

Osprey Wilds Environmental Learning Center SY 2019-20 Statement of Income and Expenditures

This statement of income and expenditures related to authorizing activities for SY 2019-20 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 located 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) based in Minneapolis that carries out activities related to charter school authorizing with some support from Sandstone staff. 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 35 schools during the 2019-20 school year. One school was pre-operational and 34 were operational. (The pre-operational school opened its doors to students in fall 2020.) Osprey Wilds did not approve any transfer schools or new schools. OW agreed to mutual nonrenewal with one current school although MDE did not approve its affidavit and the school remains in OW's portfolio. During the 2019-20 school year Osprey Wilds did not renew the contract of one school which closed effective June 30, 2020.

During SY 2019-20 the OW CSD experienced some personnel changes although the overall number of FTE remained consistent. Erin Anderson continued in the role of Director of Charter School Authorizing and Nalani McCutcheon continued in the role of Associate Director of Charter School Authorizing. James Ewer joined the team in October as Authorizing Specialist. Addie Washington served as a full-time MN GreenCorps member beginning in August 2019 and provided part-time program and administrative support beginning in March 2020. (Mary Williams filled the administrative role in the first half of the fiscal year.) The CSD had part time program and administrative support from Jolene Palme. Her time totaled approximately 0.25 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 0.33 FTE (including Jolene's time). 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, and for teachers through our fifth annual Environmental Education Teacher Workshop in the summer of 2019 to support implementation of environmental education strategies at the school level.

For the school year ending June 30, 2019, Osprey Wilds had \$588,744 in revenues, \$588,744 in expenditures, and no net deficit or income from authorizing activities. Revenues came from authorizer fees, CSP Grant training funds (administered by MDE), and a stipend for serving on the National Authorizer Leadership Team for the National Charter School Institute A-GAME (Advancing Great Authorizing & Modeling Excellence) project.

Osprey Wilds will continue to invest in authorizing activities for SY 2020-21. The CSD began the year by bringing on Addie Washington as the full-time Administrative Assistant to the division and has been challenged by Covid-19 and distance learning to rethink its monitoring and oversight practices given limitations on data and access to schools. 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 2019-20 Statement of Income and Expenditures Osprey Wilds Environmental Learning Center

Income Source	Amount	Description
Charter School Authorizing Fees	\$571,869	See attached spreadsheet for a schedule of fees from each school
Grants (external)	\$15,000	A-GAME Leadership Stipend
CSP Grant Training Funds	\$1,875	NACSA conference
Total Income	\$588,744	

Expenditures	Amount	Description
Personnel Charter School Division (includes all payroll expenses – i.e., FICA, benefits, retirement)		
Osprey Wilds Staff Expenses	\$274,767	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 0.33 FTE Accounting, HR, EE, Leadership Support Total FTE: 4.33
Charter School Evaluators and Consultants	\$36,180	Contracted consultants and evaluators
Personnel Expenditures Subtotal	\$310,947	
Charter School Oversight, Professional Development, and Professional Expenses		
Mileage	\$2,490	School visits and meetings
Food, lodging, and parking	\$3,069	School visits and meetings
Trainings, meetings, and PD for schools	\$38,130	Includes Leaders Retreat, EE Teacher Workshop, and distance learning trainings
OW Staff PD (travel, lodging, food, fees)	\$9,863	Includes NACSA and other trainings / PD
Consultant PD	\$200	Training for contract evaluators / consultants
Legal fees	\$12,174	
Epicenter	\$37,897	License fees
Oversight Expenditures Subtotal	\$103,823	
Administrative/Office Expenditures		
Office space rental (including parking)	\$36,031	
Office supplies and equipment	\$3,259	
Telecommunications	\$6,341	
Insurance	\$2,000	
Postage	\$231	
Memberships, dues & subscriptions	\$11,738	Includes NACSA, MACSA, MACS, Dropbox, etc.
Office Expenditures Subtotal	\$59,600	
Osprey Wilds Indirect Costs		

Expenditures	Amount	Description
OW Indirect Costs	\$114,374	20% of authorizing fees
<i>Other Expenditures Subtotal</i>	\$114,374	
<i>Total Expenditures</i>	\$588,744	

Fund Balance Information

Beginning of Year Fund Balance = \$125,750 (22.1% of FY19 expenditures)

Net Income (Deficit) = \$0

End of Year Fund Balance = \$125,750 (21.4% of FY20 expenditures)

**Osprey Wilds Environmental Learning Center
SY2019-20 Authorizing Fees by School**

School	Fee Paid
Academic Arts High School	\$ 8,894.80
AFSA K-12	\$ 25,752.00
Aurora Charter School	\$ 25,752.00
Aurora Waasakone Community of Learners	\$ 7,629.03
Best Academy	\$ 25,752.00
Bright Water Elementary	\$ 14,193.78
Cannon River STEM School	\$ 25,752.00
Crosslake Community School	\$ 25,752.00
Discovery Public School	\$ 6,914.41
Discovery Woods School	\$ 11,214.40
East Range Academy	\$ 15,641.56
Excell Academy	\$ 25,752.00
Glacial Hills Elementary School	\$ 8,873.07
Great Expectations School	\$ 10,769.43
Higher Ground Academy	\$ 25,752.00
La Crescent Montessori & STEM School	\$ 9,272.23
Laura Jeffrey Academy	\$ 7,476.47
Metro Schools	\$ 25,752.00
Minnesota Wildflower Montessori	\$ 6,438.00
Natural Science Academy	\$ 8,600.41
New Discoveries Montessori Academy	\$ 23,536.97
Noble Academy	\$ 25,752.00
North Lakes Academy	\$ 25,752.00
North Shore Community School	\$ 25,752.00
Northern Lights Community School	\$ 10,636.53
Oshki Ogimaag School	\$ 6,438.00
Partnership Academy	\$ 25,752.00
Pillager Area Charter School	\$ 6,438.00
Prairie Seeds Academy	\$ 25,752.00
Riverway Learning Community	\$ 13,021.25
Swan River Montessori	\$ 15,297.83
Three Rivers Montessori	\$ 6,438.00
Vermilion Country School	\$ 6,438.00
Voyageurs Expeditionary School	\$ 11,354.53
World Learner School	\$ 21,576.00
TOTAL	\$ 571,868.70