

PODER Academy Secondary School Agenda
Tuesday, September 2, 2025
At PODER Academy Secondary School

2. Approval of agenda and minutes (6:00 PM – 6:10 PM)
3. Public Comment (6:10 PM – 6:20 PM)
4. Introduction of our new COO (6:20 PM – 6:30 PM)
5. CEO update (6:30 PM – 6:45 PM)
6. Financials oversight and acceptance with Tatonka (6:45 PM – 7:05 PM)
7. Tour of facility (7:05 PM – 7:15 PM)
8. Lease oversight and discussion (7:15 PM – 7:35 PM)
9. Ribbon cutting ceremony (7:35 PM – 7:45 PM)
10. Executive session: Personnel, facility/construction, district (7:45 PM -8:05 PM)
11. Schedule next board meeting and any other new business (8:05 PM – 8:10 PM)

June 9, 2025



Board Meeting Minutes

Attendees : Dr. Marcos Martinez, Ann Redman, Yara Kling, Juan Coronado, Ray Macchia

Location : Poder Academy Secondary School

Duration : 6:03 pm - 9:00 pm

- **Public Comment**

- None today.

- **Approval of Minutes/Agenda**

- Couple typos identified for fix :
 - Anne > Ann
 - WY Toppings > WY-TOPP
- Juan motioned to approve minutes; Ray seconded.

- **CEO Update**

- Seniors graduation ceremony was well attended/received.
- Tennis season : Last tournament held last weekend. Students participated in Level 6 - earned 1st and 2nd places in both regular and consolation games.
- No need for summer school based on the students good academic performance.
- Marketing campaign in progress online.

- **Financials Oversight & Acceptance (May 31, 2024)**

- **Report not yet received from CMSC, they are working on closeout for PASS's transition to new company - Board will review when available.**
- Other items discussed :
 - No concerning outcomes expected by Dr. Martinez.
 - Currently, there is no limit to the amount the school can carry over in savings.
 - Monthly payroll, approximately \$110k-\$120k
- **Board will review report when available. No acceptance agreed tonight - 6:19 pm.**

- **Budget Oversight and Approval :**

- Board reviewed this first projection with Dr. Martinez, several items discussed. No overall concerns. There will be two more reviews.
- Tatonka Financial Services will replace CMSC on July 1st, 2025. CMSC/Bernard will ensure all pending reports are finished for this transition.
- School looking into applications for Daniels Fund Scholarships.
- Ray motioned to approve budget; Ann seconded - 6:43 pm.

- **Pre-Lease / Lease Oversight and Discussion**

- Lease review required every 2-years by the School Facilities Commission, the contract term is for 10yrs. New for this review include the additional square footage due to new construction and PASS.
- Board reviewed document with Dr. Martinez and discussed a few items needing additional conversation with Mr. Rande Pouppirt regarding lease payments due dates and additional late fees amounts, plan if lease reimbursement is reduced or denied, and janitorial services coverage.
- After above discussions, the Board also met with Dr. Martinez and Mr. Pouppirt to go over the mentioned items. Dr. Martinez and Mr. Pouppirt will hold additional discussion to iron out updates. Lease document will be provided to the Board for additional review.

- **CEO Review**

- Board met with Dr. Martinez and completed annual review. Provided comments and document for records.

- **Executive Session : Personnel / Construction / Future Projects**

- Yara motioned to enter the Executive Session; Juan seconded - 8:38 pm.
- Juan motioned to exit the Executive Session; Ann seconded - 8:54 pm.

- **Next Board Meeting & Other Announcements**

- Next meeting : Tue, Sep 2 - 6:00 pm. It will be held at the Railspur.

- **Adjourn**

- Yara motioned to adjourn; Juan seconded - 9:00 pm.

Revenue Dashboard

CURRENT MONTH REVENUE

\$3,108

▼ -2.5% from Jul 2024

REVENUE (2025/2026 YTD)

\$3,108

▼ -2.5% from last year (YTD)

BUDGETED REVENUE (2025/2026)

\$3,375,430 Target

Revenue vs Budget



Revenue vs last year



Expenditure Dashboard

CURRENT MONTH EXPENDITURES

\$306,771

▲ 71.7% from Jul 2024

EXPENDITURES (2025/2026 YTD)

\$306,771

▲ 71.7% from last year (YTD)

BUDGETED EXPENDI... (2025/2026)

\$3,363,736 Budget

Expenditures vs Budget



Expenditures vs last year



Cash Dashboard

CASH ON HAND

\$853,908

▲ from Jul 2024

CURRENT MONTH NET CASH INFLOW (OUTFLOW)

(\$217,700)

▲ from Jul 2024

Cash Balance



Statement of Activity

	Jul 2025	Jul 2024	This month vs same month LY (\$)	Budget (Jul 2025)	This month vs budget (\$)	2025/2026 (YTD)	YTD last year	YTD vs LY YTD (\$)	Budget (YTD)	YTD vs YTD budget (\$)
Income										
Revenue from Local Sources	\$3,108	\$3,187	(\$79)	\$2,862	\$246	\$3,108	\$3,187	(\$79)	\$2,862	\$246
Revenue from Federal Sources	\$0	\$0	\$0	\$1,092	(\$1,092)	\$0	\$0	\$0	\$1,092	(\$1,092)
Total Income	\$3,108	\$3,187	(\$79)	\$3,954	(\$846)	\$3,108	\$3,187	(\$79)	\$3,954	(\$846)
Expenses										
Salaries	\$120,659	\$44,629	\$76,030	\$132,257	(\$11,598)	\$120,659	\$44,629	\$76,030	\$132,257	(\$11,598)
Benefits	\$86,268	\$55,104	\$31,164	\$61,891	\$24,378	\$86,268	\$55,104	\$31,164	\$61,891	\$24,378
Purchased Services	\$67,431	\$75,763	(\$8,331)	\$59,238	\$8,194	\$67,431	\$75,763	(\$8,331)	\$59,238	\$8,194
Supplies & Materials	\$31,181	\$2,753	\$28,428	\$17,617	\$13,564	\$31,181	\$2,753	\$28,428	\$17,617	\$13,564
Other Objects	\$690	\$415	\$275	\$835	(\$145)	\$690	\$415	\$275	\$835	(\$145)
Other Uses of Funds	\$542	\$0	\$542	\$8,473	(\$7,931)	\$542	\$0	\$542	\$8,473	(\$7,931)
Total Expenses	\$306,771	\$178,663	\$128,108	\$280,311	\$26,460	\$306,771	\$178,663	\$128,108	\$280,311	\$26,460
Operating Surplus/Deficit	(\$303,663)	(\$175,476)	(\$128,187)	(\$276,357)	(\$27,306)	(\$303,663)	(\$175,476)	(\$128,187)	(\$276,357)	(\$27,306)
Change in Net Assets	(\$303,663)	(\$175,476)	(\$128,187)	(\$276,357)	(\$27,306)	(\$303,663)	(\$175,476)	(\$128,187)	(\$276,357)	(\$27,306)

Statement of Financial Position

	Jul 2025	Jul 2024	This month vs same month LY (%)
ASSETS			
Cash & Equivalents	\$853,908	\$191,499	344.91%
Accounts Receivable	\$667,964	\$303,137	120.35%
Other Current Assets	\$33,074	\$9,577	243.36%
Total Current Assets	\$1,554,946	\$504,213	208.39%
Fixed Assets	\$1,637,875	\$1,967,326	-16.75%
Investments or Other Non-Current Assets	\$198,738	\$198,738	0.00%
Total Non-Current Assets	\$1,836,613	\$2,166,064	-15.21%
Total Assets	\$3,391,560	\$2,670,276	27.01%
LIABILITIES			
Short Term Debt	\$141,061	\$5,666	2,389.40%
Accounts Payable	\$40,164	\$10,631	277.51%
Other Current Liabilities	\$1,670,385	\$1,515,491	10.22%
Total Current Liabilities	\$1,851,611	\$1,531,788	20.88%
Other Non-Current Liabilities	\$1,874,274	\$2,191,050	-14.46%
Total Non-Current Liabilities	\$1,874,274	\$2,191,050	-14.46%
Total Liabilities	\$3,725,885	\$3,722,838	0.08%
NET ASSETS			
Retained Net Assets	(\$30,662)	(\$877,085)	96.50%
Current Net Assets	(\$303,663)	(\$175,476)	-73.05%
Total Net Assets	(\$334,325)	(\$1,052,562)	68.24%
Total Liabilities & Net Assets	\$3,391,560	\$2,670,276	27.01%