School Year 2021–22 Authorizer Statement of Income and Expenditures Guidance

Under Minnesota Statutes 2021, 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 2021–22 statement of income and expenditures is due to the commissioner of the Minnesota Department of Education (MDE) by **Friday, September 30, 2022**.

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, 2022**. 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 2021–22 Statement of Income and Expenditures

[Pillsbury United Communities]

Executive Summary

- Mission of organization, organizational goals, staffing, etc.
- Briefly describe portfolio (number of schools in portfolio, number of schools added, number of schools transferred out or closed in FY 2022)

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 2021-2022 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 2021-2022 school year saw PUC-OPCS maintain its portfolio size of 18 schools with 18 operational schools, primarily located in the greater Twin Cities Metro Area, with one school in St. Cloud and Rochester, respectively. There were no additional schools added to the portfolio or closed during FY21.

Moreover, Pillsbury United has been a community-driven charter school authorizer since 2007. We intentionally authorize schools that serve students who have historically been served poorly in traditional district settings, enduring chronic educational disparities for decades. We come to the work with an investment and a track record of attacking the institutional racism that plagues education.

School Year 2021–22 Statement of Income and Expenditures

[Pillsbury United Communities]

Income Source	Amount	Description
Charter School Fees		
El Colegio	$11,524	2021-2022 Authorizer Fee
Friendship Academy of the Arts	$26912	2021-2022 Authorizer Fee
Gateway STEM Academy	$22,404.12	2021-2022 Authorizer Fee
High School for the Recording Arts	$26912	2021-2022 Authorizer Fee
Horizon Science Academy	$8,477.28	2021-2022 Authorizer Fee
Jennings Community Learning Center	$10294	2021-2022 Authorizer Fee
LoveWorks Academy	$16328.63	2021-2022 Authorizer Fee
Midway Star Academy	$26912	2021-2022 Authorizer Fee
Minnesota Internship Center	$26912	2021-2022 Authorizer Fee
Minnesota Math and Science Academy	$26912	2021-2022 Authorizer Fee
Minnesota On-Line High School	$25795.15	2021-2022 Authorizer Fee
Minnesota Transitions Charter School	$26912	2021-2022 Authorizer Fee
Rochester Math and Science Academy	$26912	2021-2022 Authorizer Fee
Sojourner Truth Academy	$26912	2021-2022 Authorizer Fee

Income Source	Amount	Description
Stonebridge World School	$26912	2021-2022 Authorizer Fee
Twin Cities International Schools	$26912	2021-2022 Authorizer Fee
Stride Academy	$26912	2021-2022 Authorizer Fee
Ubah Medical Academy	$26912	2021-2022 Authorizer Fee
Charter School Fees Subtotal	$417,767	
Other Income Sources		
Organization Support (internal)	$	
Contributions (external)	$100,000	Graves Foundation, Bush Foundation, Temp restricted
Grants (external)	$	
CSP Grant Training Funds (as applicable)	$	
Other Income Source (identify and describe)	$75	Depreciated printer to outgoing staff
Other Income Sources Subtotal	$100,075	
Total Income	$517,842	

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)	$274,517	Staff wages, benefits, and payroll taxes
Consultants and/or Outside Service Contracts	$45,683	Consulting and legal fees
Personnel Expenditures Subtotal	$320,200	
Administrative/Office Expenditures		
Office Space Rental/Lease	$60,742	Site-based expenses (includes the Agency's costs for IT support, general office software licensing, personnel expenses for Facilities team and onsite receptionists, space rental, utilities, site maintenance, building supplies, and telecommunications)
Professional Development (e.g., staff development, conferences/workshops/trainings, dues/subscriptions)	$2,700	Staff training
Transportation and Travel	$	
Office Supplies and Equipment	$21,247	Program supplies, Food for Participants, Epicenter, Zoom, Dropbox
Telecommunications	$0	Included in site-based expenses
Administrative/Office Expenditures Subtotal	$84,689	

Expenditures	Amount	Description
Other Expenditures		
Other Expenditure (identify and describe)	$93,693.75	Agency management allocations and depreciation
Program Events	$303.01	School Board Academy Sessions
Participant Training/Stipends	$7357.58	Framework Focus Group Participants and School Board Academy Participants
MACSA Membership Dues	$3,887.39	Annual membership dues
Other Expenditures Subtotal	$105,242	
Total Expenditures	$425,442	

Fund Balance Information

Beginning of Year Fund Balance = $25,000 (based on temp restricted as of June 30, 2021)

Net Income (Deficit) = $92,400 (this surplus is to cover remaining expenses between July -Dec ’22, and contribution to parent company)

End of Year Fund Balance = $ 50,000 (Temp restricted as of June 30, 2022)