

Agenda of Regular Meeting

The Board of Trustees

Marathon ISD

Preparing Each Student for a Successful Future as a Lifelong Learner

A Regular Meeting of the Board of Trustees of Marathon ISD will be held December 14, 2022, beginning at 6:00 PM in the Marathon High School Library.

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

- I. Call Meeting to Order
- II. Pledge of Allegiance to the American and Texas Flags
- III. Moment of Silence
- IV. Public Comment
- V. Oath of Office: Elected Official
- VI. Annual Financial Report (Audit) as of the End of August 31, 2022. 3
- VII. The Future of our Students
- VIII. Consent Items
 - a. Monthly Tax Collection Report 70
 - b. Check Payments 85
 - c. Financial Reports
 - d. Budget Amendments
 - e. Review and approve previous Board Minutes 91
- IX. Student Travel: District Budget, Fundraisers, Accountability 93
- X. Elementary School Drop Off/Pick Up Procedures
- XI. Superintendent Report
 - a. 2022-2023 District Improvement Plan 116
 - b. New Hire/Teacher Contract: High Impact Tutor/Secondary Teacher
UT Permian Basin Alternative Certification Program.
 - c. District of Innovation Addition: Self-certification of Targeted CTE
Teachers; 90 Percent Rule. 161
 - d. Early College High School Renewal
- XII. Upcoming Events
- XIII. Closed Meeting

In accordance with the Open Meetings Act (Subchapter D and F of Chapter 551 of the Texas Government Code), the board will now enter into a closed meeting to deliberate subjects listed on this agenda authorized by Subchapter D. Any final action, decision, or vote on a subject deliberated in the closed meeting will be taken in an open meeting held in

compliance with the Texas Open Meetings Act.

Tex. Gov't Code 551.071

a. To discuss and/or deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of personnel. Tex. Gov't Code Section 551.074

b. Consideration and possible action regarding resignation of Trustee and discussion of the process for filling the vacancy on the Board of Trustees.

XIV. Open Meeting

a. Consideration and possible action of School Board Trustee Resignation.

b. Consideration and possible action on filling Board of Trustee vacancy.

XV. Adjourn

The Marathon ISD seven-member Board of Trustees is focused on student achievement and the overall success of the school district.

SCHOOLS FIRST QUESTIONNAIRE

MARATHON INDEPENDENT SCHOOL DISTRICT

Fiscal Year 2022

SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement?	No
SF3	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If there was a warrant hold not cleared in 30 days, then not timely.)	Yes
SF4	Was the school district issued a warrant hold? (Yes even if cleared within 30 days.)	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules in effect at the fiscal year end?	Yes
SF8	Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year end.	

Eckert & Company

CERTIFIED PUBLIC ACCOUNTANTS

A Limited Liability Partnership

Michael E. Oliphant, CPA
Wayne Barr, CPA
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November 14, 2022

Board of Trustees
Marathon Independent School District
P.O. Box 416
Marathon, TX 79842-0416

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Marathon Independent School District for the year ended August 31, 2022, and have issued our report thereon dated November 14, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 24, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Section I. of the notes to the financial statements. The provisions of Governmental Accounting Standards Board Statement No. 87, "Leases," were adopted during the year ended August 31, 2022. The application of other existing policies was not changed. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

The allowance for uncollectible taxes, which is based on historical experience, and the estimated useful lives of depreciable assets, which are based on projections of the productive lives of the assets. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 14, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison information, and net pension liability and contributions information and net OPEB liability and contributions information for the Teacher Retirement System of Texas, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI, and we do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the required TEA schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of management and the Board of Trustees of the Marathon Independent School District and is not intended to be and should not be used by anyone other than these specified parties.

Eckert & Company, LLP

MARATHON INDEPENDENT SCHOOL DISTRICT
Annual Financial Report
Year Ended August 31, 2022

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CERTIFICATE OF THE BOARD

MARATHON INDEPENDENT SCHOOL DISTRICT
Name of School District

BREWSTER
County

022-902
County -
District
Number

We, the undersigned, certify that the attached annual financial report of the above-named School District was reviewed and

X approved ___ disapproved for the year ended August 31, 2022, at a meeting of the Board of Trustees of such School District
(Check One)

on the _____ day of _____, 20__.

Cheyenne Marta
Signature of Board Secretary

Judy Briones
Signature of Board President

If the Board of Trustees disapproved the annual financial report, the reason(s) for disapproving it is (are) (attach list as necessary):

FINANCIAL SECTION



A Limited Liability Partnership

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Marathon Independent School District
P.O. Box 416
Marathon, TX 79842-0416

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Marathon Independent School District, as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the Marathon Independent School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Marathon Independent School District as of August 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Marathon Independent School District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

The District adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, described in Note I., O. to the financial statements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Marathon Independent School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing 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.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Marathon Independent School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Marathon Independent School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and net pension liability and contributions information and net OPEB liability and contributions information for the Teacher Retirement System of Texas be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Marathon Independent School District's basic financial statements. The other supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2022, on our consideration of the Marathon Independent School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Marathon Independent School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Marathon Independent School District's internal control over financial reporting and compliance.

Eckert & Company, LLP

November 14, 2022



Marathon ISD
"Home of the Mustangs"

P.O. Box 416
109 N. 5th Street
Marathon, Texas 79842

Ivonne Durant, Ed. D, Superintendent

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MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Marathon Independent School District's financial performance provides an overview of the District's financial activities for the year ended August 31, 2022. It should be read in conjunction with the District's basic financial statements and independent auditor's report.

Financial Highlights

The District's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the end of the current year by \$2,904,588 (net position). Of this amount, \$1,297,721 (unrestricted) may be used to meet the District's ongoing obligations.

The District's total net position increased by \$118,144 or 4%. This amount consists of a \$63,543 increase attributable to current year operations and a \$54,601 increase attributable to prior period adjustments described in Note IV., K. to the financial statements. The District's statement of activities shows total revenues of \$1,719,900 and total expenses of \$1,656,357.

The total fund balance of the General Fund is \$1,990,091 which is an increase of \$47,515 or 2% compared to the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of government-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements - The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets/deferred outflows of resources and liabilities/deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the current year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future years.

MANAGEMENT'S DISCUSSION AND ANALYSIS - Continued

Overview of the Financial Statements - Continued

The governmental activities of the District include all activities related to public elementary and secondary education within the jurisdiction of the District.

The District has no component units.

Fund Financial Statements - A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the current year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund which is a major fund. Data from other governmental funds are combined into a single, aggregated presentation.

The District adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for this fund to demonstrate compliance with the budget.

Fiduciary Funds - Fiduciary Funds account for assets held by the District in a trustee capacity or resources held for the benefit of parties outside the government. Fiduciary Funds are not reflected in the government-wide financial statements because the resources of those Funds are not available to support the District's own programs.

Notes to the Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

MANAGEMENT’S DISCUSSION AND ANALYSIS - Continued

Government-Wide Financial Analysis

Net Position - A summary of the District’s net position is presented below:

	NET POSITION	
	Governmental Activities	
	August 31,	
	2022	2021
Current and Other Assets	\$ 2,189,084	\$ 2,660,207
Capital Assets	<u>1,606,867</u>	<u>1,591,128</u>
Total Assets	<u>\$ 3,795,951</u>	<u>\$ 4,251,335</u>
Deferred Outflows of Resources	<u>\$ 284,088</u>	<u>\$ 322,068</u>
Other Liabilities	\$ 160,591	\$ 683,882
Long-Term Liabilities Outstanding	<u>512,033</u>	<u>677,929</u>
Total Liabilities	<u>\$ 672,624</u>	<u>\$ 1,361,811</u>
Deferred Inflows of Resources	<u>\$ 502,827</u>	<u>\$ 425,148</u>
Net Position		
Net Investment in Capital Assets	\$ 1,606,867	\$ 1,568,386
Unrestricted	<u>1,297,721</u>	<u>1,218,058</u>
Total Net Position	<u><u>\$ 2,904,588</u></u>	<u><u>\$ 2,786,444</u></u>

A large portion of the District's net position (\$1,606,867) reflects the District's investment in capital assets. These capital assets are used to provide public elementary and secondary education within the jurisdiction of the District; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position (\$1,297,721) may be used to meet the District’s ongoing obligations.

MANAGEMENT'S DISCUSSION AND ANALYSIS - Continued

Government-Wide Financial Analysis - Continued

Governmental Activities - Governmental activities increased the District's net position by \$63,543 and \$37,456 for the fiscal years ended August 31, 2022 and 2021, respectively. Key elements of these increases are as follows:

CHANGES IN NET POSITION

	Governmental Activities	
	Year Ended August 31,	
	2022	2021
Revenues		
Program Revenues		
Charges for Services	\$ 5,161	\$ 6,000
Operating Grants and Contributions	48,714	142,759
General Revenues		
Maintenance and Operations Taxes	1,075,506	1,034,504
State Aid - Formula Grants	560,474	620,779
Other	30,045	37,225
Total Revenues	\$ 1,719,900	\$ 1,841,267
Expenses		
Instruction and Instructional-Related Services	\$ 850,320	\$ 1,032,532
Instructional and School Leadership	91,760	122,482
Support Services - Student (Pupil)	130,824	84,550
Administrative Support Services	254,408	237,963
Support Services - Nonstudent Based	288,785	286,350
Ancillary Services	276	0
Debt Service	107	774
Intergovernmental Charges	39,877	39,160
Total Expenses	\$ 1,656,357	\$ 1,803,811
Change in Net Position	\$ 63,543	\$ 37,456
Net Position - Beginning	2,786,444	2,780,455
Prior Period Adjustments	54,601	(31,467)
Net Position - Ending	\$ 2,904,588	\$ 2,786,444

MANAGEMENT'S DISCUSSION AND ANALYSIS - Continued

Financial Analysis of the District's Funds

The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds - The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. The unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the current year.

The District's governmental funds reported combined ending fund balances of \$1,991,376, an increase of \$47,337 or 2% in comparison with the prior year. This fund balance is reported as follows:

General Fund \$1,990,091. Of this balance \$10,105 is nonspendable representing inventories and prepayments, \$288,606 is committed for future construction, \$150,000 is committed for furniture and equipment, \$250,000 is committed for technology, and \$100,000 is committed for security.

Special Revenue Funds \$1,285. The balance is committed for use by the Campus Activity Funds of the District.

General Fund Budget

The original budget for the General Fund was \$1,821,277 and the final amended budget was \$2,051,076 which represents a \$229,799 increase in appropriations. Variances between the original budget and the final amended budget are reflected in Exhibit E-1 in the required supplementary information section of the audit report.

The District has adopted a budget for the General Fund in the amount of \$1,861,663 for the fiscal year 2023, which is a decrease of \$189,413 from the fiscal year 2022.

Capital Assets and Debt

Capital Assets - Financial statement footnote III., C. discloses the District's capital asset activity for the year ended August 31, 2022.

Long-Term Debt - Financial statement footnote III., G. discloses the District's debt activity for the year ended August 31, 2022.

Requests for Information

The financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to: Dr. Ivonne Durant, Superintendent, Marathon Independent School District, P.O. Box 416, Marathon, TX 79842-0416.

Basic Financial Statements

MARATHON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
AUGUST 31, 2022

EXHIBIT A-1

Data Control Codes	Primary Government Governmental Activities
ASSETS	
1110 Cash and Cash Equivalents	\$ 2,138,845
1220 Property Taxes - Delinquent	57,873
1230 Allowance for Uncollectible Taxes	(20,756)
1240 Due from Other Governments	3,017
1300 Inventories	300
1410 Prepayments	9,805
Capital Assets:	
1510 Land	112,180
1520 Buildings, Net	1,337,849
1530 Furniture and Equipment, Net	156,838
1000 Total Assets	3,795,951
DEFERRED OUTFLOWS OF RESOURCES	
1705 Deferred Outflow Related to TRS Pension	125,324
1706 Deferred Outflow Related to TRS OPEB	158,764
1700 Total Deferred Outflows of Resources	284,088
LIABILITIES	
2110 Accounts Payable	12,470
2160 Accrued Wages Payable	57,530
2180 Due to Other Governments	3,717
2200 Accrued Expenses	1,265
2300 Unearned Revenue	85,609
Noncurrent Liabilities:	
2540 Net Pension Liability (District's Share)	144,423
2545 Net OPEB Liability (District's Share)	367,610
2000 Total Liabilities	672,624
DEFERRED INFLOWS OF RESOURCES	
2605 Deferred Inflow Related to TRS Pension	199,604
2606 Deferred Inflow Related to TRS OPEB	303,223
2600 Total Deferred Inflows of Resources	502,827
NET POSITION	
3200 Net Investment in Capital Assets	1,606,867
3900 Unrestricted	1,297,721
3000 Total Net Position	\$ 2,904,588

The notes to the financial statements are an integral part of this statement.

MARATHON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	1	Program Revenues		6	
		3	4		
	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Primary Gov. Governmental Activities	
Primary Government:					
GOVERNMENTAL ACTIVITIES:					
11	Instruction	\$ 824,362	\$ -	\$ 8,990	\$ (815,372)
12	Instructional Resources and Media Services	16,718	-	15,265	(1,453)
13	Curriculum and Instructional Staff Development	9,240	-	7,804	(1,436)
23	School Leadership	91,760	-	(772)	(92,532)
31	Guidance, Counseling, and Evaluation Services	16,481	-	1,645	(14,836)
33	Health Services	1,690	-	-	(1,690)
34	Student (Pupil) Transportation	10,457	-	-	(10,457)
35	Food Services	18,814	-	19,097	283
36	Extracurricular Activities	83,382	-	(274)	(83,656)
41	General Administration	254,408	-	(1,601)	(256,009)
51	Facilities Maintenance and Operations	167,869	5,161	(769)	(163,477)
52	Security and Monitoring Services	4,953	-	-	(4,953)
53	Data Processing Services	115,963	-	(671)	(116,634)
61	Community Services	276	-	-	(276)
72	Debt Service - Interest on Long-Term Debt	107	-	-	(107)
93	Payments Related to Shared Services Arrangements	4,920	-	-	(4,920)
99	Other Intergovernmental Charges	34,957	-	-	(34,957)
	[TP] TOTAL PRIMARY GOVERNMENT:	<u>\$ 1,656,357</u>	<u>\$ 5,161</u>	<u>\$ 48,714</u>	<u>(1,602,482)</u>
Data Control Codes	General Revenues:				
	Taxes:				
MT	Property Taxes, Levied for General Purposes			1,075,506	
SF	State Aid - Formula Grants			560,474	
IE	Investment Earnings			13,009	
MI	Miscellaneous Local and Intermediate Revenue			17,036	
TR	Total General Revenues			<u>1,666,025</u>	
CN	Change in Net Position			63,543	
NB	Net Position - Beginning			2,786,444	
PA	Prior Period Adjustments			54,601	
NE	Net Position - Ending			<u>\$ 2,904,588</u>	

The notes to the financial statements are an integral part of this statement.

MARATHON INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
AUGUST 31, 2022

Data Control Codes	10 General Fund	Other Funds	Total Governmental Funds
ASSETS			
1110 Cash and Cash Equivalents	\$ 2,129,709	\$ 9,136	\$ 2,138,845
1220 Property Taxes - Delinquent	57,873	-	57,873
1230 Allowance for Uncollectible Taxes	(20,756)	-	(20,756)
1240 Due from Other Governments	679	2,338	3,017
1300 Inventories	300	-	300
1410 Prepayments	9,805	-	9,805
1000 Total Assets	<u>\$ 2,177,610</u>	<u>\$ 11,474</u>	<u>\$ 2,189,084</u>
LIABILITIES			
2110 Accounts Payable	\$ 11,470	\$ 1,000	\$ 12,470
2160 Accrued Wages Payable	56,334	1,196	57,530
2180 Due to Other Governments	-	3,717	3,717
2200 Accrued Expenditures	1,224	41	1,265
2300 Unearned Revenue	81,374	4,235	85,609
2000 Total Liabilities	<u>150,402</u>	<u>10,189</u>	<u>160,591</u>
DEFERRED INFLOWS OF RESOURCES			
2601 Unavailable Revenue - Property Taxes	37,117	-	37,117
2600 Total Deferred Inflows of Resources	<u>37,117</u>	<u>-</u>	<u>37,117</u>
FUND BALANCES			
Nonspendable Fund Balance:			
3410 Inventories	300	-	300
3430 Prepaid Items	9,805	-	9,805
Committed Fund Balance:			
3510 Construction	288,606	-	288,606
3530 Capital Expenditures for Equipment	150,000	-	150,000
3545 Other Committed Fund Balance	350,000	1,285	351,285
3600 Unassigned Fund Balance	1,191,380	-	1,191,380
3000 Total Fund Balances	<u>1,990,091</u>	<u>1,285</u>	<u>1,991,376</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 2,177,610</u>	<u>\$ 11,474</u>	<u>\$ 2,189,084</u>

The notes to the financial statements are an integral part of this statement.

MARATHON INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
AUGUST 31, 2022

EXHIBIT C-2

Total Fund Balances - Governmental Funds	\$	1,991,376
1 Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds. In addition, long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. The net effect of including the beginning balances of capital assets (net of depreciation) and long-term debt in the governmental activities is to increase net position.		1,567,822
2 Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they are shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including capital outlays and debt principal payments is to increase net position.		119,202
3 Depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.		(80,721)
4 Included in the items related to debt are the recognition of the District's proportionate share of the net pension liability required by GASB 68 and related deferred resources outflows and deferred resources inflows. The net effect of these adjustments is to decrease net position.		(218,703)
5 Included in the items related to debt are the recognition of the District's proportionate share of the net other postemployment benefits liability required by GASB 75 and related deferred resources outflows and deferred resources inflows. The net effect of these adjustments is to decrease net position.		(512,069)
6 Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to the accrual basis of accounting. These include recognizing unavailable revenue from property taxes as revenue and eliminating interfund transactions. The net effect of these reclassifications and recognitions is to increase net position.		37,681
19 Net Position of Governmental Activities	\$	2,904,588

MARATHON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	10 General Fund	Other Funds	Total Governmental Funds
REVENUES:			
5700 Total Local and Intermediate Sources	\$ 1,105,512	\$ 16,198	\$ 1,121,710
5800 State Program Revenues	635,362	-	635,362
5900 Federal Program Revenues	19,097	27,173	46,270
5020 Total Revenues	<u>1,759,971</u>	<u>43,371</u>	<u>1,803,342</u>
EXPENDITURES:			
Current:			
0011 Instruction	827,985	17,604	845,589
0012 Instructional Resources and Media Services	1,453	15,265	16,718
0013 Curriculum and Instructional Staff Development	1,436	7,804	9,240
0023 School Leadership	94,626	-	94,626
0031 Guidance, Counseling, and Evaluation Services	15,339	1,765	17,104
0033 Health Services	1,690	-	1,690
0034 Student (Pupil) Transportation	10,457	-	10,457
0035 Food Services	19,076	-	19,076
0036 Extracurricular Activities	83,063	1,111	84,174
0041 General Administration	259,882	-	259,882
0051 Facilities Maintenance and Operations	174,414	-	174,414
0052 Security and Monitoring Services	14,233	-	14,233
0053 Data Processing Services	117,657	-	117,657
0061 Community Services	276	-	276
Debt Service:			
0071 Principal on Long-Term Liabilities	22,742	-	22,742
0072 Interest on Long-Term Liabilities	671	-	671
Capital Outlay:			
0081 Facilities Acquisition and Construction	82,180	-	82,180
Intergovernmental:			
0093 Payments to Fiscal Agent/Member Districts of SSA	4,920	-	4,920
0099 Other Intergovernmental Charges	34,957	-	34,957
6030 Total Expenditures	<u>1,767,057</u>	<u>43,549</u>	<u>1,810,606</u>
1200 Net Change in Fund Balances	(7,086)	(178)	(7,264)
0100 Fund Balance - September 1 (Beginning)	1,942,576	1,463	1,944,039
1300 Increase (Decrease) in Fund Balance	54,601	-	54,601
3000 Fund Balance - August 31 (Ending)	<u>\$ 1,990,091</u>	<u>\$ 1,285</u>	<u>\$ 1,991,376</u>

The notes to the financial statements are an integral part of this statement.

MARATHON INDEPENDENT SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED AUGUST 31, 2022

EXHIBIT C-4

Total Net Change in Fund Balances - Governmental Funds	\$	(7,264)
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they are shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including capital outlays and debt principal payments is to increase net position.		119,202
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net position.		(80,721)
Current year changes due to GASB 68 include adjustments to net pension liability, deferred resources outflows, deferred resources inflows, and the corresponding effect on pension expense. The net effect of these adjustments is to increase net position.		13,086
Current year changes due to GASB 75 include adjustments to the net other postemployment benefits liability, deferred resources outflows, deferred resources inflows, and the corresponding effect on other postemployment benefits expense. The net effect of these adjustments is to increase net position.		14,409
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to the accrual basis of accounting. These include recognizing unavailable revenue from property taxes as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy, and eliminating interfund transactions. The net effect of these reclassifications and recognitions is to increase net position.		4,831
Change in Net Position of Governmental Activities	<u>\$</u>	<u>63,543</u>

MARATHON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
AUGUST 31, 2022

	Private Purpose Trust Fund	Custodial Fund
ASSETS		
Restricted Assets	\$ 42,037	\$ 2,151
Total Assets	<u>42,037</u>	<u>\$ 2,151</u>
NET POSITION		
Restricted for Student Organizations	-	2,151
Restricted for Scholarships	<u>42,037</u>	<u>-</u>
Total Net Position	<u>\$ 42,037</u>	<u>\$ 2,151</u>

The notes to the financial statements are an integral part of this statement.

MARATHON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

	Private Purpose Trust Fund	Custodial Fund
ADDITIONS:		
Miscellaneous Revenue - Student Organizations	\$ -	\$ 770
Investment Earnings	231	-
Contributions and Donations	6,000	350
Total Additions	<u>6,231</u>	<u>1,120</u>
DEDUCTIONS:		
Student Organizations	-	984
Scholarships	4,167	-
Total Deductions	<u>4,167</u>	<u>984</u>
Change in Fiduciary Net Position	2,064	136
Total Net Position - September 1 (Beginning)	<u>39,973</u>	<u>2,015</u>
Total Net Position - August 31 (Ending)	<u>\$ 42,037</u>	<u>\$ 2,151</u>

The notes to the financial statements are an integral part of this statement.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements
August 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Marathon Independent School District is a public educational agency operating under the applicable laws and regulations of the State of Texas. The District prepares its basic financial statements in conformity with accounting principles generally accepted in the United States of America applicable to state and local governments. Additionally, the District complies with the requirements of the Texas Education Agency's *Financial Accountability System Resource Guide* (the *Resource Guide*) and the requirements of contracts and grants of agencies from which it receives funds.

A. Reporting Entity

The District is governed by the Board of Trustees, a seven-member group, which is elected by the public and has governance responsibilities, including fiscal accountability, over all activities related to public elementary and secondary education within the jurisdiction of the Marathon Independent School District (the primary government). There are no component units included within the reporting entity.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities include programs supported primarily by taxes, State foundation funds, grants, and other intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges for services - payments from parties that purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment of the District and (2) grants and contributions - payments from organizations outside the District that are restricted to meeting the operational or capital requirements of a particular function or segment of the District. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

All interfund transactions between governmental funds are eliminated in the government-wide financial statements. Interfund activities between governmental funds and fiduciary funds remain as due to/due froms on the government-wide statement of net position.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as other funds.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recognized when they are earned and become measurable, and expenses are recognized when they become measurable and a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets, current liabilities, and fund balances are included in the balance sheet. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation - Continued

within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, revenues received from the state, and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received they are recorded as unearned revenue until related and authorized expenditures have been made.

The government reports the following major governmental fund:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Additionally, the government reports the following fund types:

Special Revenue Funds - These Funds account for resources restricted to, or committed for, specific purposes by the District or a grantor in a special revenue fund. Most federal and some state financial assistance is accounted for in a special revenue fund, and sometimes unused balances must be returned to the grantor at the close of specified project periods.

Fiduciary Funds account for assets held by the District in a trustee capacity or resources held for the benefit of parties outside the government. Fiduciary Funds are not reflected in the government-wide financial statements because the resources of those Funds are not available to support the District's own programs.

The District has the following Fiduciary Funds:

Private Purpose Trust Fund - This Fund accounts for resources used to provide scholarships for former students.

Custodial Fund - This Fund reports resources that are held by the District for other parties. This Fund is used to account for the District's student activity funds.

D. Interfund Receivables and Payables

Activity between individual funds may result in amounts owed between funds which are classified as Due To and From Other Funds. Other than amounts due to or from fiduciary funds these balances are eliminated in the statement of net position.

E. Receivables and Payables

Receivables are stated at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

E. Receivables and Payables - Continued

The District believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

There are no significant receivables which are not scheduled for collection within one year.

F. Prepayments

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenditures in both government-wide and fund financial statements.

G. Capital Assets

Capital assets are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	30-50
Vehicles	10
Furniture and Equipment	7-10

H. Restricted Assets

Restricted assets for the Private Purpose Trust Fund consist of cash held to provide scholarships for former students, and restricted assets for the Custodial Fund consist of cash held by the District in a trustee capacity for student organizations.

I. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position

In the fund financial statements, the face amount of debt issued is reported as other financing sources.

J. Pensions

In accordance with accounting guidance prescribed by GASB Statement No. 68, the fiduciary net position of the Teacher Retirement System of Texas (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities, and additions to/deductions from TRS's fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

K. Other Postemployment Benefits (OPEB)

In accordance with accounting guidance prescribed by GASB Statement No. 75, the fiduciary net position of the Teacher Retirement System of Texas (TRS) TRS-Care plan has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other postemployment benefits, OPEB expense, and information about assets, liabilities, and additions to/deductions from TRS-Care's fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as-you-go plan, and all cash is held in a cash account.

L. Compensated Absences

The District's policy does not permit employees to accumulate unused vacation and sick leave to be paid to the employees upon separation from service.

M. Net Position on the Statement of Net Position

Net position on the statement of net position includes the following:

Net Investment in Capital Assets - This component of net position represents capital assets net of accumulated depreciation.

Unrestricted - This is the difference between assets/deferred outflows of resources and liabilities/deferred inflows of resources that is not reported as Net Investment in Capital Assets.

N. Fund Balances/Equity

In the fund financial statements, governmental funds report the following classifications of fund balance:

Nonspendable - Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Committed - Amounts that can be used only for specific purposes determined by a formal action of the Board of Trustees, the District's highest level of decision-making authority. Commitments may be modified or rescinded only through formal action by the Board of Trustees.

Unassigned - Amounts that have not been assigned to other funds or restricted, committed, or assigned to a specific purpose within the General Fund.

The details of the fund balances are included in the governmental funds balance sheet.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Trustees has provided otherwise in its commitment or assignment actions.

Restricted net position for the Private Purpose Trust Fund represents funds held to provide scholarships for former students, and restricted net position for the Custodial Fund represents funds held by the District in a trustee capacity for student organizations.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

O. Implementation of New Accounting Standard

The District implemented the provisions of GASB Statement No. 87, *Leases*. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized outflows of resources or inflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The District determined there was no impact upon its financial position, results of operations, or cash flows upon adoption.

P. Property Tax Revenues

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all property located in the District in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed.

The District recognizes as tax revenues those taxes that are measurable and available. Measurable means the amount can be determined, and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers property taxes as available if they are collected within the current period.

Allowances for uncollectibles are based upon historical experience. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

Q. Interfund Transfers

Permanent relocations of resources between funds of the reporting entity are classified as interfund transfers. For purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budget

Formal budgetary accounting is employed for all required governmental fund types and is presented on the modified accrual basis of accounting consistent with generally accepted accounting principles.

The official school budget is prepared for adoption for required governmental fund types prior to August 20 of the preceding fiscal year for the subsequent fiscal year beginning September 1. The budget is formally adopted by the Board of Trustees at a public meeting held at least ten days after public notice has been given.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund. The remaining Special Revenue Funds adopt project-length budgets which do not correspond to the District's fiscal year. Each annual budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles. The budget was amended throughout the year by the Board of Trustees. Such amendments are before the fact and are reflected in the official minutes of the Board.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

III. DETAIL NOTES ON ALL ACTIVITIES AND FUNDS

A. Deposits and Investments

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. Among other things, it requires the District to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit. Statutes authorize the District to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers' acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds. The Act also requires the District to have independent auditors perform test procedures related to investment practices as provided by the Act. The District is in substantial compliance with the requirements of the Act and with local policies.

In compliance with the Public Funds Investment Act, the District has adopted a deposit and investment policy.

Custodial Credit Risk - Deposits: In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits and investments in certificates of deposit may not be returned to it. The District's policy does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits and investments, other than the following: The State of Texas requires that a financial institution secure deposits and investments made by state and local governments by pledging securities in excess of the highest cash balance of the government. The District is not exposed to custodial credit risk for its deposits since they are covered by depository insurance and pledged securities held by a third party in the District's name.

Concentration of Credit Risk: The investment policy of the District contains no limitations on the amount that can be invested in any one issuer. Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent five percent or more of the total entity investments represent a concentration risk. The District is not exposed to this risk as described in the preceding paragraph.

Credit Risk: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At August 31, 2022, the District was not significantly exposed to credit risk.

Interest Rate Risk: Not applicable

Foreign Currency Risk: Not applicable

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

III. DETAIL NOTES ON ALL ACTIVITIES AND FUNDS - Continued

A. Deposits and Investments - Continued

At August 31, 2022, the District's investments with respective maturities and credit ratings consisted of the following:

	<u>Fair Value</u>	<u>Percent</u>	<u>Weighted Average Maturity</u>	<u>Credit Rating</u>
<u>Public Funds Investment Pools</u>				
Lone Star				
Corporate Overnight Fund	\$ 922,397	53%	12 Days	AAAm
Government Overnight Fund	<u>807,107</u>	<u>47%</u>	6 Days	AAAm
Total Public Funds Investment Pools	<u>\$ 1,729,504</u>	<u>100%</u>		

Public Funds Investment Pools

Public funds investment pools in Texas (“Pools”) are established under the authority of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act, Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the Pool and other persons who do not have a business relationship with the Pool and are qualified to advise the Pool; 2) maintain a continuous rating of no lower than AAA or AAAM or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the market value of its underlying investment portfolio within one half of one percent of the value of its shares.

The District’s investment in Pools is reported at an amount determined by the fair value per share of the Pool’s underlying portfolio, unless the Pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC’s Rule 2a-7 of the Investment Company Act of 1940.

B. Due from Other Governments

The District participates in a variety of federal and state programs from which it receives grants to partially or fully finance certain activities. In addition, the District receives entitlements from the State through the School Foundation and Per Capita Programs. Amounts due from other governments are summarized as follows:

	<u>Federal Grants</u>
General Fund	\$ 679
Special Revenue Funds	<u>2,338</u>
Totals	<u>\$ 3,017</u>

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

III. DETAIL NOTES ON ALL ACTIVITIES AND FUNDS - Continued

C. Capital Assets

Capital asset activity for the year ended August 31, 2022, was as follows:

<u>Governmental Activities</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Reclassifications</u>	<u>Ending Balance</u>
Capital Assets					
Land	\$ 25,000	\$ 87,180	\$ 0	\$ 0	\$ 112,180
Buildings and Improvements	2,505,190	0	0	0	2,505,190
Furniture and Equipment	301,906	9,280	0	110,265	421,451
Property Under Capital Leases	<u>110,265</u>	<u>0</u>	<u>0</u>	<u>(110,265)</u>	<u>0</u>
Total Capital Assets	<u>\$ 2,942,361</u>	<u>\$ 96,460</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,038,821</u>
Less Accumulated Depreciation					
Buildings and Improvements	\$ (1,112,764)	\$ (54,577)	\$ 0	\$ 0	\$ (1,167,341)
Furniture and Equipment	(195,280)	(26,144)	0	(43,189)	(264,613)
Property Under Capital Leases	<u>(43,189)</u>	<u>0</u>	<u>0</u>	<u>43,189</u>	<u>0</u>
Total Accumulated Depreciation	<u>\$ (1,351,233)</u>	<u>\$ (80,721)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (1,431,954)</u>
Governmental Activities Capital Assets, Net	<u>\$ 1,591,128</u>	<u>\$ 15,739</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,606,867</u>

Depreciation expense was charged to governmental activities functions as follows:

Instruction	\$ 52,283
School Leadership	5,823
Guidance, Counseling, and Evaluation Services	932
Food Services	790
Extracurricular Activities	1,621
General Administration	10,998
Facilities Maintenance and Operations	4,370
Data Processing Services	<u>3,904</u>
Total	<u>\$ 80,721</u>

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

III. DETAIL NOTES ON ALL ACTIVITIES AND FUNDS - Continued

D. Deferred Outflows and Inflows of Resources

A deferred outflow of resources is a consumption of a government's net position (a decrease in assets in excess of any related decrease in liabilities or an increase in liabilities in excess of any related increase in assets) by the government that is applicable to a future reporting period.

A deferred inflow of resources is an acquisition of a government's net position (an increase in assets in excess of any related increase in liabilities or a decrease in liabilities in excess of any related decrease in assets) by the government that is applicable to a future reporting period.

Deferred outflows and inflows of resources are reported as described below:

Deferred Outflows (Statement of Net Position)

District's proportionate share of Teacher Retirement System of Texas (TRS) pension plan deferred outflows as detailed in financial statement footnote IV., A.

District's proportionate share of Teacher Retirement System of Texas (TRS) OPEB plan deferred outflows as detailed in financial statement footnote IV., B.

Deferred Inflows (Statement of Net Position)

District's proportionate share of Teacher Retirement System of Texas (TRS) pension plan deferred inflows as detailed in financial statement footnote IV., A.

District's proportionate share of Teacher Retirement System of Texas (TRS) OPEB plan deferred inflows as detailed in financial statement footnote IV., B.

Deferred Inflows (Balance Sheet - Governmental Funds)

Unavailable revenue - property taxes.

E. Due to Other Governments

Amounts due to other governments are summarized as follows:

	Special Revenue Fund
	<hr/>
Grant Refund	\$ 3,717
	<hr/>

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

III. DETAIL NOTES ON ALL ACTIVITIES AND FUNDS - Continued

F. Unearned Revenue

Unearned revenue at year end consisted of the following:

	General Fund	Special Revenue Funds	Total
State Entitlements	\$ 75,482	\$ 0	\$ 75,482
Grant Funds	5,892	4,235	10,127
Totals	\$ 81,374	\$ 4,235	\$ 85,609

G. Long-Term Debt

The District's long-term liabilities consist of net pension liability and net other postemployment benefits liability. The current requirements for the net pension liability and net other postemployment benefits liability are accounted for in the General and Special Revenue Funds.

The following is a summary of changes in long-term debt for the year ended August 31, 2022:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental Activities</u>					
Capital Lease (Direct Borrowing)	\$ 22,742	\$ 0	\$ 22,742	\$ 0	\$ 0
Subtotals	\$ 22,742	\$ 0	\$ 22,742	\$ 0	\$ 0
Net Pension Liability	293,632	9,853	159,062	144,423	-
Net OPEB Liability	361,555	47,711	41,656	367,610	-
Totals	\$ 677,929	\$ 57,564	\$ 223,460	\$ 512,033	\$ 0

H. Outstanding Encumbrances

There were no outstanding encumbrances that were provided for in the subsequent year's budget.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

III. DETAIL NOTES ON ALL ACTIVITIES AND FUNDS - Continued

I. Revenues from Local and Intermediate Sources

Local and intermediate source revenues consist of the following:

	General Fund	Special Revenue Funds	Total
Property Taxes	\$ 1,079,818	\$ 0	\$ 1,079,818
Other Local Sources	25,694	16,198	41,892
Totals	\$ 1,105,512	\$ 16,198	\$ 1,121,710

J. General Fund Federal Source Revenues

Program or Source	Federal Assistance Listing Number	Amount
School Breakfast Program	10.553	\$ 19,097

IV. OTHER INFORMATION

A. Defined Benefit Pension Plan

Plan Description - The Marathon Independent School District participates in a cost-sharing multiple-employer defined benefit pension plan that has a special funding situation. The plan is administered by the Board of Trustees of the Teacher Retirement System of Texas (TRS). It is a defined benefit pension plan established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The Pension Trust Fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution.

All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard workload and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by the System.

Pension Plan Fiduciary Net Position - Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately-issued Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at <http://www.trs.texas.gov>; by writing to TRS at 1000 Red River Street, Austin, Texas 78701-2698; or by calling (512)542-6592.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

IV. OTHER INFORMATION - Continued

A. Defined Benefit Pension Plan - Continued

Benefits Provided - TRS provides retirement, disability, and death benefits. Membership in the plan includes all employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard workload and who are not exempt from membership under Texas Government Code, Title 8, Section 822.002. The pension benefits are established or amended under the authority of the Texas Constitution, Article XVI, Section 67 and by the Legislature in the Texas Government Code, Title 8, Subtitle C. The Board of Trustees does not have the authority to establish or amend benefits.

State law requires the plan to be actuarially sound in order for the Legislature to consider a benefit enhancement, such as supplemental payment to the retirees. The pension became actuarially sound in May 2019, when the 86th Texas Legislature approved the TRS Pension Reform Bill (Senate Bill 12) that provided gradual contribution increases from the state, participating employers, and active employees for the fiscal years 2019 through 2024.

Contributions - Contribution requirements are established or amended pursuant to the following state laws:

- Article 16, Section 67 of the Texas Constitution which requires the Texas Legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the System during the fiscal year.
- Texas Government Code Section 821.006 prohibits benefit improvements if it increases the amortization period of TRS' unfunded actuarial liability to greater than 31 years or, if the amortization period already exceeds 31 years, the period would be increased by such action. Actuarial implications of the funding provided in this manner are determined by the System's actuary.

As the non-employer contributing entity for public education, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the plan during the fiscal year reduced by the employer contributions. Employers including public schools are required to pay the employer contribution rate in the following instances:

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member's first 90 days of employment.
- When any part or all of an employee's salary is paid by federal funding sources or a privately sponsored source.

In addition to the employer contributions listed above, employers are required to pay surcharges in the following cases:

- All public schools, charter schools, and regional education service centers must contribute 1.6% of the member's salary beginning in fiscal year 2021, gradually increasing to 2% in fiscal year 2025. The surcharge for fiscal year 2022 is 1.7%.
- When employing a retiree of the Teacher Retirement System the employer shall pay an amount equal to the member contribution and the state contribution as an employment after retirement surcharge.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

IV. OTHER INFORMATION - Continued

A. Defined Benefit Pension Plan - Continued

The following table shows contribution rates by type of contributor for the fiscal years 2021 and 2022:

Contribution Rates		
	<u>2021</u>	<u>2022</u>
Member	7.7%	8.00%
Non-Employer Contributing Entity (State)	7.5%	7.75%
Employers	7.5%	7.50%
District's 2022 Employer Contributions		\$ 29,677
District's 2022 Member Contributions		75,289
District's 2021 NECE On-Behalf Contributions		1,485

Contributors to the plan include members, employers, and the State of Texas as the only non-employer contributing entity. The State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA).

Actuarial Assumptions -

Roll Forward - The actuarial valuation was performed as of August 31, 2020. Update procedures were used to roll forward the total pension liability to August 31, 2021.

The total pension liability is determined by an annual actuarial valuation. The actuarial methods and assumptions were selected by the Board of Trustees based upon analysis and recommendations by the System's actuary. The Board of Trustees has sole authority to determine the actuarial assumptions used for the plan. The actuarial methods and assumptions were primarily based on a study of actual experience for the three-year period ending August 31, 2017, and were adopted in July 2018.

The post-retirement mortality rates were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables with full generational projection using the ultimate improvement rates from the most recently published projection scale U-MP. The active mortality rates were based on 90% of the RP 2014 Employee Mortality Tables for males and females, also with full generational mortality.

The long-term expected rate of return on pension plan investments is 7.25%. The long-term expected rate of return on plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

IV. OTHER INFORMATION - Continued

A. Defined Benefit Pension Plan - Continued

The following table discloses the actuarial methods and assumptions that were applied to this measurement period:

Valuation Date	August 31, 2020 Rolled Forward to August 31, 2021
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.25%
Long-Term Expected Rate	7.25%
Municipal Bond Rate as of August 2020	1.95%. The source for the rate is the Fixed Income Market Data/ Yield Curve/Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index.
Last Year Ending August 31 in Projection Period (100 Years)	2120
Inflation	2.30%
Salary Increases	3.05% to 9.05% Including Inflation
Ad hoc Postemployment Benefit Changes	None

The actuarial methods and assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2020. For a full description of these assumptions please see the TRS actuarial valuation report dated November 9, 2020.

Discount Rate - A single discount rate of 7.25% was used to measure the total pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from active members, employers, and the non-employer contributing entity will be made at the rates set by the Legislature during the 2019 legislative session. It is assumed that future employer and state contributions will be 8.5% of payroll in fiscal year 2020 gradually increasing to 9.55% of payroll over the next several years. This includes all employer and state contributions for active and rehired retirees.

Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

IV. OTHER INFORMATION - Continued

A. Defined Benefit Pension Plan - Continued

Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of August 31, 2021, are presented in the following Asset Allocations table:

<u>Asset Class</u>	<u>Target Allocation¹ %</u>	<u>Long-Term Expected Geometric Real Rate of Return²</u>	<u>Expected Contribution to Long-Term Portfolio Returns</u>
Global Equity			
USA	18.0%	3.9%	0.99%
Non-U.S. Developed	13.0%	5.1%	0.92%
Emerging Markets	9.0%	5.6%	0.83%
Private Equity	14.0%	6.7%	1.41%
Stable Value			
Government Bonds	16.0%	-0.7%	-0.05%
Absolute Return (Including Credit Sensitive Investments)	0.0%	1.8%	0.00%
Stable Value Hedge Funds	5.0%	1.9%	0.11%
Real Return			
Real Estate	15.0%	4.6%	1.02%
Energy, Natural Resources, and Infrastructure	6.0%	6.0%	0.42%
Commodities	0.0%	0.8%	0.00%
Risk Parity			
Risk Parity	8.0%	3.0%	0.30%
Asset Allocation Leverage			
Cash	2.0%	-1.5%	-0.03%
Asset Allocation Leverage	-6.0%	-1.3%	0.08%
Inflation Expectation			2.00%
Volatility Drag ³			-0.67%
Expected Return	100.0%		7.33%

¹ Target Allocation are based on the FY 2020 policy model.

² Capital Market Assumptions come from Aon Hewitt (as of August 31, 2020).

³ The volatility drag results from the conversion between arithmetic and geometric mean returns.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

IV. OTHER INFORMATION - Continued

A. Defined Benefit Pension Plan - Continued

Discount Rate Sensitivity Analysis - The following table presents the District's net pension liability of the plan using the discount rate of 7.25%, and what the net pension liability would be if it were calculated using a discount rate that is 1% lower (6.25%) or 1% higher (8.25%) than the current rate:

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
District's Proportionate Share of the Net Pension Liability	<u>\$ 315,645</u>	<u>\$ 144,423</u>	<u>\$ 5,557</u>

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At August 31, 2022, the Marathon Independent School District reported a net pension liability of \$144,423 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's Proportionate Share of the Collective Net Pension Liability	\$ 144,423
State's Proportionate Share that is Associated with the District	<u>371,438</u>
Total	<u>\$ 515,861</u>

The net pension liability was measured as of August 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of August 31, 2020 rolled forward to August 31, 2021. The employer's proportion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2020 through August 31, 2021.

At August 31, 2021, the employer's proportion of the collective net pension liability was 0.0005671117% which was an increase of 0.0000188604% from its proportion measured as of August 31, 2020.

Changes of Actuarial Assumptions Since the Prior Actuarial Valuation - There were no changes of assumptions since the prior measurement date.

Changes of Benefit Terms - There were no changes of benefit terms since the prior measurement date.

For the year ended August 31, 2022, the Marathon Independent School District recognized pension expense of \$1,485 and revenue of \$1,485 for support provided by the State in the government-wide statement of activities.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

IV. OTHER INFORMATION - Continued

A. Defined Benefit Pension Plan - Continued

At August 31, 2022, the Marathon Independent School District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Actuarial Experience	\$ 242	\$ 10,168
Changes in Actuarial Assumptions	51,051	22,254
Net Difference Between Projected and Actual Investment Earnings	-	121,097
Changes in Proportion and Difference Between the Employer's Contributions and the Proportionate Share of Contributions	44,354	46,085
Contributions Paid to TRS Subsequent to the Measurement Date	29,677	-
Totals	\$ 125,324	\$ 199,604

The net amounts of the employer's balances of deferred outflows and inflows (not including the deferred contribution paid subsequent to the measurement date) of resources related to pensions will be recognized by the District in pension expense as follows:

Year Ending August 31,	Pension Expense Amount
2023	\$ (17,222)
2024	(26,179)
2025	(24,814)
2026	(35,391)
2027	(503)
Thereafter	152

B. Defined Other Postemployment Benefit Plans

Plan Description - The Marathon Independent School District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined other postemployment benefit (OPEB) plan that has a special funding situation. The plan is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees. It is established and administered in accordance with the Texas Insurance Code, Chapter 1575. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

IV. OTHER INFORMATION - Continued

B. Defined Other Postemployment Benefit Plans - Continued

OPEB Plan Fiduciary Net Position - Detailed information about the TRS-Care’s fiduciary net position is available in the separately-issued TRS Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at <http://www.trs.texas.gov>; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Benefits Provided - TRS-Care provides health insurance coverage to retirees from public schools, charter schools, regional education service centers, and other educational districts who are members of the TRS pension plan. Eligible non-Medicare retirees and their dependents may pay premiums to participate in the high-deductible health plans. Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system.

The General Appropriations Act passed by the 86th Legislature included funding to maintain TRS-Care premiums at their current level through 2021. The 86th Legislature also passed Senate Bill 1682 which requires TRS to establish a contingency reserve in the TRS-Care fund equal to 60 days of expenditures. This amount is estimated at \$271,311,000 as of August 31, 2021.

The premium rates for retirees are presented in the following table:

TRS-Care Monthly Premium Rates

	Medicare	Non-Medicare
Retiree or Surviving Spouse	\$ 135	\$ 200
Retiree and Spouse	529	689
Retiree or Surviving Spouse and Children	468	408
Retiree and Family	1,020	999

Contributions - Contribution rates for the TRS-Care plan are established in state statute by the Texas Legislature, and there is no continuing obligation to provide benefits beyond each fiscal year. The TRS-Care plan is currently funded on a pay-as-you-go basis and is subject to change based on available funding. Funding for TRS-Care is provided by retiree premium contributions and contributions from the State, active employees, and participating employers based on active employee compensation. The TRS Board of Trustees does not have the authority to set or amend contribution rates.

At the inception of the plan, funding was projected to last 10 years through fiscal year 1995. The original funding was sufficient to maintain the solvency of the fund through fiscal year 2000. Since that time, appropriations and contributions have been established to fund the benefits for each successive biennium.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

IV. OTHER INFORMATION - Continued

B. Defined Other Postemployment Benefit Plans - Continued

Texas Insurance Code, Section 1575.202 establishes the state’s contribution rate which is 1.25% of the employee’s salary. Section 1575.203 establishes the active employee’s rate which is 0.65% of salary. Section 1575.204 establishes a public school contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the employer. The actual public school contribution rate is prescribed by the Legislature in the General Appropriations Act which is 0.75% of each active employee’s pay for fiscal year 2021. The following table shows contributions to the TRS-Care plan by type of contributor:

	Contribution Rates	
	<u>2021</u>	<u>2022</u>
Active Employee	0.65%	0.65%
Non-Employer Contributing Entity (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/Private Funding Remitted by Employers	1.25%	1.25%
District's 2022 Employer Contributions		\$ 7,371
District's 2022 Member Contributions		6,117
District's 2021 NECE On-Behalf Contributions		(18,178)

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to (regardless of whether or not they participate in the TRS-Care OPEB program). When hiring a TRS retiree, employers are required to pay to TRS-Care a monthly surcharge of \$535 per retiree.

A supplemental appropriation was authorized by Senate Bill 1264 of the 86th Texas Legislature to provide \$2,208,137 for fiscal year 2020 and \$3,312,206 for fiscal year 2021, for consumer protections against medical and health care billing by certain out-of-network providers. Funding will be in fiscal year 2021.

Actuarial Assumptions - The actuarial valuation was performed as of August 31, 2020. Update procedures were used to rolled forward the total OPEB liability to August 31, 2021.

In addition to the demographic assumptions, salary increases and inflation rates used for members of TRS are identical to the assumptions employed in the August 31, 2021 annual pension actuarial valuation.

The rates of mortality, retirement, termination, and disability incidence are identical to the assumptions used to value the pension liability of the Teacher Retirement System of Texas (TRS). The demographic assumptions were developed in the experience study performed for TRS for the period ended August 31, 2017.

The active mortality rates were based on 90% of the RP-2014 Employee Mortality tables for males and females, with full generational mortality using Scale BB. The post-retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables. The rates were projected on a fully generational basis using the ultimate improvement rates from mortality projection scale MP-2018.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

IV. OTHER INFORMATION - Continued

B. Defined Other Postemployment Benefit Plans - Continued

Election Rates for Normal Retirement - The rates are 65% participation prior to age 65 and 40% participation after age 65.
Election Rates for Pre-65 Retirees - 25% of pre-65 retirees are assumed to discontinue coverage at age 65.

The following table discloses the actuarial methods and assumptions that were applied to this measurement period:

Valuation Date	August 31, 2020 Rolled Forward to August 31, 2021
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	1.95% as of August 31, 2021
Aging Factors	Based on Plan Specific Experience
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Salary Increases	3.05% to 9.05% Including Inflation
Ad hoc Postemployment Benefit Changes	None

The initial medical trend rates were 8.5% for Medicare retirees and 7.1% for non-Medicare retirees. There was an initial prescription drug trend rate of 8.5% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period of 12 years.

Discount Rate - A single discount rate of 1.95% was used to measure the total OPEB liability. There was a decrease of 0.38% in the discount rate since the previous year. Because the plan is essentially a “pay-as-you-go” plan, the single discount rate is equal to the prevailing municipal bond rate.

Sensitivity of the Net OPEB Liability

Discount Rate Sensitivity Analysis - The following schedule shows the impact of the net OPEB liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (1.95%) in measuring the net OPEB liability:

	1% Decrease in Discount Rate (0.95%)	Discount Rate (1.95%)	1% Increase in Discount Rate (2.95%)
District's Proportionate Share of the Net OPEB Liability	<u>\$ 443,422</u>	<u>\$ 367,610</u>	<u>\$ 307,943</u>

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

IV. OTHER INFORMATION - Continued

B. Defined Other Postemployment Benefit Plans - Continued

Healthcare Cost Trend Rates Sensitivity Analysis - The following presents the net OPEB liability of the plan using the assumed healthcare cost trend rate, as well as what the net OPEB liability would be if it were calculated using a trend rate that is 1% lower or 1% higher than the assumed healthcare cost trend rate:

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
District's Proportionate Share of the Net OPEB Liability	<u>\$ 297,752</u>	<u>\$ 367,610</u>	<u>\$ 461,342</u>

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs - At August 31, 2022, the Marathon Independent School District reported a liability of \$367,610 for its proportionate share of the TRS's net OPEB liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's Proportionate Share of the Collective Net OPEB Liability	\$ 367,610
State's Proportionate Share that is Associated with the District	<u>492,516</u>
Total	<u>\$ 860,126</u>

The net OPEB liability was measured as of August 31, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The employer's proportion of the net OPEB liability was based on the employer's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2020 through August 31, 2021.

At August 31, 2021, the employer's proportion of the collective net OPEB liability was 0.0009529879% which was an increase of 0.0000018911% from its proportion measured as of August 31, 2020.

Changes of Actuarial Assumptions Since the Prior Actuarial Valuation - The discount rate changed from 2.33% as of August 31, 2020 to 1.95% as of August 31, 2021. This change increased the total OPEB liability.

Changes of Benefit Terms - There were no changes of benefit terms since the prior measurement date.

For the year ended August 31, 2022, the Marathon Independent School District recognized OPEB expense of \$(18,178) and revenue of \$(18,178) for support provided by the State.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

IV. OTHER INFORMATION - Continued

B. Defined Other Postemployment Benefit Plans - Continued

At August 31, 2022, the Marathon Independent School District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other postemployment benefits from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Actuarial Experience	\$ 15,827	\$ 177,949
Changes in Actuarial Assumptions	40,717	77,743
Net Difference Between Projected and Actual Investment Earnings	399	-
Changes in Proportion and Difference Between the Employer's Contributions and the Proportionate Share of Contributions	94,450	47,531
Contributions Paid to TRS Subsequent to the Measurement Date	<u>7,371</u>	<u>-</u>
Totals	<u>\$ 158,764</u>	<u>\$ 303,223</u>

The net amounts of the employer's balances of deferred outflows and inflows (not including the deferred contribution paid subsequent to the measurement date) of resources related to OPEBs will be recognized by the District in OPEB expense as follows:

<u>Year Ending August 31,</u>	<u>OPEB Expense Amount</u>
2023	\$ (33,495)
2024	(33,504)
2025	(33,502)
2026	(23,825)
2027	(10,725)
Thereafter	(16,779)

C. Medicare Part D

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003 established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. Under Medicare Part D, TRS-Care receives retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the years ended August 31, 2022, August 31, 2021, and August 31, 2020, the subsidy payments received by TRS-Care on behalf of the District were \$3,872, \$4,410, and \$4,055, respectively. These payments are recorded as equal revenues and expenditures in the governmental funds financial statements.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

IV. OTHER INFORMATION - Continued

D. Health Care Coverage

The District participates in TRS-Active Care sponsored by the Teacher Retirement System of Texas. TRS-Active Care (the Plan) provides health care coverage to employees (and their dependents) of participating public education entities. Optional life and long-term care insurance are also provided to active members and retirees. Authority for the Plan can be found in the Texas Insurance Code, Title 8, Subtitle H, Chapter 1579 and in the Texas Administrative Code, Title 34, Part 3, Chapter 41. The Plan began operations on September 1, 2002. This is a premium-based plan. Payments are made on a monthly basis for all covered employees.

E. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters, for which the District participated in a public entity risk pool. There were no significant reductions in coverage in the past fiscal year, and there were no settlements exceeding coverage for each of the past three fiscal years.

F. Property and Liability Programs

During the year ended August 31, 2022, the District participated in the TASB Risk Management Fund's (the Fund's) Property and Liability Programs.

The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. All members participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties.

The Fund purchases stop-loss coverage for protection against catastrophic and larger than anticipated claims for the Property and Liability Programs. The terms and limits of the stop-loss program vary by line of coverage. The Fund uses the services of an independent actuary to determine the adequacy of reserves and fully funds those reserves. For the year ended August 31, 2022, the Fund anticipates that the District has no additional liability beyond the contractual obligations for payment of contributions.

The Fund engages the services of an independent auditor to conduct a financial audit after the close of each year on August 31. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2021, are available on the TASB Risk Management Fund website.

G. Unemployment Compensation Coverage

During the year ended August 31, 2022, the District provided unemployment compensation coverage to its employees through participation in the TASB Risk Management Fund (the Fund). The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The Fund's Unemployment Compensation Program is authorized by Section 22.005 of the Texas Education Code and Chapter 172 of the Texas Local Government Code. All members participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties.

The Fund meets its quarterly obligation to the Texas Workforce Commission. Expenses are accrued monthly until the quarterly payment has been made. Expenses can be reasonably estimated; therefore, there is no need for specific or aggregate stop-loss coverage for the Unemployment Compensation pool. For the year ended August 31, 2022, the Fund anticipates that the District has no additional liability beyond the contractual obligations for payment of contributions.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

IV. OTHER INFORMATION - Continued

G. Unemployment Compensation Coverage - Continued

The Fund engages the services of an independent auditor to conduct a financial audit after the close of each year on August 31. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2021, are available on the TASB Risk Management Fund website.

H. Workers' Compensation Insurance

During the year ended August 31, 2022, the District met its statutory workers' compensation obligations through participation in the TASB Risk Management Fund (the Fund). The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The Fund's Workers' Compensation Program is authorized by Chapter 504 of the Texas Labor Code. All members participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties. The Fund provides statutory workers' compensation benefits to its members injured employees.

The Fund and its members are protected against higher than expected claims costs through the purchase of stop-loss coverage for any claim in excess of the Fund's self-insured retention of \$2 million. The Fund uses the services of an independent actuary to determine reserve adequacy and fully funds those reserves. As of August 31, 2021, the Fund carries a discounted reserve of \$44,985,187 for future development on reported claims and claims that have been incurred but not yet reported. For the year ended August 31, 2022, the Fund anticipates no additional liability to members beyond their contractual obligations for payment of contributions.

The Fund engages the services of an independent auditor to conduct a financial audit after the close of each year on August 31. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2021, are available on the TASB Risk Management Fund website.

I. Contingencies

The District participates in numerous state and federal grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required, and the collectibility of any related receivable may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

J. Shared Services Arrangement

The District participates in a shared services arrangement for a cooperative education program with several other school districts. The District does not account for revenues or expenditures in this program and does not disclose them in these financial statements. The Alpine Independent School District is the fiscal agent manager and is responsible for all financial activities of the shared services arrangement.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2022

IV. OTHER INFORMATION - Continued

K. Adjustments to Net Position/Fund Balances

The financial statements reflect the following prior period adjustments:

	Net Position <u>Exhibit B-1</u>	Fund Balances <u>Exhibit C-3</u>
General Fund		
Foundation Adjustment	\$ (282)	\$ (282)
Prior Year's SHARS Payments	<u>54,883</u>	<u>54,883</u>
Totals	<u>\$ 54,601</u>	<u>\$ 54,601</u>

L. Subsequent Events

The District's management has evaluated subsequent events through November 14, 2022, the date which the financial statements were available for issue.

Required Supplementary Information

MARATHON INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 1,085,386	\$ 1,114,825	\$ 1,105,512	\$ (9,313)
5800 State Program Revenues	650,364	650,364	635,362	(15,002)
5900 Federal Program Revenues	39,000	45,207	19,097	(26,110)
5020 Total Revenues	1,774,750	1,810,396	1,759,971	(50,425)
EXPENDITURES:				
Current:				
0011 Instruction	864,645	864,930	827,985	36,945
0012 Instructional Resources and Media Services	2,123	2,123	1,453	670
0013 Curriculum and Instructional Staff Development	3,076	3,076	1,436	1,640
0023 School Leadership	123,851	110,296	94,626	15,670
0031 Guidance, Counseling, and Evaluation Services	42,336	32,250	15,339	16,911
0033 Health Services	10,100	10,100	1,690	8,410
0034 Student (Pupil) Transportation	17,418	17,418	10,457	6,961
0035 Food Services	20,527	25,436	19,076	6,360
0036 Extracurricular Activities	66,105	95,944	83,063	12,881
0041 General Administration	249,313	272,909	259,882	13,027
0051 Facilities Maintenance and Operations	222,097	225,572	174,414	51,158
0052 Security and Monitoring Services	5,605	14,885	14,233	652
0053 Data Processing Services	119,303	201,674	117,657	84,017
0061 Community Services	1,000	1,000	276	724
Debt Service:				
0071 Principal on Long-Term Liabilities	22,742	32,742	22,742	10,000
0072 Interest on Long-Term Liabilities	671	671	671	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	89,500	82,180	7,320
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	4,920	4,920	4,920	-
0099 Other Intergovernmental Charges	35,216	35,401	34,957	444
6030 Total Expenditures	1,811,048	2,040,847	1,767,057	273,790
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	(36,298)	(230,451)	(7,086)	223,365
OTHER FINANCING SOURCES (USES):				
7913 Right-to-Use Leases	-	10,000	-	(10,000)
7915 Transfers In	10,229	10,229	-	(10,229)
8911 Transfers Out (Use)	(10,229)	(10,229)	-	10,229
7080 Total Other Financing Sources (Uses)	-	10,000	-	(10,000)
1200 Net Change in Fund Balances	(36,298)	(220,451)	(7,086)	213,365
0100 Fund Balance - September 1 (Beginning)	1,942,576	1,942,576	1,942,576	-
1300 Increase (Decrease) in Fund Balance	-	-	54,601	54,601
3000 Fund Balance - August 31 (Ending)	\$ 1,906,278	\$ 1,722,125	\$ 1,990,091	\$ 267,966

MARATHON INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED AUGUST 31, 2022

	FY 2022 Plan Year 2021	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019
District's Proportion of the Net Pension Liability (Asset)	0.000567112%	0.000548251%	0.000593408%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 144,423	\$ 293,632	\$ 308,472
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	371,438	781,117	650,256
Total	<u>\$ 515,861</u>	<u>\$ 1,074,749</u>	<u>\$ 958,728</u>
District's Covered Payroll	\$ 968,697	\$ 940,818	\$ 816,750
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	14.91%	31.21%	37.77%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	88.79%	75.54%	75.24%

Note: GASB Codification, Vol. 2, P20.183 requires that the information on this schedule be data from the period corresponding with the periods covered as of the measurement dates of August 31, 2021 for year 2022, August 31, 2020 for year 2021, August 31, 2019 for year 2020, August 31, 2018 for year 2019, August 31, 2017 for year 2018, August 31, 2016 for year 2017, August 31, 2015 for year 2016 and August 31, 2014 for year 2015.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

FY 2019 Plan Year 2018	FY 2018 Plan Year 2017	FY 2017 Plan Year 2016	FY 2016 Plan Year 2015	FY 2015 Plan Year 2014
0.000468037%	0.000527123%	0.000795624%	0.0005122%	0.0003192%
\$ 257,619	\$ 168,545	\$ 300,655	\$ 181,056	85,263
616,817	475,544	503,557	453,139	357,478
<u>\$ 874,436</u>	<u>\$ 644,089</u>	<u>\$ 804,212</u>	<u>\$ 634,195</u>	<u>\$ 442,741</u>
\$ 671,379	\$ 806,399	\$ 732,231	\$ 634,145	611,766
38.37%	20.90%	41.06%	28.55%	13.94%
73.74%	82.17%	78.00%	78.43%	83.25%

MARATHON INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR PENSIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR FISCAL YEAR 2022

	2022	2021	2020
Contractually Required Contribution	\$ 29,677	\$ 24,207	\$ 22,282
Contribution in Relation to the Contractually Required Contribution	(29,677)	(24,207)	(22,282)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 941,113	\$ 968,697	\$ 940,818
Contributions as a Percentage of Covered Payroll	3.15%	2.50%	2.37%

Note: GASB Codification, Vol. 2, P20.183 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

	2019	2018	2017	2016	2015
\$	20,770	\$ 15,436	\$ 17,276	\$ 25,149	\$ 15,166
	(20,770)	(15,436)	(17,276)	(25,149)	(15,166)
\$	-	\$ -	\$ -	\$ -	\$ -
\$	816,750	\$ 671,379	\$ 806,399	\$ 732,231	\$ 634,145
	2.54%	2.30%	2.14%	3.43%	2.39%

MARATHON INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED AUGUST 31, 2022

	FY 2022 Plan Year 2021	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019
District's Proportion of the Net Liability (Asset) for Other Postemployment Benefits	0.000952988%	0.000951097%	0.000877948%
District's Proportionate Share of Net OPEB Liability (Asset)	\$ 367,610	\$ 361,555	\$ 415,193
State's Proportionate Share of the Net OPEB Liability (Asset) Associated with the District	492,516	485,843	551,698
Total	<u>\$ 860,126</u>	<u>\$ 847,398</u>	<u>\$ 966,891</u>
District's Covered Payroll	\$ 968,697	\$ 940,818	\$ 816,750
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	37.95%	38.43%	50.83%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	6.18%	4.99%	2.66%

Note: GASB Codification, Vol. 2, P50.238 states that the information on this schedule should be determined as of the measurement date. The amounts reported for FY 2022 are for measurement date August 31, 2021. The amounts reported for FY 2021 are for the measurement date of August 31, 2020. The amounts for FY 2020 are for the measurement date August 31, 2019. The amounts for FY 2019 are for the measurement date August 31, 2018. The amounts for FY 2018 are based on the August 31, 2017 measurement date.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

<u>FY 2019</u> <u>Plan Year 2018</u>	<u>FY 2018</u> <u>Plan Year 2017</u>
0.000739429%	0.000877667%
\$ 369,203	\$ 381,664
603,962	660,251
<u>\$ 973,165</u>	<u>\$ 1,041,915</u>
\$ 671,379	\$ 803,699
54.99%	47.49%
1.57%	0.91%

MARATHON INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR OTHER POSTEMPLOYMENT BENEFITS (OPEB)
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR FISCAL YEAR 2022

	2022	2021	2020
Contractually Required Contribution	\$ 7,371	\$ 7,445	\$ 7,221
Contribution in Relation to the Contractually Required Contribution	(7,371)	(7,445)	(7,221)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 941,113	\$ 968,697	\$ 940,818
Contributions as a Percentage of Covered Payroll	0.78%	0.77%	0.77%

Note: GASB Codification, Vol. 2, P50.238 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

Information in this schedule should be provided only for the years where data is available. Eventually 10 years of data should be presented.

<hr/>	
2019	2018
<hr/>	<hr/>
\$ 6,231	\$ 5,091
(6,231)	(5,091)
<hr/>	<hr/>
\$ -	\$ -
<hr/> <hr/>	<hr/> <hr/>
\$ 816,750	\$ 671,379
0.76%	0.76%

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Required Supplementary Information
August 31, 2022

Note A - TRS Pension Plan

Changes of Benefit Terms

There were no changes of benefit terms since the prior measurement date.

Changes of Assumptions

There were no changes of assumptions since the prior measurement date.

Note B - TRS OPEB Plan

Changes of Benefit Terms

There were no changes of benefit terms since the prior measurement date.

Changes of Assumptions

The discount rate changed from 2.33% as August 31, 2020, to 1.95% as of August 31, 2021. This change increased the total OPEB liability.

Other Supplementary Information

MARATHON INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 FISCAL YEAR ENDED AUGUST 31, 2022

Last 10 Years Ended August 31	(1)	(2)	(3)
	Tax Rates		Assessed/Appraised Value for School Tax Purposes
	Maintenance	Debt Service	
2013 and prior years	Various	Various	\$ Various
2014	1.170000	0.000000	66,986,000
2015	1.140000	0.000000	74,316,735
2016	1.170000	0.000000	83,958,794
2017	1.170000	0.000000	88,838,601
2018	1.170000	0.000000	91,688,586
2019	1.170000	0.000000	96,658,236
2020	1.068300	0.000000	96,457,868
2021	1.051600	0.000000	95,505,461
2022 (School year under audit)	0.979000	0.000000	107,042,552
1000 TOTALS			

(10) Beginning Balance 9/1/2021	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 8/31/2022
\$ 12,628	\$ -	\$ 94	\$ -	\$ -	\$ 12,534
1,594	-	18	-	-	1,576
1,655	-	17	-	-	1,638
2,238	-	43	-	-	2,195
3,942	-	565	-	-	3,377
3,948	-	594	-	-	3,354
5,171	-	1,747	-	-	3,424
5,497	-	2,496	-	-	3,001
15,216	-	5,662	-	(105)	9,449
-	1,077,327	1,060,002	-	-	17,325
<u>\$ 51,889</u>	<u>\$ 1,077,327</u>	<u>\$ 1,071,238</u>	<u>\$ -</u>	<u>\$ (105)</u>	<u>\$ 57,873</u>

MARATHON INDEPENDENT SCHOOL DISTRICT
 USE OF FUNDS REPORT - SELECT STATE ALLOTMENT PROGRAMS
 FOR THE YEAR ENDED AUGUST 31, 2022

Section A: Compensatory Education Programs

AP1	Did your LEA expend any state compensatory education program state allotment funds during the district's fiscal year?	Yes
<hr/>		
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	Yes
<hr/>		
AP3	List the total state allotment funds received for state compensatory education programs during the district's fiscal year.	58520
<hr/>		
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year.	127391
<hr/>		

Section B: Bilingual Education Programs

AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	No
<hr/>		
AP6	Does the LEA have written policies and procedures for its bilingual education program?	Yes
<hr/>		
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	0
<hr/>		
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25,35)	0
<hr/>		

COMPLIANCE AND INTERNAL CONTROLS SECTION



A Limited Liability Partnership

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Trustees
Marathon Independent School District
P.O. Box 416
Marathon, TX 79842-0416

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Marathon Independent School District as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 14, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Marathon Independent School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Marathon Independent School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Marathon Independent School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Marathon Independent School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Eckert & Company, LLP

November 14, 2022

MARATHON INDEPENDENT SCHOOL DISTRICT
 Schedule of Findings and Questioned Costs
 Year Ended August 31, 2022

A. Summary of Auditor’s Results

Financial Statements

Type of auditor's report issued	<u>Unmodified</u>
Internal Control Over Financial Reporting	
Material weaknesses identified?	___ Yes <u>X</u> No
Significant deficiencies identified that are not considered to be material weaknesses?	___ Yes <u>X</u> None Reported
Noncompliance material to financial statements noted?	___ Yes <u>X</u> No

B. Findings - Financial Statements Audit

None

C. Findings - State Compliance

None

Marathon ISD

Nov-22

Total Monthly Collected:	155,297.38
Total Paid Taxes	
Current Base (M&O)	152,410.97
Penalty	0.00
Interest	0.00
Atty Fees	0.00
Current Base (I&S)	
Penalty	
Interest	
Delinquent Base (M&O)	2,070.59
Penalty	272.85
Interest	542.97
Atty Fees	617.89
Delinquent Base (I&S)	
Penalty	
Interest	
Atty Fees	
Current BPP	0.00
Penalty	0.00
Interest	0.00
Atty Fees	0.00
Delinquent BPP	0.00
Penalty	0.00
Interest	0.00
Atty Fees	0.00
CED Base	0.00
Penalty	0.00
Interest	0.00
Atty Fees	0.00
Refunds	203.06

Total Yearly Collected:	\$192,763.05
Total Paid Taxes	<u>10/1/2022 to 11/30/2022</u>
Current Base (M&O)	188,115.08
Penalty	0.00
Interest	0.00
Atty Fees	
Current Base (I&S)	
Penalty	
Interest	
Delinquent Base (M&O)	3,511.44
Penalty	445.73
Interest	690.80
Atty Fees	970.20
Delinquent Base (I&S)	
Penalty	
Interest	
Atty Fees	
Current BPP	0.00
Penalty	0.00
Interest	0.00
Atty Fees	0.00
Delinquent BPP	0.00
Penalty	0.00
Interest	0.00
Atty Fees	0.00
CED Base	0.00
Penalty	0.00
Interest	0.00
Atty Fees	0.00
Refunds	203.06
Percentage	16.56%

Tax Collections Activity Report - Current/Delinquent

12/7/2022 2:42:50PM Report Criteria

Entity: ALL
 Year: ALL
 Date Range: 11/01/2022 to 11/30/2022
 Batch(es): ALL

Entity Marathon ISD

Current Year	M&O	I&S	Delinquent Years	M&O	I&S	All Years	M&O	I&S
Taxes	152,410.97	0.00	Taxes	2,273.65	0.00	Taxes	154,684.62	0.00
Discounts	0.00	0.00	Discounts	0.00	0.00	Discounts	0.00	0.00
Penalty	0.00	0.00	Penalty	272.85	0.00	Penalty	272.85	0.00
Interest	0.00	0.00	Interest	542.97	0.00	Interest	542.97	0.00
Total Collected	152,410.97	0.00	Total Collected	3,089.47	0.00	Total Collected	155,500.44	0.00
Total Collected	152,410.97		Total Collected	3,089.47		Total Collected	155,500.44	
Refunds Paid			Refunds Paid			Refunds Paid		
Taxes	0.00	0.00	Taxes	203.06	0.00	Taxes	203.06	0.00
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Refunded:	0.00	0.00	Total Refunded:	203.06	0.00	Total Refunded:	203.06	0.00
Total Refunded:	0.00		Total Refunded:	203.06		Total Refunded:	203.06	
Taxes	152,410.97	0.00	Taxes	2,070.59	0.00	Taxes	154,481.56	0.00
Penalty	0.00	0.00	Penalty	272.85	0.00	Penalty	272.85	0.00
Interest	0.00	0.00	Interest	542.97	0.00	Interest	542.97	0.00
Total Disbursed:	152,410.97	0.00	Total Disbursed:	2,886.41	0.00	Total Disbursed:	155,297.38	0.00
Total Disbursed:	152,410.97		Total Disbursed:	2,886.41		Total Disbursed:	155,297.38	
Current Year			Delinquent Years			All Years		
Total Collected	152,410.97		Total Collected	3,089.47		Total Collected	155,500.44	
Attorney Fees	0.00		Attorney Fees	617.89		Attorney Fees	617.89	
Other Fees	0.00		Other Fees	0.00		Other Fees	0.00	
Overpayments	0.41		Overpayments	0.00		Overpayments	0.41	
Total Paid	152,411.38		Total Paid	3,707.36		Total Paid	156,118.74	
Underpayments	0.52		Underpayments	0.00		Underpayments	0.52	
Total Paid	152,411.38		Total Paid	3,707.36		Total Paid	156,118.74	
Attorney Fees	0.00		Attorney Fees	617.89		Attorney Fees	617.89	
Refunds Paid - Attorney Fees	0.00		Refunds Paid - Attorney Fees	0.00		Refunds Paid - Attorney Fees	0.00	
Attorney Fee Disbursement Amount	0.00		Attorney Fee Disbursement Amount	617.89		Attorney Fee Disbursement Amount	617.89	

Tax Collections Activity Report - Current/Delinquent

12/7/2022

2:42:50PM

Report Criteria

Entity: ALL
 Year: ALL
 Date Range: 11/01/2022 to 11/30/2022
 Batch(es): ALL

Entity MISD BPP

Current Year	M&O	I&S	Delinquent Years	M&O	I&S	All Years	M&O	I&S
Taxes	0.00	0.00	Taxes	0.00	0.00	Taxes	0.00	0.00
Discounts	0.00	0.00	Discounts	0.00	0.00	Discounts	0.00	0.00
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Collected	0.00	0.00	Total Collected	0.00	0.00	Total Collected	0.00	0.00
Total Collected	0.00		Total Collected	0.00		Total Collected	0.00	
Refunds Paid			Refunds Paid			Refunds Paid		
Taxes	0.00	0.00	Taxes	0.00	0.00	Taxes	0.00	0.00
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Refunded:	0.00	0.00	Total Refunded:	0.00	0.00	Total Refunded:	0.00	0.00
Total Refunded:	0.00		Total Refunded:	0.00		Total Refunded:	0.00	
Taxes	0.00	0.00	Taxes	0.00	0.00	Taxes	0.00	0.00
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Disbursed:	0.00	0.00	Total Disbursed:	0.00	0.00	Total Disbursed:	0.00	0.00
Total Disbursed:	0.00		Total Disbursed:	0.00		Total Disbursed:	0.00	
Current Year			Delinquent Years			All Years		
Total Collected	0.00		Total Collected	0.00		Total Collected	0.00	
Attorney Fees	0.00		Attorney Fees	0.00		Attorney Fees	0.00	
Other Fees	0.00		Other Fees	0.00		Other Fees	0.00	
Overpayments	0.00		Overpayments	0.00		Overpayments	0.00	
Total Paid	0.00		Total Paid	0.00		Total Paid	0.00	
Underpayments	0.00		Underpayments	0.00		Underpayments	0.00	
Total Paid	0.00		Total Paid	0.00		Total Paid	0.00	
Attorney Fees	0.00		Attorney Fees	0.00		Attorney Fees	0.00	
Refunds Paid - Attorney Fees	0.00		Refunds Paid - Attorney Fees	0.00		Refunds Paid - Attorney Fees	0.00	
Attorney Fee Disbursement Amount	0.00		Attorney Fee Disbursement Amount	0.00		Attorney Fee Disbursement Amount	0.00	

Tax Collections Activity Report - Current/Delinquent

12/7/2022 2:42:50PM Report Criteria

Entity: ALL
 Year: ALL
 Date Range: 11/01/2022 to 11/30/2022
 Batch(es): ALL

Entity MCED

Current Year	M&O	I&S	Delinquent Years	M&O	I&S	All Years	M&O	I&S
Taxes	0.00	0.00	Taxes	0.00	0.00	Taxes	0.00	0.00
Discounts	0.00	0.00	Discounts	0.00	0.00	Discounts	0.00	0.00
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Collected	0.00	0.00	Total Collected	0.00	0.00	Total Collected	0.00	0.00
Total Collected	0.00		Total Collected	0.00		Total Collected	0.00	0.00
Refunds Paid			Refunds Paid			Refunds Paid		
Taxes	0.00	0.00	Taxes	0.00	0.00	Taxes	0.00	0.00
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Refunded:	0.00	0.00	Total Refunded:	0.00	0.00	Total Refunded:	0.00	0.00
Total Refunded:	0.00		Total Refunded:	0.00		Total Refunded:	0.00	0.00
Taxes	0.00	0.00	Taxes	0.00	0.00	Taxes	0.00	0.00
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Disbursed:	0.00	0.00	Total Disbursed:	0.00	0.00	Total Disbursed:	0.00	0.00
Total Disbursed:	0.00		Total Disbursed:	0.00		Total Disbursed:	0.00	0.00
Current Year			Delinquent Years			All Years		
Total Collected	0.00		Total Collected	0.00		Total Collected	0.00	
Attorney Fees	0.00		Attorney Fees	0.00		Attorney Fees	0.00	
Other Fees	0.00		Other Fees	0.00		Other Fees	0.00	
Overpayments	0.00		Overpayments	0.00		Overpayments	0.00	
Total Paid	0.00		Total Paid	0.00		Total Paid	0.00	
Underpayments	0.00		Underpayments	0.00		Underpayments	0.00	
Total Paid	0.00		Total Paid	0.00		Total Paid	0.00	
Attorney Fees	0.00		Attorney Fees	0.00		Attorney Fees	0.00	
Refunds Paid - Attorney Fees	0.00		Refunds Paid - Attorney Fees	0.00		Refunds Paid - Attorney Fees	0.00	
Attorney Fee Disbursement Amount	0.00		Attorney Fee Disbursement Amount	0.00		Attorney Fee Disbursement Amount	0.00	

Year to Date Recap Report

11/01/2022-11/30/2022

12/7/2022 2:55:30PM

Totals for Entity: 23 Marathon ISD

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Balance	%	#Owed
1971	18.55	0.00	18.55	18.55	0.00	0.00	18.55	0.00	0.00	0.00	0.00	18.55	0.00	100.00	0
1972	18.56	0.00	18.56	18.56	0.00	0.00	18.56	0.00	0.00	0.00	0.00	18.56	0.00	100.00	0
1973	18.56	0.00	18.56	18.56	0.00	0.00	18.56	0.00	0.00	0.00	0.00	18.56	0.00	100.00	0
1974	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1975	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1976	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1977	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1978	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1981	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1982	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1983	403.75	-355.30	48.45	48.45	0.00	0.00	48.45	3.64	78.76	16.91	0.00	147.76	0.00	100.00	0
1984	1,033.08	-613.07	420.01	420.01	0.00	0.00	420.01	37.04	769.41	167.27	0.00	1,393.73	0.00	100.00	0
1985	1,797.09	-1,460.62	336.47	336.47	0.00	0.00	336.47	26.15	527.88	115.82	0.00	1,006.32	0.00	100.00	0
1986	1,899.75	-1,623.26	276.49	276.49	0.00	0.00	276.49	25.42	487.25	108.67	0.00	897.83	0.00	100.00	0
1987	1,961.43	-1,206.32	755.11	755.11	0.00	0.00	755.11	86.16	1,855.44	398.94	0.00	3,095.65	0.00	100.00	0
1988	1,954.87	-1,164.86	790.01	790.01	0.00	0.00	790.01	90.12	1,874.86	407.37	0.00	3,162.36	0.00	100.00	0
1989	1,960.99	-1,150.11	810.87	810.87	0.00	0.00	810.87	73.94	1,455.17	321.84	0.00	2,661.82	0.00	100.00	0
1990	2,024.73	-1,179.43	845.30	845.30	0.00	0.00	845.30	76.72	1,431.20	322.07	0.00	2,675.29	0.00	100.00	0
1991	937.59	-417.23	520.36	520.36	0.00	0.00	520.36	50.81	815.05	193.36	0.00	1,579.58	0.00	100.00	0
1992	781.15	-306.25	474.90	474.90	0.00	0.00	474.90	48.58	724.84	176.71	0.00	1,425.03	0.00	100.00	0
1993	2,468.51	-954.24	1,514.27	1,514.27	0.00	0.00	1,514.27	159.05	2,241.14	558.89	0.00	4,473.35	0.00	100.00	0
1994	2,354.46	-1,030.07	1,324.39	1,324.39	0.00	0.00	1,324.39	133.45	1,797.57	456.48	0.00	3,711.89	0.00	100.00	0
1995	2,902.43	-1,081.92	1,820.51	1,820.51	0.00	0.00	1,820.51	150.77	1,855.97	489.52	0.00	4,316.77	0.00	100.00	0
1996	3,696.79	-1,220.58	2,476.21	2,476.21	0.00	0.00	2,476.21	181.27	2,019.06	556.71	0.00	5,233.25	0.00	100.00	0
1997	4,223.17	-1,418.58	2,804.59	2,804.59	0.00	0.00	2,804.59	209.28	2,194.50	622.14	0.00	5,830.51	0.00	100.00	0
1998	5,453.51	-1,445.52	4,007.99	4,007.99	0.00	0.00	4,007.99	268.31	2,423.51	739.10	0.00	7,438.91	0.00	100.00	0
1999	10,414.83	-1,459.91	8,954.92	8,954.92	0.00	0.00	8,954.92	432.96	3,704.64	1,013.58	0.00	14,106.10	0.00	100.00	0
2000	56,669.49	-1,428.35	55,240.14	55,240.14	0.00	0.00	55,240.14	487.42	3,263.21	1,032.10	0.00	60,022.87	0.00	100.00	0
2001	712,159.02	440.79	712,599.81	712,515.96	0.00	0.00	712,515.96	782.87	4,222.93	1,392.74	0.00	718,914.50	83.85	99.99	1
2002	694,002.92	-1,278.31	692,724.61	691,893.16	0.00	0.00	691,893.16	1,197.97	4,806.24	2,070.09	0.00	699,967.46	831.45	99.88	38
2003	662,708.92	-1,753.08	660,955.84	660,125.76	0.28	0.00	660,126.04	1,365.79	3,979.72	2,194.36	0.11	667,665.74	829.80	99.87	38
2004	713,904.51	-5,139.83	708,764.68	707,850.54	2.03	0.00	707,852.57	3,949.95	4,483.16	3,250.35	1.28	719,535.28	912.11	99.87	41

Effective Taxes Paid = Base Tax Pd + Under + Disc
 Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage
 Balance = Adjusted Tax- Eff Taxes Paid

Year to Date Recap Report

11/01/2022-11/30/2022

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Totals for Entity: **23** **Marathon ISD**

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Balance	%	#Owed
2005	720,343.60	-5,722.65	714,620.95	713,476.73	2.23	0.00	713,478.96	4,437.44	3,541.77	2,286.27	2.25	723,744.46	1,141.99	99.84	43
2006	685,376.41	-5,415.79	679,960.62	678,950.05	0.97	0.00	678,951.02	3,480.41	2,977.23	2,930.11	1.73	688,339.53	1,009.60	99.85	42
2007	542,646.13	-12,597.90	530,048.23	529,276.82	0.84	0.00	529,277.66	2,372.99	1,615.24	1,603.55	2.19	534,870.79	770.57	99.85	43
2008	649,499.84	-2,249.89	647,249.95	646,270.86	2.32	0.00	646,273.18	2,874.92	2,321.64	1,812.04	1.31	653,280.77	976.77	99.85	47
2009	713,110.54	-33,305.88	679,804.66	678,369.18	0.26	0.00	678,369.44	3,563.79	2,847.24	2,986.04	1.77	687,768.02	1,435.22	99.79	54
2010	708,741.13	-2,670.27	706,070.86	704,538.81	4.28	0.00	704,543.09	2,741.29	2,639.32	2,644.49	3.35	712,567.26	1,527.77	99.78	60
2011	744,512.55	-1,714.85	742,797.70	741,337.32	0.79	0.00	741,338.11	2,909.15	2,870.51	2,550.13	1.81	749,668.92	1,459.59	99.80	59
2012	764,146.94	-2,018.40	762,128.54	760,569.10	4.19	0.00	760,573.29	2,920.06	2,765.29	2,545.84	2.45	768,802.74	1,555.25	99.80	63
2013	788,693.11	-6,169.63	782,523.48	780,945.68	2.12	0.00	780,947.80	4,395.03	3,767.31	4,433.91	5.79	793,547.72	1,575.68	99.80	67
2014	873,578.88	-17,511.24	856,067.64	854,450.31	6.68	0.00	854,456.99	4,077.28	2,965.43	3,242.13	4.93	864,740.08	1,610.65	99.81	71
2015	968,189.65	-4,782.13	963,407.52	961,333.98	3.08	0.00	961,337.06	4,184.70	3,092.41	2,739.85	6.47	971,357.41	2,070.46	99.78	79
2016	1,020,985.68	-14,639.27	1,006,346.41	1,003,098.88	4.17	0.00	1,003,103.05	3,980.19	3,236.85	4,696.45	3.34	1,015,015.71	3,243.36	99.68	87
2017	1,053,948.10	-5,063.56	1,048,884.54	1,045,658.73	2.23	0.00	1,045,660.96	3,969.10	3,111.39	4,245.68	3.37	1,056,988.27	3,223.58	99.69	87
2018	1,100,430.61	-11,584.44	1,088,846.17	1,086,553.81	3.21	0.00	1,086,557.02	3,288.52	3,226.05	4,331.37	3.26	1,097,403.01	2,289.15	99.79	91
2019	1,013,806.07	-22,591.85	991,214.22	988,406.25	6.34	0.00	988,412.59	2,876.57	2,100.06	2,960.09	1.79	996,344.76	2,801.63	99.72	104
2020	1,038,705.63	-4,200.60	1,034,505.03	1,026,510.74	1.88	0.00	1,026,512.62	4,159.20	2,080.76	2,434.59	3.14	1,035,188.43	7,992.41	99.23	130
2021	1,080,554.10	-3,904.93	1,076,649.17	1,065,248.29	2.09	0.00	1,065,250.38	3,394.01	1,490.74	1,854.35	1.18	1,071,988.57	11,398.79	98.94	173
2022	1,135,072.25	940.23	1,136,012.48	188,115.08	0.52	0.00	188,115.60	0.00	0.00	0.00	0.41	188,115.49	947,896.88	16.56	1,104
Total for all Delinquent Years:															
	17,353,036.62	-183,389.33	17,169,647.29	17,120,857.62	49.99	0.00	17,120,907.61	69,462.32	93,660.75	66,901.91	51.52	17,350,934.12	48,739.68		1,418
Totals for All Years:															
	18,488,108.87	-182,449.10	18,305,659.77	17,308,972.70	50.51	0.00	17,309,023.21	69,462.32	93,660.75	66,901.91	51.93	17,539,049.61	996,636.56		2,522
Refund Paid:															
				-49,504.15		0.00		-588.51	-434.78	-228.39	-0.01	-50,755.84			

Effective Taxes Paid = Base Tax Pd + Under + Disc
 Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage
 Balance = Adjusted Tax- Eff Taxes Paid

Year to Date Recap Report

11/01/2022-11/30/2022

12/7/2022 2:55:30PM

Totals for Entity: **23BP MISD BPP**

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Balance	%	#Owed
2006	528.48	-97.72	430.76	430.76	0.00	0.00	430.76	11.61	7.08	14.25	0.00	463.70	0.00	100.00	0
2007	592.53	-274.81	317.72	317.72	0.00	0.00	317.72	7.04	1.43	0.00	0.00	326.19	0.00	100.00	0
2008	768.08	-3.06	765.02	764.98	0.04	0.00	765.02	15.62	7.94	0.00	0.00	788.54	0.00	99.99	0
2009	20,427.10	-20,093.94	333.16	333.16	0.00	0.00	333.16	6.46	3.30	0.00	0.00	342.92	0.00	100.00	0
2010	119.94	0.00	119.94	119.94	0.00	0.00	119.94	0.00	0.00	0.00	0.00	119.94	0.00	100.00	0
2011	402.85	-41.62	361.23	361.23	0.00	0.00	361.23	13.70	4.97	0.00	0.00	379.90	0.00	100.00	0
2012	637.88	-57.72	580.16	580.16	0.00	0.00	580.16	4.80	2.40	0.00	0.00	587.36	0.00	100.00	0
2013	1,002.65	-443.17	559.48	558.92	0.00	0.00	558.92	7.05	6.41	0.00	0.00	572.38	0.56	99.90	1
2014	281.25	-19.49	261.76	261.22	0.00	0.00	261.22	2.97	0.56	0.00	0.02	264.77	0.54	99.79	1
2015	31,974.19	-30,466.16	1,508.03	1,500.05	0.00	0.00	1,500.05	3.13	1.57	0.00	0.02	1,504.77	7.98	99.47	2
2016	234.16	-13.11	221.05	213.07	0.00	0.00	213.07	2.08	0.37	0.00	0.00	215.52	7.98	96.39	2
2017	270.90	-114.54	156.36	148.38	0.00	0.00	148.38	0.37	0.18	0.66	0.00	149.59	7.98	94.90	2
2018	1,169.44	-996.67	172.77	164.76	0.03	0.00	164.79	0.69	0.35	1.36	0.00	167.16	7.98	95.36	2
2019	366.22	-62.05	304.17	303.67	0.00	0.00	303.67	0.59	0.14	1.35	0.06	305.81	0.50	99.84	1
2020	336.92	0.00	336.92	336.42	0.00	0.00	336.42	0.18	0.05	1.33	0.00	337.98	0.50	99.85	1
2021	715.93	-331.38	384.55	384.08	0.00	0.00	384.08	0.35	0.11	0.00	0.00	384.54	0.47	99.88	1
2022	618.66	-24.40	594.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	594.26	.00	18
Total for all Delinquent Years:															
	59,828.52	-53,015.44	6,813.08	6,778.52	0.07	0.00	6,778.59	76.64	36.86	18.95	0.10	6,911.07	34.49		13
Totals for All Years:															
	60,447.18	-53,039.84	7,407.34	6,778.52	0.07	0.00	6,778.59	76.64	36.86	18.95	0.10	6,911.07	628.75		31
Refund Paid:															
				-252.65		0.00		-2.46	-1.23	0.00	0.00	-256.34			

Effective Taxes Paid = Base Tax Pd + Under + Disc
 Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage
 Balance = Adjusted Tax- Eff Taxes Paid

Year to Date Recap Report

11/01/2022-11/30/2022

12/7/2022 2:55:30PM

Totals for Entity: 27 MCED

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Balance	%	#Owed
1991	1,438.69	-652.90	785.79	785.79	0.00	0.00	785.79	77.60	1,249.66	296.11	0.00	2,409.16	0.00	100.00	0
1992	1,472.09	-643.08	829.01	829.01	0.00	0.00	829.01	86.56	1,322.26	319.50	0.00	2,557.33	0.00	100.00	0
Total for all Delinquent Years:															
	2,910.78	-1,295.98	1,614.80	1,614.80	0.00	0.00	1,614.80	164.16	2,571.92	615.61	0.00	4,966.49	0.00		0
Totals for All Years:															
	2,910.78	-1,295.98	1,614.80	1,614.80	0.00	0.00	1,614.80	164.16	2,571.92	615.61	0.00	4,966.49	0.00		0
Refund Paid:															
				0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00		

Effective Taxes Paid = Base Tax Pd + Under + Disc
 Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage
 Balance = Adjusted Tax- Eff Taxes Paid

Tax Collections Activity Report - Current/Delinquent

12/7/2022 2:47:04PM Report Criteria

Entity: ALL
 Year: ALL
 Date Range: 10/01/2022 to 11/30/2022
 Batch(es): ALL

Entity Marathon ISD

Current Year	M&O	I&S	Delinquent Years	M&O	I&S	All Years	M&O	I&S
Taxes	188,115.08	0.00	Taxes	3,714.50	0.00	Taxes	191,829.58	0.00
Discounts	0.00	0.00	Discounts	0.00	0.00	Discounts	0.00	0.00
Penalty	0.00	0.00	Penalty	445.73	0.00	Penalty	445.73	0.00
Interest	0.00	0.00	Interest	690.80	0.00	Interest	690.80	0.00
Total Collected	188,115.08	0.00	Total Collected	4,851.03	0.00	Total Collected	192,966.11	0.00
Total Collected	188,115.08		Total Collected	4,851.03		Total Collected	192,966.11	
Refunds Paid			Refunds Paid			Refunds Paid		
Taxes	0.00	0.00	Taxes	203.06	0.00	Taxes	203.06	0.00
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Refunded:	0.00	0.00	Total Refunded:	203.06	0.00	Total Refunded:	203.06	0.00
Total Refunded:	0.00		Total Refunded:	203.06		Total Refunded:	203.06	
Taxes	188,115.08	0.00	Taxes	3,511.44	0.00	Taxes	191,626.52	0.00
Penalty	0.00	0.00	Penalty	445.73	0.00	Penalty	445.73	0.00
Interest	0.00	0.00	Interest	690.80	0.00	Interest	690.80	0.00
Total Disbursed:	188,115.08	0.00	Total Disbursed:	4,647.97	0.00	Total Disbursed:	192,763.05	0.00
Total Disbursed:	188,115.08		Total Disbursed:	4,647.97		Total Disbursed:	192,763.05	
Current Year			Delinquent Years			All Years		
Total Collected	188,115.08		Total Collected	4,851.03		Total Collected	192,966.11	
Attorney Fees	0.00		Attorney Fees	970.20		Attorney Fees	970.20	
Other Fees	0.00		Other Fees	0.00		Other Fees	0.00	
Overpayments	0.41		Overpayments	0.00		Overpayments	0.41	
Total Paid	188,115.49		Total Paid	5,821.23		Total Paid	193,936.72	
Underpayments	0.52		Underpayments	0.00		Underpayments	0.52	
Total Paid	188,115.49		Total Paid	5,821.23		Total Paid	193,936.72	
Attorney Fees	0.00		Attorney Fees	970.20		Attorney Fees	970.20	
Refunds Paid - Attorney Fees	0.00		Refunds Paid - Attorney Fees	0.00		Refunds Paid - Attorney Fees	0.00	
Attorney Fee Disbursement Amount	0.00		Attorney Fee Disbursement Amount	970.20		Attorney Fee Disbursement Amount	970.20	

Tax Collections Activity Report - Current/Delinquent

12/7/2022 2:47:04PM Report Criteria

Entity: ALL
 Year: ALL
 Date Range: 10/01/2022 to 11/30/2022
 Batch(es): ALL

Entity MISD BPP

Current Year	M&O	I&S	Delinquent Years	M&O	I&S	All Years	M&O	I&S
Taxes	0.00	0.00	Taxes	0.00	0.00	Taxes	0.00	0.00
Discounts	0.00	0.00	Discounts	0.00	0.00	Discounts	0.00	0.00
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Collected	0.00	0.00	Total Collected	0.00	0.00	Total Collected	0.00	0.00
Total Collected	0.00		Total Collected	0.00		Total Collected	0.00	
Refunds Paid			Refunds Paid			Refunds Paid		
Taxes	0.00	0.00	Taxes	0.00	0.00	Taxes	0.00	0.00
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Refunded:	0.00	0.00	Total Refunded:	0.00	0.00	Total Refunded:	0.00	0.00
Total Refunded:	0.00		Total Refunded:	0.00		Total Refunded:	0.00	
Taxes	0.00	0.00	Taxes	0.00	0.00	Taxes	0.00	0.00
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Disbursed:	0.00	0.00	Total Disbursed:	0.00	0.00	Total Disbursed:	0.00	0.00
Total Disbursed:	0.00		Total Disbursed:	0.00		Total Disbursed:	0.00	
Current Year			Delinquent Years			All Years		
Total Collected	0.00		Total Collected	0.00		Total Collected	0.00	
Attorney Fees	0.00		Attorney Fees	0.00		Attorney Fees	0.00	
Other Fees	0.00		Other Fees	0.00		Other Fees	0.00	
Overpayments	0.00		Overpayments	0.00		Overpayments	0.00	
Total Paid	0.00		Total Paid	0.00		Total Paid	0.00	
Underpayments	0.00		Underpayments	0.00		Underpayments	0.00	
Total Paid	0.00		Total Paid	0.00		Total Paid	0.00	
Attorney Fees	0.00		Attorney Fees	0.00		Attorney Fees	0.00	
Refunds Paid - Attorney Fees	0.00		Refunds Paid - Attorney Fees	0.00		Refunds Paid - Attorney Fees	0.00	
Attorney Fee Disbursement Amount	0.00		Attorney Fee Disbursement Amount	0.00		Attorney Fee Disbursement Amount	0.00	

Tax Collections Activity Report - Current/Delinquent

12/7/2022

2:47:04PM

Report Criteria

Entity: ALL
 Year: ALL
 Date Range: 10/01/2022 to 11/30/2022
 Batch(es): ALL

Entity **MCED**

Current Year	M&O	I&S	Delinquent Years	M&O	I&S	All Years	M&O	I&S
Taxes	0.00	0.00	Taxes	0.00	0.00	Taxes	0.00	0.00
Discounts	0.00	0.00	Discounts	0.00	0.00	Discounts	0.00	0.00
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Collected	0.00	0.00	Total Collected	0.00	0.00	Total Collected	0.00	0.00
Total Collected	0.00		Total Collected	0.00		Total Collected	0.00	
Refunds Paid			Refunds Paid			Refunds Paid		
Taxes	0.00	0.00	Taxes	0.00	0.00	Taxes	0.00	0.00
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Refunded:	0.00	0.00	Total Refunded:	0.00	0.00	Total Refunded:	0.00	0.00
Total Refunded:	0.00		Total Refunded:	0.00		Total Refunded:	0.00	
Taxes	0.00	0.00	Taxes	0.00	0.00	Taxes	0.00	0.00
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Disbursed:	0.00	0.00	Total Disbursed:	0.00	0.00	Total Disbursed:	0.00	0.00
Total Disbursed:	0.00		Total Disbursed:	0.00		Total Disbursed:	0.00	
Current Year			Delinquent Years			All Years		
Total Collected	0.00		Total Collected	0.00		Total Collected	0.00	
Attorney Fees	0.00		Attorney Fees	0.00		Attorney Fees	0.00	
Other Fees	0.00		Other Fees	0.00		Other Fees	0.00	
Overpayments	0.00		Overpayments	0.00		Overpayments	0.00	
Total Paid	0.00		Total Paid	0.00		Total Paid	0.00	
Underpayments	0.00		Underpayments	0.00		Underpayments	0.00	
Total Paid	0.00		Total Paid	0.00		Total Paid	0.00	
Attorney Fees	0.00		Attorney Fees	0.00		Attorney Fees	0.00	
Refunds Paid - Attorney Fees	0.00		Refunds Paid - Attorney Fees	0.00		Refunds Paid - Attorney Fees	0.00	
Attorney Fee Disbursement Amount	0.00		Attorney Fee Disbursement Amount	0.00		Attorney Fee Disbursement Amount	0.00	

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Totals for Entity: 23 Marathon ISD

Year	Base Tax Pd	Under	Discounts	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Adjustments
1971	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1972	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1973	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1974	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1975	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1976	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1977	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1978	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1981	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1982	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1983	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1984	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1985	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1986	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1987	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1988	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1989	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1993	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1994	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1995	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1996	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1997	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1998	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage

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Totals for Entity: 23 Marathon ISD										
Year	Base Tax Pd	Under	Discounts	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Adjustments
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	26.48	0.00	0.00	26.48	3.18	24.89	10.91	0.00	65.46	0.00
2015	117.00	0.00	0.00	117.00	14.04	95.94	45.40	0.00	272.38	0.00
2016	117.00	0.00	0.00	117.00	14.04	81.90	42.59	0.00	255.53	0.00
2017	117.00	0.00	0.00	117.00	14.04	67.86	39.78	0.00	238.68	0.00
2018	117.00	0.00	0.00	117.00	14.04	53.82	36.97	0.00	221.83	0.00
2019	106.83	0.00	0.00	106.83	12.82	36.32	31.19	0.00	187.16	0.00
2020	19.76	0.00	0.00	19.76	14.99	27.49	33.48	0.00	95.72	0.00
2021	1,449.52	0.00	0.00	1,449.52	185.70	154.75	377.57	0.00	2,167.54	0.00
2022	152,410.97	0.52	0.00	152,411.49	0.00	0.00	0.00	0.41	152,411.38	124.62
Total for Delinquent Years										
	2,070.59	0.00	0.00	2,070.59	272.85	542.97	617.89	0.00	3,504.30	0.00
Totals for All Years:										
	154,481.56	0.52	0.00	154,482.08	272.85	542.97	617.89	0.41	155,915.68	124.62
Refund Paid:										
	-203.06		0.00		0.00	0.00	0.00	0.00	-203.06	

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Totals for Entity: 23BP MISD BPP										
Year	Base Tax Pd	Under	Discounts	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Adjustments
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-24.40
Total for Delinquent Years										
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals for All Years:										
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-24.40
Refund Paid:										
	0.00		0.00		0.00	0.00	0.00	0.00	0.00	

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Totals for Entity: 27 MCED

Year	Base Tax Pd	Under	Discounts	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Adjustments
1991	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Delinquent Years										
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals for All Years:										
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refund Paid:										
	0.00		0.00		0.00	0.00	0.00	0.00	0.00	

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage

Check Nbr	Check Date	Vend Nbr	Payee	Organization	PO Nbr Fnd-Fnc-Obj.	Invoice Nbr So-Org-Prog	Typ Cd	Reason	Amount	EFT
032879	11-07-2022	00012	TASB, Inc.	SCHOOL BOARD	300153	628622	C	Boardbook	1,500.00	N
					199-41-6499.05-702-399000					
032906	11-30-2022	00014	Brewster CAD	DISTRICT WIDE	300057	1MISD2023	C	Property Appraisal Services	10,106.50	N
					199-99-6213.00-999-399000					
032895	11-16-2022	00057	MORRISON TRUE VAL	DISTRICT WIDE	300146	203935	C	floor paint gym hallway	59.99	N
					199-51-6319.00-999-399000					
				DISTRICT WIDE	300115	205200	C	Maint Sup - Oct	126.92	N
					199-51-6319.01-999-399000					
Check 032895 Total:									186.91	
Vendor 00057 Total:									186.91	
112201	11-04-2022	00086	TEACHER RETIREMEN		300029		D	9/Payroll Distribution	166.23	N
					863-00-2155.01-000-300000					
112202	11-04-2022	00086	TEACHER RETIREMEN		300030		D	Payroll Distribution	420.53	N
					863-00-2155.00-000-300000					
					300030		D	Payroll Distribution	5,175.90	N
					863-00-2155.00-000-300000					
					300030		D	Payroll Distribution	64.73	N
					863-00-2155.01-000-300000					
					300030		D	Payroll Distribution	689.62	N
					863-00-2155.02-000-300000					
					300030		D	Payroll Distribution	408.00	N
					863-00-2155.05-000-300000					
					300030		D	Payroll Distribution	3,333.34	N
					863-00-2155.06-000-300000					
					300030		D	Payroll Distribution	1,009.42	N
					863-00-2155.08-000-300000					
Check 112202 Total:									11,101.54	
112203	11-09-2022	00086	TEACHER RETIREMEN UAIC -SUPP.		300031		D	October Premium	6,065.00	N
					863-00-2153.00-007-300000					
Vendor 00086 Total:									17,332.77	
032882	11-07-2022	00134	Walsh Gallegos Trevino	SCHOOL BOARD	300025	641243	C	Legal fees	1,000.00	N
					199-41-6211.00-702-399000					
				SCHOOL BOARD	300025	638947	C	Legal fees	335.00	N
					199-41-6211.00-702-399000					
				SCHOOL BOARD	300025	641242	C	Legal fees	536.00	N
					199-41-6211.00-702-399000					
				SCHOOL BOARD	300025	641241	C	Legal fees	268.00	N
					199-41-6211.00-702-399000					
Check 032882 Total:									2,139.00	
Vendor 00134 Total:									2,139.00	
032902	11-17-2022	00146	MASTERCARD - CARD	MARATHON SCHOO	300090		C	Spanish Clep Test	79.90	N
					199-31-6499.01-001-399000					
				MARATHON SCHOO	300128		C	Cross Country	53.04	N
					199-36-6412.35-001-391000					
				MARATHON SCHOO	300128		C	Cross Country	57.21	N
					199-36-6412.35-001-391000					
				MARATHON SCHOO	300107		C	Meals District XC Comstock	16.38	N
					199-36-6412.35-001-391000					
				MARATHON SCHOO	300107		C	Meals District XC Comstock	46.64	N
					199-36-6412.35-001-391000					
				MARATHON SCHOO	300128		C	Cross Country	43.88	N
					199-36-6412.35-001-391000					

Check Nbr	Check Date	Vend Nbr	Payee	Organization	PO Nbr Fnd-Fnc-Obj	Invoice Nbr So-Org-Prog	Typ Cd	Reason	Amount	EFT
				MARATHON SCHOO	300107		C	Meals District XC Comstock	135.03	N
					199-36-6412.35-001-391000					
				MARATHON SCHOO	300128		C	Cross Country	111.16	N
					199-36-6412.35-001-391000					
				MARATHON SCHOO	300128		C	Cross Country	105.28	N
					199-36-6412.35-001-391000					
				MARATHON SCHOO	300128		C	Cross Country	104.86	N
					199-36-6412.35-001-391000					
				MARATHON SCHOO	300150		C	Playoff Volleyball Game	98.20	N
					199-36-6412.37-001-391000					
				MARATHON SCHOO	300150		C	Playoff Volleyball Game	247.39	N
					199-36-6412.37-001-391000					
				MARATHON SCHOO	300148		C	Playoff Volleyball Game	126.53	N
					199-36-6412.37-001-391000					
				MARATHON SCHOO	300121		C	Volleyball Meals	195.77	N
					199-36-6412.37-001-391000					
				MARATHON SCHOO	300130		C	Volleyball Meals	106.86	N
					199-36-6412.37-001-391000					
				MARATHON SCHOO	300116		C	Volleyball Meals	117.92	N
					199-36-6412.37-001-391000					
				MARATHON SCHOO	300121		C	Volleyball Meals	40.00	N
					199-36-6494.00-001-391000					
				MARATHON SCHOO	300107		C	Meals District XC Comstock	40.00	N
					199-36-6494.00-001-391000					
				MARATHON SCHOO	300108		C	NHS food supplies	210.04	N
					199-36-6499.02-001-399013					
				MARATHON SCHOO	300028		C	Athletics Fees	16.41	N
					199-36-6499.35-001-391000					
				MARATHON SCHOO	300028		C	Athletics Fees	16.41	N
					199-36-6499.37-001-391000					
				MARATHON SCHOO	300132		C	Thanksgiving Community Di	33.96	N
					199-61-6399.00-001-399000					
				MARATHON SCHOO	300132		C	Thanksgiving Community Di	135.08	N
					199-61-6399.00-001-399000					
				MARATHON SCHOO	300132		C	Thanksgiving Community Di	199.76	N
					199-61-6499.00-001-399000					
				MARATHON SCHOO	300132		C	Thanksgiving Community Di	224.87	N
					199-61-6499.00-001-399000					
Check 032902 Total:									2,562.58	
Vendor 00146 Total:									2,562.58	
032900	11-16-2022	00167	Ritchie C. Skelton	MARATHON SCHOO	300027		C	Official 10/25/VB/Iraan	89.38	N
					199-36-6294.00-001-391000					
032877	11-07-2022	00304	School Specialty LLC	MARATHON SCHOO	300098	308104187943	C	Math classroom supplies	206.08	N
					199-11-6395.00-001-311011					
032876	11-07-2022	00312	REGION 18 ESC	DISTRICT WIDE	300050	052465	C	Ed Link	12,867.00	N
					199-53-6236.00-999-399000					
				DISTRICT WIDE	300050	052465	C	Ed Link	4,753.00	N
					199-53-6236.01-999-399000					
				DISTRICT WIDE	300050	052465	C	Ed Link	16,613.00	N
					199-53-6236.02-999-399000					
				MARATHON SCHOO	300051	052392	C	Information Systems	12,959.00	N
					199-53-6238.00-001-399000					
				BUSINESS OFFICE	300051	052392	C	Information Systems	6,480.00	N
					199-53-6238.00-750-399000					

Check Nbr	Check Date	Vend Nbr	Payee	Organization	PO Nbr Fnd-Fnc-Obj.	Invoice Nbr So-Org-Prog	Typ Cd	Reason	Amount	EFT
				MARATHON SCHOO	300052	052392	C	IS Additional Support	5,074.00	N
					199-53-6238.02-001-399000					
				DISTRICT WIDE	300050	052465	C	Ed Link	738.00	N
					199-53-6239.03-999-399000					
				DISTRICT WIDE	300050	052465	C	Ed Link	257.00	N
					199-53-6239.04-999-399000					
				MARATHON SCHOO	300149	052490	C	PD/Tailor Made	2,732.00	N
					289-13-6239.00-001-324000					
								Check 032876 Total:	62,473.00	
032898	11-16-2022	00312	REGION 18 ESC	MARATHON SCHOO	300065	052426	C	DMAC	4,542.72	N
					199-11-6239.04-001-330000					
				MARATHON SCHOO	300064	052425	C	R.18 Services PD	700.00	N
					199-13-6239.01-001-311000					
				MARATHON SCHOO	300064	05425	C	R.18 Services PD	68.00	N
					199-13-6239.02-001-311000					
				SUPERINTENDENT	300063	052424	C	Power School Job Applicant	650.00	N
					199-41-6238.01-701-399000					
				BUSINESS OFFICE	300067	052427	C	Purchasing	450.00	N
					199-41-6239.02-750-399000					
				SUPERINTENDENT	300067	052427	C	Purchasing	200.00	N
					199-41-6239.04-701-399000					
				BUSINESS OFFICE	300068	052428	C	School Finance Consultant	1,750.00	N
					199-41-6239.04-750-399000					
				MARATHON SCHOO	300069	052429	C	School Safety Services	1,320.00	N
					199-52-6239.07-001-399000					
								Check 032898 Total:	9,680.72	
								Vendor 00312 Total:	72,153.72	
032896	11-16-2022	00355	Nasco Education LLC	MARATHON SCHOO	300137	363213	C	Art Supplies	98.82	N
					199-11-6395.00-001-311033					
032904	11-30-2022	00403	AA Chemical & Supply	DISTRICT WIDE	300167	117162	C	Custodial - Pine sol Reg/Lav	137.02	N
					199-51-6317.00-999-399000					
				DISTRICT WIDE	300163	117152	C	Custodial Supplies	608.40	N
					199-51-6317.00-999-399000					
								Check 032904 Total:	745.42	
								Vendor 00403 Total:	745.42	
032887	11-18-2022	00637	First Financial Administr	ANNUITY #43	DEDCHK		D	NOV DED LIFE INSURANC	8.64	N
					863-00-2153.00-043-300000					
				DENTAL/METLIFE	DEDCHK		D	NOV DED HEALTH INSURA	567.56	N
					863-00-2153.00-106-300000					
				VISION/METLIFE	DEDCHK		D	NOV DED HEALTH INSURA	198.37	N
					863-00-2153.00-107-300000					
				LIFE INSURANCE	DEDCHK		D	NOV DED LIFE INSURANC	839.18	N
					863-00-2153.00-108-300000					
				CANCER INSURANC	DEDCHK		D	NOV DED HEALTH INSURA	163.48	N
					863-00-2153.00-109-300000					
				HOSPITAL GAP	DEDCHK		D	NOV DED HEALTH INSURA	21.60	N
					863-00-2153.00-110-300000					
				EMPLOYEE LIFE	DEDCHK		D	NOV DED LIFE INSURANC	88.50	N
					863-00-2153.00-113-300000					
				SPOUSE LIFE	DEDCHK		D	NOV DED LIFE INSURANC	14.00	N
					863-00-2153.00-114-300000					
				CHILD LIFE	DEDCHK		D	NOV DED LIFE INSURANC	2.00	N
					863-00-2153.00-115-300000					

Check Nbr	Check Date	Vend Nbr	Payee	Organization	PO Nbr Fnd-Fnc-Obj.	Invoice Nbr So-Org-Prog	Typ Cd	Reason	Amount	EFT
				MASA EMERGENT P	DEDCHK		D	NOV DED HEALTH INSURA	238.00	N
					863-00-2153.00-120-300000					
				ANNUITY #45	DEDCHK		D	NOV DED TAX SHEL. ANN	200.00	N
					863-00-2159.00-045-300000					
				ANNUITY #46	DEDCHK		D	NOV DED TAX SHEL. ANN	270.00	N
					863-00-2159.00-046-300000					
				DISABILITY	DEDCHK		D	NOV DED INCOME REPLA	484.56	N
					863-00-2159.00-111-300000					
				FFGA HEALTH FLEX	DEDCHK		D	NOV DED HSA	100.00	N
					863-00-2159.00-116-300000					
				AMERICAN FIDELIT	DEDCHK		D	NOV DED INCOME REPLA	142.50	N
					863-00-2159.00-118-300000					
								Check 032887 Total:	3,338.39	
								Vendor 00637 Total:	3,338.39	
032872	11-07-2022	01033	MARATHON WATER &	DISTRICT WIDE	300027	3,23,&47	C	Water/Sewer	448.37	N
					199-51-6259.01-999-399000					
032910	11-30-2022	01033	MARATHON WATER &	DISTRICT WIDE	300027	3,23,&47	C	Water/Sewer	541.80	N
					199-51-6259.01-999-399000					
								Vendor 01033 Total:	990.17	
032883	11-07-2022	01219	WTG FUELS	DISTRICT WIDE	300030	4533314	C	Fuel	1,750.00	N
					199-34-6311.00-999-399000					
				DISTRICT WIDE	300029	4535199	C	Propane	1,760.22	N
					199-51-6259.04-999-399000					
								Check 032883 Total:	3,510.22	
								Vendor 01219 Total:	3,510.22	
032871	11-07-2022	01272	Labatt Food Service LLC	MARATHON SCHOO	300009	10300228	C	Breakfast Food	10.29	N
					101-35-6341.00-001-399000					
				MARATHON SCHOO	300046	10300228	C	SCA GRANT EXP	99.56	N
					101-35-6341.02-001-399000					
				MARATHON SCHOO	300017	10300228	C	delivery fees	35.80	N
					101-35-6499.00-001-399000					
								Check 032871 Total:	145.65	
032885	11-08-2022	01272	Labatt Food Service LLC	MARATHON SCHOO	300009	11061149	C	Breakfast Food	74.36	N
					101-35-6341.00-001-399000					
				MARATHON SCHOO	300009	10238633	C	Breakfast Food	270.01	N
					101-35-6341.00-001-399000					
				MARATHON SCHOO	300046	11061149	C	SCA GRANT EXP	66.62	N
					101-35-6341.02-001-399000					
				MARATHON SCHOO	300046	10238633	C	SCA GRANT EXP	90.63	N
					101-35-6341.02-001-399000					
				MARATHON SCHOO	300017	11061149	C	delivery fees	36.05	N
					101-35-6499.00-001-399000					
				MARATHON SCHOO	300017	10238633	C	delivery fees	1.92	N
					101-35-6499.00-001-399000					
								Check 032885 Total:	539.59	
032893	11-16-2022	01272	Labatt Food Service LLC	MARATHON SCHOO	300009	11133295	C	Breakfast Food	45.25	N
					101-35-6341.00-001-399000					
				MARATHON SCHOO	300046	11133295	C	SCA GRANT EXP	112.18	N
					101-35-6341.02-001-399000					
				MARATHON SCHOO	300017	11133295	C	delivery fees	35.75	N
					101-35-6499.00-001-399000					
								Check 032893 Total:	193.18	

Check Nbr	Check Date	Vend Nbr	Payee	Organization	PO Nbr Fnd-Fnc-Obj	Invoice Nbr So-Org-Prog	Typ Cd	Reason	Amount	EFT
032909	11-30-2022	01272	Labatt Food Service LLC	MARATHON SCHOO	300009	11272822	C	Breakfast Food	204.63	N
						101-35-6341.00-001-399000				
				MARATHON SCHOO	300046	11272822	C	SCA GRANT EXP	132.66	N
						101-35-6341.02-001-399000				
				MARATHON SCHOO	300010	11272822	C	non food	42.08	N
						101-35-6342.00-001-399000				
				MARATHON SCHOO	300017	11272822	C	delivery fees	1.82	N
						101-35-6499.00-001-399000				
Check 032909 Total:									381.19	
Vendor 01272 Total:									1,259.61	
032870	11-07-2022	01343	Arlene Griffis	MARATHON SCHOO	300102		C	Library contracted services	340.00	N
						499-12-6299.00-001-399000				
032888	11-16-2022	01366	AT&T MOBILITY	DISTRICT WIDE	300072	287273120946x11	C	Mobile/WiFi Service	119.03	N
						199-51-6258.00-999-399000				
032868	11-07-2022	01375	DIRECT ENERGY BUSI	DISTRICT WIDE	300026	223050050317697	C	Electricity	1,099.49	N
						199-51-6259.03-999-399000				
032880	11-07-2022	01408	Texas Disposal Systems	DISTRICT WIDE	300028	6928217	C	Waste Removal	266.55	N
						199-51-6259.05-999-399000				
032881	11-07-2022	01411	UIL	MARATHON SCHOO	300139	61708	C	UIL Supplies	41.00	N
						199-36-6399.01-001-399017				
032905	11-30-2022	01414	AT&T	DISTRICT WIDE	300071		C	Long Distance	11.81	N
						199-51-6259.02-999-399000				
032891	11-16-2022	01507	ECKERT & COMPANY,	BUSINESS OFFICE	300048		C	Financial Audit	13,117.20	N
						199-41-6212.00-750-399000				
032873	11-07-2022	01512	MCCOY'S #86	DISTRICT WIDE	300114	8646695	C	Maint Sup - Oct	9.78	N
						199-51-6319.01-999-399000				
032894	11-16-2022	01512	MCCOY'S #86	DISTRICT WIDE	300145	8646556	C	paint for concessn restrm hal	45.04	N
						199-51-6319.00-999-399000				
				DISTRICT WIDE	300145	8646890	C	paint for concessn restrm hal	74.15	N
						199-51-6319.00-999-399000				
				DISTRICT WIDE	300114	8647474	C	Maint Sup - Oct	75.44	N
						199-51-6319.01-999-399000				
Check 032894 Total:									194.63	
032911	11-30-2022	01512	MCCOY'S #86	DISTRICT WIDE	300114	8647617	C	Maint Sup - Oct	49.59	N
						199-51-6319.01-999-399000				
Vendor 01512 Total:									254.00	
032890	11-16-2022	01522	CMC BUSINESS SYST	MARATHON SCHOO	300058	29521408	C	Copier Lease	161.72	N
						199-11-6269.00-001-311001				
				MARATHON SCHOO	300058	29521408	C	Copier Lease	189.95	N
						199-11-6269.00-001-311101				
				SUPERINTENDENT	300058	29521408	C	Copier Lease	53.90	N
						199-41-6269.00-701-399000				
				BUSINESS OFFICE	300058	29521408	C	Copier Lease	53.90	N
						199-41-6269.00-750-399000				
Check 032890 Total:									459.47	
Vendor 01522 Total:									459.47	
032889	11-16-2022	01549	BIG BEND TELEPHONE	DISTRICT WIDE	300076	10541112	C	PO Created by Req: 101071	474.38	N
						199-51-6258.00-999-399000				

Accounting Period: A

Check Nbr	Check Date	Vend Nbr	Payee	Organization	PO Nbr Fnd-Fnc-Obj.	Invoice Nbr So-Org-Prog	Typ Cd	Reason	Amount	EFT
032867	11-07-2022	01607	Agency 405 Crime Reco	SUPERINTENDENT	300154	CRS202209247391 199-41-6499.04-701-399000	C	Background Checks	1.00	N
032907	11-30-2022	14094	DEMCO	MARATHON SCHOO	300157	7220445 199-12-6399.00-001-311000	C	library supplies	374.06	N
032875	11-07-2022	14250	QUILL CORPORATION		300024	26459010 199-00-2110.21-000-300000	C	RePck#32701 Lost in Transi	433.99	N
					300024	26460317 199-00-2110.21-000-300000	C	RePck#32701 Lost in Transi	589.99	N
				MARATHON SCHOO	300131	28590672 199-11-6395.00-001-311012	C	Class supplies	36.95	N
Check 032875 Total:									1,060.93	
032886	11-08-2022	14250	QUILL CORPORATION	MARATHON SCHOO	300131	28511432 199-11-6395.00-001-311012	C	Class supplies	89.05	N
				MARATHON SCHOO	300131	28525603 199-11-6395.00-001-311012	C	Class supplies	41.78	N
Check 032886 Total:									130.83	
Vendor 14250 Total:									1,191.76	
032908	11-30-2022	14257	GAS CARD	MARATHON SCHOO	300151	 199-36-6494.00-001-391000	C	Playoff GameS	136.35	N
032901	11-17-2022	14341	BSN SPORTS, LLC	MARATHON SCHOO	300109	919069664 199-36-6399.37-001-391000	C	Volleyball Supplies	206.00	N
032897	11-16-2022	14369	Purchase Power	MARATHON SCHOO	300074	 199-23-6399.02-001-399000	C	Postage	100.00	N
				SUPERINTENDENT	300074	 199-41-6399.02-701-399000	C	Postage	200.00	N
				BUSINESS OFFICE	300074	 199-41-6399.02-750-399000	C	Postage	200.00	N
Check 032897 Total:									500.00	
Vendor 14369 Total:									500.00	
032884	11-08-2022	14378	Audra Hunt		300025	 199-00-2110.01-000-300000	C	FFA/Life Ins Reimb	22.00	N
032874	11-07-2022	14431	Out West Feed & Supply	MARATHON SCHOO	300124	51348 199-11-6395.01-001-322015	C	student practice steel	2,993.50	N
032892	11-16-2022	14438	GRAINGER	DISTRICT WIDE	300147	9496761926 199-51-6319.01-999-399000	C	3 door knob replacements	1,086.20	N
032869	11-07-2022	14532	Jayne M Gallo	MARATHON SCHOO	300101	 499-12-6299.00-001-399000	C	Library contracted services	450.00	N
032878	11-07-2022	14555	Susan V Spears	MARATHON SCHOO	300103	 499-12-6299.00-001-399000	C	Library contracted services	210.00	N
032899	11-16-2022	14569	Theodore M Rohan	MARATHON SCHOO	300026	 199-36-6294.00-001-391000	C	Official 10/25/VB/Iraan	178.00	N
032903	11-17-2022	14576	Big Spring ISD	MARATHON SCHOO	300168	 199-36-6499.37-001-391000	C	Volleyball Playoff Venue/Ref	736.00	N
Grand Total:									140,487.37	

End of Report

MARATHON INDEPENDENT SCHOOL DISTRICT
REGULAR SCHOOL BOARD MEETING
NOVEMBER 30, 2022

Regular Board of Trustees School Board Meeting: The Board of Trustees of the Marathon Independent School District met on November 30, 2022, in the High School Library.

Present Board Members: Steven Aguilar, Judy Briones, Craig Carter, Dara Cavness, Cheyenne Marta

Absent Board Members: Marina Aguilar, Hayes West

Staff: Dr. Ivonne Durant, Coy Gonzalez, Travis Jarrell, Victoria Sanchez

Audience of Individuals: Micaela Aguilar, Jayne Gallo, Sandra Hansen, Charles Hess, Monica Pinedo

- I. Called the meeting to Order: Board President, Judy Briones called the meeting to order at 6:01 p.m.
- II. Recited the Pledge of Allegiance to the American and Texas Flags
- III. Moment of Silence
- IV. Public Comment
- V. Oath of Office: Elected Officials. Dara Cavness and Cheyenne Marta took the Oath of Office for Marathon ISD School Board Trustee.
- VI. Selection of Officers: President – A nomination made by Craig Carter nominating Judy Briones as School Board President second by Cheyenne Marta. Judy Briones accepted nomination as School Board President on November 30, 2022. Nomination Carried.
Vice President – Craig Carter nominated Hayes West as Vice President second by Cheyenne Marta, Hayes was not presented to accept nomination on November 30, 2022.
Secretary - Craig Carter nominated Cheyenne Marta as School Board Secretary seconded by Steven Aguilar. Nomination Carried. Cheyenne Marta accepted nomination as School Board Secretary on November 30, 2022.
- VII. School FIRST (Financial Integrity Rating System of Texas) – Victoria Sanchez, Business Manager went over the 2021-2022 MISD FIRST Report with the board and reported MISD received a rating of an A for Superior Achievement. The board expressed their appreciation and commended Victoria Sanchez, Business Manager, for all the hard work.
 - VII.a. Marathon ISD's 2021-2022 Rating based on School Year 2021-2021 Data
 - VII.b. Public Comments on School FIRST Rating
- VIII. Second Read: 2022-2023 Board Operating Procedures – Second Reading for 2022-2023 Board Operating Procedures.
- IX. Consent Items – A motion was made by Cheyenne Marta and seconded by Steven Aguilar to approve the Consent Items as presented. Motion Carried.
 - IX.a. Monthly Tax Collection Report
 - IX.b. Check Register
 - IX.c. Financial Reports
 - IX.d. Budget Amendments
 - IX.e. Review and approve previous Board Minutes
- X. Superintendent Report
 - X.a. District Goals Update

X.a.1. Student Performance - Micaela Aguilar gave a report and presentation on 6wks results for Reading and Math Renaissance and Diagnostic Assessment for K-12 Reading, and 1st grade – 8th grade Math. Dr. Durant also gave a report on student growth and reported the progress with Eureka Math and the Math Consultant coaches our teachers on the spot when needed.

X.a.1.a 2nd Six Week Results – Math and Reading

X.a.1.b. 2022-2023 Math and Reading

X.a.2. Graduation Rate- MISD will have 3 seniors graduating in May 2023

X.a.3. Staff Qualify – Board President Judy Briones informed the board this item would be moved to Closed Session. A motion was made by Steven Aguilar and seconded by Craig Carter to move Item # X.a.3. to Closed Session as request by Board President Judy Briones. Motion carried.

X.a.3.a Board Policy DC (Local) – Employment Practices

X.a.4. Safe and Healthy Climate

X.a.4.a. Elementary School Student Drop Off/Pickup Procedures – Concerns were discussed on the procedures of dropping off and picking up students. Dr. Durant will visit with Elementary, and the board suggested sending out a REMIND message to parents on the rules for dropping off and picking up students.

X.a.5. Fiscal Responsibility and Facilities Management

X.a.6. Board/Parent/Community Engagement

XI. Closed Meeting – In accordance with the Texas Open Meetings Act (Subchapter D and F of Chapter 551 of the Texas Government Code), the board will now enter a closed Meeting to deliberate subjects listed on this agenda authorized by Subchapter D. The board went into closed session at 7:23 p.m.

XI.a. To discuss and /or deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of personnel. Tex.Gov't Code Section 551.074.

XII. Open Meeting – The board went into Open Meeting at 7:37 p.m.

A motion was made by Dara Cavness and seconded by Craig Carter to accept the Marathon ISD DC (Local Policy) Employment Practices as presented. Motion Carried with Steven Aguilar abstaining.

XIII. Upcoming Events

XIV. Adjourn – A motion was made by Steven Aguilar and seconded by Dara Cavness to adjourn the meeting at 7:38 p.m. Motion Carried.

Board President _____

Board Secretary _____

**Fiduciary
Responsibility**

The Superintendent, principal, and sponsor, as applicable, shall be responsible for the proper administration of District and campus activity funds and student activity funds in accordance with state law and local policy, District accounting practices and procedures, and the Texas Education Agency (TEA) *Financial Accountability System Resource Guide*.

**Student Activity
Funds**

The Superintendent shall ensure that student activity accounts are maintained to manage all class funds and other funds raised and collected by student clubs or organizations for a school-related purpose. The principal or designee shall issue receipts for all funds prior to their deposit into the appropriate District account at the District depository.

Student activity funds shall be included in the annual audit of the District's fiscal accounts. [See CFC]

**Use and
Expenditure**

Funds collected by student groups shall be used only for purposes authorized by the student club or organization. The principal and sponsor shall manage and approve all disbursements. All funds raised by student organizations must be expended for the benefit of the students.

**District and Campus
Activity Funds**

The Superintendent shall ensure District accounting practices and procedures address the expenditure of District and campus activity funds generated from vending machines, rentals, gate receipts, concessions, and other local sources of revenue over which the District has direct control. Funds generated from such sources shall be expended for the benefit of the District or its students and shall be related to the District's educational purpose.

Approval

Approval from the immediate supervisor or designee shall be obtained prior to a disbursement being made to any employee, including the principal.

Carryover Funds

All funds shall be left in the appropriate account and each sponsoring group shall retain the carryover funds for the next fiscal year. If a club or organization ceases to function or exist, the unexpended funds shall be credited to the appropriate administrative activity account.



MARATHON ISD



ACTIVITY ACCOUNTS MANUAL

3/2021



MARATHON ISD ADMINISTRATIVE REVIEW & APPROVAL OF PROCEDURES, HANDBOOKS AND MANUALS

In accordance with Board Policy BP (Local), the Superintendent and administrative staff shall be responsible for developing and enforcing procedures for the operation of the District.

These procedures shall constitute the administrative regulations of the District, and shall consist of guidelines, handbooks, manuals, forms, and any other documents defining standard operating procedures.

The Superintendent or designee shall ensure that administrative regulations are kept up to date and are consistent with Board policy. The Superintendent or designee shall resolve any discrepancies among conflicting administrative regulations. In case of conflict between administrative regulations and policy, policy shall prevail.

Administrative regulations are subject to Board review but shall not be adopted by the Board. The Superintendent shall review and approve all procedures, handbooks and manuals.

Handbook/Manual: Activity Accounts Manual

School Year: 2020-2021

Revision Date: March 17, 2021

Signature on File

Prepared by: _____

Victoria Sanchez, Business Manager

Signature on File

Approved by: _____

Peter H. Price, Superintendent



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Section I: General Information

Policy & Procedure Manual

This manual serves to provide a set of standardized accounting and procedural guidelines for administering the Marathon Independent School District (MISD) Activity Funds. Additional information may be available within the district's Board Policies, Fiscal Manual, Administrative Procedures, or other web sources.

Administrators, Secretaries, Sponsors, and all other personnel involved in the handling of Activity Funds are responsible for adhering to the policies and procedures in this manual.

The District manages both Campus and Student Activity Accounts through a centralized system. All deposits and disbursements are managed by the business department.

Definition and Purpose of Activity Funds

As the name implies, activity funds direct and account for money that is used to support cocurricular and extracurricular student activities. Generally, cocurricular activities are school-sponsored activities that directly add value to classroom instruction and curriculum. Extracurricular activities include a variety of other district directed activities, like athletic and other nonacademic competitions.

Activity funds consist of resources received and held by the school, as trustee, to be expended or invested in accordance with the conditions of the trust. Specifically, they are funds accumulated from the collection of fees, donations, commissions, or district-approved fundraising activities. Activity funds are used to promote the general welfare of the school and the educational development and morale of all students.

Section II: Board Policy and Standards of Conduct

Board Policy

The district has two board policies that specifically address financial management and financial ethics:

Board Policy CAA Local states: *All Trustees, employees, vendors, contractors, agents, consultants, volunteers, and any other parties who are involved in the District's financial transactions shall act with integrity and diligence in duties involving the District's fiscal resources. The District prohibits fraud and financial impropriety, as defined in Policy CAA Local, in the actions of its employees.*

Board Policy CFD Local was adopted by the district in response to *HB 3646*, 81st Regular Legislative session, that requires school districts to adopt a policy governing the expenditure of local funds from vending machines, rentals, gate receipts, concessions, or other local sources of revenue over which the district has direct control. The policy must require discretionary expenditures of local funds to be related to the district's educational purpose and provide a commensurate benefit to the district or its students and meet the standards of Section 52, Article III, of the Texas Constitution regarding expenditure of public funds.

Standard of Conduct

Code of Ethics

The District subscribes to the "Code of Ethics and Standard Practices for Texas Educators," (Board Policy,



DH-Exhibit) which establishes proper conduct for District staff members.

Board Policy DH Exhibit [Educator’s Code of Ethics] states:

- An educator shall not intentionally, knowingly, or recklessly misappropriate, divert, or use monies, personnel, property, or equipment committed to his or her charge for personal gain or advantage.
- An educator shall not submit fraudulent requests for reimbursement, expenses or pay.
- An educator shall neither accept nor offer gratuities, gifts, or favors that impair professional judgment or to obtain special advantage.

All District staff members are public servants and therefore subject to Title VIII of the Penal code, regarding offenses against public administrations, including bribery and corrupt influence (Chapter 36), [perjury and other falsification \(Chapter 37\)](#), [obstructing governmental operation \(Chapter 38\)](#), and [abuse of office \(Chapter 39\)](#). All District staff members shall perform their duties in conformity with District policy, ethical standards for professional educators, and state and federal law.

Conflict of Interest

School district employees are limited in the types of employment in which they may be involved outside of normal school activities.

- No staff member shall accept employment or engage in any business or professional activity that the staff member might reasonably expect would require or induce the disclosure of confidential information acquired by reason of official position.
- No staff member shall have any personal financial or other business interest or obligation that in any way creates a substantial conflict with the proper discharge of duties while employed by the District. Such substantial conflicts include, but are not limited to taking time away from the position with the District for the business interest or obligation, or use of the position with the District for the business interest or obligation, or use of the position with the District and/or facilities of the District to advance the cause of the business interest or obligation. (Board Policy, DBD Local)

Gifts

An employee shall not accept any gift, favor, service, or other benefit from any source that might be presumed to be seeking a business relationship with the District or that transacts business on an intermittent, regular, or continuing basis with the District. This prohibition shall not extend to an occasional business lunch, dinner, reception, or charitable event for which the host is a sponsor, or acceptance of an item of minimal value (i.e., \$50 or less) offered to attendees, generally at a conference, workshop, or reception. Policy DBD (Local)

The officers, employees, and agents of the non-Federal entity must neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, non-Federal entities may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. OMB 2 CFR 200.318(c)(1)

Section III: Accounting Standards and Fund Types

Accounting Standards (GASB & FASRG)

The GASB released GASB Statement No. 84, Fiduciary Activities. It establishes guidelines for identifying fiduciary activities and determining if these activities should be reported in the governmental funds



financial statements (C1/C2) as a “custodial” fund. **Key to the changes is that the separation of district control and student control of activities should be strengthened to incorporate the following when determining how to classify activity funds:**

- A student group should have bona fide officers. If there are no student officers, then the fund is likely a campus activity.
- Local district policy should state that the student activities and the funds raised are for the benefit of the students.

The original implementation date was reporting periods after 12/15/2018. **However, GASB 95 Postponement of Effective Dates (May 8, 2020) extended implementation by 18 months due to the COVID-19 pandemic. The new effective date for the district is FY 2020-2021, or September 1, 2020.**

Student Activity fund rules related to purchasing, sales tax exemption, and budgeting remain as they did before the release of GASB Statement No. 84. Campus Activity funds (fund 461) will continue to follow all state and federal statutes for special revenue funds.

The Financial Accountability System Resource Guide (FASRG) has been used as a resource to compile this Activity Account Manual.

District-Managed Types of Activity Funds

Activity funds consist of resources received and held by the school/district, as trustee, to be expended in accordance with the conditions of the trust. Specifically, they are funds accumulated from the collection of fees, donations, commissions, district-approved fundraising activities. There are two main types of Activity Funds, Campus Activity Funds, also considered district funds; and Trust Funds such as Student Activity Funds and Faculty/Sunshine Funds.

Campus Activity Funds/Fund 461

Campus activity funds support cocurricular and extracurricular activities and are controlled by the school principal/superintendent, or designee. Examples include money collected from book fairs, library, field trips, etc. District or campus activity funds are comprised of monies raised and collected by the district or campus through fundraising efforts or donations. District or campus activity funds are accounted for in Fund 461 and are considered District funds.

Campus activity funds are primarily used to benefit students. Typical uses include field trip fees, awards, incentives, etc.

Campus Activity Funds shall not be used for “gifts” to students and/or staff and shall comply with the **Incentive & Award Procedures**. General Funds and/or resources purchased with the General Fund shall not be used to generate activity funds. Campus staff (administrative/support) shall not perform Campus Activity Fund fundraising activities during the academic day that may incur additional cost from the General Fund such as hiring of a substitute or other additional staff. Giving of staff time to generate Campus Activity Funds shall be voluntary. The business office shall be responsible for managing the deposits and expenditures using a centralized accounting method, with oversight and overall responsibility of the superintendent or designee.



A purchase order is required for all campus activity fund expenditures. The primary Campus Activity Account (461-23-6499-00-XXX-X99000) shall be used for campus-level purchases made by the campus principal.

Student Activity Funds/Fund 865

Student activity funds support the activities of student-led organizations or clubs in which students not only participate, but also manage and direct the organization's activities (for example, the student council or Class of 2020). These clubs or organizations shall meet the definition of a bona fide club or chapter, i.e. have elected officers and by-laws. Student activity funds are comprised of monies raised and collected by students typically through school-approved fundraising activities, club dues, or donations.

Student activity funds fall into the agency (fiduciary) fund category. That is, student activity funds are assets held by the district as an agent for the student organization that cannot be used by the district to support its own programs. Approval to spend money from a student activity fund rests solely with the student organization, rather than school administrators.

Student activity funds shall be used **exclusively** for the benefit of students. Typical uses include student travel, awards, banquets, supplies, DJ for a dance, end-of-the-year trips or events, club t-shirts, etc.]. These funds shall be used at the discretion of the student organization through designation of one or more of its officers. **Class/club meeting notes should be on file to support student decisions regarding the expenditure of their class/club funds and shall be attached to purchase requisitions to support the student-led purchase decisions.**

Individual Student Accounts Prohibited

Money raised by student clubs shall be used to **benefit the group as a whole** rather than being credited to student individual accounts. According to the IRS Publication 557, if individual accounts are used to accumulate fundraising profits for individuals, then a) the money becomes taxable to the student; and b) the people who donate in good faith are not allowed to deduct their contributions.

For example, if students are raising money for their club to pay for an out-of-town trip, the entire amount collected should be divided by the students participating in the trip regardless of the amount that each individual student raised through fundraising activities.

Faculty/Sunshine Funds

accounts shall be accounted for in Fund 865 in accordance with the FASRG. These funds are generated or contributed solely by school personnel or appropriate commissions and/or donations to be utilized and spent at the school's discretion for faculty and staff.

All expenditures for hospitality, condolences, or any other purpose for the sole benefit of school personnel is to be paid out of the Faculty/Sunshine account. The sales tax exemption cannot be claimed for purchases from the faculty fund for gifts, condolences, or other such items of a personal nature. These funds may be expended at the staff's own discretion with superintendent's approval. It is best policy to form a committee that makes decisions and approvals concerning the use of the Faculty/Sunshine fund. These funds are not subject to purchasing and bid laws because they are not considered District funds; they belong to the faculty.



Purchases with these funds are subject to taxes as they represent personal purchases and not district purchases. Purchases typically include flowers for ill staff members, employee recognition awards, etc. These funds shall be deposited and expended from an Agency Fund (Fund 865). **No fundraising activities shall be allowed in a Hospitality Fund.**

Note: There is currently no Faculty/Sunshine Fund.

External/Other Types of Funds – Parent-Teacher Organizations (PTO) and Booster Clubs

External group funds such as Parent-Teacher Organizations (PTO) and Boosters are separate legal entities from the school district. These organizations must maintain separate federal tax identification numbers and bank accounts. The UIL publishes guidelines for booster clubs, as do the national umbrella organizations for parent-teacher groups.

District personnel, including campus principals, campus secretaries, sponsors and administrative staff are not responsible for assets held by parent-teacher or booster groups. Funds derived from these organizations are external funds which cannot be commingled with Activity Funds.

District employees should not collect money for, or perform duties for, external groups during working hours. Additionally, district employees should not handle external group financial affairs such as a treasurer position.

In accordance with Board Policy GE Local, district-affiliated school-support organizations and booster organizations, and other parent groups, shall organize, fundraise or solicit donations, and function in a way that is consistent with the District’s philosophy and objectives, Board policies, District administrative regulations, applicable UIL or other governing association guidelines, and financial and audit regulations.

Before engaging in fundraising or soliciting gifts, an organization or group shall notify the superintendent or other appropriate administrator identified in administrative regulations.

District-affiliated school-support or booster organizations may use District facilities with prior approval of the appropriate administrator.

Section IV: Activity Funds Management and Responsibilities

In accordance with policy CFD(LOCAL), the superintendent, principal, and sponsor, as applicable, shall be responsible for the proper administration of District and campus activity funds and student activity funds in accordance with state law and local policy, District-approved accounting practices and procedures, and the TEA *Financial Accountability System Resource Guide*.

- a) The school superintendent or designee is personally responsible for the proper collection, administration, disbursements and control of all school activity fund monies. Responsibilities include, but are not limited to:
 - Providing for the safekeeping of Activity Fund monies
 - Proper accounting and adherence to the policies and/or procedures expressed herein
 - Adequate training and supervision of all personnel designated to administer Activity Funds



The superintendent or designee may designate administrative assistants, teachers and sponsors to aid with the various functions of the fund, including club activities. All activity fund forms and reports are to be signed by the superintendent or designee where indicated.

- b) Due to the size of the District, there is no separate Bookkeeper. The superintendent and or designee will work directly with the Business Office in regards to proper cash management, receipting and depositing cash collections, preparing checks for disbursements, and maintaining the District activity fund accounting records that is to be disseminated to the principal or designee for reconciliation to the campus/club record of activities, deposits and disbursements.
- c) The Sponsor of each student organization is responsible for supervising all activities of their respective student activity funds. This responsibility includes, but is not limited to, developing fundraising plans, monitoring the financial position of the student club, reviewing the student account statements provided by the Business Office, and safekeeping student funds until they are deposited by the school district. Club Sponsors must be faculty members who are full-time employees.

Cash Losses

- a) In the event of a cash loss, theft, or dishonest act involving Activity Fund monies is uncovered, it shall be immediately reported to the superintendent or designee. The superintendent or designee will in turn notify the Business Manager.
- b) Sponsors and/or authorized personnel in handling cash are responsible for activity funds entrusted to them. A reimbursement shall be due to the activity funds for any money that is lost due to carelessness, fraud, or failure to follow established procedures; failure to do so may result in disciplinary action, which may include termination of employment and/or prosecution.

Budget (Original and Increases in Appropriations)

On an annual basis, on or after September 1st, the district shall establish the Original Budget for Campus and Student Activity Accounts. The Original Budget shall represent the ending balances from the prior fiscal year (after all EOY accounts payables have been posted to the general ledger). Accounts codes shall comply with the Financial Accountability System Resource Guide (FASRG). The most common activity account codes matrices are noted below:

Campus Activity Accounts (must use appropriate function/object codes)

461-41-6499-00-7xx-X00000 Non-Campus

461-23-6499-XX-001-X00000

Student Activity Accounts

865-36-6499-XX-001-X00000 Elementary Student-led Organizations*

*Each organization shall have a unique sub-object for tracking purposes.

As funds are received and deposited to the depository bank, the business office shall post the deposits to the appropriate revenue account and increase the activity account sub-account that generated the funds. The revenue accounts shall be as noted below:

Campus Activity Accounts

461-00-5759-00-000-X00000

Student Activity Accounts



Every bank deposit shall be posted to the general ledger within three days after funds have been deposited.

At the end of the fiscal year, the net gain/loss of all revenues and expenditures shall be posted to the fund balance account for the Campus and Student Activity Accounts.

Transfers between Activity Accounts

Funds may be transferred between Campus Activity Funds at the discretion of the superintendent or designee, typically the principal. Transfer of funds between Student Activity Funds shall be approved by the members of the student organization, the organization sponsors and the superintendent. It is recommended that transfers between accounts be settled up prior to the end of the school year.

If a student organization ceases to function or exist for at least two (2) school years, the unexpended funds of the organization shall be credited to the Campus Activity Account.

Opening and Closing Activity Accounts

To establish an activity account, an organization should have an approved constitution, by-laws and elected officers. The superintendent shall submit a list of all clubs and organizations with the elected officers to the business office on an annual basis **on or before September 15th**. A **Request to Open/Close a Student Activity Account** shall also be submitted by the superintendent when the need arises.

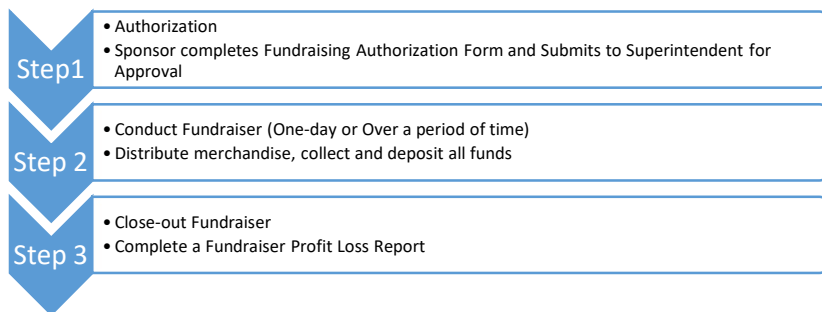
Section V: Fundraising Activities

Prior Approval Required

Fund-raising activities by student groups and/or for school sponsored projects shall be allowed, with prior administrative approval and under the supervision of the group/club sponsor.

The **Authorization to Conduct a Fundraiser form** shall be completed by the Club Sponsor and submitted to the Superintendent for approval. The business office shall keep a copy of all approved fundraiser forms to ensure that funds are deposited on a timely basis.

A fundraising flowchart is depicted below:



Student Participation and Use of Funds Raised

- Student participation in approved fund-raising activities shall not interfere with the regular instructional program.
- Students may not be required to participate in a fundraiser program nor required to sell a certain amount or make a donation in lieu of fundraising. In addition, a student cannot be punished in any way for not participating in a fundraiser program.
- Funds raised by campus students, clubs, or organizations should be combined and used toward the particular event or expenditures for which the funds were intended. These funds should be used to benefit all students of the campus, club, or organization: for example, you may not reduce a student's trip expense or provide free or reduced priced tickets to those that raised funds or raised a certain amount of funds. (Internal Revenue Service Fundraising Restrictions)
- Fundraisers held by a school, club, or organization cannot be held to benefit the faculty or staff. Employees must conduct their own fundraising activities without student involvement with the approval of the superintendent.
- Door-to-door solicitation is discouraged for elementary and middle school students; in addition, the school should not enter into a contract with an outside solicitation firm.

Tax-Exempt Fundraisers

- Each campus can hold two campus-wide tax-exempt fundraisers per calendar year.
- b. Each bona-fide chapter/club/organization, as defined in this Manual, can hold two tax-exempt fundraisers per calendar year.

The Sales and Use Tax Bulletin – School Fundraisers and Sales Tax issued by the Texas Comptroller's Office is available at www.window.state.tx.us. Additional information may be secured by contacting the Texas Comptroller's Office at 1-800-252-5555; or by submitting your questions to the District's Business Office.

Product Sales/Merchandise Resale

Merchandise ordered for resale should be distributed to students on a **Merchandise Distribution Log**. The merchandise distribution log should reconcile with the corresponding invoice and/or packing list. For example, if an invoice reflects that 100 shirts were purchased from a vendor and receipts reflect that 80 shirts were sold, there must be a total of 20 shirts on hand at the end of the fundraiser.

Sales tax is to be included in the price of the items sold where appropriate. Please refer to Section VII. State and Local Tax and Federal Excise Tax.

Ticketed Events

For events that collect entry fees, such as carnivals, plays, dances, and athletic events, a pre-numbered entry ticket must be used.

- A ticket is to be issued to the purchaser when the entry fee is paid. The remaining half of the ticket is to be retained by the sponsor of the event to document the beginning and ending ticket numbers issued.
- The number of tickets issued multiplied by the ticket price should agree to the amount of money collected. If entry fees vary in price, use a different colored ticket or marked ticket for each different price.

Pre-numbered tickets may be obtained at the Business Office.



Crowdfunding

DonorsChoose.org is the only approved crowdfunding site that may be utilized MISD campuses and departments to solicit non-cash donations of supplies, materials, or equipment.

DonorsChoose.org provides updates on how well the fundraising event is going and assesses all needs through a stringent evaluation process. Items donated shall be shipped directly to the administration building, be consistent with District standards; and become the property of the District. The District approves DonorsChoose.org because of its due diligence and transparency within the organization.

Unallowable Crowdfunding Sites

Contracting with crowdfunding websites that process cash donations through third-party vendors where the third-party vendors receive a percentage or amount of the donation as payment for services are prohibited. These types of crowdfunding sites take up to 30% of the proceeds raised and charge additional fees. Prohibited websites include but are not limited to, GoFundMe, Snap-Raise, and Kickstarter.

Fundraising for Individual or Families

- While we may wish to assist during a time of need or tragedy, collections to support an individual, employee, student, and/or their family are not to be deposited to a District account, including activity fund accounts.
- Donations may be made by individuals by sending funds directly to the bank of the particular individual or family.
- If a staff member desires to accept collections/donations, he/she does so individually and is solely responsible for the handling of funds. The District discourages such practice and holds no liability for such collections.

Vending

There are no vending machines at Marathon ISD.

Non-approved Fundraiser Activities

- Gambling games, such as bingo, ARE NOT allowed unless the organization has met all legal requirements and has obtained a license through the Texas Lottery Commission.
- Raffles. The definition of a raffle is “the award of one or more prizes by chance at a single occasion among a single pool or group of persons who have paid or promised a thing of value for a ticket that represents a chance to win a prize.” School districts are **not** allowed to conduct raffles. Attorney General Opinion JM-1176 ruled that independent school districts are not qualified to hold charitable raffles. An unauthorized raffle is considered gambling under the Texas Penal Code and is classified as a **Class C Misdemeanor**
- A qualified organization (i.e., Booster Club) may hold two raffles per calendar year and only one raffle at a time. Qualified organizations should contact the Texas Comptroller’s Office for specific guidelines.
 - Raffle tickets may not be sold on district grounds.
 - Raffle tickets may be advertised on any school site with the permission of that building’s administration. A copy of the signed permission letter from the superintendent to the qualified organization is to be retained by the school.



Unacceptable Actions

- Mailing donated items to an employee's home
- Seeking funding for personal gain or reasons, charities, individuals, political, or start-up businesses
- Selling the donated items
- Any service, product, activity, or program deemed inappropriate by Marathon ISD Administration.

Competition with National School Lunch Program Prohibited

Generation of student activity funds shall not in any way compete with the district's National School Lunch Program (NSLP). Food sales during the school day shall be limited to the district pre-approved list, or specific approval of the food item by the Food Service Director after reviewing the nutrition label of the food item. **Effective July 1, 2014, the United States Department of Agriculture (USDA) will limit the types of foods and beverages that may be sold to and consumed by students at school during the school day.**

[Note: The school day is defined by the USDA as: the period from the midnight before, to 30 minutes after the end of the official school day. These standards will impact all those responsible for selling food to students including: food service departments, fundraisers, school clubs, and groups. The Smart Snack standards do not apply to food sold during non-school hours, foods sold to adults, parents, staff, and foods brought to school by a student for personal consumption. Additional information regarding the Smart Snack guidelines is available at: <http://www.fns.usda.gov/school-meals/smart-snacks-school>. On an annual basis, the Superintendent shall submit the list of Six (6) Days for Fundraiser Exemption Policy to the Business Manager on or before September 15th.

At the conclusion of all fundraisers, the Club Sponsor shall complete a **Fundraiser Profit/Loss Statement** and submit to the Campus Principal for review and approval.

All fundraising documentation shall be subject to audit and must be kept on file for five (5) years from the date of the fundraising event.

Section VI. Financial Transaction and Guidelines

Receipt of Donations

Donations or gifts of cash or cash equivalents (gift cards), equipment, or materials to individual schools or to the district by individuals or organizations shall become property of the district. District employees are prohibited by law from intentionally or knowingly offering, conferring, agreeing to confer on another, soliciting, accepting, or agreeing to accept a personal gift or benefit.

Cash and check donations shall be deposited to the appropriate account in accordance with the cash/check handling procedures. Gift card donations shall be recorded on a **Gift Card Register** and maintained in a safe until utilized by the appropriate individual(s).

Donated equipment shall have an inventory tag affixed to it if the unit value is greater than \$1,000. In addition, the equipment shall be added to the district inventory.

All donations shall be approved by the Superintendent.



District funds may not be donated to another entity; therefore, donations are not allowed from the Campus Activity funds. Student Activity funds may be donated by the student-led organization to other entities, such as Red Cross, March of Dimes, Wounded Warriors, etc. Foreign entity donations are not allowed. The student group shall document the approval to donate funds on meeting minutes. The campus shall attach a copy of the minutes with the requisition to request the donation check.

Check Acceptance and Returned Check Policy

Marathon ISD's Check Acceptance Policy is as follows:

- 1) It is the discretion of each sponsor whether or not they accept checks.
- 2) These procedures shall be followed when accepting checks:
 - a. Checks will be accepted only for the amount of the purchase.
 - b. Post-dated checks shall not be accepted by the school for any reason.

Marathon ISD's Returned Checks Policy is as follows:

- 1) All makers of returned checks will be **charged a \$25.00 fee**. The fee is subject to increase based on the district's depository bank service fee schedule for returned checks. The district shall reserve the right to reject future checks from makers of returned checks.
- 2) Upon receipt of returned checks, the business office shall adjust the cash balance of the appropriate account(s). The business office shall forward a **Returned Check Notification Letter** to the maker of checks that are returned by the depository bank.
- 3) If the maker fails to make payment within the five (5) day period, non-payment will result in initiation of collection and/or legal processes.

Receipting (Money Collections)

In order to maintain effective cash control, at least two people must be involved in the functions of collecting cash, receipting cash, and depositing cash. The person collecting the funds should never receipt the funds to themselves.

All monies received shall be acknowledged by immediately preparing a receipt. The only exceptions include concession sales and admission sales (dances, games, etc.)

To maintain internal controls, the Business Manager shall never be the person collecting the monies for fundraisers, with the exception being monies received from external school donations.

Receipt books are issued by the Business Office. The campus, sponsors or other employees; schools are not allowed to obtain or purchase receipt books from any other source. Receipt books are distributed to the sponsor or designee based on the approved activity as deemed necessary. When a receipt book is completed or the sponsor no longer needs the book for the approved activity, it shall be returned to the Business Office.

An approved Marathon ISD receipt is to be issued to each person making a payment of \$5.00 or more. Receipts must include the following:

- 1) The date of the collection
- 2) Payee's name
- 3) The amount collected
- 4) Purpose for which the money is being collected
- 5) The signature of the individual receiving the money



a) Receipt Distribution

- 1) Original (white) receipt – given to the person submitting the money
- 2) Yellow receipt – shall be submitted with the Tabulation of Monies form to be given to the Business Office and kept in the activity fund file.
- 3) Pink receipt – permanent copy to be retained in the receipt book by the authorized individual issuing the receipt until the receipt book is completed or the fiscal year has ended. At that time, the receipt book shall be returned to the Business Office.
- 4) For payments up to \$4.99, it is recommended that a student roster or spreadsheet be used identifying the amount collected, the date, and signature of the student or payee.

Deposit Procedures

All cash and checks shall be submitted to the business office **on a daily basis**. No post-dated checks will be accepted. Funds should not be kept in classrooms, personal wallets or purses, or at home for more than 24 hours after receipt of the funds. **No cash purchases should be made – every dollar collected should be receipted and deposited.** The business office shall receipt [in a bound, pre-numbered receipt book] and deposit the funds on a daily basis, or secured in the district’s safe if the deposit cannot be made the same day.

Section VII. Purchasing, Receipt of Goods or Services and Payments

Purchasing Laws

The Texas Education Code (TEC) addresses the requirement to competitively procure purchases that exceed \$50,000, in the aggregate, over a 12-month period. Since non-compliance may result in criminal penalties, this requirement will be strictly enforced.

The purchasing laws apply to all purchases with Campus Activity funds, but do not apply to the purchases with Student Activity funds.

Staff members shall not use their personal funds or credit card to make purchases. Unauthorized purchases shall not be subject to reimbursement with activity funds.

Purchasing Guidelines

The expenditure of Campus and Student Activity funds shall be in accordance with district policy and procedures.

Purchases are NOT to be made unless sufficient funds are available in the proper activity fund account or will be available at the time the payment is due.

The following Allowable and Non-Allowable expenditures are for illustration purposes only, this is not an all-inclusive list. A final decision regarding allowability will be made at the time of the purchase order and/or payment approval.

Allowable

- a. Student trip related expenses such as meals, entry fees, lodging, transportation, etc. (Includes student and staff expenses)
- b. Staff or student meals or refreshments (infrequent and nominal cost)
- c. Awards/incentives (non-cash) of nominal value
- d. Club supplies



- e. Equipment, but it must be donated to the campus or district
- f. Rentals such as vehicles, equipment, etc.
- g. Contracted services such as printing, DJ services, motivational speaker, photographer, etc.

Non-Allowable

- a. Alcohol, tobacco or other controlled substance
- b. Payments of wages to district employees
- c. Individual gifts to a specific student or staff member (exceptions may apply to student organization funds)
- d. Donations to a person or outside organization (exceptions may apply to student organization funds – Fund 865)

Purchasing Deadlines

In an effort to maximize the use of budgeted funds during the current fiscal year, the purchasing deadline for supplies and equipment **shall be April 1st**. Purchasing documents for services and travel should be submitted by **August 1st**. At times, the purchasing deadlines for Campus and Student Activity Funds may be extended to support campus or organization activities.

Vendors

The addition, deletion and update of vendors shall be in accordance with the **Vendor Management Procedures**. The district shall ensure that all vendors are capable of providing the intended goods or services.

Purchases from vendors that operate on a cash basis (do not accept purchase orders) will not be allowed. The district participates in several cooperative purchasing programs. A list of these programs is available from the business office. Priority should be given to these vendors since the goods and/or services have been subjected to the rigor of a competitive bid process.

Purchase of Food and Non-Food Items

When food and non-food items are utilized for faculty, site-based meetings, etc., the expense shall be coded to the Campus Activity Account (Fund 461). All other uses, such as professional development, should be coded to the appropriate account code.

Food and non-food purchases for staff campus celebrations, such as holidays, birthdays, or other events shall be paid from available Faculty/Sunshine Accounts if one is established.

Student Activity Funds may be used, at the discretion of the students, to purchase food and non-food items for organization-related activities.

Purchase Requisition and Order Forms

All purchases of goods and services shall be in accordance with the **Purchasing Procedures and Purchase Order Workflow**. A purchase order form is used to purchase supplies, equipment, or services from an external vendor. Requisition forms should be created in the TxEIS Requisition system by the requesting campus or department and submitted for approval of a purchase order. The electronic system allows



users to enter purchase requests electronically, verify account balances, select pre-approved vendors, etc. at the point of data entry. Budget codes must be noted on all requisitions.

All supporting documentation shall be emailed to the Business Office. Supporting documentation shall include, but not be limited to:

- Order forms, if applicable
- Contracts (fully executed with the Superintendent's signature of approval)
- Travel documentation such as estimated lodging, meal, registration, and other expenses, including a list of participants.
- Meeting minutes (signed by the class president or treasurer) to support the purchase and/or the president's or treasurer's signature on a Purchase Requisition Form.

After the requisitions pass all electronic approval paths, the purchase order form is automatically numbered for audit tracking purposes. No employee shall order or receive goods without an approved purchase order. A system requisition cannot be used to place an order. All purchase orders are mailed, emailed or faxed to vendors by the campus secretary or designee. According to Board Policy CH (Local), employees who violate the district purchasing procedures shall be held personally liable for the debt incurred.

Credit Cards

The district utilizes the Mastercard for purchasing of food, travel, costs and other preapproved miscellaneous items.

All credit receipts (detailed, itemized) shall be submitted to the business office **within three (3) days** of the purchase to ensure prompt payment to the vendor. If receipts and credit card receipts are not submitted on a timely basis, these charges will be temporarily posted to the campus' activity account until receipt of the supporting documentation. If a receipt is not received from the purchaser, the purchaser may be held liable for reimbursement of the entire purchase. District credit card usage may be suspended and/or revoked if receipts are not submitted on a timely basis.

Violations of the credit card usage may result in disciplinary action, up to and including termination of employment.

Gift Cards

Campus Activity and Student Activity funds shall **NOT** be used to purchase gift cards that will be issued to staff. Gift cards, in any amount, are taxable to the employee and must be processed through the employee's paycheck and included on the employee's annual tax statement (Form W-2). Gift cards donated to the district by outside sources are also taxable to the employee according to IRS regulations.

Faculty/Sunshine funds may be used to purchase gift cards. These funds belong to the staff and may be used in any appropriate manner, including the purchase and issuance of gift cards.

Travel Expense – Advances & Settlements

Campus Activity funds shall not be used to pay for professional development activities. All professional development expenses shall be paid from the General Fund or other available, budgeted funds.



Student Activity funds may be used to pay for student and travel expenses for organization/club-related expenses, such as Student Council, Spanish Club, etc. The Travel Guidelines shall be adhered to in requesting funds for staff and student travel expenses. Travel expenses may include registration fees, meals, mileage, lodging, and transportation costs.

Both Campus and Student Activity funds may be used to purchase on-site or off-site group meals for staff or students, as appropriate, in accordance with the **Incentive/Awards Procedures**.

Receiving of Goods

The district utilizes a centralized receiving system – all goods must be delivered to the Administration Building. Upon receipt of the goods, the receiver will reconcile the goods against the packing list for “check-off” and verification of receipt. Discrepancies, if any, should be reported to the business office. Upon receipt of the receiving report/packing slip and the invoice, the vendor will be paid for the order.

Invoices

Vendors are required to submit all invoices to the business office, yet occasionally an invoice will be mailed directly to a campus or department. If any invoices are received at a campus or department, the invoice(s) must be signed (if the goods/services were received) and forwarded to the business office for payment within five (5) days of receipt of the invoice.

Texas law, Texas Prompt Payment Act, requires that governmental entities, such as school districts, pay all invoices to vendors **within 30 days** of receipt of the goods/services and/or the invoice, whichever is later. If the business office fails to pay promptly, the vendor can assess penalty interest charges. **If a staff member directly receives an invoice and/or packing list and neglects to submit on a timely basis, he/she may be held personally liable for the penalty interest charges.**

The business office issues invoices for reimbursement requests from outside entities as needed. The invoices are tracked so that funds are collected on a timely basis.

Check Processing

Vendor checks will be printed, endorsed, and released on a bi-weekly basis. Generally, checks will be generated on Thursday afternoon of each week. At times, checks may be processed earlier or later in the week, due to holidays, staff work schedules or unforeseen events.

Check requests without **all** of the supporting documentation will not be accepted, nor processed. The Business Office shall determine the date that checks are processed, so employees should not make prior commitments to vendors about check disbursements.

State law, (Texas Prompt Payment Act) requires that the business office pay all invoices **within 30 days** of the receipt of the good and/or services or the invoice date, whichever is later. Incorrect and incomplete invoices shall be disputed in writing within ten (10) days. To avoid penalty and interest charges, all invoices shall be submitted to the Finance/Payroll Coordinator on a timely basis for payment. Vendor provided discounts, such as net 10, shall be taken as appropriate.



Section VIII. State and Local Sales Tax and Federal Excise Tax

Taxable Status of Purchases

A school district is a political subdivision of the State of Texas and is exempt from paying state sales tax. Purchases by the school for educational and instructional use or for administrative purchases necessary for the educational functioning of the school are exempt from sales tax.

Ruling No. 95-0 from State Comptroller, Effective October 1, 1969 states:

“The sale, lease, or rental of tangible property directly to or for storage, use, or other consumption of tangible personal property directly by an educational organization, which property is necessary to its function as such, and paid for by the organization is exempt from the computation of (state and local sales) taxes.”

Provisions under Article 21.023 of the Federal Statutes provide tax exemption to the school district.

- 1) Tax Free Purchases - All items purchased by a public school, school district or non-profit school for the school’s own use qualify for an exemption from sales tax if the items purchased relate to the educational process. The school, school district or authorized agent should provide the seller with a valid Tax Exemption Certificate. To be valid, the certificate must state the merchandise being purchased is for the organization’s own use in providing education and is being made in the name of the organization, and that payment will be made from the organization’s own funds.
- 2) Purchases for personal use by individuals, even though connected with a school or school organization, are **NOT** exempt from the tax. (Examples: cheerleaders purchasing uniforms, band members purchasing instruments and athletic teams purchasing tickets.)
- 3) The Tax Exemption Certificate cannot be used by staff members for purchases made from a Faculty/Sunshine account. Sales tax should be paid on items purchased with an activity fund check from the staff account. Employees seeking reimbursement for purchases with the Sunshine account shall be reimbursed the total amount of the purchase, including the taxes paid.
- 4) The District exemption status may not be utilized by parents, patrons, or alumni organizations to secure exemption from sales taxes. Parent/teacher organizations, booster clubs, etc. must apply for their own exemption.

Taxable Items

- 1) Sales of tangible items by teachers and students – Teachers and students **MUST COLLECT** sales tax on merchandise and non-exempt food products they sell. If the school assumes responsibility for the activity and/or sales, the school is responsible for ensuring that the sales tax is paid. The school may purchase items tax-free but must collect the sales tax when the items are sold.
- 2) PTA’s, PTO’s and booster organizations are required to pay sales tax when purchasing taxable items and to collect sales tax when selling taxable items. Booster organizations are **NOT** allowed to use the Marathon ISD Tax Exemption Certificate.
- 3) Each bona fide student chapter (i.e. student organization) may have two 24-hour tax-free sales each calendar year. To qualify as a student organization, the group must be organized for some business or activity other than instruction or as a participatory group or club. For the purposes of the exemption, one day is counted as a 24 consecutive hours and a calendar year is the 12-month period from January through December. See subsection (h) of Rule 3.322, “Exempt Organizations.”
- 4) Toll Free Number - The State Comptroller’s Office maintains a toll-free tax information number for quick response to any state tax questions you may have. You can reach the Comptroller’s Office by calling 1(800) 252-5555 or on the web at: www.window.state.tx.us.



Sales Tax Calculations, Collections and Remittance

Remittance of Sales Tax - The business office shall remit all sales tax collected on the last day of the month to the State Comptroller's Office, unless contractual agreements with a vendor stipulate that the taxes be remitted to the vendor.

- 1) Hotel Occupancy Tax Exemption - Educational organizations and their staff members traveling on official business for the organization are exempt from the Texas state hotel occupancy tax (check with the hotel when traveling out of State as State laws differ on the acceptance of the tax exemption certificate. Educational organizations and their staff members are required to pay local taxes. Individuals or groups claiming an exemption must either be staff members of the organization or must pay for the hotel with the organization's funds. A Texas Hotel Occupancy Tax Exemption Certificate should be given to the hotel in order to obtain the exemption.
- 2) Sales Tax Calculation
 - a. Except as described above, sales tax is to be collected on all taxable sales by staff and students. The Brewster County Sales Tax Rate is 6.75%.
 - b. The following is intended as a guide to help determine the amount of sales tax to be collected:

Calculation to determine the sale price per item to break even or make a profit:
Net cost of taxable items (including set-up fees, shipping, and profit) \$10.00
Multiply times Tax Rate (6.75%) x .0675
Total Amount of Sales Tax \$0.68
Sale Price of Item \$10.68
 - c. Please contact the Business Office for guidance 3 to 5 days prior to approved fund raiser date.

Sales Tax Exemption Form

The **Sales Tax Exemption form** shall be used for **school-related purchases only**, such as instructional supplies, items for resale, club/organization supplies, general equipment, etc. Purchase of personal items or items that will provide a private benefit for staff or students are not eligible for the sales tax exemption. For example, personal clothing and/or shoes purchased by students for their own personal use and ownership are taxable. All purchases made through the Faculty/Sunshine accounts, such as flowers, birthday cards, decorations, food and non-food items, etc., shall be subject to sales tax since the funds belong to the staff and not the campus or district.

Copies of the exemption form may be obtained from the business office. Taxes, which should have been exempt, will be not be authorized for reimbursement if the exemption form was not presented to the vendor at the time of the purchase.

Misuse of the exemption form for personal purchases constitutes a misdemeanor.

Section IX. Activity Fund Records Reviews

Internal Review

The activity fund financial records and procedures of all clubs, student, or campus activity programs, will be subject to review at any time throughout the year with little or no advance notice to the campus. These reviews may be performed by the Business Manager.

- a) Management changes and administrator requests will be given priority in the selection process.



- b) Unless an audit is to be conducted on an “urgent” basis (as in the case of suspected fraud or other abuse), the Business Manager will provide advance notice of their intent to review the records and procedures.

It is the superintendent’s, principal’s or designee’s responsibility to make available financial records, documentation and access to key individuals that are related to the review being conducted.

At the conclusion of each review a written report will be prepared and issued by the Business Manager and will be distributed to the Superintendent and Board President.

Monthly Review of Activity Fund Reports

The Business Office is required to maintain the following monthly activity fund reports listed, but not limited to:

- General Ledger Report
- Bank Reconciliation Report
- Outstanding Checks Report
- Sequential List of Receipts
- Monthly Bank Statement

Year-End Documents

The Business Office shall maintain the following activity fund accounting records in order:

- Receipts with support in chronological order by month.
- Disbursements with support in chronological order by month.
- Transfer and adjustments with support in chronological order by month.
- Fundraising documentation for the year (Fundraising Activity Form and Activity Fund Account Statement)
- Donations documentation for the year, including Donation Reports and any supporting documentation.

Section X. Retention of Records

The Business Office shall maintain accurate and organized activity fund files by month, in chronological order for checks, receipts, transfers and adjustments. All financial records are to be kept current and in good order for review at any time. Activity fund records are to be retained for a period of five years in addition to the current year [TSLG minimum retention period & district’s Local Records Retention Schedule]. This includes receipt books, merchandise logs, fundraiser approval forms, profit/loss statements, etc.



District Improvement Plan
Marathon Independent School District
2022-2023



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109 N. 5th Street, Marathon, Tx 79842

www.marathonisd.net

Favor de comunicarse con el personal de la escuela, si usted desea que el Plan de Mejores sea discutido en Español

Legal References

Each school district shall have a district improvement plan that is developed, evaluated, and revised annually, in accordance with district policy, by the superintendent with the assistance of the district-level committee. (Section 11.251 of the Texas Education Code)

Each school year the principal of each school campus, with the assistance of the campus-level committee, shall develop, review, and revise the campus improvement plan for the purpose of improving student performance for all student populations, including students in special education programs under Subchapter A, Chapter 29, with respect to the student achievement indicators adopted under Section 39.051 and any other appropriate performance measures for special needs populations. (Section 11.253 of the Texas Education Code)

In a district that has only one campus, the district- and campus- level committees may be one committee and the district and campus plan may be one plan. (Education Code 11.252(c))

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Marathon ISD is a single campus district. This District Improvement Plan includes all campus and district improvement plan requirements.

Marathon ISD

District Advisory Council Members

Stephanie Winston, Parent

Becky Garcia, Parent

Marci Roberts, Business/Community

Micaela Aguilar, High Impact Tutor/Interventionist

April Dabbs, Speech Therapist

Pauline Hernandez, Elementary Teacher

Jasmine Garcia, Secondary Teacher

Travis Jarrell, Teacher/Campus Administrator

Victoria Sanchez, Business Manager

Ivonne Durant, Superintendent

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Vision/Mission/Core Beliefs

Vision

Marathon ISD will educate all students to their highest levels of academic achievement and personal growth, preparing productive, responsible, innovative, and compassionate life-long learners.

Mission

All teachers and staff will provide a safe and nurturing environment, empowering students to expand and reach their individual potential, while holding them accountable through diverse, rigorous learning experiences.

Core Values

Motivate: *Unwavering belief in all students' unique abilities and interests*

Unlimited potential: *All students and staff can learn and grow*

Safety: *Ensuring all students and staff feel safe and secure*

Teamwork: *All stakeholders are critical in the education process*

Academic Achievement: *Focused on college, career, and military readiness*

Nurture: *Commitment to social and emotional development*

Growth: *Continuous improvement*

Strive to Succeed: *In pursuit of excellence in all areas*

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School Culture and Climate

School Culture Summary

At Marathon ISD, we encourage a strong academic environment that is positive and safe for all members of our school community. Our goal is to achieve the highest academic and social standards with our students and staff striving to exceed state standards academically while maintaining an engaging and supportive learning environment.

School Culture Strengths

As an Early College High School, our students are encouraged to push the limits of the traditional high school experience. They are learning to not settle for the status quo but to work to a high level of rigor in their coursework. Our students have the best of both worlds by engaging in the traditional high school sports and activities while earning college credit and getting the taste of life after high school.

School Culture Needs

Our staff needs to continue to support our students as facilitators in their courses and more closely monitor and assist students as needed for successful completion of their coursework. School spirit and pride will be enhanced through the addition of extracurricular activities such as Student Council, National Honor Society, eSports, Yearbook, etc. By adding Flex time during the school day, students will have more opportunities to engage in activities that will connect them to school and their classmates.

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Staff Quality, Recruitment, and Retention

Staff Quality, Recruitment, and Retention Summary

Marathon ISD will continue to seek out and recruit teachers of the highest quality. Administrators and teachers will work together to assess applicants and hire the person most qualified and a best fit for the position. In order to retain our staff, MISD will show appreciation through verbal praise, re-earned paid insurance premiums and providing a shared leadership model where staff can safely share their ideas and concerns. The staff will be involved in district planning and staff development to improve student, campus and community involvement and morale. With the recently adopted Teacher Incentive Allotment (TIA), Marathon ISD will strive to recruit and retain the most qualified teachers in the state.

Staff Quality, Recruitment, and Retention Strengths

Marathon ISD retains a staff of highly qualified and experienced teachers who provide a top-notch education to our students. The district also provides 100% payment of employee health insurance premium along with life, vision, dental coverage, MASA and \$5,000/\$10,000 Life and AD&D coverage. Staff will engage in meaningful training to provide them with the instructional strategies to meet their students' needs. Staff will receive regular feedback from administrators to accentuate their instructional strengths and improve areas of growth.

Staff Quality, Recruitment, and Retention Needs

Marathon ISD continues to seek out highly qualified staff to fill vacancies. As a small rural community, affordable housing in the area is greatly needed. The district purchased property for future staff housing. The

Curriculum, Instruction, Assessment, and Remediation/Acceleration

Curriculum, Instruction, Assessment, and Remediation/Acceleration Summary

Marathon ISD monitors the progress of our students' academic growth through CLI, TPRI, Renaissance Learning, STAAR, iStation, TAG, TEKScore, district assessments and interventions. Teachers use a diverse curriculum which includes dual credit, TEKS Resource System, state approved texts, and various teacher created lessons to ensure that students are receiving a high quality and engaging education. Teachers participate in professional development that focuses on their unique grade level/subject area needs. All teachers are trained in addressing the needs of students receiving Gifted/Talented services.

Curriculum, Instruction, Assessment, and Remediation/Acceleration Strengths

Marathon ISD utilizes TEKS Resource System, Eureka Math Scope and Sequence, and TEA website to ensure that all core subject areas are effectively covering the state mandated TEKS while implementing additional programs and resources to ensure that the level of rigor needed for growth and development is insured. Some high school students are pursuing higher education certificates or degrees and are enrolled in at least one dual credit course through Odessa College. Teachers and administrators closely monitor students' grades and intervene quickly when students are struggling, through extensive tutoring during Flex time, individual conferences, teaching study skills, parent contact, and creating plans for success. With small class sizes, teachers are able to provide enrichment and acceleration for G/T students

Curriculum, Instruction, Assessment, and Remediation/Acceleration Needs

Marathon ISD is focused on continued improvement in all content areas, but especially math. Teachers have the opportunity to increase the level of rigor in these areas by working with coaches from the Region 18 Service Center and participating in Professional Learning Communities, and the RSSP Math coach for elementary teachers. Students are being encouraged to access immediate assistance from teachers whenever they fall behind. Due to the academic gaps teachers have witnessed during/after the Covid pandemic, teachers are implementing accelerated learning/intervention programs/activities such as targeted tutoring to address these learning needs.

Family and Community Involvement

Family and Community Involvement Summary

Marathon ISD encourages and promotes the active participation of families and communities through many school programs. MISD hosts a number of community events including Open House, Meet the Mustangs, Community Thanksgiving Dinner, Fall Festival, Fiesta de Noche Buena, Homecoming, Bonfire, academic, and sport events. In addition to hosting, MISD also participates and volunteers in community events including the Marathon2Marathon and town clean up. MISD has an active Parent Teacher Organization that provides encouragement and support to students, teachers and staff.

Family and Community Involvement Strengths

Marathon ISD has a great deal of support from the community. All of the community events hosted by the school are well received and attended by the community.

Family and Community Involvement Needs

Marathon ISD is encouraging all parents to become actively involved in PTO and their student(s)' academic growth.

Technology

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Technology Summary

Marathon ISD provides laptops for every student at the secondary level and classroom sets of Chromebooks and/or iPads for the elementary level. Each teacher is provided a laptop and 1gbps of wireless internet access which is accessible throughout both campuses. All classrooms are equipped with interactive whiteboards.

Technology Strengths

Marathon ISD has one to one access for all students and staff with reliable 1 gbps wireless internet access.

Technology Needs

MISD is also working with Region 18 to ensure that internet access is secure and filtered for appropriate content. The district is currently working on upgrading the Switch/Networking hardware.

School Safety and Organization

School Safety and Organization Summary

Marathon ISD provides students with a safe and supportive structure and school system. Fire, lockdown, bad weather, and active shooter drills are conducted. All outside doors are locked throughout the day. Cameras monitor inside/outside of the two campuses. Administrators and teachers assess threats from inside and outside the building on a regular basis. All staff are required to wear identification badges at all times. All staff have walkie-talkies and understand how to use them for safety reasons. Parents are encouraged to report any suspicious behavior to the administration.

Regarding organization, a master schedule has been created to provide rigorous learning in all core and elective classes. Daily routines are established to ensure that the maximum amount of learning time is utilized. School systems are in place so that students are safe and secure at all times.

School Safety and Organization Strengths

Marathon ISD schedules the learning day, so the maximum amount of time is allotted to each class. The district is utilizing its ESSER funds to meet student needs by providing High Impact Tutorial services. Tutorial classes are embedded in the school day for all students with additional after school sessions for students needing additional support. Campus procedures are in place to ensure the safety of all students and staff.

School Safety and Organization Needs

Teachers are assisting students to become responsible for their own learning. Students are being taught to seek extra help whenever they are struggling in a subject area. Students are being encouraged to track their own grades and progress. Safety systems, especially two-way communication to/from all classrooms, are being established.

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State and Federal Requirements

The State of Texas Public Education Mission and Academic Goals

The mission of the public education system of this state is to ensure that all Texas children have access to a quality education that enables them to achieve their potential and fully participate now and in the future in the social, economic, and educational opportunities of our state and nation. That mission is grounded on the conviction that a general diffusion of knowledge is essential for the welfare of this state and for the preservation of the liberties and rights of citizens. It is further grounded on the conviction that a successful public education system is directly related to a strong, dedicated, and supportive family and that parental involvement in the school is essential for the maximum educational achievement of a child.

The State of Texas Public Education Goals

- GOAL 1:** The students in the public education system will demonstrate exemplary performance in the reading and writing of the English language.
- GOAL 2:** The students in the public education system will demonstrate exemplary performance in the understanding of mathematics.
- GOAL 3:** The students in the public education system will demonstrate exemplary performance in the understanding of science.
- GOAL 4:** The students in the public education system will demonstrate exemplary performance in the understanding of social studies.

The State of Texas Public Education Objectives

- OBJECTIVE 1:** Parents will be full partners with educators in the education of their children.
- OBJECTIVE 2:** Students will be encouraged and challenged to meet their full educational potential.
- OBJECTIVE 3:** Through enhanced dropout prevention efforts, all students will remain in school until they obtain a high school diploma. 125
- OBJECTIVE 4:** A well-balanced and appropriate curriculum will be provided to all students. Through that curriculum, students will be prepared to succeed in a variety of postsecondary activities, including employment and enrollment in institutions of higher education.
- OBJECTIVE 5:** Educators will prepare students to be thoughtful, active citizens who have an appreciation for the basic values of our state and national heritage and who can understand and productively function in a free enterprise society.
- OBJECTIVE 6:** Qualified and highly effective personnel will be recruited, developed, and retained.
- OBJECTIVE 7:** The state's students will demonstrate exemplary performance in comparison to national and international standards.
- OBJECTIVE 8:** School campuses will maintain a safe and disciplined environment conducive to student learning.
- OBJECTIVE 9:** Educators will keep abreast of the development of creative and innovative techniques in instruction and administration using those techniques as appropriate to improve student learning.
- OBJECTIVE 10:** Technology will be implemented and used to increase the effectiveness of student learning, instructional management, staff development, and administration.
- OBJECTIVE 11:** The State Board of Education, the agency, and the commissioner shall assist school districts and charter schools in providing career and technology education to students.

TEA Commissioner’s Strategic Priorities - Benefit Student Outcomes

- 1) Recruiting, supporting, and retaining teachers and principals;
- 2) Building a foundation of math and reading;
- 3) Connecting high school to career and college; and
- 4) Improving low-performing schools.

District ESSA Requirements

Equity Plan [ESSA Sec. 1112(b)(2)]: N/A to Marathon ISD - Single Campus District

Poverty Criteria [ESSA Sec. 1112(b)(2)]: Marathon ISD determines Title I eligibility through the number of students eligible for free and reduced-price meals.

Schoolwide Programs [ESSA Sec. 1112(b)(2)]: Marathon ISD utilizes Title I funds to provide staff with vigorous professional development to identify the various student needs and learning styles; and to establish rigorous lesson plans to meet the needs of all students.

Note: Marathon ISD is not eligible to receive Title I, A funds for the 2022-2023 school year.

School-wide Campus ESSA Requirements - Parent and Family Engagement

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- **School Parent and Family Engagement Policy** [ESSA Sec. 1116(b)]
 - Annual Title I meeting
 - Flexible number of meetings
 - Meaningfully involve parents in planning, review improvement or programs, including Parent Policy
 - Provide Parents: 1) Timely notification about Title I programs; 2) Description and explanation of curriculum and assessments used; 3) Upon request, opportunities for regular meetings to participate in decisions related to child; 4) Submit dissenting parent comments to LEA if SW plan is not satisfactory to Title I parents.

- **School Parent Compact** [ESSA Sec. 1116(d)]
 - Describe school’s responsibilities to provide effective learning environment
 - Describe ways in which parents will be responsible for supporting student learning
 - Address importance of communication
 - * Parent-teacher conferences in elementary (annually at a minimum)
 - * Frequent reports to parents regarding student’s progress
 - * Reasonable access to staff, volunteer opportunities and observation of classroom activities
 - * Ensure two-way, meaningful communication in language family understands (as practical)

- **Build Capacity for Involvement** [ESSA Sec. 1116(e)]
 - Provide assistance in understanding academic standards and assessment and how to monitor child’s progress
 - Provide materials and training to help parents work with children to improvement achievement
 - Educate teachers and relevant staff in value and utility of communicating with parents as equal partners.
 - Coordinate/integrate parent involvement programs, as feasible
 - Ensure info related to school/parent programs, meetings, activities are provided in language/format understood
 - Provide other reasonable support for parental involvement activities

- **Accessibility** [ESSA Sec. 1116(f)]
 - Provide opportunities for informed participation of parents/family, including information and required school reports, in language/format parents understand.

State Compensatory Education - Student Eligibility Criteria

A student at risk of dropping out of school must be under 26 years of age and meet one or more of the following criteria:

- 1) The student did not advance from one grade level to the next for one or more school years, unless the student did not advance from prekindergarten (pre-K) or kindergarten to the next grade level only at the request of the student’s parent.
- 2) The student is in grades seven to 12 and did not maintain an average equivalent to 70 on a scale of 100 in two or more subjects in the foundation curriculum during a semester in the preceding or current school year or is not maintaining such an average in two or more subjects in the foundation curriculum in the current semester.
- 3) The student did not perform satisfactorily on a state assessment instrument (administered to the student under the TEC, Chapter 39, Subchapter B) and who has not, in the previous or current school year, performed on that instrument or another appropriate instrument at a level equal to at least 110 percent of the level of satisfactory performance on that instrument.
- 4) The student is in pre-K, kindergarten, or grades one to three, and did not perform satisfactorily on a readiness test or assessment instrument administered during the current school year.
- 5) The student is pregnant or is a parent.
- 6) The student has been placed in a DAEP in accordance with the TEC, §37.006, during the preceding or current school year.
- 7) The student has been expelled in accordance with the TEC, §37.007, during the preceding or current school year.
- 8) The student is currently on parole, probation, deferred prosecution, or other conditional release.
- 9) The student was previously reported through the Public Education Information Management System (PEIMS) as having dropped out of school.
- 10) The student has limited English proficiency, as defined by the TEC, §29.052.
- 11) The student in the custody or care of the Department of Family and Protective Services or has, during the current school year, been referred to the department by a school official, officer of the juvenile court, or law enforcement official.
- 12) The student is homeless, as defined by 42 USC, §11302, and its subsequent amendments.

- 13) The student resided in the preceding school year or resides in the current school year in a residential placement facility in a district. Such facilities include: a detention facility, substance abuse treatment facility, emergency shelter, psychiatric hospital, halfway house, cottage home operation, specialized child care home, or general residential operation.
- 14) The student has been incarcerated or has a parent or guardian who has been incarcerated, within the lifetime of the student, in a penal institution as defined by the Texas Penal Code §1.07.

State Compensatory Education Program

Marathon ISD State Compensatory Education - District Policies and Procedures

- 1) Identify students who are at-risk of dropping out of school under state criteria
- 2) Identify students are at-risk of dropping out of school under local criteria
- 3) Determine how students are entered into the SCE program
- 4) Determine how students are exited from the SCE program
- 5) Determine the cost of the regular education program in relation to budget allocations per student and/or per program
- 6) Determine the cost of the SCE program in relation to budget allocations per student and/or per program

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The process Marathon ISD uses to identify students at-risk is: the administrative team meets annually and as students enroll to determine whether each individual student meets the qualifications for classification as at risk according to the state criteria.

The process Marathon ISD uses to exit students from the SCE program who no longer qualify is: the administrative team evaluates student information and data annually to determine where or not a student who is at risk has met the criteria for exit.

Marathon ISD State Compensatory Funds are used to support Title I initiatives
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Comprehensive Needs Assessment

Marathon ISD' District Improvement Plan is a document outlining district initiatives to improve student performances and organizational effectiveness. To assess where our students are in relation to our mission and goals, a comprehensive needs assessment was completed to identify strengths and areas of concern.

Needs Assessment Data Used in Planning

<p><u>Improvement Planning Data</u></p> <ul style="list-style-type: none"> ● District goals ● Campus Performance Objectives Summative Review from previous year ● Current and/or prior year(s) district improvement plans ● District planning and decision-making committee meeting data ● State and federal planning requirements ● Covid-19 Factors and/or waivers for Assessment, Accountability, ESSA, Missed School Days, Educator Appraisals, etc. 	<p><u>Accountability Data</u></p> <ul style="list-style-type: none"> ● Texas Academic Performance Report (TAPR) data ● Accountability Distinction Designations ● Federal Report Card Data ● Results Driven Accountability (RDA): No data due to low enrollment
<p><u>Student Data: Assessments</u></p> <ul style="list-style-type: none"> ● State and federally required assessment information (e.g. curriculum, eligibility, format, standards, accommodations, TEA information) ● State of Texas Assessments of Academic Readiness (STAAR) current and longitudinal results, including all versions ● STAAR End-of-Course current and longitudinal results, including all versions ● STAAR Released Test Questions ● Texas Primary Reading Inventory (TPRI), or other alternate early reading assessment results ● Postsecondary college, career or military-ready graduates including enlisting in U. S. armed services, earning an industry based certification, earning an associate degree, graduating with completed IEP and workforce readiness ● TSI, PSAT, SAT and/or ACT assessment data ● Student Success Initiative (SSI) data for Grades 5 and 8 ● Renaissance 360 Reading Progress Monitoring every 6 weeks in grades 2-8 and grades 2-5 in Math ● Eureka Math Unit Tests given and recorded after every unit is completed ● Math TEKS Resource System DMAC for math grades 6-10 ● Texas approved Prekindergarten and Kindergarten assessment data ● Other Prekindergarten and Kindergarten assessment data 	
<p><u>Student Data: Student Groups</u></p>	

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- Race and ethnicity data, including number of students, academic achievement, discipline, attendance, and rates of progress between groups
- Special programs data, including number of students, academic achievement, discipline, attendance, and rates of progress for each student group
- Economically disadvantaged / non-economically disadvantaged performance and participation data
- Male / Female performance, progress, and participation data
- Special education/non-special education population including discipline, progress and participation data
- At-risk/non-at-risk population including performance, progress, discipline, attendance, and mobility data
- Career and Technical Education (CTE), including coherent sequence coursework aligned with the industry-based certifications, program growth and student achievement by race, ethnicity, and gender data
- Section 504 data
- Homeless data
- Gifted and talented data
- Dyslexia data
- Response to Intervention (RtI) student achievement data
- Multi-Tiered System of Supports (MTSS)
- Edgenuity, dual-credit and/or college prep course completion data

Student Data: Behavior and Other Indicators

- Completion rates and/or graduation rates data
- Annual dropout rate data
- Attendance data
- Mobility rate, including longitudinal data
- Discipline records
- Violence and/or violence prevention records
- Tobacco, alcohol, and other drug-use data
- Student surveys and/or other feedback
- Class size averages by grade and subject
- School safety data
- Enrollment trends

Employee Data

- Staff surveys and/or other feedback
- Teacher/Student Ratio
- State certified and high-quality staff data 130
- Campus department and/or faculty meeting discussions and data
- Professional development needs assessment data
- T-TESS data
- Equity data

Parent/Community Data

- Parent surveys and/or other feedback
- Parent engagement rate

Support Systems and Other Data

- Organizational structure data
- Processes and procedures for teaching and learning, including program implementation
- Communications data
- Capacity and resources data
- Budgets/entitlements and expenditures data
- Study of best practices

District Demographics/Data Review and Summary of Findings

FY: 2022-2023

<p><u>District Profile</u> Marathon ISD – PEIMS Fall Submission Student Enrollment: 59 students. Our population is:</p> <ul style="list-style-type: none"> ● 64.41% Hispanic/Latino ● 32.20% White ● 3.39% Black/African American 	<ul style="list-style-type: none"> ● 61% Economically Disadvantaged ● 20.34% At Risk ● 6.78% Special Education
<p><u>Data Review</u> STAAR 2022, attendance rates, discipline data, teacher quality data (T-TESS, years of experience, certification), mobility, curriculum and assessment processes and procedures, current resources and instructional programs, parental and community involvement, TSI, TSIA, SAT, ACT, CCMR, Renaissance Learning, and Edgenuity for virtual learning opportunities.</p>	
<p><u>Summary of Findings</u> Our 2022 STAAR/EOC data suggests that the elementary math and reading STAAR scores were abysmal. There were complete “Did Not Pass”¹³¹ categories in math and reading. STAAR scores in grades 6-12 showed student growth.</p>	
<p><u>Strengths</u> Students</p> <ul style="list-style-type: none"> ● Attendance Rate – 96.95% ● Graduation Rate – 100% ● Drop Out Rate – 0.00% ● Dual Credit Odessa College, Edgenuity (Early College High School) ● 1:1 Technology 	<p><u>Weaknesses</u> Students</p> <ul style="list-style-type: none"> ● Attendance Rate – not at 98% ● Loss in Learning ● STAAR Performance Scores – Math, Reading ● 4th and 5th grade students do not like to read
<p>Staff</p> <ul style="list-style-type: none"> ● Certification Endorsement: Successful Exam Reimbursement ● Leadership: Principal Certification Program ● Technology Enhancements/Equipment/Software ● District approval to offer the Teacher Incentive Allotment 	<p>Staff</p> <ul style="list-style-type: none"> ● High Teacher Turnover/Low Retention Rate ● Recruitment/Retention issues due to location, available housing and demographics ● Provide/increase availability of counseling/mental health services

<ul style="list-style-type: none"> ● Increase in Employee Benefits Offered ● Small School Setting – Small Class Size 	
<p>Technology</p> <ul style="list-style-type: none"> ● 1:1 Technology for students and staff ● Internet accessibility on school buses ● Interactive touch screen board in every classroom 	<p>Technology</p> <ul style="list-style-type: none"> ● Need to add and replace switchboards and access points to enhance delivery and speed of internet – Completion scheduled to take place in Fall 2022.
<p>Parent/Community</p> <ul style="list-style-type: none"> ● Strong Parent/Community Support ● Marathon Foundation 	<p>Parent/Community</p> <ul style="list-style-type: none"> ● Better communication on grades and progress ● Consistency in grading and discipline ● Increase PTO involvement ● Increase parent participation in students reading at home

Academic Performance Report

STAAR Comparison Results – Students At-Risk/SCE and All Students

Math % Met Approaches				Reading/ELA % Met Approaches				Writing % Met Approaches				Science % Met Approaches				Social Studies % Met Approaches			
2018	2019	2021	2022	2018	2019	2021	2022	2018	2019	2021	2022	2018	2019	2021	2022	2018	2019	2021	2022
86%	88%	60%	68%	100%	100%	42%	73%	63%	82%	86%	*	91%	100%	78%	86%	*	90%	79%	79%
83%	81%	61%	58%	100%	100%	30%	59%	*	75%	75%	*	91%	100%	71%	80%	*	83%	67%	71%

School Progress Domain: Reading and Math

STAAR	Math % Academic Growth					Reading/ELA % Academic Growth				
	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
All Students	62%	79%	Not Rated	60%		85%	76%	Not Rated	75%	
Students At-Risk	58%	73%	Not Rated	61%		82%	69%	Not Rated	67%	
State	70%	70%	Not Rated	66%		69%	68%	Not Rated	68%	

*Waiting on 2021-2022 TAPR

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2021-2022 STAAR/EOC – Need to update if we wish to post this due to our student numbers and privacy

Gr	Reading				Math				Writing				Science				
	Raw All St.	Meets	Approac	Masters	Raw All St.	Meets	Approac	Masters	Comp	Raw All St.	Meets	Approac	Masters	Raw All St.	Meets	Approac	Masters
3rd	42%	0%	0%	0%	25%	0%	0%	0%	NA	NA	NA	NA	NA	NA	NA	NA	NA
4th	68%	0%	68%	0%	70%	1(74%)	0%	1(94%)	3.33	59%	1(72%)	1(56%)	0%	NA	NA	NA	NA
5th	67%	0%	67%	0%	62%	1(75%)	2(56%)	0%	NA	NA	NA	NA	NA	57%	0%	2(63%)	0%
6th	65%	1(85%)	2(63%)	1(93%)	42%	0%	4(47%)	0%	NA	NA	NA	NA	NA	NA	NA	NA	NA
7th	78%	1(81%)	2(68%)	1(95%)	51%	1(75%)	2(48%)	0%	4.25	64%	1(74%)	4(61%)	0%	NA	NA	NA	NA
8th	74%	2(78%)	1(73%)	2(97%)	40%	1(63%)	2(54%)	0%	NA	50%	0%	3(60%)	0%	60%	2(74%)	1(57%)	1(86%)

Gr	English I					English II					Biology				US History			
	Raw All St.	Com # / 5	Meets	Approac	Masters	Raw All St.	Com # / 5	Meets	Approac	Masters	Raw All St.	Meets	Approac	Masters	Raw All St.	Meets	Approac	Masters
9th	46%	3.8	75%	65%	0%	NA	NA	NA	NA	NA	72%	72%	0%	NA	NA	NA	NA	NA
10th	40%	0%	0%	0%	0%	54%	3%	2(76%)	0%	0%	60%	1(68%)	1(52%)	88%	59%	0%	1(60%)	1(78%)
11th	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	85%	0%	0%	85%
12th	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	65%	65%	NA	NA

Graduation Program

Graduation Plan	MISD Graduates				
	2018	2019	2020	2021	2022
Recommended/Distinguished	0	0	0	0	
Foundation/No Endorsement	1 (20%)	0	0	0	
Foundation/Endorsement	0	0	0	0	
Foundation/Distinguished	4 (80%)	4 (100%)	3 (100%)	1 (100%)	3 (100%)

Student Attendance

Student Attendance					
	2018	2019	2020	2021	2022
All Students	96.81%	96.24%	97.68%	96.50%	95.41%
Economically Disadvantaged	71.16%	72.88%	70.38%	77.95%	70.44%

Prioritized Areas of Concern

Areas of Concern	Data Source
Safety and security with Gym and CTE Doors open during mild to hot weather	Walkthroughs with Brewster County Law Enforcement and Region 18 ESC Personnel
Math (grades 4-5) and Reading (grades 4 and 5)	STAAR/EOC data; Progress Monitoring with Renaissance 6 weeks assessments
Gaps in learning due to loss of learning with COVID	STAAR/EOC data: Progress Monitoring with Renaissance 6 weeks assessments and TEKS Resource System
Grade inflation compared to actual performance ability	Parent feedback
Lack of course sequence so students can attain an associates degree and/or certifications.	Superintendent, English Teacher, Counselor Consultant review and recommendations
Exterior Doors needing replacement	Superintendent, Safety and selected School Security Committee members walkthroughs

Board of Trustees Goals/Performance Objectives

Goal 1: Student Performance

100% of students will attain maximum achievement and development through relevant and rigorous academic and extracurricular programs.

Objective 1: 80% of grades PreK - 2 students will maintain grade level or make at least one year of growth in reading and mathematics by May, 2023 as measured by CIRCLE and TPRI state assessments.

Objective 2: 100% of grades 3 - 12 students will increase their reading level by 1.5 % as measured by Renaissance 360

Objective 3: By the end of 2025, 100% of the students will earn an industry based certification while earning college credit.

Activity/Strategy	Objective #	Person(s) Responsible	Timeline	Resources (Local funds, State, SCE, Federal, Other)	Evidence of Implementation	Evidence of Impact	Met Goals Yes/No Notes
Provide free full-day EE/Pre-K program to all students.	1	Superintendent PreK teacher and teacher assistant	August 2023 – May 2024	Local, SCE, Early Ed Allotment	Master schedule, lesson plans, student enrollment data	CIRCLE Data	137
Provide research-based reading and math strategies for all grade levels.	1, 2	Elementary teachers & secondary English and math teachers	August 2022 – May 2023	Early Ed Allotment, SCE, Local TCLAS Grant/RSSP	Lesson plans, walkthroughs, Scholastic Reading Assessment, Renaissance Learning, local assessments	Improved student performance, six weeks grades, state assessments	
Provide tutorials, accelerated learning, and/or intervention/tutorials within the school day and, after school, in	1,2	Superintendent, Campus admin, Core subject teachers, High Impact Tutor	September 2022 – May 2023	Local, SCE, Early Ed Allotment, Title I, A, Title II, A, Title IV, ESSER Funds	Master schedule, formative assessments, 2023 STAAR/EOC results	Improved student performance, six weeks grades, state assessments	

class or during elective classes, to students who did not pass 2022 STAAR/EOC reading, math, social studies, science, and/or writing.							
100% of students who are not performing on grade level for reading, math, science, and social studies will be offered accelerated learning/interventions.	1,2	Interventionist/High Impact Tutor, teachers, superintendent	August 2022-May 2023	Local, Title I, A, Title II, A, Title IV, A, ESSER II, ESSER III, ESSER Supplemental	Lesson plans, individual student assessments, recommendations, services, monitoring, evaluation	Increased six weeks grades, decrease in failure rates, testing at grade level or higher	
Encourage students to enhance learning objectives through extended participation in community and regional academic contests (UIL, Cowboy Poetry, etc.)	2, 3	Teachers, sponsors, UIL, Cowboy Poetry, etc.	November 2022to March 2023	Local	Number of students participating in events and contests	Event registrations, participation log/reports, results/placement.	138
Implement research-based science and social studies strategies.	2	Elementary teachers and secondary science and social studies teachers;	August 2022 – May 2023	SCE, Local	Lesson plans, walkthroughs, local assessments	Increased six weeks grades, decrease in failure rates, testing at grade level or higher	
Encourage students to enhance learning objectives through extended history research and preparations for	2, 3	Teachers, sponsor of National History Fair	February - April, 2023	Local	Number of students participating in events and contests	Record containing student participation, results.	

participation in the National History Fair.							
Ensure that all students served in Special Education are assessed with the appropriate state assessments and meet requirements.	1, 2	Superintendent, Campus admin., Special Education coordinator/teachers	August, January, & initial enrollment, or ARD changes	Local, SpEd, 588 Co-op	Master schedule, lesson plans, ARD schedules	Proper services, accommodations, and/or modifications are provided. Student growth, state assessment scores	
ARD meetings will be held and schedules will be developed to maximize services and meet the needs of all students receiving special education services.	1, 2	Superintendent, Campus admin., Special Education coordinator/teachers	August 2022 – May 2023	Local, SpEd, 588 Co-op	Master schedule, lesson plans	Student growth, state assessment, scores, IEP goals are met	
Teachers and paraprofessionals will receive special education training and support throughout the year.	1, 2	Superintendent, Campus Admin	August 2022 – May 2023	Local, SpEd	Collaboration within regular and special education teachers to effectively provide instruction to special education students and ensure that IEP implementation is effective.	6 weeks grades, local and state assessments, progress measures	139
Maximize resources to provide special program services to all students receiving services in the following programs:	2	Superintendent, Dean of Students, 588 Co-op, special programs teachers	August 2022 – May 2023	Local, SCE, SpEd,	Student assessments, lesson plans, services provided; compliance with federal/state	6 weeks grades, progress measures, local and state assessments, IEP	

504/dyslexia, Special Education, GT, and State Compensatory Education					regulations regarding these programs		
Provide GT students with access to differentiated content and opportunities to work at higher levels of instruction	1, 2	Superintendent Campus admin, GT teacher	August 2022 – May 2023	Local, GT	GT services log	Progress measures	
Offer multiple extracurricular activities to secondary students	3	Superintendent, Dean of Students, secondary teachers, coaches, sponsors	August 2022 – May 2023	Local	Attendance at extracurricular activities, student and parent surveys	Increased participation, team building, goal setting	
Monitoring and reporting of student performance and academic updates to board.	1, 2, 3	Superintendent, teachers, board	Monthly board meetings	Local	Academic data provided after each marking period during school board meetings	Board meeting minutes, presentations and discussion	140
Provide access to students for instructional programs and research, online college courses, virtual classes, and hands on practice of technology applications	1, 2, 3	Superintendent, Campus Admin, Technology Dept, Teachers	August 2022 – May 2023	Local, SCE,	Ratio of device to student is 1:1, wireless access points throughout the district, wireless access on school busses.	Increased timely completion of assignments. Student progress measures.	
Provide teachers with curriculum, instructional software and materials, and technology equipment and internet access, for	1, 2,3	Superintendent, Technology coordinator	August 2022 – May 2023	Local, SCE, CTE, Special Ed, Dyslexia	Minimum ratio of device to teacher is 1:1, interactive boards in classrooms, wireless access	Improved, and structured instructional setting, increase in student performance on	

enhanced instruction and learning environment.					points throughout the district, resource inventory	state and local assessments	
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Goal 2: Graduation Rate
100% of seniors will graduate from high school on the Distinguished Plan.

Objective 1: MISD will maintain the 2021-22 graduation rate of 100%, with graduates meeting or exceeding the CCMR (College, Career, Military Readiness) standards by May, 2023.

Objective 2: MISD will monitor students in the years after graduation, assisting them with CCMR support.

Activity/Strategy	Objective #	Person(s) Responsible	Timeline	Resources (Local funds, State, SCE, Federal, Other)	Evidence of Implementation	Evidence of Impact	Met Goals Yes/No Notes
Regularly review graduation plans with each high school student and ensure that each plan falls within the Foundation Distinguished	1	Superintendent, teacher on stipend for this purpose	Beginning of school, end of fall semester, mid-spring semester, May 2023	Local, CCMR	Updated graduation plans, student conferences	100% Graduation rate	141
Implement research-based dropout strategies, credit recovery program and accelerated program for students at-risk for failure/dropout	1, 2	Superintendent, teachers	August 2022 – May 2023	Local, CCMR	Updated graduation plans, student conferences, parent contact, grade checks, student engagement in extracurricular activities	100% Graduation rate	

Provide CCMR guidance and counseling for all high school students. Students enrolled in Edgenuity courses, as well as dual credit courses through Odessa College.	1, 2	Superintendent, Teacher with stipend for this purpose	August 2022 – May 2023	Local, CCMR, ESSER II, ESSER III, ESSER Supplemental	Updated graduation plans, student conferences, college admission and scholarship guidance	100% Graduation rate	
CCMR guidance and counseling for graduated students	1, 2	Superintendent, teacher with stipend for this purpose	August 2022 – May 2023	Local, CCMR	Number of contacts with graduates, feedback from graduates	Increase in number of college graduates	
CCMR for junior high/high school students <ul style="list-style-type: none"> ● Individual guidance and counseling ● Dropout prevention strategies ● College admissions and scholarships assistance for students and families ● Administration of TSI, TSIA, 	1, 2	Superintendent, teacher with stipend for this purpose	August 2022 – May 2023	Local, CCMR, ESSER II, ESSER III, ESSER Supplemental	Registrations, test scores, college acceptance letters, scholarship ceremony	100% Graduation rate, increase in number of college graduates	142

PSAT, ACT, and SAT exams							
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<p><u>Goal 3: Staff Quality</u></p> <p><i>100% of teachers and staff will be highly qualified by May 2023.</i></p> <p><u>Objective 1:</u> District of Innovation will be revisited to assure we can provide qualified teachers in all subje</p> <p><u>Objective 2:</u> 100% of staff will complete mandatory state and local trainings.</p> <p><u>Objective 3:</u> 100% of staff will be annually eprovided dck on a regular basis.</p>							
Activity/Strategy	Objective #	Responsible	Timeline	Resources (Local funds, State, SCE, Federal, Other)	Evidence of Implementation	Evidence of Impact	Met Goals Yes/No Notes
Build connections with Sul Ross University and University of Texas Permian Basin’s Education Department in order to hire graduates to teach in MISD	1	Superintendent CCMR/ECHS Teacher with stipend for this purpose	Fall of 2022 and on-going throughout the year	Local	Meet with Sul Ross/ UT Permian Basin faculty to create and implement plan	Increase in educator applicant pool	143
Post all teaching vacancies throughout the state of Texas, attend job fairs	1	Superintendent, Business Manager	Immediately – on notification of possible vacancy or program need	Local	Postings: MISD website, TASA websites and social media	Increase in certified educator applicant pool; hire certified, highly qualified staff	

Publicize Teacher Incentive Allotment (TIA) to recruit exemplary teachers	1	Superintendent	2020-2021 FY - Ongoing	Local	Increase in applicants; MISD website publication	Increase in certified educator applicant pool; hire certified, highly qualified staff	
All teachers and staff complete mandated and curriculum & instruction trainings	2	Superintendent	August-October 2023	Local, SCE, CTE, Title IV, A	Completion of trainings, implementation of learning in lessons	Enhanced instructional settings	
Evaluate all faculty and staff and provide meaningful feedback	3	Superintendent	Weekly walkthroughs; formal evaluations in fall, winter, and spring	Local	Goal-setting meetings, appraisals, feedback	Enhanced student learning; increased T-TESS scores	
ESC 18 Support to include ten days of consultations, TEKS Score, DMAC training, new teacher support, and professional development	2	Superintendent	August 2022 – May 2023 (as needed)	Region 18, Local, SCE, Title IV, A	Sign-in sheets, certificates of completion and credit hours	Enhanced instructional setting. Student growth – increase in progress measures	144
All teachers will complete GT training. GT Coordinator will receive training and support for testing, program implementation and integration of program requirements	2	Superintendent	August-October, 2022	Region 18, Local, GT	Certificates of completion and earned credit hours	Student progress measures	

within GT students coursework							
Designated dyslexia teacher/coordinator will receive training and support to provide testing and support for students	2	Superintendent	August 2022 – May 2023 (as needed)	Region 18, Local, Dyslexia	Certificates of completion and earned credit hours	Student progress measures	
All elementary school teachers and campus administrator will attend (virtual or on-site) Reading Academy professional development	2	Superintendent	August 2022 – May 2023 (as needed)	Region 18, Local, SCE, Title IV, A	Certificates of completion and earned credit hours	Increase in student state assessments	

<p><u>Goal 4: Safe and Healthy School Climate</u></p> <p><i>100% of students will be educated in safe, supportive learning environments, ensuring a focus on whole child development, by May, 2022.</i></p> <p><u>Objective 1:</u> 100% of students and parents will indicate on a mid- and end-of-year survey that students feel safe and supported in MISD.</p> <p><u>Objective 2:</u> MISD will implement 100% of mandated safety drills with students and staff.</p>							
Activity/Strategy	Objective #	Person(s) Responsible	Timeline	Resources (Local funds, State, SCE, Federal, Other)	Evidence of Implementation	Evidence of Impact	Met Goals Yes/No Notes

Survey disseminated to students in grades	1	All administrators, teachers, and staff	May, 2023	Local	Mid-year and end-of-year surveys, number of discipline referrals	Decrease in discipline referrals and ISS	
Survey disseminated to parents/guardians.	1	Superintendent, principal, teachers	May, 2023	Local	Attendance at extracurricular activities, student and parent surveys	Increase in parent and community participation	
Secondary students will receive training in violence and drug prevention	2	Superintendent, principal	March, 2023	Local	School-wide assembly presentations during Flex time	Reduction in discipline infractions related to violence and drug usage	
Implement all safety drills	2	Superintendent, principal	Fire Drill (Every other month starting in Sept) Lockdown (Sept, Jan) Bad Weather & Shelter (Sept, Oct)	Local/in-house, local law enforcement, fire department	Successful completion of drills	100% awareness in safety drills	146
Provide students in grades 9-12 & staff, with CPR training to maintain certification, trauma informed care, and stop the bleed.	2	Superintendent, Visiting Nurse	May, 2023	Local	Certification cards, certificate of training/attendance	100% certification for students in grades 9-12	
Provide special program events for students addressing:	2	Superintendent	October Red Ribbon Week assembly; Human	Local	Assemblies are planned and implemented;	Provide positive district climate. Decrease in	

<ul style="list-style-type: none"> ● Conflict Resolution ● Bullying & Harassment ● Dating Violence ● Drug Abuse ● Suicide Prevention ● Sexual Abuse & Trafficking 			Sexuality course in spring 2023 Parents may opt-out for their students		students attend assemblies.	discipline referrals.	
Provide staff with training regarding discipline management, policies and procedures	2	Superintendent, Region 18 ESC Consultant	August, 2023 staff development	Local	Sign in sheet, agenda	Minimal discipline infractions; no students sent to DAEP in 2021-2022	

<p><u>Goal 5: Fiscal Responsibility and Facilities Management</u></p> <p><i>MISD will manage a budget development, implementation, and monitoring process that reflects sound business and fiscal practices and that supports district goals.</i></p> <p><u>Objective 1:</u> The district will continue to meet or exceed the financial audit standards by May, 2022.</p> <p><u>Objective 2:</u> A district facilities plan will be completed by May 2022.</p>							147
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Activity/Strategy	Objective #	Person(s) Responsible	Timeline	Resources (Local funds, State, SCE, Federal, Other)	Evidence of Implementation	Evidence of Impact	Met Goals Yes/No Notes
Adopted budget will be developed to support district goals	1	Superintendent, Business Manager, Board of Trustees	February – August (original) Adoption – Prior to August 31st	Local	Official budget adoption, budget amendments	Resources provided to meet district goals.	

and special program requirements.			September – August (amendments)		submitted for board approval	Audit compliance	
Budget will be monitored and amended as needed to meet educational and operation needs; and to comply with state and federal expenditure requirements.	1	Superintendent Business Manager	Monitoring – Monthly/Sept – Aug Purchasing – Daily State funding estimates – quarterly (end of each six weeks if significant student population changes)	Local	Reports will reflect current budget vs actual balances, state funding and all other sources funds availability, program expenditure requirement reports.	No audit findings of non-compliance	
Maximization of resources and ensure fiscal responsibility with all local, state, and federal entities.	1	Superintendent, Business Manager	September - August	Local	Budget planning, Administrator meetings, daily operations	Financial audit, state and/or federal desk reviews	148
Address identified facility needs: <ul style="list-style-type: none"> ● District ADA Plan ● Boys locker room ● Telescope building ● Digital lab ● Running track 	2	Superintendent, Board of Trustees	Ongoing Projects Initial – August 2021 to completion Safety & Security Facility Upgrades Ongoing	Local - Committed Fund Balance,	Architect drawings, proposals	Project completion checklist	

Develop/Review District's Facility Plan	2	Superintendent Board of Trustees	December 2021	Local	Approved plan. Working document with timelines	Revised plan to be used to prioritize and address facility needs.	
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<p><u>Goal 6: Board/Parent/Community Engagement</u></p> <p><i>The Board, parents and the community will be actively engaged as partners in the education of MISD students by May, 2022.</i></p> <p><u>Objective 1:</u> 100% of school board members will regularly attend meetings and school events.</p> <p><u>Objective 2:</u> A District Advisory Committee will be created in the 2020-2021 school year.</p> <p><u>Objective 3:</u> The superintendent will collaborate with the PTO and support their activities.</p>							149
Activity/Strategy	Objective #	Person(s) Responsible	Timeline	Resources (Local funds, State, SCE, Federal, Other)	Evidence of Implementation	Evidence of Impact	Met Goals Yes/No Notes
Board members will regularly attend meetings and school events	1	Superintendent, Business Manager	Regular meetings held monthly, special or called meeting held as needed, budget development meetings Feb to	Local	Attendance as reflected on board meeting minutes; attendance at school events	The greater the number of board members at board meetings can lead to more input and points of view, which	

			Aug; school events take place August, 2022 - May, 2023			can better outcomes for the district.	
A District Advisory Council will be created	2	Superintendent Business Manager	Wednesdays as agreed by the majority of the members	Local	Agenda, sign in sheets for attendance	Input from the council will assist the superintendent and school board in decision-making	
The superintendent will collaborate with the PTO and support their activities	3	Superintendent	August to July	Local	PTO Meeting attendance log, events held log	Collaboration between the superintendent and PTO will lead to more positive outcomes for students	150

Summary of Expenditures in this Plan

Total Allocations and Expenditures by Funding Source

Total Allocations by Funding Source			
Funding Source	Purpose	Allocation	Actual Expenditures
General Fund/State/Local – Gifted & Talented PIC 21	To support students identified as Gifted/Talented <ul style="list-style-type: none"> ● Testing Programs and Services ● Program Instructional Materials ● Teacher GT Training/Professional Development 	\$1,150.00	
General Fund/State/Local – Career & Technical PIC 22	To prepare students for gainful employment and advanced technical training. <ul style="list-style-type: none"> ● Program Instructional Materials ● Teacher Training/Professional Development ● Staff FTE: 0.33 	\$13,218.00	
General Fund/State/Local – Special Education PIC 23	To support students who qualify for Special Education services <ul style="list-style-type: none"> ● Program Instructional Materials ● Life Skills/Field Trips ● Teacher Training/Professional Development ● Staff FTE: 1.85 ● 588 Co-op Services 	\$35,304.00 (64,189 x 0.55)	151
General Fund/State/Local – State Compensatory PIC 30	To reduce disparity in performance on assessment instruments or disparity in the rates of high school completion between educationally disadvantaged students, at-risk students, and all other students. All teachers are assigned a 45-minute Flex period in their schedules to provide this support to students. <ul style="list-style-type: none"> ● At-Risk and Accelerated Instructional Program Software and Materials ● Teacher Training/Professional Development ● Staff FTE: .80 Support programs, software, or targeted area support materials. <ul style="list-style-type: none"> ● Renaissance 360 ● Edgenuity 	\$32,186.00 (55,520 x 0.55)	

	development, teacher instructional preparations and guidance for student success.		
Fund 429 - School Safety and Security Grant	To be used to pay for external doors with safety push bar and a two-way radio system	\$25,000.00 \$4,999.00/Spent	\$4,999.00
Fund 281 – CRRSA – ESSER II	ESSER funds will be used to provide mental health services for students impacted by COVID. A High Impact Tutor was hired to provide services in 2022-2023.	\$5,042.00	Year End Data
Fund 282 – ARP – ESSER III	ESSER funds will be used to provide intervention and mental health services for students impacted by COVID. A High Impact Tutor was hired to provide services in 2022-2023.	\$11,576.00	Year End Data
Fund 283 – ESSER Supplemental	ESSER funds will be used to provide intervention and mental health services for students impacted by COVID. A High Impact Tutor was hired to provide services in 2022-2023.	\$8,265.00	Year End Data

Marathon ISD Board Policies--District Improvement Plan

BQ (Legal)

Single Campus District

In a district that has only one campus, the District- and campus-level committees may be one committee and the District and campus plans may be one plan. Education Code 11.252(c)

Planning and Decision-Making Process

A board shall adopt a policy to establish a district/campus planning and decision-making process that will involve the professional staff of a district, parents of students enrolled in a district, business representatives, and community members in establishing and reviewing the district's educational plans, goals, performance objectives, and major classroom instructional programs. Education Code 11.251(b)

The planning and decision-making requirements do not:

- 1) Prohibit a board from conducting meetings with teachers or groups of teachers other than the district/campus committee meetings.
- 2) Prohibit a board from establishing policies providing avenues for input from others, including students or paraprofessional staff, in district/campus planning and decision making.
- 3) Limit or affect the power of a board to govern the public schools.
- 4) Create a new cause of action or require collective bargaining.

Education Code 11.251(g), .252(e), .253(f)

Evaluation

At least every two years, a district shall evaluate the effectiveness of the district's decision-making and planning policies, procedures, and staff development activities related to district/campus decision making and planning to ensure that they are effectively structured to positively impact student performance. Education Code 11.252(d)

Administrative Procedure

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A board shall ensure that an administrative procedure is provided to clearly define the respective roles and responsibilities of the superintendent, central office staff, principals, teachers, district-level committee members, and campus-level committee members in the areas of planning, budgeting, curriculum, staffing patterns, staff development, and school organization.

A board shall ensure that the district/campus planning and decision-making committee will be actively involved in establishing the administrative procedure that defines the respective roles and responsibilities pertaining to planning and decision making at the district and campus levels.

Education Code 11.251(d)

Federal Requirements

The district policy must provide that all pertinent federal planning requirements are addressed through the district/campus planning process. Education Code 11.251(f)

Required Plans

A board shall ensure that a district/campus improvement plan is developed, reviewed, and revised annually for the purpose of improving the performance of all students. A board shall annually approve district and campus performance objectives and shall ensure that the district/campus plan:

- 1) Is mutually supportive to accomplish the identified objectives; and
- 2) At a minimum, supports the state goals and objectives under Education Code Chapter 4.

Education Code 11.251(a)

Shared Services Arrangement for DAEP Services

A district participating in a shared services arrangement for disciplinary alternative education program (DAEP) services shall ensure that the district/campus improvement plan includes the performance of the DAEP student group for the district. The identified objectives for the improvement plan shall include:

- 1) Student groups served, including overrepresentation of students from economically disadvantaged families, with ethnic and racial representations, and with a disability who receive special education and limited English proficiency services;
- 2) Attendance rates;
- 3) Pre- and post-assessment results;
- 4) Dropout rates;
- 5) Graduation rates; and
- 6) Recidivism rates.

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19 TAC 103.1201(b)

District Improvement Plan

A district shall have a district/campus plan that is developed, evaluated, and revised annually, in accordance with district policy, by the superintendent with the assistance of the district/campus committee. The purpose of the district/campus improvement plan is to guide district and campus staff in the improvement of student performance for all student groups in order to attain state standards in respect to the achievement indicators. Education Code 11.252(a) [See AIA]

The district/campus improvement plan must include provisions for:

- 1) A comprehensive needs assessment addressing performance on the achievement indicators, and other appropriate measures of performance, that are disaggregated by all student groups served by a district, including categories of ethnicity, socioeconomic status, sex, and populations served by special programs, including students in special education programs under Education Code Chapter 29, Subchapter A.

- 2) Measurable district performance objectives for all appropriate achievement indicators for all student populations, including students in special education programs under Education Code Chapter 29, Subchapter A, and other measures of student performance that may be identified through the comprehensive needs assessment.
- 3) Strategies for improvement of student performance that include:
 - a. Instructional methods for addressing the needs of student groups not achieving their full potential.
 - b. Methods for addressing the needs of students for special programs, including:
 - i. Suicide prevention programs, in accordance with Health and Safety Code Chapter 161, Subchapter O-1, which includes a parental or guardian notification procedure [see FFB]
 - ii. Conflict resolution programs;
 - iii. Violence prevention programs; and
 - iv. Dyslexia treatment programs
 - v. Dropout reduction
 - vi. Integration of technology in instructional and administrative programs
 - vii. Discipline management.
 - viii. Staff development for professional staff of a district.
 - ix. Career education to assist students in developing the knowledge, skills, and competencies necessary for a broad range of career opportunities.
 - x. Accelerated education.
- 4) Strategies for providing to middle school, junior high school, and high school students, those students' teachers and school counselors, and those students' parents information about:
 - a. Higher education admissions and financial aid opportunities.
 - b. The TEXAS grant program and the Teach for Texas grant program.
 - c. The need for students to make informed curriculum choices to be prepared for success beyond high school.
 - d. Sources of information on higher education admissions and financial aid.
- 5) Resources needed to implement identified strategies.
- 6) Staff responsible for ensuring the accomplishment of each strategy.
- 7) Timelines for ongoing monitoring of the implementation of each improvement strategy.
- 8) Formative evaluation criteria for determining periodically whether strategies are resulting in intended improvement of student performance.
- 9) The trauma-informed care policy required under Education Code 38.036. [See FFBA]

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Education Code 11.252(a)

- 10) The law enforcement duties of peace officers, school resource officers, and security personnel. Education Code 37.081(d)(1) [See CKE]
- 11) A discipline management program providing for prevention of and education concerning unwanted physical or verbal aggression, sexual harassment, and other forms of bullying in schools, on school grounds, and in school vehicles. Education Code 37.083(a)
- 12) A dating violence policy that must:

- a. Include a definition of dating violence that includes the intentional use of physical, sexual, verbal, or emotional abuse by a person to harm, threaten, intimidate, or control another person in a dating relationship, as defined by Family Code 71.0021; and
- b. Address safety planning, enforcement of protective orders, school-based alternatives to protective orders, training for teachers and administrators, counseling for affected students, and awareness education for students and parents.

Education Code 37.0831 [See FFH]

- 13) A policy addressing sexual abuse, sex trafficking, and other maltreatment of children that must include:
- a. Methods for increasing staff, student, and parent awareness of issues regarding sexual abuse, sex trafficking, and other maltreatment of children, including prevention techniques and knowledge of likely warning signs indicating that a child may be a victim of sexual abuse, sex trafficking, or other maltreatment, using resources developed by the Texas Education Agency (TEA) or the commissioner regarding those issues, including resources developed by TEA under Education Code 38.004 (regarding child abuse reporting and programs). These methods must include the staff training described at Education Code 38.0041(c) [see DMA];
 - b. Actions that a child who is a victim of sexual abuse, sex trafficking, or other maltreatment should take to obtain assistance and intervention; and
 - c. Available counseling options for students affected by sexual abuse, sex trafficking, or other maltreatment.

The policy must be included in any informational handbook provided to students and parents.

Education Code 11.252(a)(9), 38.0041

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A district’s plan for the improvement of student performance is not filed with TEA, but the district must make the plan available to TEA on request. Education Code 11.252(b)

Campus Component

Each school year, the administrator of the campus, with the assistance of the district/campus committee, shall develop, review, and revise the district/campus improvement plan for the purpose of improving student performance for all student populations, including students in special education programs under Education Code Chapter 29, Subchapter A, with respect to the student achievement indicators and any other appropriate performance measures for special needs populations. Education Code 11.253(c)

Each district/campus improvement plan must:

- 1) Assess the academic achievement for each student in the school using the achievement indicator system.
- 2) Set the campus performance objectives based on the achievement indicator system, including objectives for special needs populations, including students in special education programs under Education Code Chapter 29, Subchapter A.
- 3) Identify how the campus goals will be met for each student.
- 4) Determine the resources needed to implement the plan.

- 5) Identify staff needed to implement the plan.
- 6) Set time lines for reaching the goals.
- 7) Measure progress toward the performance objectives periodically to ensure that the plan is resulting in academic improvement.
- 8) Provide for a program to encourage parental involvement at the campus.
- 9) Include goals and methods for violence prevention and intervention on campus.
- 10) Set goals and objectives for the coordinated health program at the campus based on:
 - a. Student fitness assessment data, including any data from research-based assessments such as the school health index assessment and planning tool created by the federal Centers for Disease Control and Prevention;
 - b. Student academic performance data;
 - c. Student attendance rates;
 - d. The percentage of students who are educationally disadvantaged;
 - e. The use and success of any method to ensure that students participate in moderate to vigorous physical activity; and
 - f. Any other indicator recommended by the local school health advisory council.

Education Code 11.253(d)

BQ (Local)

The Board shall approve and periodically review the District’s vision, mission, and goals to improve student performance. The vision, mission, goals, and the approved District/campus objectives shall support the state goals and objectives under Education Code, Chapter 4. [See AE]

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District/Campus Improvement Planning Process

The District’s planning process to improve student performance includes the development of the District’s educational goals, the legal requirements for the District/campus improvement plan, all pertinent federal planning requirements, and administrative procedures. The Board shall approve the process under which the educational goals are developed and shall ensure that input is gathered from the District/campus committee. [See BQA]

Parent and Family Engagement

The Board shall ensure that the District/campus improvement plan addresses all elements required by federal law for receipt of Title I, Part A funds, including elements pertaining to parent and family engagement. The District/campus-level committee shall involve parents and family members of District students in the development of this plan and in the process for District/campus review and improvement of student academic achievement and District/campus performance. [See EHBD]

Administrative Procedures and Reports

The Board shall ensure that administrative procedures are developed in the areas of planning, budgeting, curriculum, staffing patterns, staff development, and school organization; adequately reflect the District’s planning process; and include implementation guidelines, time frames, and necessary resources. The District/campus-level committee shall be involved in the development of these procedures. [See BQA]

The Superintendent shall report periodically to the Board on the status of the planning process, including a review of the related administrative procedures, any revisions to improve the process, and progress on implementation of identified strategies.

Evaluation

The Board shall ensure that data are gathered and criteria are developed to undertake the required biennial evaluation to ensure that policies, procedures, and staff development activities related to planning and decision-making are effectively structured to positively impact student performance.

Marathon ISD Local Innovation Plan Timeline for Renewal

Date	Action
December 14, 2022	Board approves moving forward with the process of modifying the current District of Innovation
December 15, 2022-January 25, 2023	Marathon ISD Board Members nominate representatives for the 2023 DOI Committee
January 30, 2023	DOI Committee Meeting #1
February 6, 2023	DOI Committee Meeting #2
February 13, 2023	DOI Committee Meeting #3
February 15, 2023	Revised DOI Plan posted on the website
February 22, 2023	Board of Trustees notify TEA Commissioner of intent to renew the DOI Plan
March 6, 2023	DAC holds public meeting to approve the DOI plan (majority vote required)
April 26, 2023	Board votes to approve the renewal of DOI Plan (2/3 majority vote required)
April 27, 2023	Post the final approved plan on the District website and notify TEA Commissioner of approval of the plan
May 1, 2023	Provide a copy of the [link to] the new DOI plan to the TEA for posting on agency website.