

AGENDA
BOARD OF TRUSTEES
Midland Academy Charter
HELD March 28, 2023

The Midland Academy Charter Board of Trustees will meet in regular session on **Tuesday, March 28, 2023 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. Swearing In New Board Member – Jesse Menix
4. Executive Session: Closed Meeting (TGC 551.074)
 - 4.1 Hiring, resignations, Etc.
5. Take Appropriate Action on Items Deliberated in Closed Session
6. Open Forum
7. Approval of Consent Agenda Items
 - 7.1 Minutes of January 11, 2023 Midland Academy Board Mtg.
 - 7.2 January/February Check Register
 - 7.3 January/February Financials
8. Approve the use of ESSER Funds to Pay End of Year Stipends to All Midland Academy Charter Employees for the 2023-2024 School Year
9. Discussion and Action of Budget Amendment As Presented
10. Discussion and Action to Hire Eckert and Company to Perform the 2023-2024 School Year Audit
11. Discussion and Action on the 2023-2024 School Calendar Options
12. Ms. Currie - Dean of Students Report
13. Superintendents Report
 - 13.1 Security Upgrades
 - 13.2 Guardian Program Update
 - 13.3 Summer Leadership Institute Conference
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 Regular Meeting

January 11, 2023

The Board of Trustees of Midland Academy Charter School met for a regular board meeting Wednesday, January 11, 2023. The meeting began at approximately 12:00 p.m. in the Conference Room of the school, 500 N. Baird St., Midland TX. The following were present:

Chris DeAnda, President

Beverly Drummond, Vice-President

Leslie Tomlin, Secretary

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 12:03 p.m.

1. Call to Order by the Vice-President
 - 1.1 Members Present-3/Members Absent-0 Chris DeAnda Arrived: 12:06 p.m.
 - 1.2 Guests - 1 JoAnna Brownlee
2. Pledge of Allegiance
3. Open Forum
4. Approval of Consent Agenda Items
 - 4.1 Minutes of November 28, 2022 Regular Midland Academy Board Mtg.
Motion by Trustee Drummond seconded by Trustee Tomlin
All in Favor Pass: 3/0
 - 4.2 November and December Check Register
Motion by Trustee Drummond seconded by Trustee Tomlin
All in Favor Pass: 3/0
 - 4.3 November and December Financials
Motion by Trustee Drummond seconded by Trustee Tomlin
All in Favor Pass: 3/0
5. Swearing In of New Board Member: Jesse Menix - Tabled
6. Discussion and Action to add Emily Land to Signature Card at bank
Motion by Trustee Tomlin seconded by Trustee Drummond
All in Favor Pass: 3/0
7. Discussion and Action on Donation from Mr. and Mrs. Ordoyne
Motion by Trustee Tomlin seconded by Trustee Drummond
All in Favor Pass: 3/0
8. Discussion and Action on Guardian Program Guidelines - Tabled
9. Discussion and Action: 2021-2022 Annual School Audit
Motion by Trustee Drummond seconded by Trustee Tomlin
All in Favor Pass: 3/0

Regular Board Meeting

January 11, 2023

Page 2 of 2

10. Dean of Students Report - Ms. Currie
 - 10.1 Upcoming Event Dates
 - 10.2 Kindergarten COGAT (GT) testing has begun
 - 10.3 Nominations for Teacher of the Year/Unsung Hero are being taken until Jan. 31st

11. Superintendent's Report
 - 11.1 Safety and Security Update - Hall Pass Emergency Management System
 - 11.2 Enrollment: 382 students
 - 11.3 2nd Semester Schedule Changes - Teacher/Student changes were made on Jan. 4th
 - 11.4 Additional Information: TBD - Math Consultant Resignation

12. Executive Session: Closed meeting (TC 551.074) Commenced at 12:45 p.m.
Trustee Tomlin exited Executive Session at 1:30 p.m.
Closed Executive Session concluded at 1:45 p.m.
 - 12.1 Hiring, resignations, Etc.
 - 12.2 Guardian Program

13. Take Appropriate Action on Items Deliberated in Closed Session
 - 13.1 Action on Guardian Program Guidelines - Guidelines accepted
Motion by Trustee DeAnda seconded by Trustee Drummond
All in Favor Pass: 2/0

14. Future Business
 - 14.1. Next Regular Board Meeting February 14, 2023 12:00 p.m.

15. Adjournment
President Chris DeAnda announced adjournment of the regular board meeting at approximately 1:50 p.m.

Chris DeAnda, President

Leslie Tomlin, Secretary

Check Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
000001	01-05-2023		01508	TWC	863-00-2158.02-000-300000	D	4th qtr payment	439.60	N
004656	08-31-2022		01532	EECU	863-00-2159.00-242-300000	D	Dup ded mailed in August	25.00	N
004658	08-31-2022		01531	NBS	863-00-2153.00-240-300000	D	Dup ded mailed in August	434.16	N
					863-00-2159.00-226-300000		Dup ded mailed in August	100.00	
							Check 004658 Total:	534.16	
004659	10-07-2022		00878	TCTA	863-00-2159.00-170-300000	D	Dup ded mailed in August	23.66	N
004660	09-13-2022		00488	YOAKUM COUNTY FED	863-00-2154.00-040-300000	D	Dup ded mailed in August	204.00	N
014335	01-25-2023		00859	ABACUS COMPUTERS,	420-53-6399.00-101-311000	C	COMPUTER SUPPLIES	1,280.00	N
014336	01-25-2023		00031	APROTEX CORPORATI	420-51-6255.00-101-399000	C	Monthly Maint Alarm	54.00	N
014337	01-25-2023		01483	BOYDSTUN PEST CON	420-51-6249.04-101-399000	C	Pest Control	365.00	N
014338	01-25-2023		01234	BrainPOP LLC	420-13-6499.00-101-311000	C	Brainpop Online Subscription	405.00	N
014339	01-25-2023		01582	CITY OF MIDLAND - WA	420-51-6259.00-101-399000	C	Utilities - Water	1,625.95	N
014340	01-25-2023		01510	GARDENDALE COUNT	420-41-6399.00-701-399000	C	Admin Gen Supplies-Water	48.00	N
014341	01-25-2023		00001	Libby Coody	224-11-6299.01-101-311000	C	DIAG CONTRACT WORK	1,160.00	N
014342	01-25-2023		00010	PRESENCE LEARNING	224-11-6299.02-101-311000	C	SPEECH SERVICES	1,081.25	N
014343	01-25-2023		01034	STAPLES ADVANTAGE	420-11-6399.00-101-311000	C	Claassroom, Office & District	136.92	N
					420-23-6399.00-101-311000		Claassroom, Office & District	136.92	
					420-41-6399.00-750-399000		Claassroom, Office & District	68.47	
							Check 014343 Total:	342.31	
014344	01-25-2023		01516	TEXAS EDUCATION AG	420-11-6299.01-101-311000	C	SPANISH SERVICES	11,350.00	N
014345	01-25-2023		00028	TXU ENERGY	420-51-6256.00-101-399000	C	Utilities-Electric	18.52	N
014346	01-25-2023		01556	ZOLL MEDICAL CORPO	420-33-6299.00-101-311000	C	MEDICAL SUPPLIES	449.00	N
014416	01-09-2023		01538	ADVANCED BUSINESS	420-11-6265.00-101-311000	C	Copier Service & Supplies	27.60	N
					420-23-6265.00-101-311000		Copier Service & Supplies	3.45	
					420-41-6265.00-701-399000		Copier Service & Supplies	3.45	
							Check 014416 Total:	34.50	
014417	01-09-2023		00031	APROTEX CORPORATI	420-51-6255.00-101-399000	C	Monthly Maint Alarm	54.00	N
					420-51-6255.00-101-399000		SERVICE CALL	154.00	
							Check 014417 Total:	208.00	
014418	01-09-2023		01381	AT & T	420-51-6258.00-101-399000	C	Utilities - Telephone	1,168.14	N

Check Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
014419	01-09-2023		00027	ATMOS ENERGY	420-51-6257.00-101-399000	C	Utilities - Gas	712.90	N
014420	01-09-2023		00332	THE BOSWORTH COM	420-51-6249.00-101-399000	C	HVAC	162.38	N
014421	01-09-2023		01582	CITY OF MIDLAND - WA	420-51-6259.00-101-399000	C	Utilities - Water	1,702.77	N
014422	01-09-2023		01043	CULLIGAN WATER CO	420-41-6399.00-701-399000	C	Monthly Water Filtration	81.50	N
014423	01-09-2023		00049	DECKER EQUIPMENT	420-51-6399.01-101-399000	C	CAFETERIA SEATS	65.14	N
014424	01-09-2023		00663	LABATT FOOD SERVIC	240-35-6341.00-101-399000 240-35-6342.00-101-399000	C	Food Food & Non-Food	7,868.88 62.59	N
							Check 014424 Total:	7,931.47	
014425	01-09-2023		01573	LOGMEIN	420-51-6258.00-101-399000	C	Monthly District phone system	1,208.98	N
014426	01-09-2023		01533	MARLIN BUSINESS BA	420-11-6265.00-101-311000 420-23-6265.00-101-311000 420-41-6265.00-701-399000	C	Monthly Copier Lease Monthly Copier Lease Monthly Copier Lease	148.98 18.62 18.62	N
							Check 014426 Total:	186.22	
014427	01-09-2023		00541	MAYFIELD PAPER CO.	240-35-6399.00-101-399000 240-35-6399.00-101-399000 420-41-6399.00-701-399000 420-51-6319.00-101-399000 420-51-6399.00-101-399000	C	Lunch trays Lunch trays Lounge supplies Cleaning/Janitorial Supplies Cleaning/Janitorial Supplies	131.04 248.04 115.87 538.36 538.35	N
							Check 014427 Total:	1,571.66	
014428	01-09-2023		00896	MIDLAND HEALTH DEP	240-35-6499.00-101-399000	C	Food permit	60.00	N
014429	01-09-2023		01570	PROSPERITY BANK-13	420-11-6396.00-101-311000 420-11-6396.01-101-311000 420-11-6396.03-101-311000 420-41-6499.00-750-399000 420-51-6399.01-101-399000 420-51-6499.00-101-399000	C	Credit card Credit card Credit card Credit card Credit card Credit card	1,279.23 337.21 210.96 611.13 137.76 90.39	N
							Check 014429 Total:	2,666.68	
014430	01-09-2023		01540	QUADIENT	420-11-6499.01-101-311000	C	POSTAGE	50.00	N
014431	01-09-2023		00024	REGION 18 EDUCATIO	420-41-6239.00-702-399000	C	DISASTER RECOVERY SERV	73.22	N
014432	01-09-2023		01554	RELIANT	420-51-6256.00-101-399000	C	Utilities-Electricity	2,648.57	N
014433	01-09-2023		00028	TXU ENERGY	420-51-6256.00-101-399000	C	Utilities-Electric	18.52	N
014447	01-25-2023		01556	ZOLL MEDICAL CORPO	420-33-6299.00-101-311000	C	Medical supplies	33.68	N
014448	02-06-2023		00001	Libby Coody	224-11-6299.01-101-311000	C	DIAG CONTRACT WORK	1,240.00	N

* indicates voided checks

ck Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
014449	02-06-2023		00024	REGION 18 EDUCATIO	420-41-6239.00-702-399000	C	DISASTER RECOVERY SERV	76.10	N
014450	02-06-2023		00036	MELISSA MAULDIN	420-31-6396.00-101-311000	C	REIMBURSMENT	84.35	N
014451	02-06-2023		00051	PBCPR	420-33-6299.00-101-311000	C	CPR TRAINING	325.00	N
014452	02-06-2023		00053	GLADIATOR DEFENSE	420-52-6399.00-999-399000	C	Guardian Training	1,600.00	N
014453	02-06-2023		00541	MAYFIELD PAPER CO.	240-35-6399.00-101-399000 240-35-6399.00-101-399000 420-11-6329.00-101-311000 420-41-6329.00-701-399000 420-51-6319.00-101-399000 420-51-6399.00-101-399000	C	Cleaning/Janitorial Supplies Cleaning/Janitorial Supplies Copy Paper Copy Paper Cleaning/Janitorial Supplies Cleaning/Janitorial Supplies	867.49 351.82 3,320.00 92.92 949.45 787.72	N
							Check 014453 Total:	6,369.40	
014454	02-06-2023		00663	LABATT FOOD SERVIC	240-35-6341.00-101-399000 240-35-6342.00-101-399000	C	Food & Non-Food Food & Non-Food	14,346.46 285.72	N
							Check 014454 Total:	14,632.18	
014455	02-06-2023		01030	FIRETROL PROTECTIO	420-51-6255.00-101-399000	C	FIRE SYSTEM INSPECTION	1,050.00	N
014456	02-06-2023		01236	MARNIE J WORTHAM,	224-11-6299.01-101-311000	C	OT CONTRACT WORK	700.00	N
57	02-06-2023		01405	TIME CLOCK PLUS	420-53-6395.00-101-311000	C	TIME CLOCK PLUS LICENSE	612.39	N
014458	02-06-2023		01485	ECKERT & COMPANY	420-41-6212.00-702-399000	C	Audit	13,000.00	N
014459	02-06-2023		01497	Region 15 ESC	211-21-6239.00-101-330000 255-13-6239.00-101-311000 282-11-6239.00-101-111000 289-13-6239.00-101-330000	C	ESSA GRANT ESSA GRANT ESSER II AND III SUPPORT ESSA GRANT	263.50 263.50 848.00 263.50	N
							Check 014459 Total:	1,638.50	
014460	02-07-2023		00027	ATMOS ENERGY	420-51-6257.00-101-399000	C	Utilities - Gas	1,095.94	N
014461	02-07-2023		01381	AT & T	420-51-6258.00-101-399000	C	Utilities - Telephone	656.52	N
014462	02-07-2023		01497	Region 15 ESC	420-41-6239.01-750-399000 420-41-6239.02-750-399000	C	Payroll & Finance Payroll & Finance	2,391.67 1,433.33	N
							Check 014462 Total:	3,825.00	
014463	02-07-2023		01554	RELIANT	420-51-6256.00-101-399000	C	Utilities-Electricity	2,580.24	N
014464	02-07-2023		01573	LOGMEIN	420-51-6258.00-101-399000	C	Monthly District phone system	1,321.65	N
Grand Totals:								90,797.05	

End of Report

Date Run: 03-23-2023 9:42 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 1
 File ID: C

Check Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
014479	02-21-2023		01538	ADVANCED BUSINESS	420-11-6265.00-101-311000	C	Copier Service & Supplies	25.00	N
014480	02-21-2023		00031	APROTEX CORPORATI	420-51-6255.00-101-399000	C	Monthly Maint Alarm	54.00	N
014481	02-21-2023		01483	BOYDSTUN PEST CON	420-51-6249.04-101-399000	C	Pest Control	365.00	N
014482	02-21-2023		01582	CITY OF MIDLAND - WA	420-51-6259.00-101-399000	C	Utilities - Water	3,317.04	N
014483	02-21-2023		01510	GARDENDALE COUNT	420-41-6399.00-701-399000	C	Admin Gen Supplies-Water	18.00	N
014484	02-21-2023		00030	KATHY HOBART	420-41-6119.02-701-399000	C	REIMBURSEMENT	177.91	N
014485	02-21-2023		01043	NIMBUS DRINKING WA	420-41-6399.00-701-399000	C	Monthly Water Filtration	28.50	N
014486	02-21-2023		00054	Perry M. Marchioni	420-11-6299.00-101-311000	C	psych evaluations	1,400.00	N
014487	02-21-2023		00010	PRESENCE LEARNING	224-11-6299.02-101-311000	C	SPEECH SERVICES	1,485.00	N
014488	02-21-2023		01551	PROSPERITY BANK	420-23-6411.00-101-311000 420-51-6399.01-101-399000	C	Credit card Credit card	350.00 21.63	N
							Check 014488 Total:	371.63	
014489	02-21-2023		01570	PROSPERITY BANK-13	420-11-6399.00-101-311000 420-13-6499.00-101-311000 420-23-6399.00-101-311000 420-41-6411.00-701-399000 420-41-6499.00-701-399000 420-41-6499.00-702-399000 420-51-6399.00-101-399000	C	Credit card Credit card Credit card Credit card Credit card Credit card Credit card	179.82 140.74 154.94 2,354.15 170.20 112.53 972.12	N
							Check 014489 Total:	4,084.50	
014490	02-21-2023		00022	SCHOOL SPECIALTY	420-11-6396.01-101-311000	C	Art Supplies	102.94	N
014491	02-21-2023		01034	STAPLES ADVANTAGE	420-11-6399.00-101-311000 420-23-6399.00-101-311000 420-41-6399.00-750-399000	C	Claassroom, Office & District Claassroom, Office & District Claassroom, Office & District	80.22 80.22 40.12	N
							Check 014491 Total:	200.56	
014492	02-21-2023		01196	WOOTEN, DEREK	420-11-6396.03-101-311000	C	REIMBURSEMENT	816.74	N
Grand Totals:								12,446.82	

End of Report

* indicates voided checks

Bank Reconciliation for: Midland Academy Charter
 Bank Acct Name/#: General Operating Month/Yr: Jan 2023

BANK STATEMENT Info

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

Beginning Balance: 2,991,584.44
 Total Deposits/Credits: 433,812.06
 Total Checks/Debits: 257,506.14
 Ending Balance: 3,167,890.36

Total Outstanding Deposits + 42.99
(Bank stmt deposits/credits vs. cash receipts & journal vouchers)
 Due from Activity Ck#14434 cleared 42.99
 in Operating

Total Outstanding Checks - 54,261.89
(Bank stmt checks/debits vs. check register & journal vouchers)

Total Outstanding Transfers - 10,534.16
 Due to PR - Aug duplicate ded Ck 534.16
 Due to Activity - Donation 1/13/2023 10,000.00

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

Total Adjusted Bank Balance 3,103,137.30

BOOK Info

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

Cash Balance Per Books 3,103,137.30
 211-00-1110 (3) -10,819.06
 224-00-1110 (3) -8,571.25
 240-00-1110 140,745.01
 255-00-1110 -263.50
 266-00-1110
 281-00-1110 -30,813.82
 282-00-1110 -29,845.22
 289-00-1110 -1,527.81
 410-00-1110 -8,386.44
 420-00-1110 3,052,619.39

Current Adjustments +/- 0.00

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

Total Adjusted Book Balance 3,103,137.30

Reconciled By: Pat Cruz and Amy Zuniga
 Date: 2/9/2023

Difference: 0.00

Bank Reconciliation for: Midland Academy Charter
 Bank Acct Name/#: Payroll Month/Yr: Jan 2023

BANK STATEMENT Info

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

Beginning Balance: 19,604.44
 Total Deposits/Credits: 375,886.44
 Total Checks/Debits: 351,224.56
 Ending Balance: 44,266.32

Total Outstanding Deposits + 534.16
(Bank stmt deposits/credits vs. cash receipts & journal vouchers)
 Trsfr from GO to PR - Aug ded ck 534.16

Total Outstanding Checks - 25,704.13
(Bank stmt checks/debits vs. check register & journal vouchers)

Total Outstanding Transfers - 0.00

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

Total Adjusted Bank Balance 19,096.35

BOOK Info

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

Cash Balance Per Books 19,096.35
 863-00-1110
 File ID 2 19,096.35

Current Adjustments +/- 0.00

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

Total Adjusted Book Balance 19,096.35

Reconciled By: Pat Cruz and Amy Zuniga
 Date: 2/2/2023

Difference: 0.00

Bank Reconciliation for: Midland Academy Charter
 Bank Acct Name/#: General Operating Month/Yr: Feb 2023

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

Beginning Balance: 3,167,890.36
 Total Deposits/Credits: 352,389.38
 Total Checks/Debits: 298,555.66
 Ending Balance: 3,221,724.08

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

Total Outstanding Checks - 3,303.70
(Bank stmt checks/debits vs. check register & journal vouchers)

Total Outstanding Transfers - 534.16

Due to Activity - Correct 2-9-2023 trsfr 534.16

Adjustments (Prior/future month) +/- 0.00

Total Adjusted Bank Balance 3,217,886.22

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

Cash Balance Per Books 3,217,886.22
 211-00-1110 -87.00
 224-00-1110 -10,056.25
 240-00-1110 157,602.47
 255-00-1110 0.00
 281-00-1110 -48,573.05
 282-00-1110 -36,649.50
 289-00-1110 -9.85
 410-00-1110 -8,386.44
 420-00-1110 3,164,045.84

Current Adjustments +/- 0.00

Adjustments (Prior/future month) +/- 0.00

Total Adjusted Book Balance 3,217,886.22

Reconciled By: Amy Zuniga
 Date: 3/8/2023

Difference: 0.00

Bank Reconciliation for: Midland Academy Charter
 Bank Acct Name/#: Student Activity Month/Yr: Feb 2023

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

Beginning Balance: 53,863.98
 Total Deposits/Credits: 10,006.97
 Total Checks/Debits: 577.15
 Ending Balance: 63,293.80

Total Outstanding Deposits + 534.16
(Bank stmt deposits/credits vs. cash receipts & journal vouchers)
 Due from Go-2-9-2023 trsfr correction 534.16

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

Total Outstanding Transfers - 0.00

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

Total Adjusted Bank Balance 63,827.96

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

Cash Balance Per Books 63,827.96
 461-00-1110 63,827.96

Current Adjustments +/- 0.00

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

Total Adjusted Book Balance 63,827.96

Reconciled By: Amy Zuniga
 Date: 3/8/2023

Difference: 0.00

BUDGET AMENDMENT REQUEST FOR FISCAL YEAR 2022-2023

Transfer \$ 1,600 from 420-34-6249-00-101-311000 into 420-52-6399-00-999-399000.

REASON: Safety/Security

_____ Date: _____
Kent Coker – Superintendent

_____ Date: _____
Chris DeAnda – Board President

Board Action: Approve () Denied () Date: _____

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
www.eckertcpa.com

Members of
American Institute of CPAs
Texas Society of CPAs

January 31, 2023

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, 2023.

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, 2023, and the related statements of activities and changes in net assets and cash flows for the year ending August 31, 2023, 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*.

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.

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 internal control relevant to the audit, 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*.

Other Services

We will prepare the School's Form 990, Return of Organization Exempt From Income Tax, for the year ending August 31, 2023, 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 must make all decisions with regard to those matters.

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.

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). 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 individually and in the aggregate, to the financial statements taken as a whole.

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.

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.

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 \$28,500, 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 \$750,000 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.

Board of Trustees
Page Six
January 31, 2023

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 _____

1 work day

5 day
Midland Academy Charter School

2023-2024

Academic Year Calendar

KEY: Red - Beginning/End of 6-weeks
 - New Teacher Orientation
 Green - Staff/Student Holiday
 Purple - Early Release
 - Staff Development
 Orange - 2 Bad Weather Days

July 23

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September 23

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January 24

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May 24

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174 Student Days 78,300 Total Minutes

October 23

Su	M	Tu	W	Th	F	Sa
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February 24

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June 24

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November 23

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March 24

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July 24

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August 23

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December 23

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April 24

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August 24

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Events

- Aug. 1 New Teacher Orientation
- Aug. 2-8 Staff Development
- Aug. 9 First Day of School
- Aug. 9 Beginning of 1st 6-weeks
- Sept. 1 Early Release
- Sept. 4 Staff/Student Holiday
- Sept. 22 End of 1st 6-weeks
- Sept. 25 Beginning of 2nd 6-weeks
- Oct. 6 Student Holiday/Staff Development
- Oct. 9 Parent Conferences
- Nov. 3 End of 2nd 6-weeks
- Nov. 6 Beginning of 3rd 6-weeks
- Nov. 20-24 Thanksgiving Holiday
- Dec. 21 End of 3rd 6-weeks/Early Release
- Dec. 22-Jan. 5 Winter Break
- Jan. 8 Staff Development
- Jan. 9 Students Return
- Jan. 9 Beginning of 4th 6-weeks
- Jan. 15 Staff/Student Holiday
- Feb. 16 End of 4th 6-weeks/Early Release
- Feb. 19 Parent Conferences
- Feb. 20 Beginning of 5th 6-weeks
- Mar. 8 Bad Weather Day
- Mar. 11-15 Spring Break
- Mar. 29 Staff/Student Holiday
- Apr. 1 Bad Weather Day
- Apr. 5 End of 5th 6-weeks
- Apr. 8 Beginning of 6th 6-weeks
- May 22 Last Day of School
- May 22 End of 6th 6-weeks
- May 23 Teacher Workday

Optional

Midland Academy Charter School

4 day

2023-2024

Events

July 23						
Su	M	Tu	W	Th	F	Sa
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Academic Year Calendar

KEY: Red- Beginning/End of 6-weeks
 - New Teacher Orientation
 Green- Staff/Student Holiday
 Grey- Staff Development
 Blue- Friday's Off

155 Student Days 76,725 Total Minutes School Day 8:00-4:15

August 23						
Su	M	Tu	W	Th	F	Sa
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- Aug. 1 New Teacher Orientation
- Aug. 2-8 Staff Development
- Aug. 9 First Day of School
- Aug. 9 Beginning of 1st 6-weeks
- Sept. 4 Staff/Student Holiday
- Sept. 21 End of 1st 6-weeks
- Sept. 25 Beginning of 2nd 6-weeks
- Nov. 3 End of 2nd 6-weeks
- Nov. 6 Beginning of 3rd 6-weeks
- Nov. 20-24 Thanksgiving Holiday
- Dec. 21 End of 3rd 6-weeks
- Dec. 22-Jan. 5 Winter Break
- Jan. 8 Staff Development
- Jan. 9 Beginning of 4th 6-weeks
- Jan. 15 Staff/Student Holiday
- Feb. 15 End of 4th 6-weeks
- Feb. 19 Beginning of 5th 6-weeks
- Mar. 11-15 Spring Break
- Apr. 1 Staff/Student Holiday
- Apr. 5 End of 5th 6-weeks
- Apr. 8 Beginning of 6th 6-weeks
- May 22 Last Day of School
- May 22 End of 6th 6-weeks
- May 23 Teacher Workday

September 23						
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October 23						
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November 23						
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December 23						
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January 24						
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March 24						
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April 24						
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June 24						
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July 24						
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