

Osprey Wilds Environmental Learning Center SY 2023-24 Statement of Income and Expenditures

This statement of income and expenditures related to authorizing activities for SY 2023-24 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, 2024. 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 36 operational schools during the 2023-24 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). Osprey Wilds did not open any new schools in the fall of 2023 and did not consider any new school applications or change in authorizer requests. OW did not agree to mutual nonrenewal with any current schools. One OW authorized school, the Legacy of Dr. Josie R. Johnson Montessori School, closed during the 2023-24 school year and STEM Micro School (a pre-operational school) merged with Harvest Best Academy effective July 1, 2024. (HBA is the surviving entity.)

During SY 2023-24 the OW CSD experienced some personnel changes. Erin Anderson continued in the role of Director of Charter School Authorizing. Emily Edstrom Moore, Ashley Estis, and Patrick Hartman continued in the roles of Authorizing Specialist. Addie Mazza was promoted from the role of Administrative Assistant / Environmental Education Evaluator to Authorizing Specialist. Jolene Palme continued in the role of Charter School Finance & Compliance Analyst. Depending on the time of year and capacity needs of the program, staff FTE ranges from 5.5-6.0.

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. In 2024, the Osprey Wilds developed and implemented a data submission portal, Aerie, which replaced Epicenter as a tool to ensure compliance, convey clear expectations to schools, and support document management.

In addition to launching Aerie, the CSD also documented and communicated 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 Aerie on-time rate, admissions policies

compliance, annual report compliance, affiliated building company oversight, bylaws compliance, CMO / EMO oversight, graduation requirements, insurance compliance, procurement policy compliance, preschool / prekindergarten program monitoring, required policies, school calendar calculations, staff retention data monitoring, and website requirements.

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 through the September 30, 2023 (the first quarter of FY24). This created new opportunities for ongoing authorizer development. For example, all full-time CSD staff participated in the UMN Leading in Equity, Action, and Diversity (LEAD) Conference, which provided tools and commitment to disrupt pervasive racial inequities in schools and improve student opportunities, experiences, and outcomes.

During 2023-24 OW designed 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 builds authorizer capacity to give robust, aligned, and high quality feedback to schools following a site visit in order to support high quality charter schools.

In addition, OW invested in the development of charter school leaders and board members through the annual OW Charter School Leaders Convening in November 2023, communities of practices throughout the year for school leaders and environmental education (EE) coordinators, and a summer book study for charter school board members. 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, 2024, Osprey Wilds CSD had \$656,585 in revenues, \$683,119 in expenditures, and a deficit of \$26,534 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. OW continued to invest in staff, increasing the role of Charter School Finance & Compliance Analyst from 0.375 to 0.625 FTE.

Osprey Wilds will continue to invest in authorizing activities for SY 2024-25. At the beginning of the school year, OW launched a Charter School Support, Development, and Technical Assistance Calendar which outlines the templates, guidance, support documents, training, webinars, and communities of practice that schools can anticipate throughout the year. OW continues to invest in Aerie and developing and refining its suite of compliance and monitoring tools and rubrics to ensure schools comply with statute and uphold the public trust. Further, at the beginning of

FY24 OW submitted a significant revision to its Approved Authorizing Plan (AAP) which will provide schools with greater transparency about what is being evaluated and greater alignment to relevant statute and regulations.

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 2023-24, the CSD developed an equity decision-evaluating tool. This tool is meant to evaluate decisions using a holistic and growth mindset approach to equity. Its purpose is to keep equity as the focal point of discussions about action planning, decisions, and implementation processes. It forces an "equity pause" (a time to pause the process to reflect and name what we might do better in the support of anti-racism, equity, and inclusion). Going into 2024-25, the CSD is working to identify equity measures in its performance evaluations and use those to launch discussions and action planning with schools to spur equitable outcomes for students.

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. Erin and Patrick are part of a cohort of authorizers working to identify "indicators of distress" in charter schools and apply those indicators throughout OW's monitoring processes. As part of that work, the CSD is creating a map of resources available to charter schools in Minnesota to support work in seven key areas commonly related to charter school failure. This resource map serves as a form of voluntary technical assistance for schools that Osprey Wilds has identified as exhibiting indicators of distress or, through their own processes of reflection and evaluation, have internally identified one or more of these characteristics.

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 2023-24 Statement of Income and Expenditures Osprey Wilds Environmental Learning Center

Income Source	Amount	Description
Charter School Authorizing Fees	\$644,476	See attached spreadsheet for a schedule of fees from each school
Grants (external)	\$9,000	A-GAME Coalition of Early Adopters, Year 2 of 3
CSP Grant Training Funds	\$3,109	Reimbursement for NACSA, Authorizing 101, NAAEE, Overcoming Racism Conference, Diverse Charter Schools Coalition Explorers Program, A-GAME Convening, VOA Conference
Total Income	\$656,585	

Expenditures	Amount	Description
Personnel Charter School Division (includes all payroll expenses, e.g. FICA, benefits, retirement)		
Osprey Wilds Staff Expenses	\$421,350	1.0 FTE Director of Charter School Authorizing 4.0 FTE Charter School Authorizing Specialist 0.625 FTE Finance & Administrative Support Total FTE: 5.625
Charter School Evaluators and Consultants	\$45,094	Contracted consultants and evaluators
Personnel Expenditures Subtotal	\$466,444	
Charter School Oversight, Professional Development, and Professional Expenses		
School site visits and meetings	\$11,134	Mileage, food, lodging, and parking
Trainings, meetings, and PD for schools	\$6,782	Includes Leaders Retreat, EE Teacher Workshop, and other trainings
OW Staff PD (travel, lodging, food, fees)	\$17,907	Includes professional development, staff meetings, and authorizing meetings
Legal fees	\$43,068	
Software and technology	\$26,678	License fees for Epicenter, Dropbox, software to support remote work, and buildout of document submission portal
Oversight Expenditures Subtotal	\$105,569	
Administrative/Office Expenditures		
Rent	\$664	Storage unit
Office supplies and equipment	\$379	
Telecommunications	\$4,301	
Insurance	\$2,000	
Postage	\$436	Includes PO Box
Memberships, dues & subscriptions	\$6,655	Includes NACSA, MACSA, MACS, and NAAEE
Office Expenditures Subtotal	\$14,435	
Osprey Wilds Indirect Costs		
OW Indirect Costs	\$96,671	15% of authorizing fees
Other Expenditures Subtotal	\$96,671	
Total Expenditures	\$683,119	

Fund Balance Information

Beginning of Year Fund Balance = \$138,559 (19.4% of FY23 expenditures)

Net Income (Deficit) = (\$26,534)

End of Year Fund Balance = \$112,025 (16.4% of FY24 expenditures)

**Osprey Wilds Environmental Learning Center
SY23-24 Authorizing Fees by School**

SCHOOL	FEE PAID
Academic Arts High School	\$ 13,875.88
AFSA K-12	\$ 28,550.00
Angela Day School	\$ 0.00
Aurora Charter School	\$ 28,550.00
Aurora Waasakone Community of Learners	\$ 15,436.70
Best Academy	\$ 28,550.00
Cannon River STEM School	\$ 25,346.76
Crosslake Community School	\$ 28,550.00
Discovery Public School of Faribault	\$ 7,138.00
Discovery Woods Montessori School	\$ 12,091.74
East Range Academy	\$ 18,006.33
Endazhi-Nitaawiging	\$ 8,846.12
Excell Academy for Higher Learning	\$ 28,550.00
Glacial Hills Elementary School	\$ 10,740.96
Great Expectations School	\$ 13,280.20
Higher Ground Academy	\$ 28,550.00
La Crescent Montessori and STEM School	\$ 11,158.33
Laura Jeffrey Academy	\$ 13,516.36
Legacy of Dr. Josie R. Johnson Montessori	\$ 0.00
Metro Schools	\$ 28,550.00
Minnesota Wildflower Montessori School	\$ 7,138.00
New Discoveries Montessori Academy	\$ 23,322.94
Noble Academy	\$ 28,550.00
North Lakes Academy	\$ 28,550.00
North Shore Community School	\$ 28,550.00
Northern Lights Community School	\$ 10,635.98
Oshki Ogimaag Charter School	\$ 7,138.00
Partnership Academy	\$ 28,550.00
Central Lakes Adventure School	\$ 7,138.00
Prairie Seeds Academy	\$ 28,550.00
Riverway Learning Community	\$ 13,970.18
St. Cloud Social Justice Academy	\$ 0.00
STEM Micro School	\$ 0.00
Swan River Montessori Charter School	\$ 16,306.58
Technical Academies of MN	\$ 12,533.87
Three Rivers Montessori	\$ 9,515.93
Vermilion Country School	\$ 7,138.00
Voyagers Expeditionary School	\$ 13,899.74
World Learner School	\$ 23,701.02
TOTAL	\$ 644,475.63