

Poder Academy Board Meeting
Monday, March 16th, 2026

Attendees: Marcos Martinez, Robert Salazar, Jason Hayden, Maria Livermont, Brian Hiltner, Nick Vaughn

Meeting called to order 6:04 pm

Motion to approve the minutes and agenda 1st Bill, 2nd Maria. Motion approved

No Public Comment

CEO update

- one more board meeting this year
- Wytopp is going well, interum grades look good
- Chess tournament - team did great
- charter school growth fund events for Mr. Vaughn
 - finding and retaining staff members
 - why are teachers leaving the profession, pay and contracts was the highest reason
 - academic success of the students was the lowest concern
 - data collection and how to analyze the data
 - which AI should be avoided and used
 - only used paid AI vs free due to data collection issues
 - 3rd one will focus on CEO focused
- these give a great opportunity to connect and network in the high performing Charter schools
- found a company that develops on-line professional development courses
- a lot of discussion between being a state vs district charter school... all college prep focused
- Starting to work on an AI policy for the schools over the summer
- Wyoming Charter School association
 - going to be a part of this but start slow
- Tennis season is starting to kick-off, Saturday tournaments are beginning
 - intermediate and advanced tournaments for some players
 - beginning tournaments for others
- Daniels fund grant
 - should know in 1-2 weeks the answer
 - did apply for both schools

New Board Member and Board Member Training

- Maria and Robert have gotten it completed
- For new members need to have completed by the end of the year
- would like to have an odd number of members so need 1 more

Financials Oversight and Acceptance

- salaries are the largest increase
- reporting from tatonka is greatly improved

Motion to accept to financials, 1st Maria, 2nd Brian

Budget Revision of 25/26

- Insurance had to be adjusted to larger insurance needs for staffing
- Doubled the contingency fund allowance

Motion to approve the budget 1st Maria, 2nd Jason

Jason motion to enter executive session

Entered Executive Session at 7:15

Brian motioned to exit executive session, 2nd Maria

Exited Executive Session at 7:45

Next board meeting May 4th

Motion to adjourn Maria

**PODER Academy Agenda
Monday, March 16, 2026
At PODER Academy**

- 2. Approval of agenda and minutes (6:00 PM – 6:05 PM)**
- 3. Public comment (6:05 PM – 6:15 PM)**
- 4. CEO update (6:15 PM – 6:35 PM)**
- 5. New board member and board member training (6:35 PM – 6:45 PM)**
- 6. Financials oversight and acceptance (6:45 PM – 7:00 PM)**
- 7. Last budget revision of 2025/2026 (7:00 PM – 7:20 PM)**
- 8. Executive session: Personnel, district, and facility/construction (7:20 PM -7:40 PM)**
- 9. Schedule next board meeting and any other new business (7:40 PM – 7:45 PM)**



Monthly Financial Report

Poder Academy
January 2026

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Financial Narrative

January 2026 (Month 7 of FY 2025–2026)

Poder Academy recorded \$336,384 in revenue for January, up 42.4% from last year. The increase was driven primarily by state funding (\$324.2k), with additional contributions from local (\$8.5k) and federal (\$3.7k) sources. Revenue came in essentially on budget for the month. Year-to-date revenues now total \$2.55M, up 52.1% from last year, and are tracking well ahead of pace toward the \$3.43M annual budget target, with state funding accounting for the majority of year-over-year growth.

Expenditures totaled \$246,206 in January, which is 8.3% lower than last year and \$38.7k below budget. Spending remains heavily concentrated in personnel, with salaries (\$137.4k) and benefits (\$62.7k) representing approximately 81% of monthly expenses. Purchased services came in well below both last year and budget, helping offset increases in benefits and other operating categories. Year-to-date expenditures are \$1.99M, up 7.8% from last year, and remain closely aligned with the annual spending plan.

The result for January was a strong operating surplus of \$90,177, outperforming budget by \$37.2k and improving \$122.6k over last year's January deficit. This brings the year-to-date operating surplus to \$559,609, compared to a (\$167,941) deficit at the same point last year — a \$727k year-over-year turnaround that continues to reinforce the school's fiscal recovery.

Cash on hand stood at \$851,524, an increase of \$270.7k compared to January 2025. While the month reflected a net cash outflow due to timing differences in receipts and disbursements, overall liquidity remains strong. Accounts receivable totaled \$625.4k, more than triple last year's balance, driving total current assets to \$1.52M.

As a result of sustained operating surpluses and improved liquidity, total net assets increased to \$431.7k, compared to a (\$560.2k) deficit last year — representing nearly a \$1.0M year-over-year improvement in financial position. Overall, January's results reflect continued revenue strength, disciplined expense management, and a significantly strengthened balance sheet as the school moves into the second half of the fiscal year.

Key Takeaways for the Board:

- January revenues increased 42% year-over-year, driven primarily by state funding and tracking on budget.
- Expenses declined compared to last year and came in well below budget, reflecting disciplined cost management.
- January produced a \$90.2k surplus, lifting YTD results to a \$559.6k surplus versus a deficit last year.
- Cash balances remain strong at \$851k, and receivables continue to bolster total assets.
- Net assets improved by nearly \$1.0M year-over-year, reinforcing long-term financial stability and continued fiscal recovery.

Revenue Dashboard

CURRENT MONTH REVENUE

\$336,384

▲ 42.4% from Jan 2025

REVENUE (2025/2026 YTD)

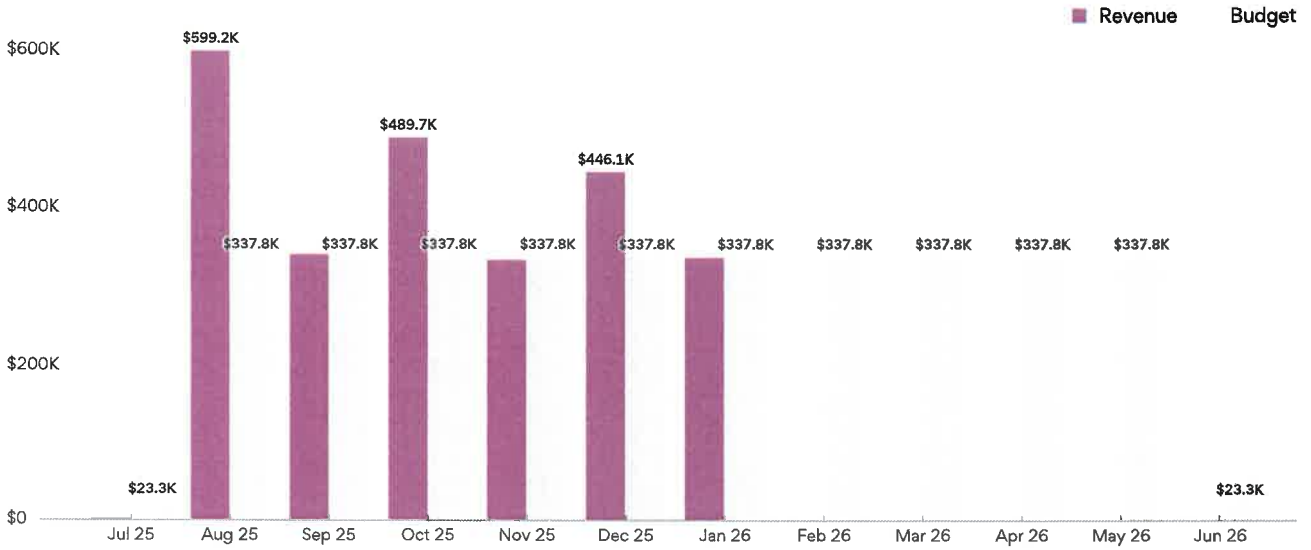
\$2,547,731

▲ 52.1% from last year (YTD)

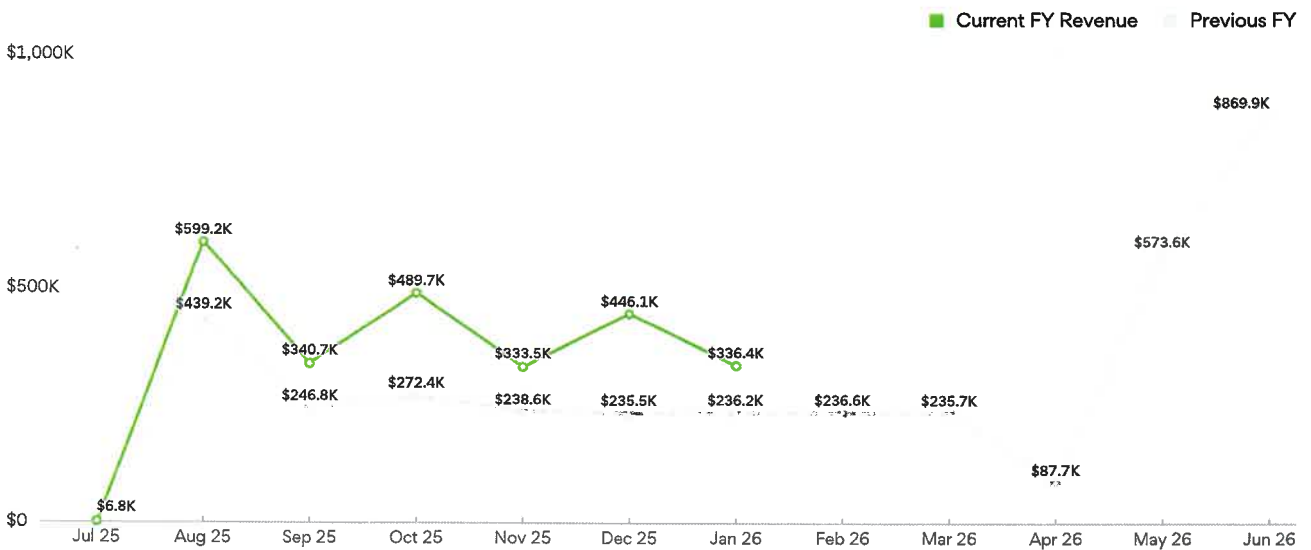
BUDGETED REVENUE (2025/2026)

\$3,425,112 Target

Revenue vs Budget



Revenue vs last year



Expenditure Dashboard

CURRENT MONTH EXPENDITURES

EXPENDITURES (2025/2026 YTD)

BUDGETED EXPENDI... (2025/2026)

\$246,206

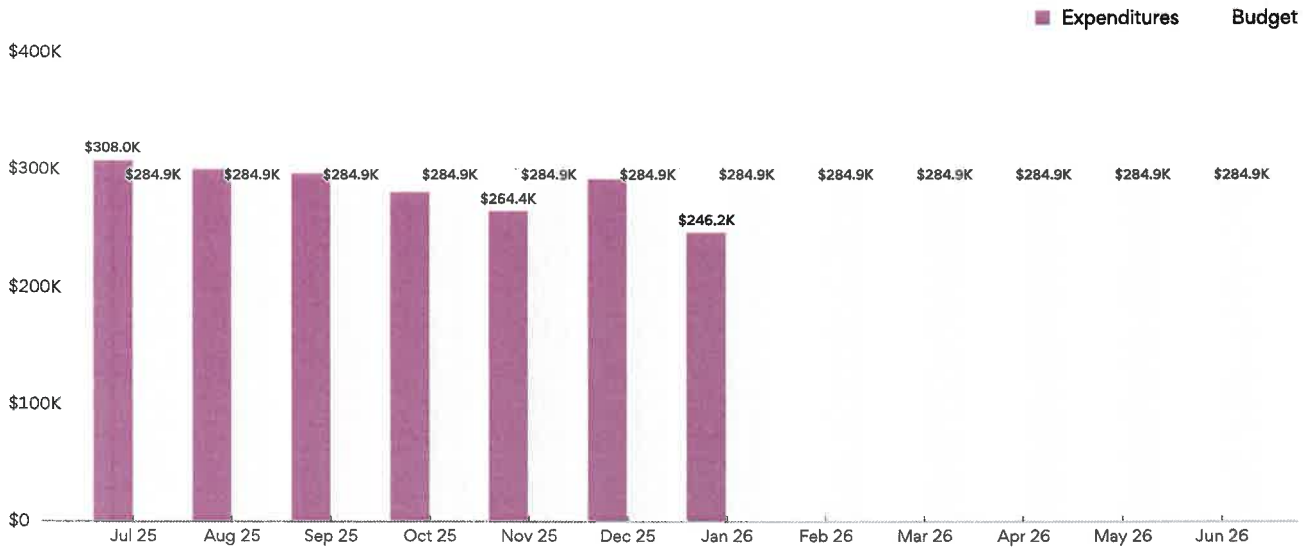
▼ -8.3% from Jan 2025

\$1,988,122

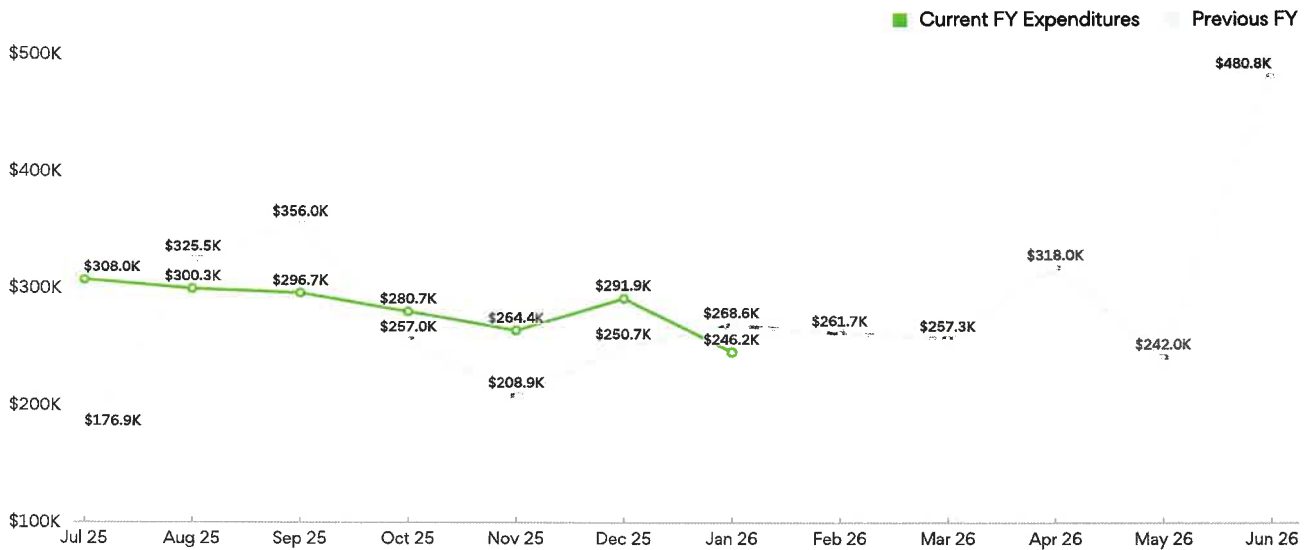
▲ 7.8% from last year (YTD)

\$3,418,368 Budget

Expenditures vs Budget



Expenditures vs last year



Cash Dashboard

CASH ON HAND

\$851,524

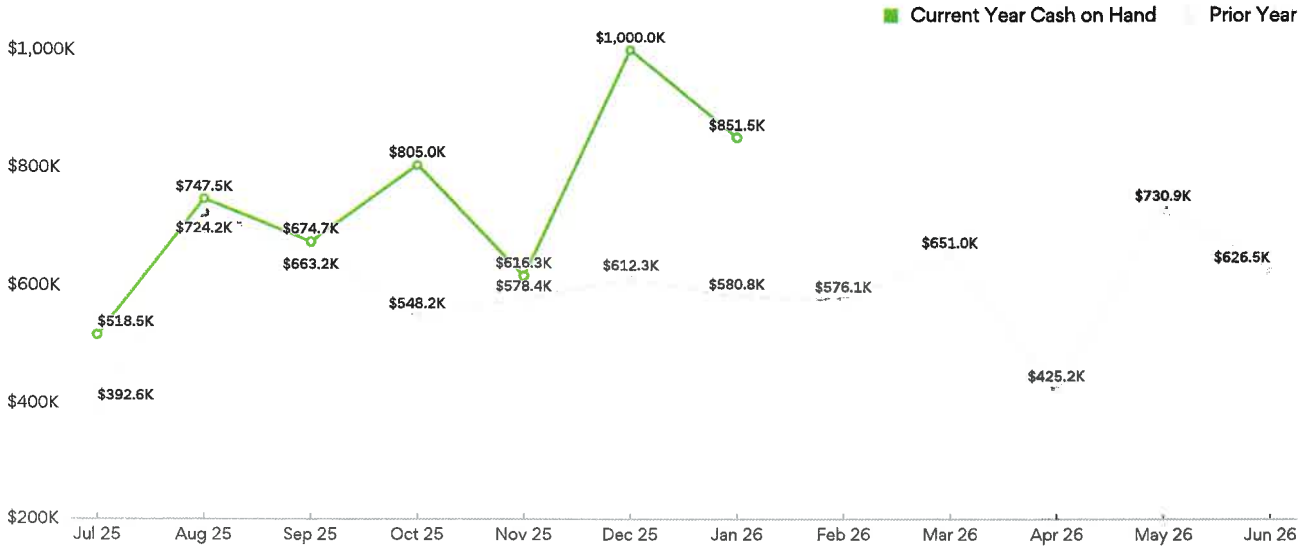
▲ \$270,722 from Jan 2025

CURRENT MONTH NET CASH INFLOW (OUTFLOW)

(\$158,002)

▼ (\$134,706) from Jan 2025

Cash Balance



Statement of Activity

	Jan 2026	Jan 2025	This month vs same month LY (\$)	Budget (Jan 2026)	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	\$8,480	\$1,307	\$7,172	\$8,904	(\$425)	\$410,317	\$50,423	\$359,895	\$62,329	\$347,988
Revenue from State Sources	\$324,204	\$234,901	\$89,303	\$315,891	\$8,313	\$2,116,969	\$1,589,165	\$527,804	\$1,896,743	\$220,227
Revenue from Federal Sources	\$3,700	\$0	\$3,700	\$13,047	(\$9,347)	\$20,444	\$35,941	(\$15,497)	\$91,326	(\$70,882)
Total Income	\$336,384	\$236,209	\$100,175	\$337,842	(\$1,458)	\$2,547,731	\$1,675,529	\$872,202	\$2,050,398	\$497,333
Expenses										
Salaries	\$137,415	\$120,102	\$17,313	\$139,297	(\$1,882)	\$1,016,539	\$789,626	\$226,913	\$975,077	\$41,462
Benefits	\$62,720	\$63,642	(\$922)	\$53,195	\$9,525	\$444,142	\$361,075	\$83,067	\$372,366	\$71,776
Purchased Services	\$25,447	\$76,651	(\$51,204)	\$64,034	(\$38,588)	\$290,415	\$583,352	(\$292,937)	\$448,241	(\$157,826)
Supplies & Materials	\$8,644	\$6,298	\$2,346	\$20,469	(\$11,825)	\$160,341	\$104,405	\$55,935	\$143,285	\$17,056
Capital Outlay	\$0	\$0	\$0	\$2,695	(\$2,695)	\$0	\$0	\$0	\$18,866	(\$18,866)
Other Objects	\$11,519	\$1,919	\$9,600	\$930	\$10,589	\$72,997	\$5,011	\$67,986	\$6,508	\$66,488
Other Uses of Funds	\$462	\$0	\$462	\$4,244	(\$3,782)	\$3,689	\$0	\$3,689	\$29,705	(\$26,016)
Total Expenses	\$246,206	\$268,612	(\$22,406)	\$284,864	(\$38,658)	\$1,988,122	\$1,843,470	\$144,652	\$1,994,048	(\$5,926)
Operating Surplus/Deficit	\$90,177	(\$32,404)	\$122,581	\$52,978	\$37,199	\$559,609	(\$167,941)	\$727,549	\$56,350	\$503,259
Change in Net Assets	\$90,177	(\$32,404)	\$122,581	\$52,978	\$37,199	\$559,609	(\$167,941)	\$727,549	\$56,350	\$503,259

Statement of Financial Position

	Jan 2026	Jan 2025	This month vs same month LY (%)
ASSETS			
Cash & Equivalents	\$851,524	\$580,802	46.61%
Accounts Receivable	\$625,367	\$150,247	316.23%
Other Current Assets	\$42,491	\$0	-
Total Current Assets	\$1,519,381	\$731,049	107.84%
Fixed Assets	\$2,568,195	\$2,666,521	-3.69%
Investments or Other Non-Current Assets	\$245,961	\$151,188	62.69%
Total Non-Current Assets	\$2,814,156	\$2,817,709	-0.13%
Total Assets	\$4,333,537	\$3,548,758	22.11%
LIABILITIES			
Short Term Debt	\$39,588	\$4,725	737.91%
Accounts Payable	(\$32,073)	\$521	-6,252.74%
Other Current Liabilities	\$1,468,183	\$1,392,336	5.45%
Total Current Liabilities	\$1,475,698	\$1,397,582	5.59%
Other Non-Current Liabilities	\$2,426,133	\$2,711,378	-10.52%
Total Non-Current Liabilities	\$2,426,133	\$2,711,378	-10.52%
Total Liabilities	\$3,901,831	\$4,108,960	-5.04%
NET ASSETS			
Retained Net Assets	(\$127,902)	(\$392,261)	67.39%
Current Net Assets	\$559,609	(\$167,941)	433.22%
Total Net Assets	\$431,707	(\$560,202)	177.06%
Total Liabilities & Net Assets	\$4,333,537	\$3,548,758	22.11%