



**ATLANTA NEIGHBORHOOD
CHARTER SCHOOL**
helping students learn to use their minds well

Atlanta Neighborhood Charter School

Finance and Operations Committee Meeting

Date and Time

Monday March 10, 2025 at 12:00 PM EDT

Location

Elementary Campus - Meeting Trailer
688 Grant Street
Atlanta, GA 30315

Attendees may join in-person or via [Zoom](#).

In accordance with Georgia's open meetings requirements, notice of this meeting has been posted at both campuses and on the ANCS website.

Agenda

	Purpose	Presenter	Time
I. Opening Items			12:00 PM
Opening Items			
A. Record Attendance and Guests		Oriol Miroso	1 m
B. Call the Meeting to Order		Oriol Miroso	1 m
C. Approve Previous Month's Committee Meeting Minutes	Approve Minutes	Oriol Miroso	2 m

	Purpose	Presenter	Time
II. Business & Operations Update			12:04 PM
Business & Operations			
A. Financial Performance Update	Discuss	Chiquetta West	15 m
B. Aftercare and Nutrition Delinquency Report	Discuss	Chiquetta West	5 m
C. Review Draft FY 25/26 Budget	Discuss	Chiquetta West	20 m
D. Facilities and Grounds	Discuss	Alastair Pullen	5 m
III. Closing Items			12:49 PM
A. Adjourn Meeting	Vote	Oriol Miroso	1 m

Coversheet

Financial Performance Update

Section: II. Business & Operations Update
Item: A. Financial Performance Update
Purpose: Discuss
Submitted by:
Related Material: StatementofActivity - Feb YTD.pdf
StatementofFinancialPosition - Feb2025.pdf
StatementofActivity - Feb.pdf
Finance Committee Financial Statement - February 2025.xlsx

Atlanta Neighborhood Charter School

Statement of Activity

July 2024 - February 2025

	TOTAL
Revenue	
4005 APS Allocation Payment	11,070,122.93
4006 Other State & Local Funding	116,956.17
4011 Title 2 Grant	5,948.00
4012 DOE Nutrition Grant	57,145.99
4013 CARES/ESSER Funding	29,195.00
4018 Security Grant	94,248.00
4105 Gather & Grow and Sponsorships	139,948.43
4105.WB Wonderball	7,029.33
Total 4105 Gather & Grow and Sponsorships	146,977.76
4205 Program Income	
4205.AC Aftercare	210,741.24
4205.Ath Athletics	23,429.26
4205.B Book Fair	230.00
4205.Chorus T-Shirt sales	520.73
4205.PA Performing Arts	4,919.95
4205.PTCA PTCA	7,221.11
4205.SS School Store	3,825.76
4205.YB 4205.YB	2,627.40
Total 4205 Program Income	253,515.45
4207 MACAL Revenue	110,054.96
4210 Field Trip Income	56,418.24
4225 Nutrition Program Income	186,759.27
4275 Other Income	17,484.34
4405 Interest and Dividend Income	33,392.86
Total Revenue	\$12,178,218.97
GROSS PROFIT	\$12,178,218.97
Expenditures	
6000 Salaries	5,247,835.39
6000.1 Aftercare Salaries	324,162.50
6000.2 Substitute Salaries	48,533.08
6005 Tenure Bonuses	129,500.00
6015 Stipends	235,394.38
6018 Wellness Reimb	7,976.17
6020 Garnishments	0.00
6050 Payroll taxes	504,744.49
6055 Worker's Compensation Insurance	6,147.00
6060 Teachers Retirement System	806,986.05
6061 Public School Employee's Retirement	140.00
6065 Health Insurance Premium	860,996.43
Total 6000 Salaries	8,172,415.49

Atlanta Neighborhood Charter School

Statement of Activity

July 2024 - February 2025

	TOTAL
6100 Professional Development	199.00
6105 Prof. Dev - Conference, Workshops, Meetings	15,566.56
6111 Professional Membership Dues	1,684.00
6115 Prof. Development - Materials	418.17
6120 Staff Retreat	7,772.56
6125 Prof. Development - Training Expense	39,270.00
6140 Prof. Development - Consultants	8,420.00
6145 Prof. Development - Travel	13,900.75
6165 Prof. Development - Travel Meals	3,196.68
Total 6100 Professional Development	90,427.72
6200 Curriculum & Classroom Expenses	
6205 Classroom Supplies	69,719.85
6205.EC Classroom Supplies EC	10,880.38
6205.MC Classroom Supplies	4,706.03
Total 6205 Classroom Supplies	85,306.26
6206 Curriculum Materials	68,001.51
6206.EC Curriculum EC	52,462.45
6206.MC Curriculum MC	3,947.70
Total 6206 Curriculum Materials	124,411.66
6225 Classroom Speakers	650.00
6230 Special Programs	500.00
Total 6200 Curriculum & Classroom Expenses	210,867.92
6207 School Snack	19,645.42
6290 Program Expenses	
6249 Grade Level Trips	9,170.33
6250 Field Trips	15,348.14
6710 Bus Rental	4,575.48
Total 6250 Field Trips	19,923.62
6592 Event Costs	32,637.18
6593 PTCA Grants	4,628.34
6950 Athletics Program Expenses	36,010.33
7047 Aftercare expenses	12,411.18
Total 6290 Program Expenses	114,780.98
6300 Building & Grounds	11,189.74
6306 Rent - Mobile Unit	13,663.00
6307 Mortgage Interest	61,366.32
6308 Air Quality Testing	579.00
6309 Lease 423 Georgia	20,042.50
6335 Pest Control	9,416.40
6343 Janitorial Supplies	13,192.04
6346 Grounds Maintenance	34,190.96
6347 Farm Supplies	8,206.67

Atlanta Neighborhood Charter School

Statement of Activity

July 2024 - February 2025

	TOTAL
6347.5 Repair & Maintenance - Farm	6,451.67
6348 B&G Equipment Rental	3,950.38
Total 6300 Building & Grounds	182,248.68
6310 Utilities	
6312 Internet	6,000.00
6315 Electricity	78,867.76
6320 Natural Gas	3,629.50
6325 Water/Sewer	27,279.27
6330 Sanitation	10,099.46
6332 Recycling	846.47
6341 Alarm Monitoring	2,625.00
6342 Alarm Servicing	2,641.31
6380 Telephone	12,316.16
Total 6310 Utilities	144,304.93
6350 Repair & Maintenance	3,638.25
6345 Maintenance Contracts	250.00
6351 Repair & Maintenance - Kitchen	3,254.03
6352 Repairs & Maintenance - Elevator	186.33
6353 Repair & Maintenance - HVAC	38,923.48
6354 Repair & Maintenance - Plumbing	10,192.94
6355 Repair & Maintenance - Electrical	8,264.20
6357 Repair & Maintenance - Window/Door	13,684.00
6358 Repair & Maintenance - Painting	99,675.00
6359 Repair & Maintenance - Supplies	20,659.03
6360 Repair & Maintenance - Equipment	2,100.00
6361 Repair & Maintenance - Floors	6,103.26
6362 Repair & Maintenance - Van Repairs	751.65
Total 6350 Repair & Maintenance	207,682.17
6400 Professional Fees	
6405 Accounting Fees	606.68
6410 Auditing Fees	34,900.00
6415 Legal Fees	4,147.00
6416 Professional Fees - Other	9,156.25
Total 6400 Professional Fees	48,809.93
6430 General & Administrative Expenses	99.40
6304 Storage Unit	3,222.00
6382 Cell Phone	7,165.48
6390 Taxes & Licenses & Permits	6,508.29
6420 Insurance	50.00
6421 Insurance - Property & Liability	86,411.20
Total 6420 Insurance	86,461.20
6435 IT Services/Website	2,006.00

Atlanta Neighborhood Charter School

Statement of Activity

July 2024 - February 2025

	TOTAL
6440 Marketing/Advertising	17,393.40
6450 Background Check/Recruiting Expense	8,795.47
6460 Outreach & Recruitment	775.41
6505 Office Supplies - Admin offices	8,840.60
6505.EC Office Supplies EC	4,708.01
6505.MC Office Supplies MC	2,741.29
Total 6505 Office Supplies - Admin offices	16,289.90
6506 Break Room Supplies	1,425.02
6507 School Store Purchases	5,241.70
6545 Technology Supplies	15,674.54
6545.C Technical Equipment (deleted)	2,472.00
Total 6545 Technology Supplies	18,146.54
6546 MARTA cards & other student services	16,465.34
6555 Medical Supplies	3,906.52
6601 Parking	20.00
6605 Postage & Shipping	2,530.86
6611 Paypal/Stripe/Square Fees	8,227.31
6810 Subscriptions	64,148.41
7015 Bank Charges	3,748.64
7030 Payroll Processing	52,879.53
7040 Gifts/Prizes/Gratuities	1,092.43
7045 Staff Appreciation	27,914.32
7046 Hospitality	4,574.02
7060 Governing Board Costs	1,654.95
Total 6430 General & Administrative Expenses	360,692.14
6560 Nutrition Program	
6564 Program Food Purchases	151,004.15
6566 Kitchen Supplies	14,813.32
6567 Non Program Food	6,602.58
6568 Non-Program Food Aftercare	90.90
6570 Kitchen Services	13,753.73
Total 6560 Nutrition Program	186,264.68
6612 Fundraising Expense	7,449.35
6615 Wonderball	8,855.95
6805 Stationery & Printing	77.26
Total 6612 Fundraising Expense	16,382.56
6715 Equipment Rental	
6716 Equipment Rental - Copiers	11,900.00
6717 Copier Supplies & Repairs	22,048.99
Total 6716 Equipment Rental - Copiers	33,948.99
Total 6715 Equipment Rental	33,948.99

Atlanta Neighborhood Charter School

Statement of Activity

July 2024 - February 2025

	TOTAL
6750 Non-capitalized Furnishings	15,790.99
6755 Non-capitalized Equipment	2,133.45
6955 MACAL Athletic Expenses	31,972.58
7766 MACAL Contract Labor	55,511.00
Total 6955 MACAL Athletic Expenses	87,483.58
7005 Miscellaneous Expense	-46,120.62
7042 Wellness Initiatives	5,131.20
7046.5 Principals' Discretionary Fund	168.31
7777 Contract Labor	8,616.63
General & Administrative exp	
6602 Mileage Reim	0.00
Total General & Administrative exp	0.00
Total Expenditures	\$9,861,675.15
NET OPERATING REVENUE	\$2,316,543.82
Other Revenue	
7660 Unrecognized Gains & Losses	25,333.81
Total Other Revenue	\$25,333.81
NET OTHER REVENUE	\$25,333.81
NET REVENUE	\$2,341,877.63

Atlanta Neighborhood Charter School

Statement of Financial Position

As of February 28, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1080 Capital Account MM	770,155.57
1090 Cash on Hand	561.00
1100 SouthState Operating	3,411,379.97
1105 Paypal	0.00
1112 SouthState PTCA	26,382.50
1114 SouthState Aftercare	85,582.06
1116 SouthState Annual Fund	606,067.42
1117 SouthState Nutrition	124,199.45
1119 MACAL	45,021.43
Total Bank Accounts	\$5,069,349.40
Accounts Receivable	
1120 Grants Receivable	0.00
1121 CREATE Grants Receivable	0.00
1130 Grant Receivable - Title 1	0.00
1132 Grants Receivable-Facilities Grant	0.00
Total Accounts Receivable	\$0.00
Other Current Assets	
1056 Self-Help Credit Union CD	0.00
1057 Edward Jones MM 870-17965-1-1	472,460.89
1060 Self Help Money Market CARA 80	0.00
1061 Edward Jones State Bank of India CD	0.00
1063 Edward Jones 870-24619-1-7	585,701.38
1400 Prepaid Expenses	0.00
1900 Uncategorized Asset	0.00
Total Other Current Assets	\$1,058,162.27
Total Current Assets	\$6,127,511.67
Fixed Assets	
1550 2015 EC Carpet	47,653.44
1580 Janitorial Equipment	17,542.33
1610 Building	1,136,944.00
1610.1 MC Improvements	24,030.00
Total 1610 Building	1,160,974.00
1611 Accumulated Depreciation Buildings	-489,559.60
1612 Building Closing Cost	12,627.00
1612.1 Loan Closing Costs - Refinance 2014	0.00
Total 1612 Building Closing Cost	12,627.00
1613 Accumulated Amortization Closing Costs	0.00
1612.2 Accumulated Amortization	-4,659.96

Atlanta Neighborhood Charter School

Statement of Financial Position

As of February 28, 2025

	TOTAL
Total 1613 Accumulated Amortization Closing Costs	-4,659.96
1614 FY2018 MC Improvements	14,035.30
1614.50 Firedoors MC	94,451.99
1614.60 2023 Windows	48,825.70
1615 Grounds Improvements	100,349.46
1616 2017 MC Improvements	60,008.08
1617 2016 MC Improvements	223,359.13
1618 2014 MC Improvements	118,199.00
1619 2015 MC Improvements	29,856.54
1620 Leasehold Improvements	1,068,957.20
1620.2 Leasehold Improvements FY22	484,804.16
1620.3 Leasehold Improvements FY23	119,200.40
1620.4 Leasehold Improvements FY24	293,316.10
1620.45 FY25 Leasehold Improvements	7,670.00
Total 1620 Leasehold Improvements	1,973,947.86
1620.5 MC Buildout	4,000.00
1621 Accumulated Depreciation Leasehold Improvements	-1,753,503.18
1622 ANCS Vehicles	33,367.09
1623 2021 MC Improvements	384,691.48
1624 Water Heaters FY24	20,310.00
1625 Library Books	0.00
1626 Accumulated Depreciation Library Books	0.00
1630 Furniture and Fixtures	345,410.77
1631 Accumulated Depreciation Furniture & Fixtures	-340,286.76
1633 Equipment - HVAC	696,941.34
1634 Kitchen Equipment	79,532.31
1640 Equipment	240,415.00
1641 Accumulated Depreciation Equipment	-391,758.39
1650 Computer Equipment	526,263.11
1651 Accumulated Depreciation Equipment 2	-656,671.00
1660 Software	77,082.09
1670 EC Intercom System	30,000.00
1675 MC Intercom System	69,560.94
1700 Grants to Green	488,719.69
1705 Grants to Green EC FY17	290,511.91
1800 MC Grounds / Farm Improvements	68,390.54
1801 2021 Farm MC	44,823.00
1802 Leasehold Improvement - Farm EC	96,179.97
1820 2018 EC 2nd Mobile Unit	52,840.83
Total Fixed Assets	\$3,814,431.01
Other Assets	
1609 Chair Lift MC	28,225.00

Atlanta Neighborhood Charter School

Statement of Financial Position

As of February 28, 2025

	TOTAL
1710 Vision Testing Equipment	7,499.00
1715 Security Set-Up 2025	21,300.00
MJ 1008 Operating Lease Liability	-25,311.00
MJ 1009 Operating Lease Liability, Noncurrent portion	-63,648.00
MJ1007 Right of Use Asset	88,959.00
Total Other Assets	\$57,024.00
TOTAL ASSETS	\$9,998,966.68
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	-2,662.95
Total Accounts Payable	\$ -2,662.95
Credit Cards	
2051 Divvy/Bill Credit Card	12,341.84
Total Credit Cards	\$12,341.84
Other Current Liabilities	
2100 Other Current Liabilities	0.00
2101 Accrued Payroll	0.00
2105 FIT W/H Payable	0.00
2110 FICA Payable	0.00
2115 Medicare Payable	0.00
2120 State W/H Payable	0.00
2130 TRS of GA Payable	0.00
2210 403(b) EE Contributions Payable VALIC	162.00
2212 403(b) EE Contributions ValuTeachers	9,485.00
2213 403 (b) EE ROTH Contr ValuTeachers	2,879.58
2215 Supplemental Ins EE Contributions Payable	0.00
2220 TRS of GA EE Contributions Payable	7,976.88
2221 PSE	80.00
2225 Health Ins EE Deductions Payable	2,783.44
2230 ADD	-1,135.44
2231 CI1	-0.63
2232 LTD	1,007.64
2233 STD	1,237.64
2245 MFS & DCC Payable	12,674.57
2250 PPP Loan Payable	0.00
2252 PPP Loan Payable Current Amount	0.00
2300 Copier Lease Payments	0.00
2550 ST Capital Leases	0.00
2601 Mortgage Payable (Current Portion)	65,518.27
2900 Fraud Activity	37.63

Atlanta Neighborhood Charter School

Statement of Financial Position

As of February 28, 2025

	TOTAL
Total Other Current Liabilities	\$102,706.58
Total Current Liabilities	\$112,385.47
Long-Term Liabilities	
2600 Mortgage Payable (Net of Current Portion)	662,048.58
2600.2 Self Help Loan B	0.00
Total Long-Term Liabilities	\$662,048.58
Total Liabilities	\$774,434.05
Equity	
3000 Opening Balance Equity	2,109,827.98
8000 Loss on disposal of PP&E	-38,807.00
Retained Earnings	4,811,634.02
Net Revenue	2,341,877.63
Total Equity	\$9,224,532.63
TOTAL LIABILITIES AND EQUITY	\$9,998,966.68

Atlanta Neighborhood Charter School

Statement of Activity

February 2025

	TOTAL
Revenue	
4005 APS Allocation Payment	1,544,191.32
4011 Title 2 Grant	5,948.00
4012 DOE Nutrition Grant	8,280.93
4105 Gather & Grow and Sponsorships	8,253.48
4105.WB Wonderball	6,835.58
Total 4105 Gather & Grow and Sponsorships	15,089.06
4205 Program Income	
4205.AC Aftercare	30,146.31
4205.Ath Athletics	7,000.00
4205.PA Performing Arts	3,892.07
4205.PTCA PTCA	275.00
4205.YB 4205.YB	48.40
Total 4205 Program Income	41,361.78
4207 MACAL Revenue	13,131.00
4210 Field Trip Income	19,934.99
4225 Nutrition Program Income	21,477.45
4275 Other Income	34.84
4405 Interest and Dividend Income	3,989.50
Total Revenue	\$1,673,438.87
GROSS PROFIT	\$1,673,438.87
Expenditures	
6000 Salaries	807,630.34
6000.1 Aftercare Salaries	58,002.50
6000.2 Substitute Salaries	5,083.33
6015 Stipends	11,867.12
6018 Wellness Reimb	2,704.47
6020 Garnishments	0.00
6050 Payroll taxes	66,077.25
6060 Teachers Retirement System	160,867.44
6061 Public School Employee's Retirement	70.00
6065 Health Insurance Premium	122,621.96
Total 6000 Salaries	1,234,924.41
6100 Professional Development	
6105 Prof. Dev - Conference, Workshops, Meetings	7,927.56
6125 Prof. Development - Training Expense	4,714.00
6145 Prof. Development - Travel	2,067.94
6165 Prof. Development - Travel Meals	666.00
Total 6100 Professional Development	15,375.50

Atlanta Neighborhood Charter School

Statement of Activity

February 2025

	TOTAL
6200 Curriculum & Classroom Expenses	
6205 Classroom Supplies	1,970.31
6205.EC Classroom Supplies EC	51.91
6205.MC Classroom Supplies	478.39
Total 6205 Classroom Supplies	2,500.61
6225 Classroom Speakers	400.00
Total 6200 Curriculum & Classroom Expenses	2,900.61
6290 Program Expenses	
6249 Grade Level Trips	1,670.33
6250 Field Trips	1,806.66
6710 Bus Rental	404.40
Total 6250 Field Trips	2,211.06
6592 Event Costs	4,020.12
6593 PTCA Grants	2,350.65
6950 Athletics Program Expenses	6,929.74
7047 Aftercare expenses	933.04
Total 6290 Program Expenses	18,114.94
6300 Building & Grounds	1,923.31
6306 Rent - Mobile Unit	1,577.00
6307 Mortgage Interest	7,670.79
6309 Lease 423 Georgia	3,565.00
6343 Janitorial Supplies	1,212.74
6346 Grounds Maintenance	7,000.00
6347 Farm Supplies	920.39
Total 6300 Building & Grounds	23,869.23
6310 Utilities	
6312 Internet	750.00
6315 Electricity	13,236.05
6320 Natural Gas	1,590.26
6325 Water/Sewer	2,335.41
6330 Sanitation	1,199.53
6380 Telephone	1,800.61
Total 6310 Utilities	20,911.86
6350 Repair & Maintenance	
6351 Repair & Maintenance - Kitchen	373.00
6353 Repair & Maintenance - HVAC	1,620.53
6354 Repair & Maintenance - Plumbing	3,247.00
6355 Repair & Maintenance - Electrical	1,628.20
6359 Repair & Maintenance - Supplies	2,648.83
Total 6350 Repair & Maintenance	9,517.56

Atlanta Neighborhood Charter School

Statement of Activity

February 2025

	TOTAL
6400 Professional Fees	
6405 Accounting Fees	258.99
6410 Auditing Fees	4,500.00
6416 Professional Fees - Other	1,406.25
Total 6400 Professional Fees	6,165.24
6430 General & Administrative Expenses	
6304 Storage Unit	450.00
6382 Cell Phone	718.58
6420 Insurance	
6421 Insurance - Property & Liability	10,588.26
Total 6420 Insurance	10,588.26
6435 IT Services/Website	27.50
6440 Marketing/Advertising	339.47
6450 Background Check/Recruiting Expense	994.00
6505 Office Supplies - Admin offices	1,284.11
6506 Break Room Supplies	131.00
6545 Technology Supplies	1,920.19
6546 MARTA cards & other student services	331.54
6555 Medical Supplies	218.72
6605 Postage & Shipping	584.47
6611 Paypal/Stripe/Square Fees	1,137.53
6810 Subscriptions	5,851.08
7015 Bank Charges	401.86
7030 Payroll Processing	7,794.66
7045 Staff Appreciation	390.00
7046 Hospitality	243.35
Total 6430 General & Administrative Expenses	33,406.32
6560 Nutrition Program	
6564 Program Food Purchases	17,081.41
6566 Kitchen Supplies	1,872.50
6567 Non Program Food	3,198.44
6570 Kitchen Services	2,598.55
Total 6560 Nutrition Program	24,750.90
6612 Fundraising Expense	11.99
6615 Wonderball	7,474.93
Total 6612 Fundraising Expense	7,486.92
6715 Equipment Rental	
6716 Equipment Rental - Copiers	1,700.00
6717 Copier Supplies & Repairs	3,127.00
Total 6716 Equipment Rental - Copiers	4,827.00
Total 6715 Equipment Rental	4,827.00

Atlanta Neighborhood Charter School

Statement of Activity

February 2025

	TOTAL
6750 Non-capitalized Furnishings	5,615.53
6955 MACAL Athletic Expenses	2,591.67
7766 MACAL Contract Labor	13,485.00
Total 6955 MACAL Athletic Expenses	16,076.67
7005 Miscellaneous Expense	0.00
7777 Contract Labor	300.00
Total Expenditures	\$1,424,242.69
NET OPERATING REVENUE	\$249,196.18
Other Revenue	
7660 Unrecognized Gains & Losses	-2,964.91
Total Other Revenue	\$ -2,964.91
NET OTHER REVENUE	\$ -2,964.91
NET REVENUE	\$246,231.27

Notice

The following file is attached to this PDF. You will need to open this packet in an application that supports attachments to pdf files, e.g. [Adobe Reader](#):

Finance Committee Financial Statement - February 2025.xlsx

Coversheet

Review Draft FY 25/26 Budget

Section: II. Business & Operations Update
Item: C. Review Draft FY 25/26 Budget
Purpose: Discuss
Submitted by:
Related Material: FY26 Budget - Consolidated - Proposed.xlsx

Notice

The following file is attached to this PDF. You will need to open this packet in an application that supports attachments to pdf files, e.g. [Adobe Reader](#):

FY26 Budget - Consolidated - Proposed.xlsx