support totaling approximately 0.25 FTE. The CSD continued to use Epicenter as a tool to enhance compliance and document management of schools.

Osprey Wilds continued to invest in professional development for CSD staff through attendance at the NACSA Leadership Conference, participation in the Minnesota Association of Charter

School Authorizers, and attendance at other relevant conferences and workshops. In addition, OW invested in the development of charter school leaders and board members through the annual OW Charter School Leaders Retreat in August 2021, and for teachers through our seventh annual Environmental Education Teacher Workshop in June 2022 to support implementation of environmental education strategies at the school level. (Due to ongoing impacts and safety restrictions from Covid-19, both the Leaders Retreat and the EE Teacher Workshop were held virtually in SY22.)

For the school year ending June 30, 2021, Osprey Wilds CSD had \$647,761 in revenues, \$625,868 in expenditures, and \$21,892 net income from authorizing activities. Revenues came from authorizer fees, CSP Grant training funds (administered by MDE), a stipend for serving on the National Authorizer Leadership Team for the National Charter School Institute A-GAME (Advancing Great Authorizing & Modeling Excellence) project (\$7,500), and a Bush Foundation grant to support the development of a Charter School Leader Fellowship. Osprey Wilds also realized significant legal fees in 2021-22 related to the implementation of its complaint investigation and grievance process.

Osprey Wilds will continue to invest in authorizing activities for SY 2022-23. The CSD has been carrying a fund balance for several years and will make a significant investment in 2022-23 by hiring an additional FTE to support the expanding portfolio. The CSD began the year by bringing on Ashley Estis as a second Authorizing Specialist, bringing total full-time staff to 5.0 FTE for the first time in CSD history. In the spirit of the additional purpose of charter schools identified in MN §124E.01 Subd. 1(3), "measure learning outcomes and create different and innovative forms of measuring outcomes," Erin and Emily are part of the A-GAME project to identify new ways to measure the quality and effectiveness of alternative education campuses. Similarly, Erin and Alul are part of a nationwide effort, Authorizing for All, to facilitate cohorts of charter school authorizers from more than 50 authorizing organizations in more than 20 states to address systemic equity challenges using Liberatory Design Thinking.

The OW Charter School Division continues to develop its monitoring and oversight practices in response to the challenges schools are facing from Covid-19, staffing shortages, academic data limitations, emergent funding gaps as federal emergency funding ends, and other hurdles. OW will continue to invest significant time and resources into improving oversight processes in these new circumstances and ensuring resources are focused on core oversight responsibilities and implementing the Approved Authorizing Plan (AAP) with fidelity.

School Year 2021-22 Statement of Income and Expenditures Osprey Wilds Environmental Learning Center

Income Source	Amount	Description
Charter School Authorizing Fees	\$589,462	See attached spreadsheet for a schedule of fees from each school
Grants (external)	\$57,500	A-GAME Leadership Stipend, Bush Foundation
CSP Grant Training Funds	\$799	Reimbursement for NACSA, NAAEE, Overcoming Racism Conference, Transforming Learning Summit
Total Income	\$647,761	

Expenditures	Amount	Description
Personnel Charter School Division (includes all payroll expenses, e.g. FICA, benefits, retirement)		
Osprey Wilds Staff Expenses	\$330,845	1.0 FTE Director of Charter School Authorizing 1.0 FTE Associate Dir. of Charter School Authorizing 1.0 FTE Charter School Authorizing Specialist 1.0 FTE Program and Administrative Support 0.625 FTE Finance & Administrative Support Total FTE: 4.625
Charter School Evaluators and Consultants	\$43,457	Contracted consultants and evaluators
Personnel Expenditures Subtotal	\$374,302	
Charter School Oversight, Professional Development, and Professional Expenses		
Mileage	\$2,152	School visits and meetings
Food, lodging, and parking	\$3,877	School visits and meetings
Trainings, meetings, and PD for schools	\$14,707	Includes Leaders Retreat, EE Teacher Workshop, and other trainings
OW Staff PD (travel, lodging, food, fees)	\$15,132	Includes NACSA and other trainings / PD
Legal fees	\$47,649	
Software and technology	\$53,530	License fees for Epicenter and Dropbox
Oversight Expenditures Subtotal	\$137,047	
Administrative/Office Expenditures		
Office space rental	\$1,764	Storage unit, UPS mailbox
Office supplies and equipment	\$5,450	
Telecommunications	\$5,353	
Insurance	\$2,000	
Postage	\$9	
Memberships, dues & subscriptions	\$11,524	Includes NACSA, MACSA, MACS, etc.
Office Expenditures Subtotal	\$26,100	
Osprey Wilds Indirect Costs		
OW Indirect Costs	\$88,419	15% of authorizing fees
Other Expenditures Subtotal	\$88,419	
Total Expenditures	\$625,868	

Fund Balance Information

Beginning of Year Fund Balance = \$143,173 (25.7% of FY21 expenditures)

Net Income (Deficit) = \$21,892.31

End of Year Fund Balance = \$165,065 (26.4% of FY22 expenditures)

**Osprey Wilds Environmental Learning Center
SY21-22 Authorizing Fees by School**

SCHOOL	FEE PAID
Academic Arts High School	\$ 10,847.45
AFSA K-12	\$ 26,912.00
Angela Day School	\$ -
Aurora Charter School	\$ 26,912.00
Aurora Waasakone Community of Learners	\$ 11,766.77
Best Academy	\$ 26,912.00
Cannon River STEM School	\$ 26,912.00
Crosslake Community School	\$ 26,912.00
Discovery Public School of Faribault	\$ 5,729.82
Discovery Woods Montessori School	\$ 8,048.91
East Range Academy	\$ 17,105.85
Endazhi-Nitaawiging	\$ -
Excell Academy for Higher Learning	\$ 26,912.00
Glacial Hills Elementary School	\$ 8,678.39
Great Expectations School	\$ 12,505.57
Higher Ground Academy	\$ 26,912.00
La Crescent Montessori and STEM School	\$ 9,443.98
Laura Jeffrey Academy	\$ 4,875.70
Legacy of Dr. Josie R. Johnson Montessori	\$ 14,974.20
Metro Schools	\$ 26,912.00
Minnesota Wildflower Montessori School	\$ 6,728.00
New Discoveries Montessori Academy	\$ 23,771.67
Noble Academy	\$ 26,912.00
North Lakes Academy	\$ 26,912.00
North Shore Community School	\$ 26,912.00
Northern Lights Community School	\$ 12,201.85
Oshki Ogimaag Charter School	\$ 6,728.00
Partnership Academy	\$ 26,912.00
Pillager Area Charter School	\$ 6,728.00
Prairie Seeds Academy	\$ 26,912.00
Riverway Learning Community	\$ 13,880.33
St. Cloud Social Justice Academy	\$ -
STEM Micro School	\$ -
Swan River Montessori Charter School	\$ 12,530.95
Three Rivers Montessori	\$ 17,089.60
Vermilion Country School	\$ 6,728.00
Voyagers Expeditionary School	\$ 10,601.34
World Learner School	\$ 18,641.15
TOTAL	\$ 589,461.53