



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 May 12, 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
Approve minutes for Finance and Operations Committee Meeting on April 14, 2025			

	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. Facilities and Grounds	Discuss	Alastair Pullen	5 m
III. Closing Items			12:29 PM
A. Adjourn Meeting	Vote	Oriol Miroso	1 m

Coversheet

Approve Previous Month's Committee Meeting Minutes

Section:	I. Opening Items
Item:	C. Approve Previous Month's Committee Meeting Minutes
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Finance and Operations Committee Meeting on April 14, 2025

APPROVED



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

Atlanta Neighborhood Charter School

Minutes

Finance and Operations Committee Meeting

Date and Time

Monday April 14, 2025 at 12:00 PM

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.

Committee Members Present

Chiquetta West (remote), Drew Waddell (remote), Jonna Martin (remote), Noah Young (remote), Oriol Miroso (remote), Shannon Rutledge (remote)

Committee Members Absent

Nikia Showers

Guests Present

Alastair Pullen, Carly Alford (remote), Jennifer Hidingier (remote)

I. Opening Items

A. Record Attendance and Guests

B.

Call the Meeting to Order

Oriol Miroso called a meeting of the Finance & Operations Committee of Atlanta Neighborhood Charter School to order on Monday Apr 14, 2025 at 12:03 PM.

C. Approve Previous Month's Committee Meeting Minutes

Shannon Rutledge made a motion to approve the minutes from Finance and Operations Committee Meeting on 03-10-25.

Noah Young seconded the motion.

The committee **VOTED** unanimously to approve the motion.

II. Business & Operations Update

A. Financial Performance Update

Chiquetta West provided an update on the school's financial performance, revenue and expenditures through March 31, 2025.

B. Aftercare and Nutrition Delinquency Report

Chiquetta West updated the committee on the current state of delinquent accounts in aftercare and nutrition programs since last month.

C. Facilities and Grounds

Alastair Pullen provided an update on the facilities work and projects, including the replacement of the floors in the design classrooms, the upcoming replacement of the carpet in the media center, the fixing of the wheelchair lift installation at the MC, the progress in the construction of the security vestibule at the EC, and the HVAC repairs that have taken place at the MC.

III. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 12:14 PM.

Respectfully Submitted,
Oriol Miroso

Coversheet

Financial Performance Update

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

Statement of Activity

Atlanta Neighborhood Charter School

July 1, 2024-April 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
4005 APS Allocation Payment	14,158,505.57
4006 Other State & Local Funding	116,956.17
4011 Title 2 Grant	5,948.00
4012 DOE Nutrition Grant	74,732.00
4013 CARES/ESSER Funding	29,195.00
4018 Security Grant	94,248.00
4105 Gather & Grow and Sponsorships	\$169,609.05
4105.WB Wonderball	22,054.22
Total for 4105 Gather & Grow and Sponsorships	\$191,663.27
4205 Program Income	0
4205.AC Aftercare	277,359.33
4205.Ath Athletics	26,920.30
4205.B Book/Media Center	13,891.40
4205.Chorus T-Shirt sales	520.73
4205.ESY Summer Program	2,200.78
4205.PA Performing Arts	12,706.84
4205.PTCA PTCA	15,610.16
4205.SS School Store	4,083.58
4205.YB 4205.YB	5,657.18
Total for 4205 Program Income	\$358,950.30
4207 MACAL Revenue	140,347.96
4210 Field Trip Income	90,824.93
4225 Nutrition Program Income	241,478.24
4275 Other Income	22,719.66
4405 Interest and Dividend Income	41,490.83
Total for Income	\$15,567,059.93
Cost of Goods Sold	
Gross Profit	\$15,567,059.93
Expenses	
6000 Salaries	\$6,872,658.49
6000.1 Aftercare Salaries	425,152.50
6000.2 Substitute Salaries	63,356.73
6005 Tenure Bonuses	129,500.00
6015 Stipends	259,459.38
6018 Wellness Reimb	9,666.16
6020 Garnishments	
6050 Payroll taxes	634,193.36
6055 Worker's Compensation Insurance	6,147.00
6060 Teachers Retirement System	1,136,924.70

Statement of Activity

Atlanta Neighborhood Charter School

July 1, 2024-April 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
6061 Public School Employee's Retirement	3,020.00
6065 Health Insurance Premium	1,099,887.29
Total for 6000 Salaries	\$10,639,965.61
6100 Professional Development	\$199.00
6105 Prof. Dev - Conference, Workshops, Meetings	18,824.85
6111 Professional Membership Dues	6,384.95
6115 Prof. Development - Materials	418.17
6120 Staff Retreat	10,590.35
6125 Prof. Development - Training Expense	63,901.00
6140 Prof. Development - Consultants	8,420.00
6145 Prof. Development - Travel	19,983.22
6165 Prof. Development - Travel Meals	3,535.68
Total for 6100 Professional Development	\$132,257.22
6200 Curriculum & Classroom Expenses	0
6205 Classroom Supplies	\$78,941.46
6205.EC Classroom Supplies EC	13,823.83
6205.MC Classroom Supplies	5,947.99
Total for 6205 Classroom Supplies	\$98,713.28
6206 Curriculum Materials	\$68,001.51
6206.EC Curriculum EC	53,883.29
6206.MC Curriculum MC	3,947.70
Total for 6206 Curriculum Materials	\$125,832.50
6225 Classroom Speakers	900.00
6230 Special Programs	567.47
Total for 6200 Curriculum & Classroom Expenses	\$226,013.25
6207 School Snack	30,490.75
6290 Program Expenses	0
6249 Grade Level Trips	52,428.09
6250 Field Trips	\$21,351.10
6710 Bus Rental	6,704.20
Total for 6250 Field Trips	\$28,055.30
6592 Event Costs	38,584.63
6593 PTCA Grants	10,445.97
6950 Athletics Program Expenses	43,458.12
7047 Aftercare expenses	15,552.52
Total for 6290 Program Expenses	\$188,524.63
6300 Building & Grounds	\$13,909.62
6306 Rent - Mobile Unit	17,619.00
6307 Mortgage Interest	76,707.90
6308 Air Quality Testing	579.00

Statement of Activity

Atlanta Neighborhood Charter School

July 1, 2024-April 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
6309 Lease 423 Georgia	27,172.50
6335 Pest Control	10,230.90
6343 Janitorial Supplies	17,057.55
6346 Grounds Maintenance	41,459.78
6347.5 Repair & Maintenance - Farm	6,451.67
6347 Farm Supplies	10,790.89
6348 B&G Equipment Rental	3,950.38
6349 Gate Maintenance & Repair	727.00
Total for 6300 Building & Grounds	\$226,656.19
6310 Utilities	0
6312 Internet	7,509.38
6315 Electricity	99,276.23
6320 Natural Gas	6,656.65
6325 Water/Sewer	31,780.95
6330 Sanitation	12,598.52
6332 Recycling	1,366.74
6341 Alarm Monitoring	2,625.00
6342 Alarm Servicing	2,641.31
6380 Telephone	15,886.56
Total for 6310 Utilities	\$180,341.34
6350 Repair & Maintenance	\$3,638.25
6345 Maintenance Contracts	375.00
6351 Repair & Maintenance - Kitchen	4,152.70
6352 Repairs & Maintenance - Elevator	186.33
6353 Repair & Maintenance - HVAC	57,881.48
6354 Repair & Maintenance - Plumbing	10,568.00
6355 Repair & Maintenance - Electrical	9,178.31
6357 Repair & Maintenance - Window/Door	13,684.00
6358 Repair & Maintenance - Painting	99,675.00
6359 Repair & Maintenance - Supplies	25,640.34
6360 Repair & Maintenance - Equipment	2,100.00
6361 Repair & Maintenance - Floors	15,262.26
6362 Repair & Maintenance - Van Repairs	798.60
Total for 6350 Repair & Maintenance	\$243,140.27
6400 Professional Fees	0
6405 Accounting Fees	356.68
6410 Auditing Fees	40,200.00
6415 Legal Fees	4,220.00
6416 Professional Fees - Other	17,345.84
Total for 6400 Professional Fees	\$62,122.52

Statement of Activity

Atlanta Neighborhood Charter School

July 1, 2024-April 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
6430 General & Administrative Expenses	\$99.40
6304 Storage Unit	4,122.00
6382 Cell Phone	8,602.64
6390 Taxes & Licenses & Permits	8,982.82
6420 Insurance	\$50.00
6421 Insurance - Property & Liability	107,787.68
Total for 6420 Insurance	\$107,837.68
6435 IT Services/Website	2,006.00
6440 Marketing/Advertising	18,980.28
6450 Background Check/Recruiting Expense	11,624.05
6460 Outreach & Recruitment	829.29
6505 Office Supplies - Admin offices	\$10,953.25
6505.EC Office Supplies EC	5,014.07
6505.MC Office Supplies MC	2,855.34
Total for 6505 Office Supplies - Admin offices	\$18,822.66
6506 Break Room Supplies	1,744.72
6507 School Store Purchases	5,241.70
6545 Technology Supplies	\$32,084.60
6545.C Technical Equipment (deleted)	1,674.00
Total for 6545 Technology Supplies	\$33,758.60
6546 MARTA cards & other student services	17,997.09
6555 Medical Supplies	4,438.98
6601 Parking	162.00
6605 Postage & Shipping	3,368.58
6611 Paypal/Stripe/Square Fees	10,434.78
6810 Subscriptions	76,343.14
7015 Bank Charges	4,802.75
7030 Payroll Processing	65,910.06
7040 Gifts/Prizes/Gratuities	1,402.43
7045 Staff Appreciation	37,500.46
7046 Hospitality	6,112.95
7060 Governing Board Costs	2,104.95
Total for 6430 General & Administrative Expenses	\$453,230.01
6560 Nutrition Program	0
6564 Program Food Purchases	193,665.30
6566 Kitchen Supplies	20,036.09
6567 Non Program Food	3,811.10
6568 Non-Program Food Aftercare	90.90
6570 Kitchen Services	16,729.28
Total for 6560 Nutrition Program	\$234,332.67

Statement of Activity

Atlanta Neighborhood Charter School

July 1, 2024-April 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
6612 Fundraising Expense	\$7,576.13
6615 Wonderball	22,432.44
6805 Stationery & Printing	77.26
Total for 6612 Fundraising Expense	\$30,085.83
6715 Equipment Rental	0
6716 Equipment Rental - Copiers	\$17,000.00
6717 Copier Supplies & Repairs	31,429.99
Total for 6716 Equipment Rental - Copiers	\$48,429.99
Total for 6715 Equipment Rental	\$48,429.99
6750 Non-capitalized Furnishings	17,598.08
6755 Non-capitalized Equipment	2,133.45
6955 MACAL Athletic Expenses	\$36,368.03
7766 MACAL Contract Labor	76,470.00
Total for 6955 MACAL Athletic Expenses	\$112,838.03
7005 Miscellaneous Expense	-46,069.40
7042 Wellness Initiatives	5,281.20
7046.5 Principals' Discretionary Fund	3,804.96
7777 Contract Labor	11,171.63
General & Administrative exp	0
6602 Mileage Reim	
Total for General & Administrative exp	0
Total for Expenses	\$12,802,348.23
Net Operating Income	\$2,764,711.70
Other Income	
7660 Unrecognized Gains & Losses	8,217.44
Total for Other Income	\$8,217.44
Other Expenses	
Net Other Income	\$8,217.44
Net Income	\$2,772,929.14

Statement of Activity

Atlanta Neighborhood Charter School

April 1-30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
4005 APS Allocation Payment	1,544,191.32
4012 DOE Nutrition Grant	9,740.36
4105 Gather & Grow and Sponsorships	16,866.12
4205 Program Income	0
4205.AC Aftercare	29,269.46
4205.Ath Athletics	420.00
4205.B Book/Media Center	13,574.53
4205.ESY Summer Program	1,295.48
4205.PTCA PTCA	8,369.69
4205.SS School Store	228.78
4205.YB 4205.YB	2,836.18
Total for 4205 Program Income	\$55,994.12
4207 MACAL Revenue	2,000.00
4210 Field Trip Income	13,374.67
4225 Nutrition Program Income	26,199.85
4275 Other Income	235.32
4405 Interest and Dividend Income	3,997.38
Total for Income	\$1,672,599.14
Cost of Goods Sold	
Gross Profit	\$1,672,599.14
Expenses	
6000 Salaries	\$807,351.03
6000.1 Aftercare Salaries	53,315.00
6000.2 Substitute Salaries	10,859.39
6015 Stipends	13,515.00
6018 Wellness Reimb	495.00
6020 Garnishments	
6050 Payroll taxes	64,690.49
6060 Teachers Retirement System	170,048.64
6061 Public School Employee's Retirement	1,140.00
6065 Health Insurance Premium	118,853.20
Total for 6000 Salaries	\$1,240,267.75
6100 Professional Development	0
6105 Prof. Dev - Conference, Workshops, Meetings	2,102.00
6111 Professional Membership Dues	2,957.65
6120 Staff Retreat	2,817.79
6125 Prof. Development - Training Expense	594.00
6145 Prof. Development - Travel	2,147.89
Total for 6100 Professional Development	\$10,619.33

Statement of Activity

Atlanta Neighborhood Charter School

April 1-30, 2025

DISTRIBUTION ACCOUNT	TOTAL
6200 Curriculum & Classroom Expenses	0
6205 Classroom Supplies	\$4,779.97
6205.EC Classroom Supplies EC	984.80
6205.MC Classroom Supplies	708.56
Total for 6205 Classroom Supplies	\$6,473.33
6225 Classroom Speakers	250.00
Total for 6200 Curriculum & Classroom Expenses	\$6,723.33
6290 Program Expenses	0
6249 Grade Level Trips	12,501.87
6250 Field Trips	\$3,185.00
6710 Bus Rental	1,552.72
Total for 6250 Field Trips	\$4,737.72
6592 Event Costs	2,673.34
6593 PTCA Grants	56.57
6950 Athletics Program Expenses	1,690.75
7047 Aftercare expenses	1,197.40
Total for 6290 Program Expenses	\$22,857.65
6300 Building & Grounds	\$2,719.88
6306 Rent - Mobile Unit	3,154.00
6307 Mortgage Interest	7,670.79
6309 Lease 423 Georgia	3,565.00
6343 Janitorial Supplies	1,757.76
6346 Grounds Maintenance	3,645.00
6347 Farm Supplies	1,128.09
Total for 6300 Building & Grounds	\$23,640.52
6310 Utilities	0
6312 Internet	759.38
6315 Electricity	9,739.93
6320 Natural Gas	1,277.78
6325 Water/Sewer	2,398.09
6330 Sanitation	1,124.53
6332 Recycling	520.27
6380 Telephone	848.15
Total for 6310 Utilities	\$16,668.13
6350 Repair & Maintenance	0
6351 Repair & Maintenance - Kitchen	898.67
6353 Repair & Maintenance - HVAC	17,923.00
6355 Repair & Maintenance - Electrical	914.11
6359 Repair & Maintenance - Supplies	1,491.43
6361 Repair & Maintenance - Floors	8,684.00

Statement of Activity

Atlanta Neighborhood Charter School

April 1-30, 2025

DISTRIBUTION ACCOUNT	TOTAL
6362 Repair & Maintenance - Van Repairs	46.95
Total for 6350 Repair & Maintenance	\$29,958.16
6400 Professional Fees	0
6410 Auditing Fees	5,300.00
6416 Professional Fees - Other	647.09
Total for 6400 Professional Fees	\$5,947.09
6430 General & Administrative Expenses	0
6304 Storage Unit	450.00
6382 Cell Phone	718.58
6420 Insurance	0
6421 Insurance - Property & Liability	10,688.24
Total for 6420 Insurance	\$10,688.24
6440 Marketing/Advertising	1,056.35
6450 Background Check/Recruiting Expense	1,253.32
6460 Outreach & Recruitment	7.90
6505 Office Supplies - Admin offices	\$1,562.04
6505.EC Office Supplies EC	97.68
6505.MC Office Supplies MC	19.99
Total for 6505 Office Supplies - Admin offices	\$1,679.71
6506 Break Room Supplies	94.00
6545 Technology Supplies	24.52
6546 MARTA cards & other student services	900.97
6555 Medical Supplies	450.87
6601 Parking	6.00
6611 Paypal/Stripe/Square Fees	1,258.58
6810 Subscriptions	601.98
7015 Bank Charges	456.67
7030 Payroll Processing	6,633.06
7040 Gifts/Prizes/Gratuities	310.00
7045 Staff Appreciation	3,842.84
7046 Hospitality	714.53
7060 Governing Board Costs	150.00
Total for 6430 General & Administrative Expenses	\$31,298.12
6560 Nutrition Program	0
6564 Program Food Purchases	17,519.78
6566 Kitchen Supplies	1,461.18
6567 Non Program Food	3,215.68
6570 Kitchen Services	1,279.50
Total for 6560 Nutrition Program	\$23,476.14
6612 Fundraising Expense	11.99

Statement of Activity

Atlanta Neighborhood Charter School

April 1-30, 2025

DISTRIBUTION ACCOUNT	TOTAL
6715 Equipment Rental	0
6716 Equipment Rental - Copiers	\$1,700.00
6717 Copier Supplies & Repairs	3,127.00
Total for 6716 Equipment Rental - Copiers	\$4,827.00
Total for 6715 Equipment Rental	\$4,827.00
6955 MACAL Athletic Expenses	521.34
7046.5 Principals' Discretionary Fund	235.71
7777 Contract Labor	2,480.00
Total for Expenses	\$1,419,532.26
Net Operating Income	\$253,066.88
Other Income	
7660 Unrecognized Gains & Losses	-1,878.25
Total for Other Income	-\$1,878.25
Other Expenses	
Net Other Income	-\$1,878.25
Net Income	\$251,188.63

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 - April 2025.xlsx

Statement of Financial Position

Atlanta Neighborhood Charter School

As of April 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
1080 Capital Account MM	761,484.30
1090 Cash on Hand	4,887.00
1100 SouthState Operating	3,871,435.50
1105 Paypal	
1112 SouthState PTCA	20,750.62
1114 SouthState Aftercare	13,831.36
1116 SouthState Annual Fund	636,158.45
1117 SouthState Nutrition	146,556.56
1119 MACAL	41,374.81
Total for Bank Accounts	\$5,496,478.60
Accounts Receivable	
1120 Grants Receivable	
1130 Grant Receivable - Title 1	
1132 Grants Receivable-Facilities Grant	
Total for Accounts Receivable	0
Other Current Assets	
1057 Edward Jones MM 870-17965-1-1	475,725.13
1060 Self Help Money Market CARA 80	
1063 Edward Jones 870-24619-1-7	568,585.01
1400 Prepaid Expenses	
1900 Uncategorized Asset	
Total for Other Current Assets	\$1,044,310.14
Total for Current Assets	\$6,540,788.74
Fixed Assets	
1550 2015 EC Carpet	46,922.77
1560 MC Carpet	7,734.69
1580 Janitorial Equipment	17,542.33
1610 Building	\$1,136,944.00
1610.1 MC Improvements	24,030.00
Total for 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	
Total for 1612 Building Closing Cost	\$12,627.00
1613 Accumulated Amortization Closing Costs	0
1612.2 Accumulated Amortization	-4,659.96
Total for 1613 Accumulated Amortization Closing Costs	-\$4,659.96
1614.50 Firedoors MC	94,451.99

Statement of Financial Position

Atlanta Neighborhood Charter School

As of April 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
1614.60 2023 Windows	48,825.70
1614 FY2018 MC Improvements	14,035.30
1615 Grounds Improvements	100,349.46
1616 2017 MC Improvements	60,008.08
1617 2016 MC Improvements	223,205.31
1618 2014 MC Improvements	118,199.00
1619 2015 MC Improvements	26,993.20
1620.5 MC Buildout	4,000.00
1620 Leasehold Improvements	\$1,068,957.20
1620.2 Leasehold Improvements FY22	484,804.16
1620.3 Leasehold Improvements FY23	119,200.40
1620.45 FY25 Leasehold Improvements	7,670.00
1620.4 Leasehold Improvements FY24	293,316.10
Total for 1620 Leasehold Improvements	\$1,973,947.86
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	
1626 Accumulated Depreciation Library Books	
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 for Fixed Assets	\$3,818,417.87
Other Assets	
1609 Chair Lift MC	41,600.00
1710 Vision Testing Equipment	7,499.00
1715 Security Set-Up 2025	21,300.00

Statement of Financial Position

Atlanta Neighborhood Charter School

As of April 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
MJ1007 Right of Use Asset	88,959.00
MJ 1008 Operating Lease Liability	-25,311.00
MJ 1009 Operating Lease Liability, Noncurrent portion	-63,648.00
Total for Other Assets	\$70,399.00
Total for Assets	\$10,429,605.61
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	1,529.66
Total for Accounts Payable	\$1,529.66
Credit Cards	
2051 Divvy/Bill Credit Card	6,710.60
Total for Credit Cards	\$6,710.60
Other Current Liabilities	
2100 Other Current Liabilities	
2101 Accrued Payroll	
2105 FIT W/H Payable	
2110 FICA Payable	
2115 Medicare Payable	
2120 State W/H Payable	
2130 TRS of GA Payable	
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	
2220 TRS of GA EE Contributions Payable	7,225.62
2221 PSERS	80.00
2225 Health Ins EE Deductions Payable	29,744.30
2230 ADD	-1,135.44
2231 CI1	-14.23
2232 LTD	1,007.64
2233 STD	1,222.14
2245 MFS & DCC Payable	-12,479.88
2250 PPP Loan Payable	
2252 PPP Loan Payable Current Amount	
2300 Copier Lease Payments	
2550 ST Capital Leases	
2601 Mortgage Payable (Current Portion)	65,518.27
2900 Fraud Activity	37.63
Total for Other Current Liabilities	\$103,732.63

Statement of Financial Position

Atlanta Neighborhood Charter School

As of April 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Total for Current Liabilities	\$111,972.89
Long-term Liabilities	
2600.2 Self Help Loan B	
2600 Mortgage Payable (Net of Current Portion)	662,048.58
Total for Long-term Liabilities	\$662,048.58
Total for Liabilities	\$774,021.47
Equity	
Retained Earnings	4,811,634.02
Net Income	2,772,929.14
3000 Opening Balance Equity	2,109,827.98
8000 Loss on disposal of PP&E	-38,807.00
Total for Equity	\$9,655,584.14
Total for Liabilities and Equity	\$10,429,605.61