

## **Osprey Wilds Environmental Learning Center SY 2022-23 Statement of Income and Expenditures**

This statement of income and expenditures related to authorizing activities for SY 2022-23 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, 2023. 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](mailto: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 36 operational schools during the 2022-23 school year. There were four schools in the start-up phase: Angela Day School for Liberation and Progressive Education (Minneapolis), St. Cloud Social Justice Academy (St. Cloud), STEM Micro School (Minneapolis / St. Paul), and United Academy of Excellence and Leadership (Brooklyn Park). One new school, Endazhi-Nitaawiging (Red Lake), opened in fall 2022. Osprey Wilds did not consider any new school applications or change in authorizer requests. OW did not agree to mutual nonrenewal with any current schools. No OW authorized schools closed during the 2022-23 school year.

During SY 2022-23 the OW CSD experienced some personnel changes and added an additional 1.0 FTE. Erin Anderson continued in the role of Director of Charter School Authorizing, Emily Edstrom Moore continued in the role of Authorizing Specialist, Addie Washington continued in the role of Administrative Assistant / Environmental Education Evaluator, and Jolene Palme continued in the role of Finance Analyst. The Charter School Division added a second Authorizing Specialist position in August 2022 that was filled by Ashley Estis, bringing the CSD to 5.0 FTE for the first time in its history. Nalani McCutcheon departed the role of Associate Director of Charter School Authorizing in November 2022 and Patrick Hartman replaced her as an Authorizing Specialist in January 2023.

The CSD had part time program and administrative support from Jolene Palme and Alul Yesak. Combined, their time totaled approximately 0.625 FTE. Alul Yesak departed the role of Compliance Clerk in March 2023. That role was consolidated with the Finance Analyst position to create the Charter School Finance & Compliance Analyst role for the 2023-24 school year. 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 December 2022, Osprey Wilds was notified that its grant contract agreement with the State of Minnesota for authorizer training funds available via the CSP grant was amended and an additional \$21,500 was available to support professional development activities. This created new opportunities for ongoing authorizer development. For example, Ashley participated in the Diverse Charter Schools Coalition Explorers Program to develop a deeper understanding of the diverse by design approach to school enrollment, including in a place like Minnesota where statute does not allow for enrollment quotas and a diverse school must be designed thoughtfully and through great planning and care.

In addition, OW invested in the development of charter school leaders and board members through the annual OW Charter School Leaders Convening in August 2022, and for teachers through our eighth annual Environmental Education Teacher Workshop in June 2023 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 SY23.) OW also continued to offer board member training twice a year (the first Tuesday in August and the first Tuesday in February), which provides board members with training in statutorily required areas (board's role and responsibilities, employment policies and practices, and financial management) as well as the charter contract and MN Stat. 13D, Open Meeting Law.

For the school year ending June 30, 2023, Osprey Wilds CSD had \$666,838 in revenues, \$712,788 in expenditures, and a deficit of \$45,990 from authorizing activities. Revenues came from authorizer fees, CSP Grant training funds (administered by MDE), and a stipend for serving on the A-GAME (Assessing Global Access, Academics, Mission, and Equity) Coalition of Early Adopters (\$9,000). Osprey Wilds also realized significant increased software and technology fees due to the buildout of an academic data management system for internal use and the design and buildout of a data submission portal for use with authorized schools. Osprey Wilds also made a significant investment in 2022-23 by hiring an additional FTE to support the expanding portfolio.

Osprey Wilds will continue to invest in authorizing activities for SY 2023-24. At the beginning of the school year, Addie Washington was promoted from Administrative Assistant to Authorizing Specialist, focusing on technical assistance, which provides additional capacity to support high quality charter schools. As noted above, Jolene Palme is joining the Charter School Division in an expanded role focused on financial and operational compliance. The Charter School Finance & Compliance Analyst manages systems for gathering information from schools and monitoring compliance of data, documents, and tasks, supports execution of annual financial performance evaluations for all authorized schools, and provides technical assistance related to annual financial processes (i.e. budgeting) and monitor required revisions.

The CSD is rolling out Aerie, a document submission portal to replace Epicenter, which will result in cost savings while still achieving the important goals of setting clear expectations for

compliance and communication. In addition, OW is building an asynchronous, self-paced training course for CSD staff and contract evaluators on conducting site visits. In addition to establishing inter-rater reliability, the course will be designed to build authorizer capacity to give robust, aligned, and high quality feedback to schools following a site visit in order to support high quality charter schools. The CSD is also documenting and communicating a wide array of monitoring tools and communicating them to schools through use of a shared spreadsheet. At this time, OW has created tools for monitoring website requirements, annual report compliance, Aerie on-time rate, lottery policy compliance, required policies, bylaws compliance, affiliated building company oversight, preschool / prekindergarten program monitoring, and graduation requirements.

Staff in the Charter School Division continue to be an active part of the Osprey Wilds JEDI (Justice, Equity, Diversity, and Inclusion) Committee. The CSD annually develops a DEI Action Plan and works to implement the identified goals. In SY 2022-23, the CSD used the Liberatory Design for Equity Process to develop definitions for diversity, equity, inclusion, antiracism, anti-bias, and justice. The goal of this project was to create common language in order to inform action, ongoing learning, and the CSD's shared accountability to students, schools, and the public. Going into 2023-24, the CSD is working to design an equity decision making tool that is designed to guide OW in centering equity in the decision making process.

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 Coalition of Early Adopters that is working to develop responsive goals unique to individual schools that are focused on measuring academics, engagement, mission, and real world readiness. Similarly, Erin facilitated, and the entire team participated in, Authorizing for All, which is a professional development cohort of charter school authorizers from more than 50 authorizing organizations in more than 20 states working together to address systemic equity challenges using the Liberatory Design for Equity Process.

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 2022-23 Statement of Income and Expenditures Osprey Wilds Environmental Learning Center

Income Source	Amount	Description
Charter School Authorizing Fees	\$634,584	See attached spreadsheet for a schedule of fees from each school
Grants (external)	\$9,400	A-GAME Coalition of Early Adopters, Year 1 of 3
CSP Grant Training Funds	\$22,854	Reimbursement for NACSA, Authorizing 101, NAAEE, Overcoming Racism Conference, Diverse Charter Schools Coalition Explorers Program, A-GAME Convening, VOA Conference
<b>Total Income</b>	<b>\$666,838</b>	

Expenditures	Amount	Description
<b>Personnel Charter School Division (includes all payroll expenses, e.g. FICA, benefits, retirement)</b>		
Osprey Wilds Staff Expenses	\$405,285	1.0 FTE Director of Charter School Authorizing 3.0 FTE Charter School Authorizing Specialist 1.0 FTE Program and Administrative Support 0.625 FTE Finance & Administrative Support <b>Total FTE: 5.625</b>
Charter School Evaluators and Consultants	\$55,050	Contracted consultants and evaluators
<b>Personnel Expenditures Subtotal</b>	<b>\$460,335</b>	
<b>Charter School Oversight, Professional Development, and Professional Expenses</b>		
School site visits and meetings	\$15,761	Mileage, food, lodging, and parking
Trainings, meetings, and PD for schools	\$6,164	Includes Leaders Retreat, EE Teacher Workshop, and other trainings
OW Staff PD (travel, lodging, food, fees)	\$20,147	Includes professional development, staff meetings, and authorizing meetings
Legal fees	\$18,257	
Software and technology	\$77,721	License fees for Epicenter, Dropbox, software to support remote work, and buildout of document submission portal
<b>Oversight Expenditures Subtotal</b>	<b>\$138,050</b>	
<b>Administrative/Office Expenditures</b>		
Office supplies and equipment	\$2,442	
Telecommunications	\$4,812	
Insurance	\$2,000	
Postage	\$354	Includes PO Box
Memberships, dues & subscriptions	\$9,613	Includes NACSA, MACSA, MACS, and NAAEE
<b>Office Expenditures Subtotal</b>	<b>\$19,221</b>	
<b>Osprey Wilds Indirect Costs</b>		
OW Indirect Costs	\$95,182	15% of authorizing fees
<b>Other Expenditures Subtotal</b>	<b>\$95,182</b>	
<b>Total Expenditures</b>	<b>\$712,788</b>	

## **Fund Balance Information**

**Beginning of Year Fund Balance** = \$180,776 (26.4% of FY22 expenditures)

**Net Income (Deficit)** = (\$45,950)

**End of Year Fund Balance** = \$134,826 (18.9% of FY23 expenditures)

## Osprey Wilds Environmental Learning Center SY22-23 Authorizing Fees by School

SCHOOL	FEE PAID
Academic Arts High School	\$ 14,221.51
AFSA K-12	\$ 27,452.00
Angela Day School	\$ -
Aurora Charter School	\$ 27,452.00
Aurora Waasakone Community of Learners	\$ 14,586.75
Best Academy	\$ 27,452.00
Cannon River STEM School	\$ 23,594.99
Crosslake Community School	\$ 27,452.00
Discovery Public School of Faribault	\$ 6,863.00
Discovery Woods Montessori School	\$ 10,662.88
East Range Academy	\$ 16,800.25
Endazhi-Nitaawiging	\$ 13,430.00
Excell Academy for Higher Learning	\$ 27,452.00
Glacial Hills Elementary School	\$ 8,083.29
Great Expectations School	\$ 14,393.34
Higher Ground Academy	\$ 27,452.00
La Crescent Montessori and STEM School	\$ 9,967.28
Laura Jeffrey Academy	\$ 10,973.23
Legacy of Dr. Josie R. Johnson Montessori	\$ 0.00
Metro Schools	\$ 27,452.00
Minnesota Wildflower Montessori School	\$ 6,863.00
New Discoveries Montessori Academy	\$ 23,003.18
Noble Academy	\$ 27,452.00
North Lakes Academy	\$ 27,452.00
North Shore Community School	\$ 27,452.00
Northern Lights Community School	\$ 8,434.12
Oshki Ogimaag Charter School	\$ 6,863.00
Partnership Academy	\$ 27,452.00
Central Lakes Adventure School	\$ 6,863.00
Prairie Seeds Academy	\$ 27,452.00
Riverway Learning Community	\$ 13,873.60
St. Cloud Social Justice Academy	\$ -
STEM Micro School	\$ -
Swan River Montessori Charter School	\$ 17,450.16
Technical Academies of MN	\$ 18,406.57
Three Rivers Montessori	\$ 15,530.61
Vermilion Country School	\$ 6,863.00
Voyagers Expeditionary School	\$ 12,746.42
World Learner School	\$ 24,687.29
<b>TOTAL</b>	<b>\$ 634,584.48</b>