

Audubon Center of the North Woods

SY 2017-2018 Statement of Income and Expenditures

This statement of income and expenditures related to authorizing activities for SY 2017-2018 is provided pursuant to Minnesota Statutes, section 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 29, 2018. If additional information is needed, please contact David Greenberg, Director of Charter School Authorizing by phone at 612-331-4181 or by email at greenberg@auduboncharterschools.org.

Executive Summary

The Audubon Center of the North Woods (ACNW) is a non-profit organization located in Sandstone whose mission is to instill a connection and commitment to the environment in all communities through experiential learning. ACNW has a Charter School Division (CSD) located in Minneapolis that carries out activities related to charter school authorizing with some support from Sandstone staff. ACNW's charter school authorizing mission is to ensure quality academic and environmental literacy outcomes for students in Minnesota through effective charter school authorizing.

ACNW authorized 36 schools during the 2017-18 school year. Two of these schools were pre-operational and 34 were operational. One of the pre-operational schools opened in the fall of 2018 and one delayed opening to the fall of 2019. ACNW welcomed one transfer school at the start of the 2017-18 school year and approved one new school during the year which is scheduled to open in the fall of 2019. No ACNW authorized schools closed during the 2017-18 school year; however, two schools merged at the end of 2017-18, becoming one school effective July 1, 2018.

During SY 2017-2018 the ACNW CSD experienced some staffing changes: While David Greenberg continued in the role of full time Director of Charter School Authorizing throughout the year and Rhianon Sargent continued in the role of full time Charter School Authorizing Specialist; Mike Schultz, Performance and Accountability Manager, left ACNW in September 2017 to go the Minnesota Department of Education Charter Center. Erin Anderson transitioned from 0.5FTE Environmental Education Evaluator in FY 2016-17 to 1.0 FTE in 2017-18. The CSD had part time program and administrative support from both Alica Gerry and Jolene Palme. Their time totaled approximately 0.25 FTE. The CSD added a full time Data and Communications Coordinator from January through May 2018. This position was eliminated and replaced with a 0.8 FTE academic evaluation specialist for SY 2018-19. Contracted consultants provided additional support to ensure the CSD's capacity to provide quality oversight to schools, and ACNW staff in Sandstone provided administrative, HR, accounting, environmental education, leadership, and governance support totaling approximately 0.33 FTE. The CSD continued to utilize Epicenter as a tool to enhance compliance and document management of schools.

ACNW 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, ACNW invested in the development of charter school leaders and board members through the annual ACNW Charter School Leaders Retreat, and for teachers through our 3rd annual Environmental Education Teacher Workshop in the summer of 2017 to support implementation of environmental education strategies at the school level.

For the school year ending June 30, 2018, ACNW had \$553,315 in revenues, \$553,623 in expenditures, and a net deficit of \$308 from authorizing activities. All revenues came from authorizer fees.

ACNW will continue to invest in authorizing activities for SY 2018-2019. The CSD began the year fully staffed with the addition of Nalani McCutcheon as the Authorizing Specialist - Academics. We also will continue to invest significant time and resources into improving our oversight processes and ensuring resources are focused on our core oversight responsibilities.

Audubon Center of the North Woods

SY 2017-2018 Income and Expenditures Report Details (unaudited)

SY 2017-2018 Income and Expenditures Report Details (unaudited)		
INCOME		EXPLANATION/DETAIL
Charter School Authorizing Fees	\$ 553,315	See attached spreadsheet for a schedule of fees from each school
TOTAL INCOME	\$ 553,315	
EXPENDITURES		EXPLANATION/DETAIL
Personnel Charter School Division (includes all payroll expenses – i.e., FICA, benefits, retirement)		
ACNW Staff Expenses	\$286,384	1.0 FTE Director of Charter School Authorizing 1.0 FTE Performance & Accountability Manager (3 mo.) 1.0 FTE Charter School Authorizing Specialist 1.0 FTE Environmental Education Evaluator 1.0 FTE Data and Communications Coordinator (5 mo.) 0.25 FTE Program and Administrative Support 0.33 FTE Accounting, HR, EE, Leadership Support Total FTE: 4.25
Charter School Evaluators and Consultants	\$46,396	Contracted consultants and evaluators
Personnel Subtotal	\$332,780	
Charter School Oversight, Professional Development, and Professional Expenses		
Mileage	\$5,094	School visits and meetings
Food, lodging, and parking	\$5,204	School visits and meetings
Trainings, meetings, and P.D. for schools	\$21,341	Includes Leaders Retreat and EE Teacher Workshop
ACNW Staff P.D. – travel, lodging, food, fees	\$7,138	Includes NACSA and other trainings/PD
Other Consultants	\$2,240	CSD organizational consultant
Legal fees	\$13,125	
Epicenter	\$34,750	License fees
Oversight, P.D. & Professional Subtotal	\$88,892	
Administrative/Office Expenses		
Office space rental (including parking)	\$25,450	
Office supplies and equipment	\$3,240	
Telecommunications	\$4,097	
Postage	\$47	
Memberships, dues & subscriptions	\$10,742	Includes NACSA, MACSA, MACS, DropBox, GoDaddy
Administrative/Office Expenses Subtotal	\$43,576	
ACNW Indirect Costs		
ACNW Indirect Costs	\$75,469	
ACNW Indirect Costs Subtotal	\$75,469	
Environmental Education Grants and Support to Schools		
EE Grants and Support to Schools	\$12,906	Grants or financial support to authorized schools to support environmental education implementation
EE Grants and Support Subtotal	\$12,906	
TOTAL EXPENDITURES	\$553,623	
NET SURPLUS/(DEFICIT)	(\$308)	

**Audubon Center of the North Woods
SY2017-2018 Authorizer Fees**

School	Fee Paid
Academic Arts High School	\$11,032
AFSA High School	\$24,752
Aurora Charter School	\$24,752
Best Academy	\$24,752
Bright Water Elementary	\$16,590
Cannon River STEM School	\$24,752
Crosslake Community School	\$23,069
Discovery Public School	\$ 7,080
Discovery Woods Montessori School	\$ 8,988
East Range Academy of Technology and Science	\$16,092
Excell Academy	\$24,752
Glacial Hills Elementary School	\$ 7,894
Great Expectations School	\$12,232
Harvest Preparatory School	\$23,669
Higher Ground Academy	\$24,752
La Crescent Montessori and STEM School	\$ 5,393
Laura Jeffrey Academy	\$11,088
Metro Schools	\$24,752
Natural Science Academy	\$ 7,580
New Discoveries Montessori Academy	\$13,070
Noble Academy	\$24,752
North Lakes Academy	\$24,752
North Shore Community School	\$24,752
Northern Lights Community School	\$11,506
Oshki Ogimaag Charter School	\$ 6,188
Partnership Academy	\$23,205
Pillager Area Charter School	\$ 6,188
Prairie Seeds Academy	\$24,752
River's Edge Academy	\$ 6,817
Riverway Learning Community	\$ 9,926
Swan River Montessori Charter School	\$15,922
Vermilion Country School	\$ 5,812
Voyageurs Expeditionary School	\$11,555
World Learner School	\$20,147
TOTAL:	\$553,315