

AGENDA
BOARD OF TRUSTEES
Midland Academy Charter
HELD March 24, 2026

The Midland Academy Charter Board of Trustees will meet in regular session on **Tuesday, March 24, 2026, at 12:00 p.m. in the Midland Academy Conference Room # 210.** Items to be discussed are listed below:

1. Call to Order by the President
 - 1.1 Members Present/Members Absent
 - 1.2 Guests
2. Pledge Of Allegiance
3. Open Forum
4. Approval of Consent Agenda Items
 - 4.1 Minutes from February 26, 2026, Midland Academy Board Mtg.
 - 4.2 February Check Register
 - 4.3 February Financials
5. Discussion and Action: Budget Amendment
6. Discussion and Action: Resolution; No Benefit From Real Estate Transactions
7. Discussion and Action: Hire Eckert & Co. for the 2026-2026 School Year Audit
8. Discussion and Action: Fidelity Charitable Donors Check for \$5,000
9. Mrs. Jenkins – Curriculum Report
 - 9.1 Regular Education
 - 9.2 Special Populations
10. Ms. Currie - Dean of Students Report
11. Superintendents Report
 - 11.1 New Hires:
 - 11.2 Income Statement & Balance Sheet
 - 11.3 New Student Registration
 - 11.4 Student Count and Attendance %
12. Executive Session: Closed Meeting (TGC 551.074)
 - 12.1 Hiring, resignations, Etc.
13. Take Appropriate Action on Items Deliberated in Closed Session
14. Future Business
 - 14.1 Next Regular Board Meeting TBD
15. Adjournment

Kent Coker Superintendent

For the Midland Academy Board of Trustees

* Agenda items do not have to be taken in the same order as shown on this meeting notice. During the course of the meeting, should a discussion of any item on the agenda be held in executive or closed session, the board may convene in such executive or closed session by law, "Government Code, Chapter 551, Subchapters D and E." The meeting will be held in accordance with the American with Disabilities Act [42 U.S.C. 12101 (1991)]. The facility where the meeting is to be held is wheelchair-accessible, and handicapped parking is available. Request for sign interpretive services are available upon request received at least 48 hours prior to the meeting. To make arrangements for those or other handicapped services, please call 432.686.0003.

MIDLAND ACADEMY CHARTER SCHOOL

Board of Trustees

HELD Meeting

February 26, 2026

The Board of Trustees of Midland Academy Charter School met for a regular board meeting Thursday, February 26, 2026. The meeting began at approximately 12:00 p.m. in the Conference Room #210 of the school, 500 N. Baird St., Midland TX. The following were present:

Chris DeAnda, President

Stephen Ordoyne, Vice President

Leslie Tomlin, Secretary

Kelli Jenkins, Assistant Dean of Students

Jennifer Currie, Dean of Students

Kent Coker, Superintendent

A COPY OF THE AGENDA FOR THIS MEETING IS ATTACHED AS EXHIBIT A AND INCORPORATED HEREIN.

Meeting was called to order at 12:02 p.m.

1. Call to Order by the President
 - 1.1 Members Present - 3/3
 - 1.2 Guests - None
2. Pledge of Allegiance
3. Open Forum
4. Student Recognition: Mrs. Brown
 - 4.1 Introduction of MathCounts students who will be representing MACS at State in Dallas on March 7, 2026
5. Approval of Consent Agenda Items
 - 5.1 Minutes of January 15, 2026, Regular Midland Academy Board Mtg.
Motion by Trustee Tomlin seconded by Trustee Ordoyne to accept minutes as presented
All in Favor Pass: 3-(Trustee DeAnda, Trustee Ordoyne, Trustee Tomlin)/0
 - 5.2 January Check Register
Motion by Trustee Tomlin seconded by Trustee Ordoyne to accept check register as presented
All in Favor Pass: 3-(Trustee DeAnda, Trustee Ordoyne, Trustee Tomlin)/0
 - 5.3 January Financials
Motion by Trustee Tomlin seconded by Trustee Ordoyne to accept financials as presented
All in Favor Pass: 3-(Trustee DeAnda, Trustee Ordoyne, Trustee Tomlin)/0
6. Discussion and Action: 2025-2026 District Improvement Plan Presented by Kent Coker
Motion by Trustee Tomlin seconded by Trustee Ordoyne to accept District Improvement Plan as presented
All in Favor Pass: 3-(Trustee DeAnda, Trustee Ordoyne, Trustee Tomlin)/0

7. Discussion and Action: 2026-2027 School Year Calendar
Motion by Trustee Ordoyne seconded by Trustee Tomlin to accept 2026-2027 School Year Calendar as presented
All in Favor Pass: 3-(Trustee DeAnda, Trustee Ordoyne,Trustee Tomlin)/0
8. Discussion and Action: 2026-2027 Texas Essential Knowledge of Skills (TEKS) Certification
Motion by Trustee Tomlin seconded by Trustee Ordoyne to approve signatures for the Texas Essential Knowledge of Skills (TEKS) Certification
9. Discussion and Take Possible Action: Proposed board resolution and associated policy related to a period of prayer and reading of the Bible or other religious text, in accordance with Section 25.0823 of the Texas Education Code.
Motion made by Trustee Tomlin "I move that on, February 26, 2026, the governing body of Midland Academy Charter not adopt a resolution nor corresponding policy that would require a period of prayer and reading of the Bible or other religious text, as permitted under Senate Bill 11 from the 89th Texas Legislative Session, which took effect September 1, 2025."
Seconded by Trustee Ordoyne to not adopt the resolution and associated policy as presented
All in Favor Pass: 3-(Trustee DeAnda, Trustee Ordoyne,Trustee Tomlin)/0
10. Discussion and Action: Grant Superintendent Hiring Authority for the 2026-2027 School Year
Motion by Trustee Tomlin seconded by Trustee Ordoyne to grant the Superintendent hiring authority for the 2026-2027 school year
All in Favor Pass: 3-(Trustee DeAnda, Trustee Ordoyne,Trustee Tomlin)/0
11. Discussion and Action: Plan to Address Uncertified Teachers (HB2)
Motion by Trustee Ordoyne seconded by Trustee Tomlin to approve Plan to Address Uncertified Teachers (HB2)
All in Favor Pass: 3-(Trustee DeAnda, Trustee Ordoyne,Trustee Tomlin)/0
12. Discussion and Action: Budget Amendment (none at this time)
13. Curriculum Report (most recent iReady scores)- Mrs. Jenkins
 - 7.1 General Education
 - 7.2 Special Populations
14. Dean of Students Report - Ms. Currie
 - 14.1 Upcoming Activities
 - 14.2 Benchmark Testing Dates
 - 14.3 Upcoming iReady Testing Dates

Regular Board Meeting

February 26, 2026

Page 3 of 3

15. Superintendent's Report

15.1 Student Numbers & Attendance % - 430 students 98%

15.2 Maintenance Report - Roll up door added to the Gym

15.3 Staffing Updates - 3 teachers on extended leave

15.4 Budget Reports

15.5 Income Statement & Balance Sheet as of January 31, 2026

15.6 Special Education Cyclical Monitoring Report

16. Executive Session: Closed meeting (TC 551.074)

16.1 Hiring, Resignations, Etc.

17. Take Appropriate Action on Items Deliberated in Closed Session

18. Future Business

18.1 Next Regular Board Meeting - March 24, 2026 at Noon

19. Adjournment

President DeAnda announced adjournment of the regular board meeting at approximately 1:08 p.m.

Chris DeAnda, President

Leslie Tomlin, Secretary

Date Run: 03-17-2026 9:06 AM
 Cnty Dist: 165-802
 From To
 Accounting Period: 02

YTD Check Register
 MIDLAND ACADEMY CHARTER SCHOOL
 Sort by Check Number

Program: FIN1800
 Page 1 of 3
 File ID: C

Check Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	El
000001	02-18-2026		01129	PROSPERITY BANK	420-41-6399.00-750-699000	D	Deposit Slips for Activity	113.81	†
					420-41-6399.00-750-699000		Deposit Slips	144.07	
							Check 000001 Total:	257.88	
015818	02-03-2026		00027	ATMOS ENERGY	420-51-6257.00-101-699000	C	utilities gas	585.96	†
015819	02-03-2026		00663	LABATT FOOD SERVIC	240-35-6341.00-101-699000	C	Cafeteria Food/Supplies	14,655.73	†
					240-35-6342.00-101-699000		Cafeteria Food/Supplies	643.11	
							Check 015819 Total:	15,298.84	
015821	02-03-2026		01043	NIMBUS DRINKING WA	420-41-6399.00-701-699000	C	Filtered Water Service	38.00	†
015822	02-03-2026		00068	HOBART, KATHRYN	420-41-6299.02-701-699000	C	Contract Services	720.00	†
015823	02-03-2026		01531	NBS	863-00-2153.00-240-600000	C	Flex Spending-NBS	250.00	†
015824	02-03-2026		00161	REGION 16 ESC	420-23-6221.00-101-611000	C	training-Kathy Hobart	50.00	†
015825	02-06-2026		00058	DONNA CORNELIUS	420-41-6299.02-701-699000	C	PEIMS Contract Service	2,010.00	†
015826	02-06-2026		01030	FIRETROL PROTECTIO	420-51-6399.02-101-699000	C	Sprinkler Inspection	700.00	†
015827	02-06-2026		00541	MAYFIELD PAPER CO.	420-11-6329.00-101-611000	C	Copy Paper	706.21	†
					420-23-6329.00-101-611000		Copy Paper	88.28	
					420-41-6329.00-701-699000		Copy Paper	88.26	
					420-51-6319.00-101-699000		supplies	6,079.29	
							Check 015827 Total:	6,962.04	
015828	02-06-2026		01551	PROSPERITY BANK	420-11-6499.01-101-611000	C	Credit Card Statement 01/26	160.05	†
					420-23-6499.01-101-611000		Credit Card Statement 01/26	20.00	
					420-41-6499.02-750-699000		Credit Card Statement 01/26	20.00	
					429-52-6499.02-101-699000		Credit Card Statement 01/26	375.00	
							Check 015828 Total:	575.05	
015829	02-06-2026		01570	PROSPERITY BANK-13	240-35-6399.00-101-699000	C	Credit Card Statement 01/26	74.97	†
					420-11-6396.01-101-611000		Credit Card Statement 01/26	69.27	
					420-11-6396.02-101-611000		Credit Card Statement 01/26	35.71	
					420-41-6299.02-701-699000		Credit Card Statement 01/26	184.00	
					420-41-6399.00-701-699000		Credit Card Statement 01/26	78.26	
					420-41-6499.00-701-699000		Credit Card Statement 01/26	670.53	
					420-41-6499.00-702-699000		Credit Card Statement 01/26	260.99	
					420-51-6399.00-101-699000		Credit Card Statement 01/26	4.94	
					429-52-6249.02-101-699000		Credit Card Statement 01/26	375.00	
					461-41-6399.00-701-699000		Credit Card Statement 01/26	71.03	
							Check 015829 Total:	1,824.70	
015830	02-06-2026		01497	Region 15 ESC	211-21-6239.00-101-630000	C	ESSA Grant Support	419.83	†
					255-13-6239.00-101-611000		ESSA Grant Support	419.83	
					289-13-6239.00-101-630000		ESSA Grant Support	419.83	
					420-41-6239.01-750-699000		PAYROLL/BUDGET	2,391.67	
					420-41-6239.02-750-699000		PAYROLL/BUDGET	1,600.00	
							Check 015830 Total:	5,251.16	

* Indicates voided checks

YTD Check Register
 MIDLAND ACADEMY CHARTER SCHOOL
 Sort by Check Number

Check Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	Eff
015831	02-06-2026		00024	REGION 18 EDUCATIO	420-53-6239.00-101-699000	C	Ascender services	43,156.00	↑
					420-53-6239.03-101-699000		Ascender services	5,825.00	
							Check 015831 Total:	48,981.00	
015832	02-06-2026		00142	THE RIGHT WAY HEATI	420-51-6249.00-101-699000	C	Work on Office HVAC	175.00	↑
015833	02-06-2026		01405	TIME CLOCK PLUS	420-41-6399.00-750-699000	C	Time Clock Management Sys	1,649.09	↑
015834	02-10-2026		00031	APROTEX CORPORATI	429-52-6649.02-101-699000	C	Security Equipment	1,725.00	↑
015835	02-10-2026		00202	Brown, Heather	420-31-6339.00-101-611000	C	reimbursement for STARR sup	251.44	↑
015836	02-12-2026		00432	CAIN ELECTRICAL SUP	420-51-6399.00-101-699000	C	supplies	49.04	↑
015837	02-12-2026		01577	DRAINMASTERS PLUM	420-51-6249.00-101-699000	C	toilet clogged	189.00	↑
015838	02-12-2026		01485	ECKERT & COMPANY	420-41-6212.00-702-699000	C	Audit Services	18,750.00	↑
015839	02-12-2026		01510	GARDENDALE COUNT	420-41-6399.00-701-699000	C	Water	28.00	↑
015840	02-12-2026		00011	MIDLAND LOCK & SAF	420-51-6399.04-101-699000	C	keys made	18.00	↑
015841	02-12-2026		00024	REGION 18 EDUCATIO	420-11-6239.00-101-621000	C	GT Training Day 2	40.00	↑
015842	02-12-2026		01034	STAPLES ADVANTAGE	420-11-6399.00-101-611000	C	supplies	59.11	↑
					420-11-6399.00-101-611000		supplies	251.98	
					420-23-6399.00-101-611000		supplies	38.89	
					420-41-6399.00-750-699000		supplies	38.89	
							Check 015842 Total:	388.87	
015843	02-12-2026		01574	TRIPLE T FENCE LLC	420-51-6399.04-101-699000	C	remove and replace hinges	650.00	↑
015844	02-12-2026		00355	US FOOD SERVICE	420-41-6499.00-701-699000	C	storage fee	26.35	↑
015845	02-12-2026		00001	Libby Coody	224-11-6299.01-101-623000	C	Diagnostician	1,900.00	↑
015846	02-19-2026		00031	APROTEX CORPORATI	420-51-6255.00-101-699000	C	Alarm Monitoring	188.77	↑
015847	02-19-2026		01483	BOYDSTUN PEST CON	420-51-6249.04-101-699000	C	Pest Control	365.00	↑
015848	02-19-2026		01582	CITY OF MIDLAND - WA	420-51-6259.00-101-699000	C	Water bill	2,368.43	↑
015849	02-19-2026		00005	NASSP	461-36-6399.01-101-611000	C	NJHS Honor society Affiliation	385.00	↑
015850	02-19-2026		00024	REGION 18 EDUCATIO	420-41-6499.00-750-699000	C	Disaster Recovery Service	126.46	↑
015851	02-19-2026		00199	Total Office Solution of	420-71-6512.01-101-611000	C	Copy Machine Leases	541.45	↑
					420-71-6512.02-101-611000		Copy Machine Leases	67.68	
					420-71-6512.03-999-699000		Copy Machine Leases	67.68	
							Check 015851 Total:	676.81	

* indicates voided checks

Date Run: 03-17-2026 9:06 AM
 Cnty Dist: 165-802
 From To
 Accounting Period: 02

YTD Check Register
 MIDLAND ACADEMY CHARTER SCHOOL
 Sort by Check Number

Program: FIN1800
 Page 3 of 3
 File ID: C

Check Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj,So-Org-Prog	Typ Cd	Reason	Amount	EF
015852	02-23-2026		01510	GARDENDALE COUNT	420-41-6399.00-701-699000	C	water	56.00	⌵
015853	02-23-2026		01150	PERMIAN BASIN OFFIC	420-41-6399.00-750-699000	C	Discipline forms/Envelopes	304.20	⌵
					420-41-6399.00-750-699000		Uniform Violation forms	117.90	
							Check 015853 Total:	422.10	
015854	02-23-2026		00087	PURCHASE POWER	420-11-6499.01-101-611000	C	Mail Ink for stamp machine	90.04	⌵
					420-23-6499.01-101-611000		Mail Ink for stamp machine	11.26	
					420-41-6499.02-750-699000		Mail Ink for stamp machine	11.26	
							Check 015854 Total:	112.56	
015855	02-23-2026		01554	RELIANT	420-51-6256.00-101-699000	C	Utilities Electricity	3,148.25	⌵
015856	02-23-2026		01034	STAPLES ADVANTAGE	420-11-6399.00-101-611000	C	supplies	43.24	⌵
					420-23-6399.00-101-611000		supplies	5.40	
					420-41-6399.00-750-699000		supplies	5.40	
							Check 015856 Total:	54.04	
015857	02-23-2026		00355	US FOOD SERVICE	420-41-6499.00-701-699000	C	food storage fee	26.35	⌵
015858	02-25-2026		00072	ALCANTRA, ERNESTO	420-51-6249.03-101-699000	C	maintenance contract	1,100.00	⌵
015859	02-25-2026		00084	ERIN SMITH	224-11-6299.03-101-623000	C	contract services-speech	1,858.00	⌵
015860	02-25-2026		00197	Great America Financial	420-71-6512.01-101-611000	C	Copy Machine Leases	594.77	⌵
					420-71-6512.02-101-611000		Copy Machine Leases	74.35	
					420-71-6512.03-999-699000		Copy Machine Leases	74.35	
							Check 015860 Total:	743.47	
015861	02-25-2026		01524	MACGILL SCHOOL NU	420-33-6399.00-101-611000	C	nurse supplies	333.10	⌵
015862	02-25-2026		01236	MARNIE J WORTHAM,	224-11-6299.01-101-611000	C	Contract Services - OT	1,900.00	⌵
Grand Totals:								123,208.76	

End of Report

* indicates voided checks

Print Date: 03-04-2026 2:51 PM

County Dist: 165-802

File ID: C

Account Per: 02

Reconciliation Report
MIDLAND ACADEMY CHARTER SCHOOL
Bank Account Grp - 01 : Operating
Recon Title - OPERATING - FEB 2026

Page: 2 of 8
Recon Date:03-04-2026 14:51:00

Outstanding Cash Receipts:

<u>Receipt Nbr</u>	<u>Amount</u>	<u>Date</u>	<u>Description</u>	<u>Status</u>
000572	1,900.00	02-24-2026	TEA PAYMENT FEB 2026	Outstand
Amount:	1,900.00		Total Number of Outstanding Cash Receipts:	1

Reconciliation Report
 MIDLAND ACADEMY CHARTER SCHOOL
 Bank Account Grp - 01 : Operating
 Recon Title - OPERATING - FEB 2026

Outstanding Checks:

Req	Micr	Check Nbr	Amount	Date	Payee Nbr	Payee Name	Status
		015789	30.00	01-07-2026	00896	MIDLAND HEALTH DEPT	Outstand
		015847	365.00	02-19-2026	01483	BOYDSTUN PEST CONTROL	Outstand
		015850	126.46	02-19-2026	00024	REGION 18 ED SERVICE CENTER	Outstand
		015852	56.00	02-23-2026	01510	GARDENDALE COUNTRY WATER, INC.	Outstand
		015853	422.10	02-23-2026	01150	PERMIAN BASIN OFFICE PRODUCTS	Outstand
		015854	112.56	02-23-2026	00087	Pitney Bowes Credit Corp	Outstand
		015855	3,148.25	02-23-2026	01554	RELIANT	Outstand
		015856	54.04	02-23-2026	01034	STAPLES	Outstand
		015857	26.35	02-23-2026	00355	US FOOD SERVICE	Outstand
		015858	1,100.00	02-25-2026	00072	ALCANTRA, ERNESTO	Outstand
		015859	1,858.00	02-25-2026	00084	ERIN SMITH	Outstand
		015860	743.47	02-25-2026	00197	Great America Financial Services	Outstand
		015861	333.10	02-25-2026	01524	MACGILL SCHOOL NURSE SUPPLIES	Outstand
		015862	1,900.00	02-25-2026	01236	MARNIE J WORTHAM	Outstand
		Amount:	10,275.33			Total Number of Outstanding Checks:	14

Date Run: 03-04-2026 2:39 PM
 County Dist: 165-802
 File ID: C
 Acct Per: 02

Pending Reconciliation Report
 MIDLAND ACADEMY CHARTER SCHOOL
 Bank Account Grp - 02 : Payroll
 Recon Title - PAYROLL - FEB 2026

Checks:

Req	Micr	Check Nbr	Amount	Date	Payee Nbr	Payee Name	Status
		004879	696.68	12-18-2025	01531	NBS	Cleared
		004882	250.00	01-30-2026	01532	EECU	Cleared
		004884	946.68	01-30-2026	01531	NBS	Cleared
		004887	250.00	02-27-2026	01532	EECU	Outstanding
		004888	6,321.44	02-27-2026	00201	HIGGINBOTHAM PUBLIC SECTOR LLC	Cleared
		004889	946.68	02-27-2026	01531	NBS	Cleared
		004890	39.30	02-27-2026	00878	TX CLASSROOM TEACHERS ASSOCIATION	Cleared
		004891	204.00	02-27-2026	00488	YOAKUM COUNTY FEDERAL CR UNION	Cleared
		015820	250.00	02-03-2026	01531	NBS	Outstanding
		015820	(250.00)	02-03-2026	01531	NBS	Cleared
		015823	250.00	02-03-2026	01531	NBS	Cleared
		AC213	19,850.00	02-13-2026	00272	TRS TEACHER RETIREMENT SYSTEM TEXAS	Cleared
		IRS213	10,899.89	02-13-2026	00458	INTERNAL REVENUE SERVICE	Cleared
		IRS227	10,734.25	02-27-2026	00458	INTERNAL REVENUE SERVICE	Cleared
		TRS02	34,487.48	02-26-2026	00272	TRS TEACHER RETIREMENT SYSTEM TEXAS	Cleared
		Amount:	85,376.40			Total Number of Cleared Checks:	13
		Amount:	500.00			Total Number of Outstanding Checks:	2

Bank Reconciliation for: Midland Academy Charter
 Bank Acct Name/#: Student Activity #21 Month/Yr: Feb 2026

BANK STATEMENT Info
(Post Misc Adj in Bank Rec as same \$ sign)

Beginning Balance: 77,463.52
 Total Deposits/Credits: 8.59
 Total Checks/Debits: 3,087.15
 Ending Balance: 74,384.96

Total Outstanding Deposits + 113.81
(Bank stmt deposits/credits vs. cash receipts & journal vouchers)
 Due from GO - Deposit Slips 2/18/26 113.81

Total Outstanding Checks - 456.03

Total Outstanding Transfers - 0.00

Adjustments *(Prior/future month)* +/- 0.00

Total Adjusted Bank Balance 74,042.74

BOOK Info
(Post Misc Adj in Bank Rec as opposite \$ sign)

Cash Balance Per Books 74,042.74
 461-00-1110 74,042.74

Current Adjustments +/- 0.00

Adjustments *(Prior/future month)* +/- 0.00

Total Adjusted Book Balance 74,042.74

Reconciled By: Pat Cruz
 Date: 3/3/2026

Difference: 0.00

Print Date: 03-04-2026 2:38 PM

Printed By: 165-802

Printed File ID: C

Printed Per: 02

Reconciliation Report
MIDLAND ACADEMY CHARTER SCHOOL
Bank Account Grp - 04 : Activity
Recon Title - ACTIVITY FUND - FEBRUARY 2026

Page: 2 of 4
Recon Date:03-04-2026 14:38:08

Outstanding Checks:

Req	Micr	Check Nbr	Amount	Date	Payee Nbr	Payee Name	Status
		015829	71.03	02-06-2026	01570	PROSPERITY BANK-1304	Outstand
		015849	385.00	02-19-2026	00005	NASSP	Outstand
		Amount:	456.03		Total Number of Outstanding Checks:	2	

Bank Reconciliation for: Midland Academy Charter
 Bank Acct Name/#: Royalty Agency Month/Yr: Feb 2026

BANK STATEMENT Info
(Post Misc Adj in Bank Rec as same \$ sign)

Beginning Balance: 529,237.23
 Total Deposits/Credits: 9,601.77
 Total Checks/Debits: 88.21
 Ending Balance: 538,750.79

Total Outstanding Deposits + 0.00
(Bank stmt deposits/credits vs. cash receipts & journal vouchers)

Total Outstanding Checks - 0.00
(Bank stmt checks/debits vs. check register & journal vouchers)

Total Outstanding Transfers - 0.00

Adjustments *(Prior/future month)* +/- 0.00

Total Adjusted Bank Balance 538,750.79

BOOK Info
(Post Misc Adj in Bank Rec as opposite \$ sign)

Cash Balance Per Books 538,750.79
 420-00-1120-24 538,750.79

Current Adjustments +/- 0.00

Adjustments *(Prior/future month)* +/- 0.00

Total Adjusted Book Balance 538,750.79

Reconciled By: Pat Cruz
 Date: 3/4/2026

Difference: 0.00

**BOARD RESOLUTION OF
Midland Academy Charter**

WHEREAS, Section 12.1058 of the Education Code requires an open-enrollment charter school to certify in writing that no administrator, officer, or employee of the charter school and no member of the governing body of the charter school or its charter holder derives any personal financial benefit from a real estate transaction with the charter school; and

WHEREAS, Section 12.106(e-2) of the Education Code requires the Board of Directors to annually certify, in writing to the TEA, that no officer, administrator, employee, board member or any person related within a prohibited degree by blood or marriage, "derives any financial benefit from a real estate transaction with the school"; and

WHEREAS, the Board of Directors of _____, a Texas non-profit corporation and open-enrollment charter school, desires to make such certification in compliance with law and further direct the Superintendent/CEO to provide such certification in writing to the TEA as directed and to any municipality or other political subdivisions within whose jurisdiction the School operates or intends to operate an open-enrollment charter school, and to take all other actions deemed necessary to avail the School of similar protections under the law;

NOW, THEREFORE, the Board of Directors of Midland Academy Charter, at a lawfully called meeting held in compliance with the Texas Open Meetings Act, hereby adopts the following Resolutions:

BE IT HERBY RESOLVED:

- That the Board of Directors certifies that no administrator, officer, or employee of Midland Academy Charter and no member of the Board of Directors, and no person related within the third-degree by consanguinity or second degree by affinity, derives any financial benefit from a real estate transaction with Midland Academy Charter.
- That the Superintendent/CEO of Midland Academy Charter, is directed to provide notice of this certification in writing to the TEA and to any municipality or other political subdivision within whose jurisdiction Midland Academy Charter operates or intends to operate an open-enrollment charter school, and to take all other actions deemed necessary to avail the school of similar protections under the law.

PASSED AND APPROVED BY THE MAJORITY OF MEMBERS OF THE BOARD OF DIRECTORS OF ON THIS, THE 24TH DAY OF MARCH 2026.

The undersigned, being the Secretary of the Corporation, hereby certifies that the foregoing represents a true copy of a Resolution of the Directors of the Corporation, duly held on March 24, 2026 which Resolution is in full force and effect and has not been revoked or amended.

Secretary

_____/_____/2026

Eckert & Company

CERTIFIED PUBLIC ACCOUNTANTS

A Limited Liability Partnership

Michael E. Oliphant, CPA
Wayne Barr, CPA
Cathryn A. Pitcock, CPA
Megan Solsbery, CPA

(325) 944-3571
FAX: (325) 942-1093
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Members of
American Institute of CPAs
Texas Society of CPAs

March 1, 2026

Board of Trustees
Midland Academy Charter School, Inc.
500 North Baird Street
Midland, TX 79701

This will confirm our understanding of the services we are to provide for Midland Academy Charter School, Inc., for the year ending August 31, 2026.

Audit Scope and Objectives

We will audit the financial statements of Midland Academy Charter School, Inc. (a nonprofit organization), which comprise the statement of financial position as of August 31, 2026, and the related statements of activities and changes in net assets and cash flows for the year ending August 31, 2026, and the disclosures (collectively the financial statements). Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1. Schedule of Expenses
2. Schedule of Capital Assets
3. Budgetary Comparison Schedule

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objective also includes reporting on Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

We anticipate performing substantially all audit procedures remotely through secure electronic exchange of information, virtual meetings, and other technology-based communications. Audit evidence will be obtained primarily through electronic records and remote access to information systems, as appropriate.

If we determine that certain procedures require in-person attendance to obtain sufficient appropriate audit evidence, we will coordinate those procedures with management.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As a part of an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the School or to acts by management or employees acting on behalf of the School. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk exists that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

According to the auditing standards generally accepted in the United States of America, significant risks include management override controls, improper revenue recognition, employee errors due to complex accounting system, and noncompliance with Federal and State regulations. Accordingly, we have considered these as significant risks.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Control

We will obtain an understanding of the School and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control, and accordingly no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Midland Academy Charter School, Inc.'s compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making drafts of financial statements, all financial records, and related information available to us ; and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the twelve months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; additional information that we may request for the purpose of the audit; and unrestricted access to persons within the School from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by auditing standards generally accepted in the United States of America and *Government Auditing Standards*.

Management's responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud and for informing us about all known or suspected fraud affecting the School involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the School received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the School complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

Management is responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the management representation letter that you are responsible for presentation of the supplementary information in accordance with generally accepted accounting principles; you believe the supplementary information, including its form and content, is fairly presented in accordance with generally accepted accounting principles; the methods of measurement or presentation have not changed from those used in the prior period; and you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Management is responsible for providing us with access to all information relevant to the preparation and fair presentation of the financial statements and for making all financial records and related information available to us.

Management acknowledges that the audit will be performed remotely and agrees to provide timely electronic access to records, documentation, schedules, and personnel necessary to complete the engagement. Management is responsible for ensuring that electronic records and information provided to us are complete and accurate reproductions of original source documentation, where applicable. Management is also responsible for establishing and maintaining internal controls over information technology systems and data integrity, including restricting unauthorized access, preventing alteration of records, and ensuring the reliability of information made available to us in electronic form. Management is responsible for ensuring that electronic information provided is protected from unauthorized modification after being made available to us. Failure to provide complete and accurate electronic information on a timely basis may affect the nature, timing, and extent of our audit procedures, the timing of our report, or our ability to obtain sufficient appropriate audit evidence.

Other Services

We will prepare the School's Form 990, Return of Organization Exempt From Income Tax, for the year ending August 31, 2026, based on information provided by you. We will also assist in preparing the financial statements and related notes of the School in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards*, and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the tax return. but management

You agree to assume all management responsibilities relating to the tax services, financial statements, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with the preparation of the financial statements and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We will provide copies of our reports to the School; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Eckert & Company, LLP, and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the oversight agencies for audits or their designees, a state or federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Eckert & Company, LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Texas Education Agency. If we are aware that a state or federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Eckert & Company, LLP does not host any of Midland Academy Charter School, Inc.'s information. Thomson Reuters Engagement Manager, ShareFile, and RightSignature are used solely to transmit data and as a method of transferring data and are not intended to store the School's information. The School is solely responsible for downloading any deliverables and other records from Thomson Reuters Engagement Manager, ShareFile, and RightSignature that it wishes to retain for its own records at the completion of the engagement.

We will utilize secure electronic methods for the transmission and storage of information. While we employ commercially reasonable safeguards to protect data, electronic communications involve inherent risks that cannot be completely eliminated. By signing this letter, you acknowledge and accept these risks.

Timely cooperation and submission of requested information are essential to meeting agreed-upon deadlines. Delays in providing requested documentation or access to personnel may affect the timing of our procedures and could result in additional fees.

Any significant change in the scope, timing, or method of performance of the audit will be communicated to management.

Wayne Barr is the engagement partner and is responsible for supervising the engagement and signing the report. The beginning date of our audit will be communicated to you in a future letter. We expect to issue our report no later than 150 days after the School's fiscal year end.

We estimate that our fee will be \$29,000 to \$30,000, including preparation of Form 990. This estimate assumes that all bank accounts have been reconciled with Midland Academy Charter School, Inc.'s books, that all funds are in balance and complete, and if applicable that the findings noted in the prior year audit report have been corrected and recommendations have been implemented. In addition, this estimate assumes that less than \$1,000,000 in federal program revenues is received and expended during the fiscal year. In the event that we encounter circumstances that will require us to extend our procedures, we will discuss these matters and any adjustment to our fee with you before proceeding. Billing for questions or technical matters which might arise during the year will be included in our fee for the audit report.

Our fees for these services will be based on the actual time spent at our standard hourly rates plus out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses. **The School will be invoiced at the completion of field work and on completion of the engagement.**

Reporting

We will issue a written report upon completion of our audit of Midland Academy Charter School, Inc.'s financial statements. Our report will be addressed to the Board of Trustees of Midland Academy Charter School, Inc. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state that the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance, and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. The report will also state that the report is not suitable for any other purposes. If during our audit we become aware that Midland Academy Charter School, Inc., is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Midland Academy Charter School, Inc., and believe that this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Eckert & Company, LLP

ECKERT & COMPANY, LLP
Certified Public Accountants

This letter correctly sets forth the understanding of Midland Academy Charter School, Inc.

By _____

Title Superintendent

Date _____

By _____

Title President of the Board

Date _____



P.O. Box 770001
Cincinnati, OH 45277-0053

SP 01 002120 11053 H 4 ASNGLP
BSVHVKB8BBXTL
MIDLAND ACADEMY CHARTER SCHOOL INC
500 N BAIRD ST
MIDLAND, TX 79701-4704

February 05, 2026

Greetings:

We are delighted to provide you with the attached check for \$5,000.00. This Fidelity Charitable[®] donor-advised fund grant is made consistent with Fidelity Charitable[®] policies from a donor's Giving Account[®], whose name is not disclosed.¹

This grant is made by Fidelity Charitable. Fidelity Charitable's donor recommends the grant be used for the following purpose (which does not constitute a restriction): **Where it's needed most.** This grant is to be used exclusively for charitable purposes and is not made for the purpose of influencing legislation. This grant is also subject to the "Grant Terms" on the next page you are unable or unwilling to meet these grant conditions, you must return these funds to Fidelity Charitable.

¹ Fidelity Charitable is an independent public charity that sponsors a donor-advised fund program. In a donor-advised fund, Donors may make irrevocable charitable contributions to Fidelity Charitable, and have the privilege of recommending grants to qualified public charities.

Superintendent Reports

MIDLAND ACADEMY CHARTER SCHOOL

INCOME STATEMENT
As of February 28, 2026

Revenues

Local Support

574X	Other Revenue - Local Sources	\$	281,777.57	
575X	Revenue from Cocurricular	\$	38,001.28	
	Total Local Support Revenue			\$ 319,778.85

State Program Revenues

581X	Foundation School Program	\$	2,332,139.00	
582X	State Program Revenue	\$	39,992.99	
	Total State Program Revenue			\$ 2,372,131.99

Federal Program Revenues

592x	Federal Revenues	\$	177,336.67	
594x	Texas Ag	\$	779.60	
	Total Federal Program Revenue			\$ 178,116.27

Total Revenues \$ 2,870,027.11

Expenses

11	Instruction	\$	1,324,238.67
12	Instructional Resources	\$	11,906.74
13	Curriculum Development	\$	17,959.48
21	Instructional Leadership	\$	839.67
23	School Leadership	\$	122,578.73
31	Guidance Counseling	\$	34,631.96
33	Health Services	\$	32,443.20
34	Student Transportation	\$	259.73
35	Food Service	\$	126,956.76
36	Cocurricular Activities	\$	413.52
41	General Leadership	\$	222,416.97
51	Plant Maintenance	\$	296,908.43
52	School Security	\$	39,992.99
53	Data Processing Services	\$	148,613.44
71	Debt Services	\$	11,167.84

Total Expenses \$ 2,391,328.13

Total Revenue Less Expenses \$ 478,698.98

MIDLAND ACADEMY CHARTER SCHOOL

BALANCE SHEET
As of February 27, 2026

Current Assets

1	Cash	\$	5,665,066.68	
2	Investments	\$	1,428,618.13	
3	Accounts Receivable	\$	327,812.00	
	Prepaid Expenses and Other Assets	\$	-	
	Total Current Assets			\$ 7,421,496.81
4	Property and Equipment, Net	\$	1,973,465.93	
5	Long Term & Other Assets			
	Total Property and Equipment			\$ 1,973,465.93

Total Assets

\$ 9,394,962.74

Current Liabilities

6	Accounts Payable	\$	4,278.82	
7	Accruals	\$	-	
	Total Current Liabilities			\$ 4,278.82
8	Deferred Income	\$	-	
9	Long Term Debt	\$	-	
	Total Non Current Liabilities			\$ -

Total Liabilities

\$ 4,278.82

Net Assets

	Unrestricted	\$	8,911,984.94	
	Temporarily restricted			
10	(Revenues less Expenses)	\$	478,698.98	

Total Net Assets

\$ 9,390,683.92

Total Liabilities and Net Assets

\$ 9,394,962.74