



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

Atlanta Neighborhood Charter School

Advancement Committee Meeting

Date and Time

Friday March 13, 2026 at 8:00 AM EDT

Location

ANCS Admin Offices
423 Georgia Ave
Atlanta, GA 30312
(entrance on Cherokee Ave)

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

Zoom link for March meeting: <https://us02web.zoom.us/j/81863465126?pwd=0Em4IDxemyaRzJUmscKTWT055eTGzF.1>

Agenda

	Purpose	Presenter	Time
I. Opening Items			8:00 AM
A. Record Attendance			1 m
B. Call the Meeting to Order		Rebecca Wagner	1 m
C. Approve Minutes	Approve Minutes	Rebecca Wagner	2 m

	Purpose	Presenter	Time
II. Advancement			8:04 AM
A. Financial Report	FYI	Bex Godsey	5 m
Review of February Financials			
III. Committee Planning and Business			8:09 AM
A. ANCS Foundation	Discuss	Rebecca Wagner	15 m
Presentation by Chris Adams			
B. Foundation Timeline	Discuss	Alastair Pullen	10 m
• Review and Discuss '26--'27 Foundation			
C. Recommendation for Board Vote	Vote	Rebecca Wagner	5 m
Vote on what to present to Board at 3/19 meeting			
• Motion to approve creation of ANCS Foundation as 501c3 or 509a3 entity			
D. Committee Work	Discuss	Bex Godsey	20 m
• Rest of Semester Support			
• Fundraising Initiatives			
IV. Closing Items			8:59 AM
A. Adjourn Meeting	Vote	Rebecca Wagner	1 m

Coversheet

Approve Minutes

Section: I. Opening Items
Item: C. Approve Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: 2026_02_13_advancement_committee_meeting_minutes.pdf

DRAFT



**ATLANTA NEIGHBORHOOD
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Atlanta Neighborhood Charter School

Minutes

Advancement Committee Meeting

Date and Time

Friday February 13, 2026 at 8:00 AM

Location

ANCS Admin Offices
423 Georgia Ave
Atlanta, GA 30312
(entrance on Cherokee Ave)

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

Zoom link for February meeting: <https://us02web.zoom.us/j/84196318954?pwd=Fv6zxwdupA8b0AYoPXOyfM2nMJYY7C.1>

Committee Members Present

Ashley Coogan, Barrett Krise, Bex Godsey, Evan Saadat, Jen Hiding-Kendrick, NaTasha Woody-Wideman, Rebecca Wagner, Robin Hubier, Susannah Darrow, Wakita Jacobs (remote)

Committee Members Absent

None

Guests Present

Alastair Pullen

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

Rebecca Wagner called a meeting of the Advancement Committee of Atlanta Neighborhood Charter School to order on Friday Feb 13, 2026 at 8:03 AM.

C. Approve Minutes

Ashley Coogan made a motion to approve the minutes from Advancement Committee Meeting on 12-12-25.

Jen Hiding-Kendrick seconded the motion.

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

II. Advancement

A. Financial Report

The board reviewed the year-to-date financial performance, noting that individual giving was slightly above target at \$40,000 for the remainder of the year. They discussed the success of the recent Skate Night event, which raised \$819 with minimal staff involvement, though there were some ticketing issues that need to be addressed for next year. The board also noted that Wonderbal planning and spring fundraising activities would be key focus areas for the remainder of the year.

III. PTCA Update

A. Upcoming Meetings and Events

The board discussed plans for the PTCA and its relationship with the school foundation. They reviewed the history of the PTCA task force and its recommendations, noting that fundraising was removed from the PTCA's responsibilities. The group explored ideas for community-building events, including gaming nights, and discussed the need to balance volunteer involvement with staff support. They also introduced plans for PTCA affinity groups, which will launch in March, and identified the need to better track volunteers and donors through a database system.

IV. Committee Planning and Business

A. ANCS Foundation

The board discussed the establishment of a foundation to support the school, emphasizing the importance of collaboration between the PTA, foundation, and board. They noted that while plans for the semester have shifted due to the charter renewal process, they are working with Purpose Possible to set up the foundation's infrastructure. The committee will change its name to the foundation committee and aims to present a

resolution to the board in April for approval. Purpose Possible is helping with tasks such as wealth screening, developing a case for support, and creating a long-term engagement strategy. Bex, who is working part-time on this project, was acknowledged for her efforts, and the board expressed their commitment to supporting her and the foundation's launch in the fall.

B. Committee Work

The fundraising committee discussed plans for upcoming events, including a teacher time raffle and a spring mailer to grandparents and special friends. They agreed to start donor gratitude calls this month, with committee members making approximately five calls each to donors who gave between \$250 and \$1,000. The committee also reviewed plans for an online-only teacher time event, which will run from March 17th to March 27th, and discussed the possibility of using teacher testimonials and historical photos to promote the event.

The meeting focused on planning fundraising activities for the school year, including the Spring Drive and teacher engagement initiatives. The team discussed increasing parent participation from 60% to 80% and planned a writing and calling campaign to re-engage lapsed donors. They also addressed logistics for the upcoming Teacher Time raffle, including photo collection and promotion strategies for both elementary and middle campuses. The group agreed to follow up on these plans after the break, with a focus on finalizing teacher participation and coordinating communication efforts.

V. 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 9:00 AM.

Respectfully Submitted,
Rebecca Wagner

Coversheet

Financial Report

Section: II. Advancement
Item: A. Financial Report
Purpose: FYI
Submitted by:
Related Material: Fund Development Report February 2026 - FD Report.pdf

Fund Development Monthly Financial Report - February 2026

**Financials from Bloomerang may not match QuickBooks due to processing delay*

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Cumulative
HOUSEHOLD GIVING													
25-26 Goals	\$10,000.00	\$10,000.00	\$5,000.00	\$15,000.00	\$15,000.00	\$40,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$11,000.00	\$11,000.00	\$8,000.00	\$140,000.00
25-26 Actuals*	\$17,928.67	\$8,639.57	\$12,141.41	\$13,913.27	\$9,520.49	\$32,053.30	\$5,353.12	\$13,373.99	\$0.00	\$0.00	\$0.00	\$0.00	\$112,923.82
Variance	\$7,928.67	\$1,360.43	\$7,141.41	\$1,086.73	\$5,479.51	\$7,946.70	\$353.12	\$8,373.99	\$5,000.00	\$11,000.00	\$11,000.00	\$8,000.00	\$27,076.18
SPONSORSHIP	\$2,516.83	\$10,349.48	\$12,802.56	\$103.61	\$603.61	\$1,853.61	\$103.61	\$103.61	\$0.00	\$0.00	\$0.00	\$0.00	\$28,436.92
EVENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$20,445.50	\$18,989.05	\$24,943.97	\$14,016.88	\$10,124.10	\$33,906.91	\$5,456.73	\$13,477.60	\$0.00	\$0.00	\$0.00	\$0.00	\$141,360.74

Recurring Donations	\$2,217.64	\$2,269.60	\$2,217.64	\$3,005.84	\$3,109.45	\$2,953.88	\$2,953.88	\$3,109.45	\$3,119.68	\$5,521.64	\$3,021.64	\$2,866.07	\$36,366.41
Pledges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

HISTORICAL HOUSEHOLD GIVING													
24-25	\$12,473.75	\$8,866.70	\$6,371.24	\$12,670.92	\$8,344.82	\$36,750.39	\$6,054.81	\$7,742.03	\$12,900.15	\$19,215.12	\$8,992.81	\$14,515.57	\$154,898.31
23-24	\$10,273.00	\$12,650.00	\$5,851.99	\$15,458.20	\$14,083.99	\$24,877.23	\$9,135.00	\$4,623.97	\$6,310.05	\$7,185.71	\$6,369.00	\$10,441.00	\$127,259.14
22-23	\$10,867.28	\$16,693.00	\$5,544.30	\$9,379.06	\$27,437.05	\$40,342.50	\$5,795.19	\$6,022.62	\$4,996.09	\$6,361.81	\$15,420.49	\$5,628.84	\$154,488.23
21-22	\$3,972.01	\$8,764.49	\$6,247.88	\$30,009.00	\$33,514.76	\$23,343.88	\$5,247.15	\$6,887.58	\$4,099.54	\$5,392.00	\$10,832.45	\$10,453.00	\$148,763.74
20-21	\$3,496.52	\$2,552.42	\$2,469.48	\$7,142.44	\$7,674.91	\$36,722.68	\$4,073.17	\$8,259.88	\$24,137.88	\$6,867.90	\$11,226.49	\$11,369.74	\$125,993.51
19-20	\$2,342.15	\$4,471.12	\$4,117.36	\$20,059.86	\$9,784.23	\$35,619.88	\$4,227.01	\$4,610.71	\$12,266.42	\$8,131.94	\$9,433.23	\$4,066.79	\$119,130.70
18-19	\$2,939.00	\$2,677.80	\$2,375.98	\$18,728.84	\$33,429.90	\$20,669.81	\$4,255.27	\$8,719.02	\$6,753.07	\$15,614.18	\$11,720.37	\$12,658.17	\$140,541.41

GIVING BY DONOR TYPE (HOUSEHOLDS)				
	<u># of donors</u>	<u>Total amount</u>	<u>Participation Rate</u>	<u>Inc MoM</u>
Parent/Guardian	283	\$80,388.62	65%	0%
Grandparent/Special Friend	93	\$29,229.02	13%	0%
Board Member	12	\$5,290.02	92%	0%
Faculty/Staff	8	\$3,125.75	6%	0%

FY26 FUND DEVELOPMENT BUDGET			
Annual Campaign	\$140,000	Software	\$3,000
Events	\$30,000	Marketing/Direct Mail	\$6,000
Sponsorships	\$30,000	Events	\$27,000
TOTAL REVENUE	\$200,000	TOTAL EXPENSES	\$36,000

Coversheet

ANCS Foundation

Section: III. Committee Planning and Business
Item: A. ANCS Foundation
Purpose: Discuss
Submitted by:
Related Material: Memo for ANCS Re Support Organization 4928-4752-5514 v.1.docx

To: Alastair Pullen, ANCS

From: Chris Adams, Krevolin & Horst

Re: Background on 509(a) supporting organizations

Date: January 22, 2026

Alastair – Below is an excerpt of a memo we did for another charter school that created a foundation as a 509(a) supporting organization.

As detailed below, this means that the new/foundation organization is able to utilize the existing 501(c)(3)'s tax-exempt status because its role is to “support” that organization.

While this may not be exactly the same context as what ANCS is envisioning, there are often advantages to this approach worth considering: You don't need to go through the whole 501(c)(3) process, and the existing organization can exert some control over the supporting organization.

If [THE SCHOOL] creates a separate entity, it should be formed as a Georgia nonprofit corporation and seek tax-exempt status from the IRS either as a separate 501(c)(3) organization or as a 509(a)(3) “supporting organization.”

To ensure that the new organization is tax-exempt like [THE SCHOOL], after its formation as a Georgia nonprofit corporation, it should seek tax-exempt status with the IRS to ensure that donations are not subject to tax and are tax-deductible for the donor.

[THE SCHOOL] has a choice as to which type of tax exemption it prefers for the new entity: a typical 501(c)(3) organization or a 509(a)(3) “supporting organization”:

- **501(c)(3) organizations** that are classified as public charities, such as [THE SCHOOL], must pass a “public support test” and a “facts and circumstances test,” which both assess if an organization has broad public support.¹
- **509(a)(3) supporting organizations** are charitable organizations that receive substantial financial support from governmental sources and/or the general public but that are organized and operated exclusively for the benefit of one or more public charities.² Supporting organizations can enjoy the benefits afforded to a 501(c)(3) public charity without having to independently demonstrate compliance with the tests applicable to a 501(c)(3) organization. The rationale is that because a public charity is involved with or controls the supporting organization, it is unlikely that the organization will be manipulated for private ends.³

¹ 26 CFR § 1.509(a)-4(a)(2); Internal Revenue Serv., U.S. Dep't of the Treasury, Pub. No. 557, Tax-Exempt Status for Your Organization, 32 (Jan. 2020), <https://www.irs.gov/pub/irs-pdf/i1023.pdf>.

² Richardson, Virginia G. and John Francis Reilly, Public Charity or Private Foundation Status Issues under IRC 509(a)(1)-(4), 4941(j)(3), and 507, Internal Revenue Serv., U.S. Dep't of the Treasury, 2 (2003).

³ *Id.*

Based on our understanding of your goals, we recommend that [THE SCHOOL] seek exemption as a 509(a)(3) supporting organization because the new entity’s primary purpose would be to support [THE SCHOOL’S] programs and students rather than having a distinct tax-exempt purpose.

To do so, the new supporting organization would first need to demonstrate its close relationship with [THE SCHOOL] in its bylaws and other organizational documents.⁴ Second, the support organization would need to satisfy four tests established by the IRS:

- The **relationship test** requires that an organization generally be (a) operated, supervised or controlled *by* a public charity via a parent-subsidiary relationship (a “Type I” organization); or (b) supervised or controlled *in connection with* a public charity via a brother-sister relationship (a “Type II” organization).⁵ As explained further below, for your purposes we recommend the Type I (parent-subsidiary) approach.
- The **organizational test** requires an organization to be “organized and at all times thereafter operated exclusively for the benefit of, and to perform the function of, or to carry out the purposes of one or more public charities.”⁶ A supporting organization’s public charity status is dependent on the status of the supported organization’s tax-exempt status. If the supporting organization supports [THE SCHOOL] by overseeing the endowment, it should pass the organizational test.
- The **operational test** requires that an organization be engaged “solely in activities that support or benefit its supported organizations.”⁷ A supporting organization that conducts fundraising efforts for an endowment that benefits the supported organization should pass the operational test.
- Finally, the **control test** requires that the support organization not be controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more public charities.⁸ The following are some examples of disqualified persons under 26 CFR §53.4946-1(a) and IRS Publication 557:
 - All “substantial contributors” to the organization (financial contributors)⁹

⁴ Including this language helps the organization satisfy the operational test described below.

⁵ There are also Type III organizations, which are operated in *connection with* a public charity. Passing the relationship test in the Type III category involves extremely complicated sub-tests, and we do not recommend this approach.

⁶ 26 CFR § 1.509(a)-4(a)(2); Internal Revenue Serv., U.S. Dep’t of the Treasury, Pub. No. 557, Tax-Exempt Status for Your Organization, 32 (Jan. 2020), <https://www.irs.gov/pub/irs-pdf/i1023.pdf>; Internal Revenue Serv., U.S. Dep’t of the Treasury, Instructions for Form 1023, 14 (Jan. 2020), <https://www.irs.gov/pub/irs-pdf/i1023.pdf>.

⁷ *Id.*

⁸ A “foundation manager” is an officer, director or trustee (or person with similar powers or responsibilities) of a private foundation rather than a public charity. *See also* Public Charity or Private Foundation Status Issues under IRC 509(a)(1)-(4), 4941(j)(3), and 507, *supra*.

- An owner of more than 20% of (a) the total combined voting power of a corporation that is (during such ownership) a substantial contributor to the foundation; (b) the profits interest in a partnership that is (during the ownership) a substantial contributor to the foundation; or (c) the beneficial interest in a trust or unincorporated enterprise that is (during such ownership) a substantial contributor to the foundation;
- A member of the family of any individuals just listed; or
- A corporation of which more than 35% of the total combined voting power is owned by persons just listed.

Typically, the supported organization (here, [THE SCHOOL]) would control a majority of the board seats of the supporting organization.¹⁰ As a matter of IRS rules, [THE SCHOOL] would have the discretion to appoint any directors who are not “disqualified persons”, including current (or former) [THE SCHOOL] directors.¹¹

Based on our understanding of how [THE SCHOOL] intends for this supporting structure to work, the parent-subsidary (Type I) structure would make the most sense.

If you decide to take this approach, the next steps will include:

- Registering the new Georgia nonprofit corporation
- Seeking 509(a) approval through the IRS via a Form 1023-EZ
- Drafting bylaws for the new organization that state that [THE SCHOOL] is supported by the new organization, and which give [THE SCHOOL] control over the governance and operations of the new organization through the appointment of a certain number of seats on the board of the new organization, and control over the policies, programs and activities of the supported organization.

⁹ A “substantial contributor” is an individual or organization that contributed more than \$5,000 to an organization from the date it was formed or other date that its exemption would be effective, to the end of the year in which the contributions were received. This total amount contributed must also be more than 2% of all the contributions the organization received by the end of the taxable year. A creator of a trust is treated as a substantial contributor regardless of the amount contributed, but no governmental unit is ever deemed a substantial contributor. 26 CFR § 1.507-6.

¹⁰ <https://www.irs.gov/charities-non-profits/charitable-organizations/supporting-organizations-requirements-and-types>

¹¹ It also appears that this relationship would be acceptable under [THE SCHOOL’S] Board Approved Conflict of Interest policy and the Georgia Model Conflict of Interest Policy for Directors. <https://www.gadoe.org/External-Affairs-and-Policy/Charter-Schools/Documents/3%20-%20Charter%20School%20Governing%20Board%20Conflict%20of%20Interest%20Policy.pdf>. To be sure, it may make sense to have some directors of the supporting organization not be current [SCHOOL] directors. We can discuss this in more detail if a supporting organization is created.