

Charter School Authorizing Program

FY 2024 Authorizer Income and Expense Report

(Statutory Reference: Minn. Stat. § 124E.05, subd 8 - Authorizer Statement of Expenditures)

Background

Per Minnesota Statutes, 124E.05, subd 8: 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. A copy of the statement shall be given to all schools chartered by the authorizer. Statements of income and expenditures serve multiple purposes. They provide transparency regarding the use of public funds, inform charter schools regarding the value of authorizer services and provide accurate information to the Minnesota Department of Education (MDE) and the State Legislature about the actual costs of authorizing.

Executive Summary

In 2000, Volunteers of America of Minnesota (VOA-MN) became the first non-profit charter school authorizer in the nation. The VOA-MN Charter School Authorizing Program envisions a society composed of all students achieving maximum learning while serving others. The VOA-MN Authorizing Program mission is to guide our authorized charter schools to improve all pupil learning and all student achievement with service to others.

VOA-MN has maintained a modest growth plan for authorizing new schools and approving school transfers. Smart-growth has always been our model. In spring of FY24, the Green Isle Community School Board voted to discontinue operations at the end of the school year because of declining enrollment an associated budget challenge. VOA-MN presently authorizes 20 operational charter schools with the opening of Heartland Lakes Community School in fall 2024.

In the years that we have been authorizing, VOA-MN has developed a model of charter school authorizing that goes beyond the compliance-based role vaguely outlined in state statute. We engage in proactive relationships and add value to the schools with which we work. The VOA-MN Charter School Authorizing Program vigilantly monitors the academics, financial, board governance and management/compliance performance of its schools through frequent communication and site visits, and board observations, as well as monthly review of financial and board documents. When signs of concern arise, we work closely with the school's board and management to problem solve and identify resources that may be helpful. We routinely provide technical assistance within our authorizer role, emphasize collaboration between our schools, and our Minnesota Charter School Leadership Conference promoted by VOA-MN continues to grow in participants and popularity.

For the fiscal year ending June 30, 2024 (FY24), Authorizer VOA-MN received \$439,355 in income attributable to authorizing fees and \$49,045 in income attributable to the Annual Minnesota Charter School Leadership Conference. We also received \$1,120 in reimbursement from federal CSP training grant funds.

For the fiscal year ending June 30, 2024 (FY24), Authorizer VOA-MN had \$464,119 in related **expenses** for chartering activities.

Authorizer VOA-MN FY24 Income and Expense Report Details

(FY24 Authorizer Fee Amounts Include FY22 Adjustments)

INCOME

| | School Name | Amount Collected | Notes |
|---|--|------------------|---|
| 1 | Athlos Academy of St. Cloud St. Cloud, MN | \$27,517 | FY24 Authorizer Fee |
| 2 | Athlos Leadership Academy Brooklyn Park, MN | \$28,552 | FY24 Authorizer Fee |
| 3 | Birch Grove Community School Tofte, MN | \$7,138 | FY24 Authorizer Fee |
| 4 | Bluffview Montessori School Winona, MN | \$23,591 | FY24 Authorizer Fee |
| 5 | FIT Academy Apple Valley, MN | \$28,552 | FY24 Authorizer Fee |
| 6 | Green Isle Community School Green Isle, MN | \$0 | FY24 Authorizer Fee |
| 7 | Harbor City International School Duluth, MN | \$19,193 | FY24 Authorizer Fee |
| 8 | Heartland Lakes Community School Park Rapids, MN | \$7,138 | <i>Pre-operation phase</i> |
| 9 | Kaleidoscope Charter School Otsego, MN | \$28,552 | FY24 Authorizer Fee |
| 10 | KIPP: Stand Academy Minneapolis, MN | \$28,552 | FY24 Authorizer Fee |
| 11 | Lakes International Language Academy Forest Lake, MN | \$28,552 | FY24 Authorizer Fee |
| 12 | Naytahwaush Community Charter School Naytahwaush, MN | \$15,739 | FY24 Authorizer Fee |
| 13 | New Century School St. Paul, MN | \$28,552 | FY24 Authorizer Fee |
| 14 | PACT Charter School Ramsey, MN | \$28,552 | FY24 Authorizer Fee |
| 15 | Schoolcraft Learning Community Bemidji, MN | \$21,580 | FY24 Authorizer Fee |
| 16 | Southside Family Charter School, Minneapolis, MN | \$13,561 | FY24 Authorizer Fee |
| 17 | Spectrum High School Elk River, MN | \$28,552 | FY24 Authorizer Fee |
| 18 | Twin Lakes STEM Academy (formerly Tesfa) Brooklyn Center, MN | \$18,378 | FY24 Authorizer Fee |
| 19 | TrekNorth Junior and Senior High School Bemidji, MN | \$28,552 | FY24 Authorizer Fee |
| 20 | Woodbury Leadership Academy Woodbury, MN | \$28,552 | FY24 Authorizer Fee |
| Total FY24 Authorizer Fees Collected | | \$439,355 | |
| FY24 Annual Conference Contributions / Donations to VOAMN (8900) | | \$49,045 | Exhibitor and non-VOA School Registrations |
| Federal CSP Grant | | \$1,120 | |
| FY24 TOTAL REVENUE | | \$489,520 | |
| | | | |
| Salaries | | \$101,101 | |
| Other Employee Benefits | | \$23,068 | Health/Life |
| Payroll Taxes | | \$6,820 | |
| Workers Comp Insurance | | \$363 | |
| Other Professional Fees (8090) | | \$172,723 | Independent Contractors: |

| | | |
|---|------------------|---|
| | | Governance Analyst/Constituent Services, Financial Analyst, Academic Analyst, Program Assistant, Field Representative / New School development Lead, Special Education Programs Analyst |
| Organizational Dues (9130) | \$5,940 | NASCA, MACS, MSBA |
| Supplies and Expenses (8100 & 8190) | \$324 | Office/Food |
| Telephone | \$588 | Telephone/Cell Phone/Technology |
| Local Transportation (8810) | \$4,680 | Includes travel for a minimum of two site visits per year to 20 schools, plus charter school application interviews and the annual conference in Bemidji, MN. |
| Conferences, Meetings, Major Trips (8900) | \$67,818 | Includes Site Visit - lodging & meal expenses, school management meeting meals, and the Annual Leadership Conference, and both the California and North Carolina State Charter School Conferences. |
| Employee Training and Development (7245) | \$2,874 | |
| Lobbying (8005) | \$5,555 | |
| Admin Fees | \$65,161 | All VOA-MN programs are allocated a portion of overhead costs at the rate of 18.5% of direct program expense; this covers the costs of accounting, HR, billing, admin leadership, fundraising, technology support, and dues to VOA's national office. |
| Other | \$7,104 | |
| FY24 TOTAL EXPEDITURES | \$464,119 | |
| FY24 REVENUE - EXPEDITURES | \$25,401 | |

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