

PODER Academy Agenda
Thursday, August 20, 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. Financials oversight and acceptance with Lea from Tatonka (6:35 PM – 7:00 PM)
6. Executive session: Personnel, district, and facility/construction (7:00 PM -7:25 PM)
7. Schedule next board meeting and any other new business (7:25 PM – 7:30 PM)

Poder Academy Board Meeting
Tuesday, May 19th, 2026

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

Meeting called to order 6:00 pm

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

No Public Comment

CEO update

- Pass graduation at 5:00, please attend if you can
- MAPS WYTOPP testing... math and science won't be reported til the fall
- last parent teacher conferences on Friday
- music performance tomorrow
- science fair Thursday
- summer school starting on June 1st
- executive district meeting on June 8th
- no tennis team this summer
- outreach coordinator has been hired, Laurie Sanchez... starting the end of May

Financials Oversight and Acceptance

- should be able to head into next school year with 600 to 650k with cash on hand
- financials looking good
- expenses went down due to employees leaving before the end of the year
- nothing crazy or out of the ordinary to cause any swings
- some staff is paid through title 1 funds right now

Motion to accept to financials, 1st Maria, 2nd Brian.. Financials Accepted

Budget Oversight and Approval

- there has been some restructuring in the recalibration bill that has happened but not thinking right now that charter school are involved
- noticed that we may have been getting underpaid
 - numbers are based off of an ADM number and the infinite campus showed a higher number than what poder was paid for
 - also noticed that this years number is lower as well
 - Last years ADM was 5 kids higher, this year is 4 kids higher.... this is substantial in funding since each number
- not sure why these are not getting validated and what has happened to the counts
- planning to meet with the district before the end of the school year to discuss
- October meeting will be important for the budget since we will have more numbers clarified by then
- Daniel's fund grant is still unknown
- two new employees are not in the budget yet since they haven't started yet (outreach and maintenance employee)

- Legal services are still budgeted for just-in-case
- Title 1 funds went down about 30% from the previous years, asked district for clarification
- salaries may have to be recalibrated if teachers salaries have to increase
- per pupil categories are being changed to the 4 categories and not sure how the revenue is going to go up and down per category
- more areas would have to be paid out of the general fund

Motion to approve the budget as it stands 1st Brian, 2nd Maria... Budget Approved

CEO evaluation and Cost of living increase

- Brian motioned for a 2.5% cost of living increase, Maria second
- Motion Passed

Maria Motioned to Enter Executive session, 2nd Brian

Entered Executive Session at 7:44

Exited Executive Session at 8:09

Next Board Meeting August 20th at 6:00 pm

Meet adjourned at 8:11



Monthly Financial Report

Poder Academy

June 2026

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Financial Narrative

June 2026 (Month 12 of FY 2025–2026)

Poder Academy recorded \$192,005 in revenue for June, down 77.9% from last year. Revenue was driven primarily by state funding (\$176.6k), with additional federal revenue of \$14.5k and local revenue of approximately \$0.9k. While June revenue was significantly below the prior year due to the timing and level of state funding, it exceeded the monthly budget by \$168.7k. For the full fiscal year, revenues totaled \$4.03M, up 9.6% from last year and \$605.4k above the \$3.43M annual budget, reflecting strong overall funding performance for FY 2025–2026.

Expenditures totaled \$309,026 in June, which was 35.7% lower than last year but \$24.2k above budget. Personnel remained the largest component of spending, with salaries (\$137.2k) and benefits (\$50.6k) representing approximately 61% of monthly expenses. Purchased services totaled \$83.1k, exceeding budget by \$19.0k, while supplies and materials also came in above budget for the month. Full-year expenditures totaled \$3.83M, up 12.5% from last year and approximately \$410.0k above budget, driven primarily by higher purchased services and continued investments in personnel and operations.

The result for June was an operating deficit of \$117,022; however, this was significantly better than the budgeted deficit of \$261.5k for the month. Poder Academy finished FY 2025–2026 with a \$202,183 operating surplus, compared to a \$275,743 surplus last year and a budgeted surplus of only \$6,744. While the full-year result was approximately \$73.6k below the prior year, it exceeded budget by \$195.4k, demonstrating that strong annual revenue performance more than offset elevated expenditures.

Cash on hand ended the fiscal year at \$888,299, an increase of \$261.8k compared to June 2025 and providing nearly three months of operating coverage. Accounts receivable totaled \$608.1k, down 12.9% from last year, while total current assets increased 12.6% to \$1.54M. Total liabilities remained relatively stable at \$3.91M, down slightly from the prior year. Importantly, total net assets finished the year positive at \$73.2k, compared to a (\$117.6k) deficit last year, reflecting a meaningful year-over-year improvement in the school's overall financial position.

In summary, June closed out FY 2025–2026 with a monthly deficit but a strong positive full-year result. Annual revenues exceeded both prior-year levels and budget expectations, generating sufficient resources to absorb higher expenditures and produce a \$202.2k operating surplus for the year. Cash reserves remain healthy and substantially above last year, while positive net assets represent an important improvement in the balance sheet. Overall, Poder Academy concludes the fiscal year in a stronger financial position, with solid liquidity, positive net assets, and annual operating results significantly ahead of budget.

Key Takeaways for the Board:

- Revenue was lower year-over-year in June due primarily to the timing and level of state funding; however, full-year revenue reached \$4.03M, 9.6% above last year and \$605k above budget.
- June expenses were 35.7% below last year but modestly above monthly budget, while full-year expenditures reached \$3.83M, approximately \$410k above budget, driven largely by purchased services and personnel costs.
- June generated a \$117.0k operating deficit, but Poder Academy finished the fiscal year with a \$202.2k surplus, approximately \$195k better than budget.
- Cash reserves ended the year at \$888k, approximately \$262k higher than last year, maintaining solid liquidity heading into the new fiscal year.
- Net assets finished the year positive at \$73.2k, compared to a (\$117.6k) deficit last year, reflecting continued improvement in Poder Academy's balance sheet and overall financial stability.

Revenue Dashboard

CURRENT MONTH REVENUE

\$192,005

▼ -77.9% from Jun 2025

REVENUE (2025/2026)

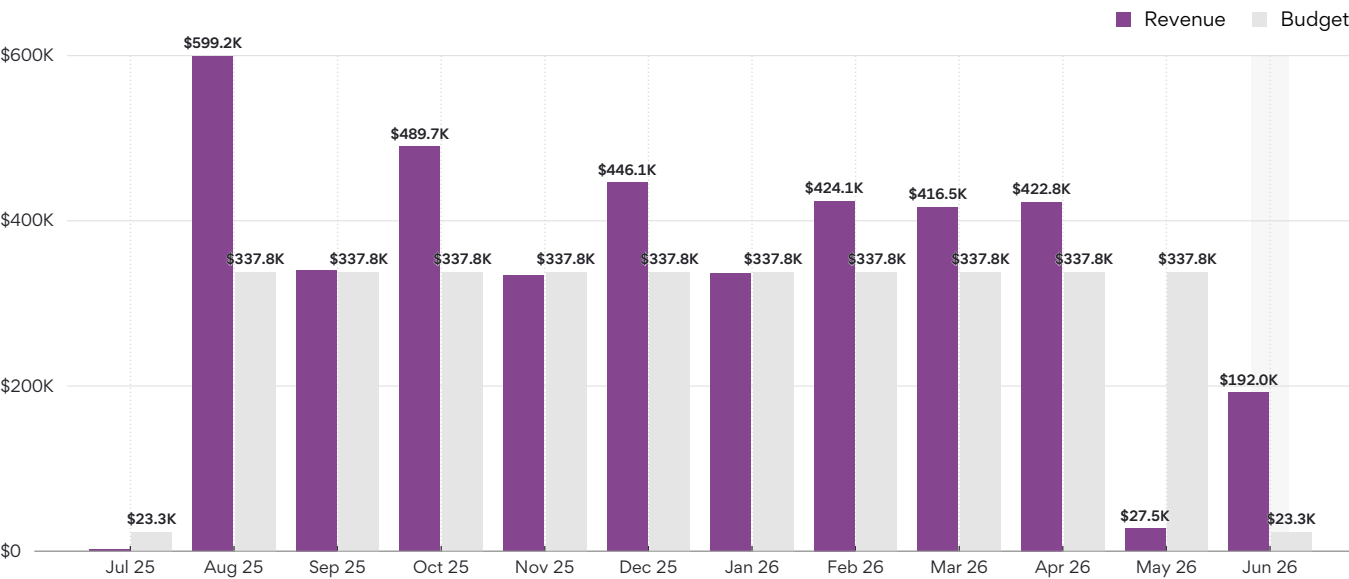
\$4,030,559

▲ 9.6% from last year (YTD)

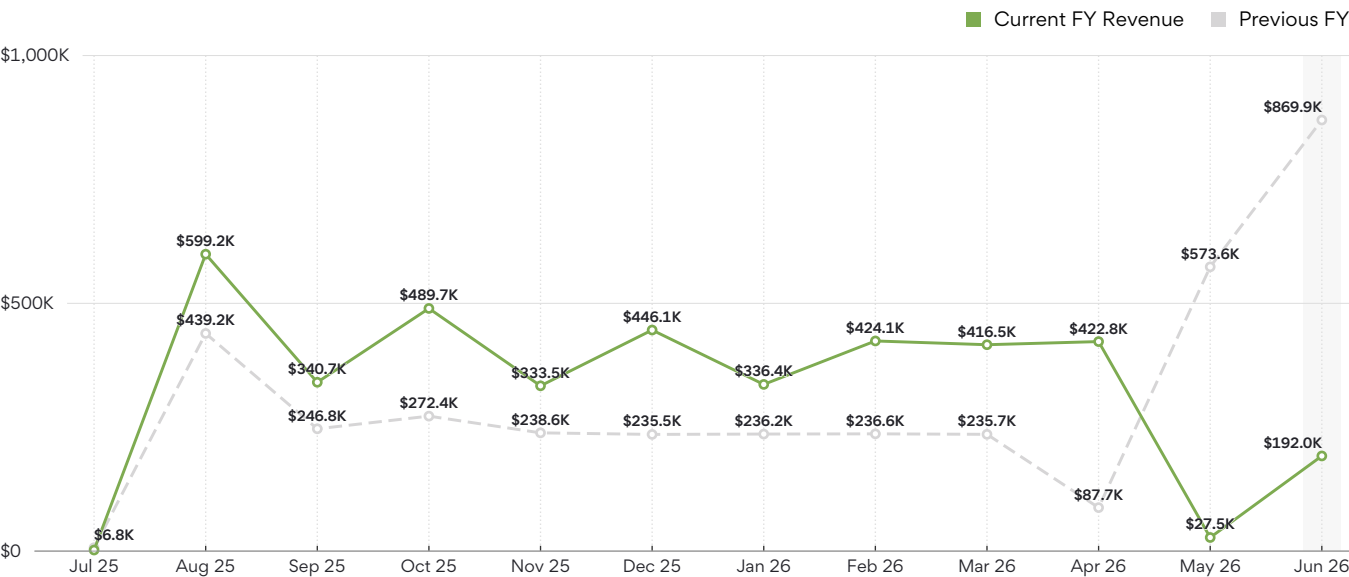
BUDGETED REVENUE (2025/2026)

\$3,425,112 Target

Revenue vs Budget



Revenue vs last year



Expenditure Dashboard

CURRENT MONTH EXPENDITURES

\$309,026

▼ -35.7% from Jun 2025

EXPENDITURES (2025/2026)

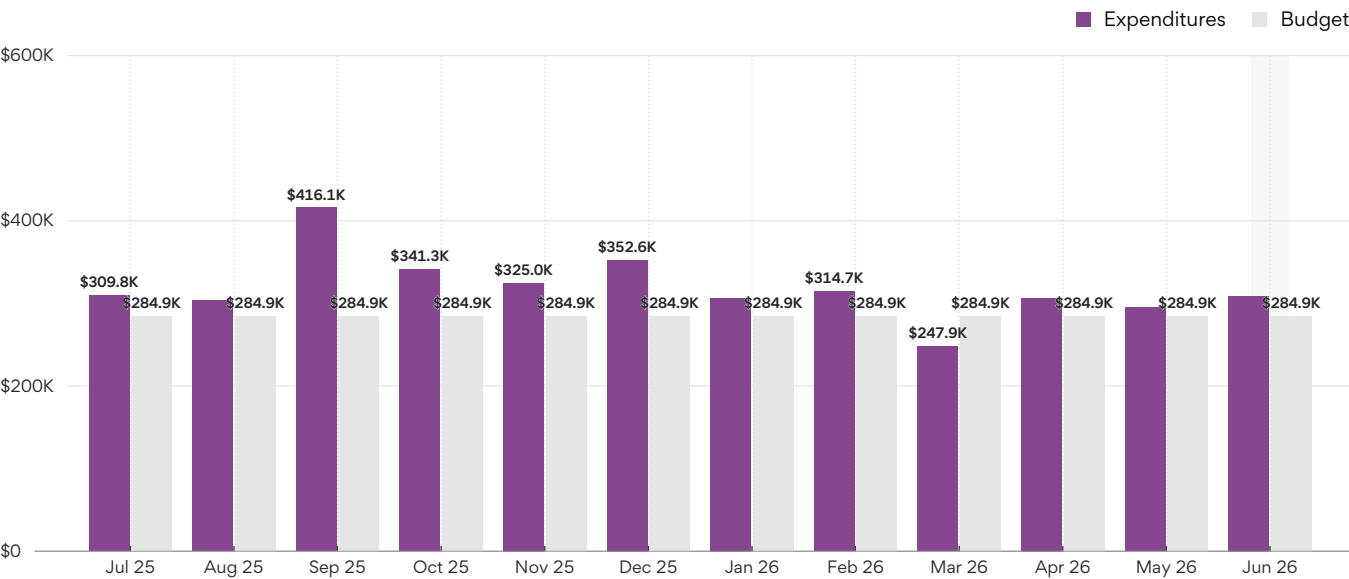
\$3,828,376

▲ 12.5% from last year (YTD)

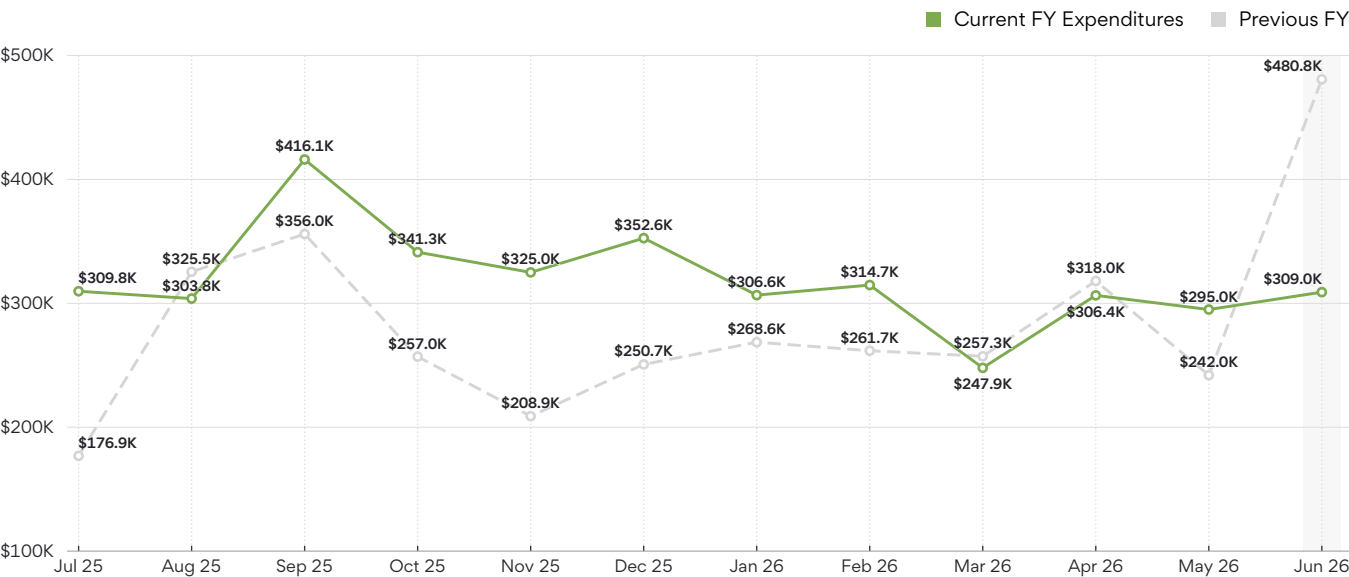
BUDGETED EXPENDI... (2025/2026)

\$3,418,368 Budget

Expenditures vs Budget



Expenditures vs last year



Cash Dashboard

CASH ON HAND

\$888,299

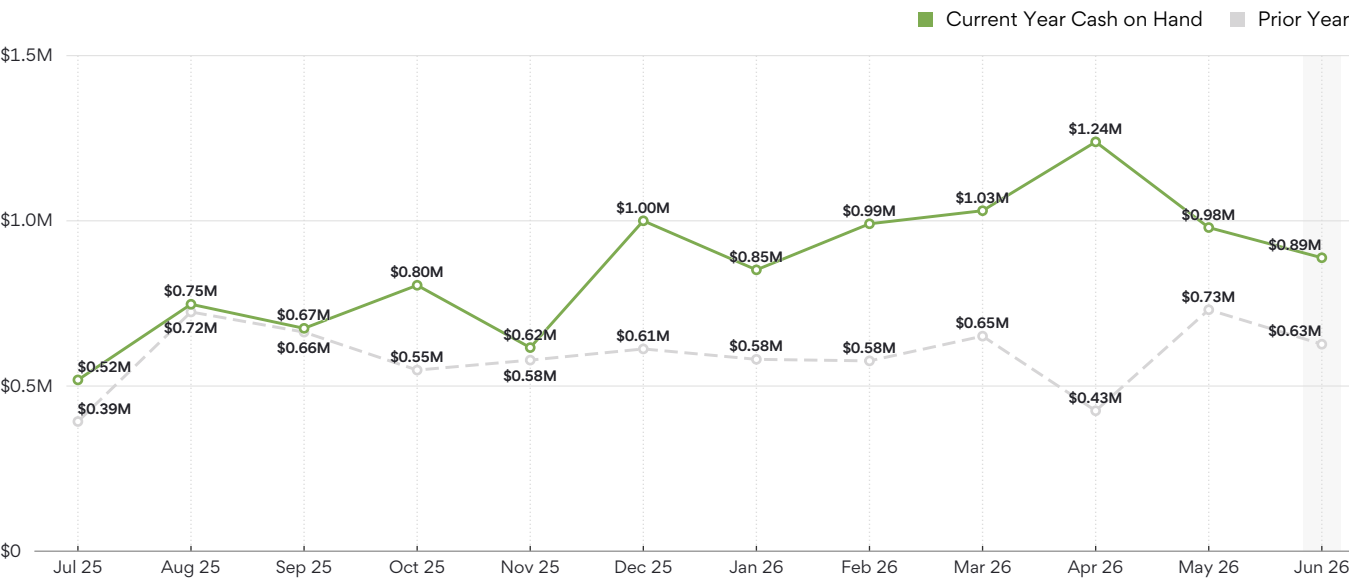
▲ \$261,751 from Jun 2025

CURRENT MONTH NET CASH INFLOW (OUTFLOW)

(\$127,156)

▼ (\$53,427) from Jun 2025

Cash Balance



Statement of Activity

	Jun 2026	Jun 2025	This month vs same month LY (\$)	Budget (Jun 2026)	This month vs budget (\$)	2025/2026	YTD last year	YTD vs LY YTD (\$)	Budget (YTD)	YTD vs YTD budget (\$)
Income										
Revenue from Local Sources	\$896	\$124,094	(\$123,198)	\$8,904	(\$8,008)	\$168,282	\$765,487	(\$597,205)	\$106,850	\$61,432
Revenue from State Sources	\$176,595	\$680,104	(\$503,509)	\$1,396	\$175,199	\$3,746,665	\$2,744,492	\$1,002,174	\$3,161,703	\$584,962
Revenue from Federal Sources	\$14,513	\$65,693	(\$51,180)	\$13,047	\$1,467	\$115,612	\$169,093	(\$53,481)	\$156,559	(\$40,947)
Total Income	\$192,005	\$869,891	(\$677,887)	\$23,347	\$168,658	\$4,030,559	\$3,679,072	\$351,488	\$3,425,112	\$605,447
Expenses										
Salaries	\$137,190	\$235,632	(\$98,442)	\$139,297	(\$2,106)	\$1,663,980	\$1,528,878	\$135,102	\$1,671,561	(\$7,581)
Benefits	\$50,586	\$17,340	\$33,246	\$53,195	(\$2,609)	\$664,138	\$633,814	\$30,324	\$638,341	\$25,797
Purchased Services	\$83,052	(\$361,137)	\$444,189	\$64,034	\$19,017	\$1,159,359	\$489,255	\$670,104	\$768,414	\$390,945
Supplies & Materials	\$32,440	\$24,842	\$7,598	\$20,469	\$11,971	\$239,373	\$182,163	\$57,209	\$245,631	(\$6,258)
Capital Outlay	\$0	\$465,186	(\$465,186)	\$2,695	(\$2,695)	\$0	\$465,186	(\$465,186)	\$32,341	(\$32,341)
Other Objects	\$5,307	\$98,962	(\$93,655)	\$930	\$4,377	\$95,569	\$104,033	(\$8,464)	\$11,157	\$84,412
Other Uses of Funds	\$451	\$0	\$451	\$4,244	(\$3,793)	\$5,957	\$0	\$5,957	\$50,923	(\$44,966)
Total Expenses	\$309,026	\$480,824	(\$171,798)	\$284,864	\$24,162	\$3,828,376	\$3,403,329	\$425,047	\$3,418,368	\$410,009
Operating Surplus/Deficit	(\$117,022)	\$389,067	(\$506,088)	(\$261,517)	\$144,495	\$202,183	\$275,743	(\$73,560)	\$6,744	\$195,438
Change in Net Assets	(\$117,022)	\$389,067	(\$506,088)	(\$261,517)	\$144,495	\$202,183	\$275,743	(\$73,560)	\$6,744	\$195,438

Statement of Financial Position

	Jun 2026	Jun 2025	This month vs same month LY (%)
ASSETS			
Cash & Equivalents	\$888,299	\$626,547	41.78%
Accounts Receivable	\$608,080	\$698,116	-12.90%
Other Current Assets	\$42,491	\$42,491	0.00%
Total Current Assets	\$1,538,869	\$1,367,154	12.56%
Fixed Assets	\$2,202,804	\$2,201,335	0.07%
Investments or Other Non-Current Assets	\$245,961	\$245,961	0.00%
Total Non-Current Assets	\$2,448,765	\$2,447,296	0.06%
Total Assets	\$3,987,635	\$3,814,450	4.54%
LIABILITIES			
Short Term Debt	\$56,429	\$11,844	376.45%
Accounts Payable	(\$36,274)	\$26,316	-237.84%
Other Current Liabilities	\$1,468,139	\$1,467,749	0.03%
Total Current Liabilities	\$1,488,294	\$1,505,909	-1.17%
Other Non-Current Liabilities	\$2,426,133	\$2,426,133	0.00%
Total Non-Current Liabilities	\$2,426,133	\$2,426,133	0.00%
Total Liabilities	\$3,914,427	\$3,932,042	-0.45%
NET ASSETS			
Retained Net Assets	(\$128,975)	(\$393,334)	67.21%
Current Net Assets	\$202,183	\$275,743	-26.68%
Total Net Assets	\$73,208	(\$117,591)	162.26%
Total Liabilities & Net Assets	\$3,987,635	\$3,814,450	4.54%