School Year 2020-21 Authorizer Statement of Income and Expenditures Guidance

Under Minnesota Statutes, section 124E.05, subdivision 8, charter school authorizers are required to submit a statement of income and expenditures for the previous school year's chartering activities. It states:

> *By September 30 of each year, an authorizer shall submit to the commissioner a statement of income and expenditures related to chartering activities during the previous school year ending June 30. The authorizer must transmit a copy of the statement to all schools it charters.*

Covering activities through June 30, the school year 2020-21 statement of income and expenditures is due to the commissioner of the Minnesota Department of Education (MDE) by **Thursday, September 30, 2021**.

A statement of income and expenditures serves multiple purposes. It provides transparency regarding the use of public funds, demonstrates the value of authorizer services, and provides accurate information to MDE and the Minnesota Legislature about the actual costs of authorizing.

MDE encourages authorizers to report income and expenditures by category; however, there is no required format. The template provided below is a standard format that may be adopted or edited by an authorizer.

The template has two parts: 1) Executive Summary, and 2) Income and Expenditures table with descriptions.

Executive Summary

Please provide a general description of the authorizer's mission, organizational goals, staffing, and charter school portfolio. For the school year, please indicate the number of schools in the portfolio at year's end as well as the number of new/transfer schools added during the previous year and schools transferred out or closed in the previous year, if any.

Income and Expenditures Table

Income: Please list and describe income sources, identifying charter school fee income by school. Please add rows as necessary for each authorized school. In addition, please note if the fee includes unpaid fees from the previous year. As needed, identify and describe any additional financial support (grants, contributions, authorizer training funds through the Federal Charter Schools Program (CSP) grant, etc.) received during the

year that were used for authorizing activities. Please add rows as necessary to identify and describe any other income sources.

Expenditures: In addition to a dollar amount, please provide a brief description of costs within each expenditure category. For example, identify personnel who are assigned to authorizing activities by title, role and full-time equivalent (FTE); list consultants and/or contractors; provide detail on professional development (i.e., who attended and topics covered). Please add rows as necessary to identify and describe any other expenditures.

Submission Instructions

- Authorizer Statements of Income and Expenditures are due no later than **11:59 p.m. Central Time on September 30, 2021**. Please note that if the Authorizer Statement of Income and Expenditures is incorrect or incomplete when submitted, the MDE Charter Center will consider it non-compliant with the statutory timeline for submission.
- Please send a Word version of the document to mde.charterschools@state.mn.us and use "Statement of Income and Expenditures for [Name of Authorizer]" in the subject line.
- MDE will send confirmation of receipt within two business days. If you do not receive confirmation, please contact the Charter Center at mde.charterschools@state.mn.us or 651-582-8297. Please contact the Charter Center for any questions regarding the completion or submission of the Authorizer Statement of Income and Expenditures.

School Year 2020-21 Statement of Income and Expenditures

[Pillsbury United Communities]

Executive Summary

- Mission of Organization, Organizational Goals, Staffing, etc.

Pillsbury United Communities Mission

We are community builders co-creating enduring change towards a just society.

Pillsbury United Communities Vision

We imagine thriving communities where every person has personal, social and economic power.

Pillsbury United Communities Values

Creativity – We believe in building bold, transformative solutions with our community.
Justice – We believe equity comes from health, safety, quality education and meaningful work.
Resilience – We believe true resiliency in communities emerges from equitable systems,infrastructure, and social connectedness.
Connection – We believe we are stronger together; we strive to always work in partnership.
Kindness – We believe positivity, empathy, and compassion are revolutionary acts.

PUC – OPCS Mission
PUC-OPCS authorizes and oversees charter schools that boldly engage and affirm all students in innovative, challenging, authentic, relevant and equitable learning opportunities.
PUC – OPCS Vision Equitable communities where students realize their opportunities to excel academically and are socially responsible, self-sufficient and personally fulfilled.
PUC-OPCS Values
We are motivated by the success of the people we serve,
We value open and honest communication.
We work in partnership, collaboration and participate in peer review.
We value diversity in all of its forms.
We strive towards continuous improvement.
We value transparency.
We understand that fiscal responsibility is required.
We value quality board training and development.

Staffing

During the 2020-2021 school year, PUC-OPCS maintained its minimum staff to school ratio committed to its AAP.

- Briefly describe portfolio (number of schools in portfolio, number of schools added, number of schools transferred out or closed in FY 2021)

Portfolio description

The 2020-2021 school year PUC-OPCS portfolio began with 20 operational schools and one preoperational school. At the conclusion of FY21 the PUC-OPCS portfolio consists of 18 operational schools. The changes to the portfolio are as follows:

- Pillsbury United Communities approved the non-renewal of Cedar Riverside Community School (CRCS), ultimately closing the school.
- Mastery School merger with Harvest Best Academy was accepted by Osprey Wilds
- Escuela Exitos, a preoperational school, was approved to transfer to the Novation Education Opportunities

Special Note on Epicenter Cost Splitting*

PUC-OPCS is deeply committed to continuous improvement in overseeing its authorized schools and serving its students. As part of the continuous improvement process, PUC-OPCS has identified the utilization of Epicenter as an integral tool in its work. Therefore, PUC-OPCS authorized schools will no longer have the option to opt-out of utilizing said tool for reporting and appropriate document submission. Given the shift in requirements and no opt-out option, PUC-OPCS will absorb the full cost of the Epicenter hosting fees. The income/expenditures for the full cost absorption by PUC-OPCS will be reflected in the 2021-2022 Authorizer Statement of Income and Expenditures Report. FY21 is the final year the split cost will be reflected in the Authorizer Statement of Income and Expenditures Report.

School Year 2020-21 Statement of Income and Expenditures

[Pillsbury United Communities]

Income Source	Amount	Description
Charter School Fees		
Cedar Riverside Community School	$ 15,728.87	2020-2021 Authorizer Fee and $500 for utilization of epicenter (cost splitting, school did not choose to opt-out)
El Colegio	$ 12,320.60	2020-2021 Authorizer Fee and $500 for utilization of epicenter (cost splitting, school did not choose to opt-out)
Friendship Academy of the Arts	$ 26,768.00	2020-2021 Authorizer Fee and $500 for utilization of epicenter (cost splitting, school did not choose to opt-out)
Gateway STEM*	$ 24,535.22	2020-2021 Authorizer Fee and $500 for utilization of epicenter (cost splitting, school did not choose to opt-out)
High School for the Recording Arts	$ 26,768.00	2020-2021 Authorizer Fee and $500 for utilization of epicenter (cost splitting, school did not choose to opt-out)
Horizon Science Academy- Twin Cities	$9,365.45	2020-2021 Authorizer Fee and $500 for utilization of epicenter (cost splitting, school did not choose to opt-out)
Jennings Community Learning Center	$ 10,547.51	2020-2021 Authorizer Fee and $500 for utilization of epicenter (cost splitting, school did not choose to opt-out)

LoveWorks Academy	$ 18,029.66	2020-2021 Authorizer Fee and $500 for utilization of epicenter (cost splitting, school did not choose to opt-out)
Mastery School	$ 10,350.50	2020-2021 Authorizer Fee and $500 for utilization of epicenter (cost splitting, school did not choose to opt-out)
Midway Star Academy	$ 26,768.00	2020-2021 Authorizer Fee and $500 for utilization of epicenter (cost splitting, school did not choose to opt-out)
Minnesota Internship Center	$ 26,768.00	2020-2021 Authorizer Fee and $500 for utilization of epicenter (cost splitting, school did not choose to opt-out)
Minnesota Math and Science Academy	$ 26,768.00	2020-2021 Authorizer Fee and $500 for utilization of epicenter (cost splitting, school did not choose to opt-out)
Minnesota On-Line High School	$ 24,832.71	2020-2021 Authorizer Fee and $500 for utilization of epicenter (cost splitting, school did not choose to opt-out)
Minnesota Transitions Charter School	$ 26,768.00	2020-2021 Authorizer Fee and $500 for utilization of epicenter (cost splitting, school did not choose to opt-out)
Rochester Math and Science Academy (RMSA)	$ 26,768.00	2020-2021 Authorizer Fee and $500 for utilization of epicenter (cost splitting, school did not choose to opt-out)
Sojourner Truth Academy	$ 26,768.00	2020-2021 Authorizer Fee and $500 for utilization of epicenter (cost splitting, school did not choose to opt-out)

Stonebridge World School	$ 26,768.00	2020-2021 Authorizer Fee and $500 for utilization of epicenter (cost splitting, school did not choose to opt-out)
Twin Cities International Schools	$ 26,768.00	2020-2021 Authorizer Fee and $500 for utilization of epicenter (cost splitting, school did not choose to opt-out)
Stride Academy	$ 26,768.00	2020-2021 Authorizer Fee and $500 for utilization of epicenter (cost splitting, school did not choose to opt-out)
Ubah Medical Academy	$ 26,768.00	2020-2021 Authorizer Fee and $500 for utilization of epicenter (cost splitting, school did not choose to opt-out)
Charter School Fees Subtotal	446,926.52	Subtotal of all authorizer fees from portfolio of schools and optional utilization of epicenter
Other Income Sources		
Organization Support (internal)	$	
Contributions (external)	$	
Grants (external)	$115,000	Grant contributions from the McKnight Foundation, Minneapolis Foundation, and Graves Foundation (expenditures to be reflected in SY 2021-2021)
CSP Grant Training Funds (as applicable)	$	

Other Income Source (identify and describe)	$2240	Mastery School 2019 Charter Staff Forum (outstanding payable)
Other Income Sources Subtotal	$117,240	Other Income Subtotal
Total Income	$564,166.52	

Expenditures	Amount	Description
Personnel Expenditures (including all payroll expenditures, e.g., Federal Insurance Contributions Act (FICA), benefits plan, insurance)		
Authorizing Staff (e.g., Executive Director, Specialists, Office Assistant)	$279,860	Staff wages, benefits, and payroll taxes
Consultants and/or Outside Service Contracts	$34,084	Consulting and legal fees
Personnel Expenditures Subtotal	$313,944	Subtotal Personnel Expenditures
Administrative/Office Expenditures		
Office Space Rental/Lease	$29,400	Office space/site based cost
Professional Development (e.g., staff development, conferences/workshops/trainings, dues/subscriptions)	$816.03	Staff workshops and training
Transportation and Travel	$26	Travel Reimbursement
Office Supplies and Equipment	$ 23,281	
Telecommunications	$1,455	

Administrative/Office Expenditures Subtotal	$54,978.03	Subtotal Administrative/Office Expenditures
Other Expenditures		
Other Expenditure (identify and describe)	$46315	Pillsbury United Communities agency allocations and depreciation
Membership dues	$4055	Minnesota Association of Charter School Authorizers membership dues
Other Expenditures Subtotal	$50,370	Subtotal other expenditures
Total Expenditures	$419,292.03	TOTAL EXPENDITURES

Fund Balance Information

Beginning of Year Fund Balance = (Net surplus with allocations from FY20= $29,554.01)

Net Income (Deficit) = $144,874.47

End of Year Fund Balance = (See net income above)