

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 20, 2023, 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 and Board Prayer	
IV. Public Comment	
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a. FIRST Report - Upcoming Public Meeting	
XVI. Closed Meeting in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551, Subchapters D and E.	

- a. Personnel Matters. Tex Govt. Code Section 551.074
- XVII. Open Meeting
 - a. Personnel Matters. Tex Govt. Code Section 551.074
- XVIII. Adjourn

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

MARATHON INDEPENDENT SCHOOL DISTRICT
Annual Financial Report
Year Ended August 31, 2023

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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, 2023, 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

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

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Texas Society of CPAs

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, 2023, 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, 2023, 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. 96, *Subscription-Based Information Technology Arrangements*, 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 28, 2023, 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 28, 2023



Marathon ISD
"Home of the Mustangs"
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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, 2023. 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 \$2,995,162 (net position). Of this amount, \$1,458,374 (unrestricted) may be used to meet the District's ongoing obligations.

The District's total net position increased by \$90,574 or 3%. This amount consists of a \$99,724 increase attributable to current year operations and a \$9,150 decrease attributable to prior period adjustments described in Note IV., K. to the financial statements. The District's statement of activities shows total revenues of \$1,936,247 and total expenses of \$1,836,523.

The total fund balance of the General Fund is \$2,110,810 which is an increase of \$120,719 or 6% 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 considered to be 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:

	Governmental Activities	
	August 31,	
	2023	2022
Current and Other Assets	\$ 2,261,255	\$ 2,189,084
Capital Assets	<u>1,536,788</u>	<u>1,606,867</u>
Total Assets	<u>\$ 3,798,043</u>	<u>\$ 3,795,951</u>
Deferred Outflows of Resources	<u>\$ 355,186</u>	<u>\$ 284,088</u>
Other Liabilities	\$ 112,020	\$ 160,591
Long-Term Liabilities Outstanding	<u>599,919</u>	<u>512,033</u>
Total Liabilities	<u>\$ 711,939</u>	<u>\$ 672,624</u>
Deferred Inflows of Resources	<u>\$ 446,128</u>	<u>\$ 502,827</u>
Net Position		
Net Investment in Capital Assets	\$ 1,536,788	\$ 1,606,867
Unrestricted	<u>1,458,374</u>	<u>1,297,721</u>
Total Net Position	<u>\$ 2,995,162</u>	<u>\$ 2,904,588</u>

A large portion of the District's net position (\$1,536,788) 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 (\$1,458,374) 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 \$99,724 and \$63,543 for the fiscal years ended August 31, 2023 and 2022, respectively. Key elements of these increases are as follows:

CHANGES IN NET POSITION

	Governmental Activities	
	Year Ended August 31,	
	2023	2022
Revenues		
Program Revenues		
Charges for Services	\$ 5,500	\$ 5,161
Operating Grants and Contributions	153,836	48,714
General Revenues		
Maintenance and Operations Taxes	1,123,956	1,075,506
State Aid - Formula Grants	538,594	560,474
Other	114,361	30,045
Total Revenues	\$ 1,936,247	\$ 1,719,900
Expenses		
Instruction and Instructional-Related Services	\$ 937,764	\$ 850,320
Instructional and School Leadership	101,421	91,760
Support Services - Student (Pupil)	131,114	130,824
Administrative Support Services	268,925	254,408
Support Services - Nonstudent Based	356,674	288,785
Ancillary Services	713	276
Debt Service	0	107
Intergovernmental Charges	39,912	39,877
Total Expenses	\$ 1,836,523	\$ 1,656,357
Change in Net Position	\$ 99,724	\$ 63,543
Net Position - Beginning	2,904,588	2,786,444
Prior Period Adjustments	(9,150)	54,601
Net Position - Ending	\$ 2,995,162	\$ 2,904,588

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 \$2,112,095, an increase of \$120,719 or 6% in comparison with the prior year. This fund balance is reported as follows:

General Fund \$2,110,810. Of this balance \$3,459 is nonspendable representing prepayments, \$278,525 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 \$1,885,216 and the final amended budget was \$2,098,193 which represents a \$212,977 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 \$2,085,741 for the fiscal year 2024, which is a decrease of \$12,452 from the fiscal year 2023.

Capital Assets and Debt

Capital Assets - Financial statement footnote III., C. discloses the District's capital asset activity for the year ended August 31, 2023.

Long-Term Debt - Financial statement footnote III., G. discloses the District's debt activity for the year ended August 31, 2023.

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, 2023

EXHIBIT A-1

Data Control Codes	Primary Government Governmental Activities
ASSETS	
1110 Cash and Cash Equivalents	\$ 2,197,600
1220 Property Taxes - Delinquent	59,712
1230 Allowance for Uncollectible Taxes	(22,572)
1240 Due from Other Governments	23,056
1410 Prepayments	3,459
Capital Assets:	
1510 Land	112,180
1520 Buildings, Net	1,294,765
1530 Furniture and Equipment, Net	129,843
1000 Total Assets	3,798,043
DEFERRED OUTFLOWS OF RESOURCES	
1705 Deferred Outflow Related to TRS Pension	223,458
1706 Deferred Outflow Related to TRS OPEB	131,728
1700 Total Deferred Outflows of Resources	355,186
LIABILITIES	
2110 Accounts Payable	21,903
2160 Accrued Wages Payable	61,255
2180 Due to Other Governments	7,926
2200 Accrued Expenses	1,380
2300 Unearned Revenue	19,556
Noncurrent Liabilities:	
2540 Net Pension Liability (District's Share)	382,530
2545 Net OPEB Liability (District's Share)	217,389
2000 Total Liabilities	711,939
DEFERRED INFLOWS OF RESOURCES	
2605 Deferred Inflow Related to TRS Pension	52,006
2606 Deferred Inflow Related to TRS OPEB	394,122
2600 Total Deferred Inflows of Resources	446,128
NET POSITION	
3200 Net Investment in Capital Assets	1,536,788
3900 Unrestricted	1,458,374
3000 Total Net Position	\$ 2,995,162

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, 2023

EXHIBIT B-1

Data Control Codes	1	Program Revenues		6
Codes	Expenses	3	4	6
Codes	Expenses	Charges for Services	Operating Grants and Contributions	Primary Gov. Governmental Activities
Primary Government:				
GOVERNMENTAL ACTIVITIES:				
11	\$ 917,057	\$ -	\$ 88,915	\$ (828,142)
12	11,495	-	9,235	(2,260)
13	9,212	-	8,194	(1,018)
23	101,421	-	2,709	(98,712)
31	15,185	-	283	(14,902)
33	2,063	-	-	(2,063)
34	14,971	-	-	(14,971)
35	21,156	-	14,067	(7,089)
36	77,739	-	1,068	(76,671)
41	268,925	-	3,835	(265,090)
51	202,558	5,500	2,934	(194,124)
52	28,823	-	20,001	(8,822)
53	125,293	-	2,595	(122,698)
61	713	-	-	(713)
93	3,300	-	-	(3,300)
99	36,612	-	-	(36,612)
[TP] TOTAL PRIMARY GOVERNMENT:	\$ 1,836,523	\$ 5,500	\$ 153,836	(1,677,187)
Data Control Codes	General Revenues:			
	Taxes:			
MT	Property Taxes, Levied for General Purposes			1,123,956
SF	State Aid - Formula Grants			538,594
IE	Investment Earnings			102,904
MI	Miscellaneous Local and Intermediate Revenue			11,457
TR	Total General Revenues			1,776,911
CN	Change in Net Position			99,724
NB	Net Position - Beginning			2,904,588
PA	Prior Period Adjustments			(9,150)
NE	Net Position - Ending			\$ 2,995,162

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

MARATHON INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
AUGUST 31, 2023

Data Control Codes	10 General Fund	Other Funds	Total Governmental Funds
ASSETS			
1110 Cash and Cash Equivalents	\$ 2,191,315	\$ 6,285	\$ 2,197,600
1220 Property Taxes - Delinquent	59,712	-	59,712
1230 Allowance for Uncollectible Taxes	(22,572)	-	(22,572)
1240 Due from Other Governments	13,694	9,362	23,056
1260 Due from Other Funds	9,362	-	9,362
1410 Prepayments	3,459	-	3,459
1000 Total Assets	<u>\$ 2,254,970</u>	<u>\$ 15,647</u>	<u>\$ 2,270,617</u>
LIABILITIES			
2110 Accounts Payable	\$ 21,903	\$ -	\$ 21,903
2160 Accrued Wages Payable	61,255	-	61,255
2170 Due to Other Funds	-	9,362	9,362
2180 Due to Other Governments	7,926	-	7,926
2200 Accrued Expenditures	1,380	-	1,380
2300 Unearned Revenue	14,556	5,000	19,556
2000 Total Liabilities	<u>107,020</u>	<u>14,362</u>	<u>121,382</u>
DEFERRED INFLOWS OF RESOURCES			
2601 Unavailable Revenue - Property Taxes	37,140	-	37,140
2600 Total Deferred Inflows of Resources	<u>37,140</u>	<u>-</u>	<u>37,140</u>
FUND BALANCES			
Nonspendable Fund Balance:			
3430 Prepaid Items	3,459	-	3,459
Committed Fund Balance:			
3510 Construction	278,525	-	278,525
3530 Capital Expenditures for Equipment	150,000	-	150,000
3545 Other Committed Fund Balance	350,000	1,285	351,285
3600 Unassigned Fund Balance	1,328,826	-	1,328,826
3000 Total Fund Balances	<u>2,110,810</u>	<u>1,285</u>	<u>2,112,095</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 2,254,970</u>	<u>\$ 15,647</u>	<u>\$ 2,270,617</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, 2023

EXHIBIT C-2

Total Fund Balances - Governmental Funds	\$	2,112,095
1 Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds. The net effect of including the beginning balances of capital assets (net of depreciation) is to increase net position.		1,606,867
2 Current year capital outlays are expenditures in the fund financial statements, but they are shown as increases in capital assets in the government-wide financial statements. The net effect of including capital outlays is to increase net position.		11,190
3 Depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.		(81,269)
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.		(211,078)
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.		(479,783)
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.		37,140
19 Net Position of Governmental Activities	\$	<u>2,995,162</u>

MARATHON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2023

Data Control Codes	10 General Fund	Other Funds	Total Governmental Funds
REVENUES:			
5700 Total Local and Intermediate Sources	\$ 1,243,794	\$ 9,235	\$ 1,253,029
5800 State Program Revenues	598,555	20,001	618,556
5900 Federal Program Revenues	60,243	27,387	87,630
5020 Total Revenues	<u>1,902,592</u>	<u>56,623</u>	<u>1,959,215</u>
EXPENDITURES:			
Current:			
0011 Instruction	882,624	17,981	900,605
0012 Instructional Resources and Media Services	2,260	9,235	11,495
0013 Curriculum and Instructional Staff Development	1,018	8,194	9,212
0023 School Leadership	103,687	1,212	104,899
0031 Guidance, Counseling, and Evaluation Services	14,977	-	14,977
0033 Health Services	2,063	-	2,063
0034 Student (Pupil) Transportation	14,971	-	14,971
0035 Food Services	21,641	-	21,641
0036 Extracurricular Activities	76,871	-	76,871
0041 General Administration	269,951	-	269,951
0051 Facilities Maintenance and Operations	210,611	-	210,611
0052 Security and Monitoring Services	8,822	20,001	28,823
0053 Data Processing Services	122,602	-	122,602
0061 Community Services	713	-	713
Intergovernmental:			
0093 Payments to Fiscal Agent/Member Districts of SSA	3,300	-	3,300
0099 Other Intergovernmental Charges	36,612	-	36,612
6030 Total Expenditures	<u>1,772,723</u>	<u>56,623</u>	<u>1,829,346</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>129,869</u>	<u>-</u>	<u>129,869</u>
OTHER FINANCING SOURCES (USES):			
7915 Transfers In	7,557	-	7,557
8911 Transfers Out (Use)	<u>(7,557)</u>	<u>-</u>	<u>(7,557)</u>
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
1200 Net Change in Fund Balances	129,869	-	129,869
0100 Fund Balance - September 1 (Beginning)	1,990,091	1,285	1,991,376
1300 Increase (Decrease) in Fund Balance	<u>(9,150)</u>	<u>-</u>	<u>(9,150)</u>
3000 Fund Balance - August 31 (Ending)	<u>\$ 2,110,810</u>	<u>\$ 1,285</u>	<u>\$ 2,112,095</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, 2023

EXHIBIT C-4

Total Net Change in Fund Balances - Governmental Funds	\$	129,869
Current year capital outlays are expenditures in the fund financial statements, but they are shown as increases in capital assets in the government-wide financial statements. The net effect of including capital outlays is to increase net position.		11,190
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.		(81,269)
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.		7,625
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.		32,286
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.		23
Change in Net Position of Governmental Activities	<u>\$</u>	<u>99,724</u>

MARATHON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
AUGUST 31, 2023

	Private Purpose Trust Fund	Custodial Fund
ASSETS		
Restricted Assets	\$ 47,164	\$ 2,882
Total Assets	<u>47,164</u>	<u>\$ 2,882</u>
NET POSITION		
Restricted for Student Organizations	-	2,882
Restricted for Scholarships	<u>47,164</u>	<u>-</u>
Total Net Position	<u>\$ 47,164</u>	<u>\$ 2,882</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, 2023

	Private Purpose Trust Fund	Custodial Fund
ADDITIONS:		
Miscellaneous Revenue - Student Activities	\$ -	\$ 317
Investment Earnings	1,594	-
Contributions and Donations	6,700	1,310
Total Additions	<u>8,294</u>	<u>1,627</u>
DEDUCTIONS:		
Student Organizations	-	896
Scholarships	3,167	-
Total Deductions	<u>3,167</u>	<u>896</u>
Change in Fiduciary Net Position	5,127	731
Total Net Position - September 1 (Beginning)	<u>42,037</u>	<u>2,151</u>
Total Net Position - August 31 (Ending)	<u>\$ 47,164</u>	<u>\$ 2,882</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, 2023

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, 2023

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, 2023

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 custodial 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, 2023

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 custodial capacity for student organizations.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

O. Implementation of New Accounting Standard

The District implemented the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). 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, 2023

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY - Continued

B. Excess Expenditures Over Appropriations

Expenditures exceeded appropriations by an insignificant amount in Other Uses - Transfers Out as shown on Exhibit E-1.

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, 2023, 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, 2023

III. DETAIL NOTES ON ALL ACTIVITIES AND FUNDS - Continued

A. Deposits and Investments - Continued

At August 31, 2023, 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	\$ 1,171,622	60%	32 Days	AAAm
Government Overnight Fund	<u>797,251</u>	<u>40%</u>	18 Days	AAAm
Total Public Funds Investment Pools	<u>\$ 1,968,873</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>State Entitlements</u>	<u>Federal Grants</u>	<u>Total</u>
General Fund	\$ 12,871	\$ 823	\$ 13,694
Special Revenue Funds	<u>0</u>	<u>9,362</u>	<u>9,362</u>
Totals	<u>\$ 12,871</u>	<u>\$ 10,185</u>	<u>\$ 23,056</u>

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2023

III. DETAIL NOTES ON ALL ACTIVITIES AND FUNDS - Continued

C. Interfund Balances and Transfers

1. The following is a summary of amounts due from and due to other funds:

	Due From	Due To	Purpose
General Fund			
Nonmajor Governmental Funds	\$ 9,362	\$ 0	Operating Advance
Nonmajor Governmental Funds			
General Fund	0	9,362	Operating Advance
Totals	\$ 9,362	\$ 9,362	

All amounts due are expected to be repaid within one year.

2. Interfund transfers consist of the following:

Transfers From	Transfers To	Amount	Purpose
General Fund	General Fund - Child Nutrition	\$ 7,557	Subsidize Food Services

D. Capital Assets

Capital asset activity for the year ended August 31, 2023, was as follows:

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets				
Land	\$ 112,180	\$ 0	\$ 0	\$ 112,180
Buildings and Improvements	2,505,190	11,190	0	2,516,380
Furniture and Equipment	421,451	0	0	421,451
Total Capital Assets	\$ 3,038,821	\$ 11,190	\$ 0	\$ 3,050,011
Less Accumulated Depreciation				
Buildings and Improvements	\$ (1,167,341)	\$ (54,274)	\$ 0	\$ (1,221,615)
Furniture and Equipment	(264,613)	(26,995)	0	(291,608)
Total Accumulated Depreciation	\$ (1,431,954)	\$ (81,269)	\$ 0	\$ (1,513,223)
Governmental Activities Capital Assets, Net	\$ 1,606,867	\$ (70,079)	\$ 0	\$ 1,536,788

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2023

III. DETAIL NOTES ON ALL ACTIVITIES AND FUNDS - Continued

D. Capital Assets - Continued

Depreciation expense was charged to governmental activities functions as follows:

Instruction	\$ 52,149
School Leadership	6,169
Guidance, Counseling, and Evaluation Services	433
Food Services	824
Extracurricular Activities	1,774
General Administration	10,190
Facilities Maintenance and Operations	5,797
Data Processing Services	<u>3,933</u>
Total	<u><u>\$ 81,269</u></u>

E. 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.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2023

III. DETAIL NOTES ON ALL ACTIVITIES AND FUNDS - Continued

F. Due to Other Governments

Amounts due to other governments are summarized as follows:

	General Fund
MOE Payment	\$ 7,926

G. Unearned Revenue

Unearned revenue at year end consisted of the following:

	General Fund	Special Revenue Funds	Total
Grant Funds	\$ 14,556	\$ 5,000	\$ 19,556

H. 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, 2023:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental Activities</u>					
Net Pension Liability	\$ 144,423	\$ 268,174	\$ 30,067	\$ 382,530	\$ -
Net OPEB Liability	367,610	5,978	156,199	217,389	-
Totals	\$ 512,033	\$ 274,152	\$ 186,266	\$ 599,919	\$ -

I. 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, 2023

III. DETAIL NOTES ON ALL ACTIVITIES AND FUNDS - Continued

J. Revenues from Local and Intermediate Sources

Local and intermediate source revenues consist of the following:

	General Fund	Special Revenue Funds	Total
Property Taxes	\$ 1,131,370	\$ 0	\$ 1,131,370
Other Local Sources	112,424	9,235	121,659
Totals	\$ 1,243,794	\$ 9,235	\$ 1,253,029

K. General Fund Federal Source Revenues

Program or Source	Federal Assistance Listing Number	Amount
School Breakfast Program	10.553	\$ 10,252
Supply Chain Assistance Grant	10.555	3,187
Pandemic EBT Administrative Cost Grant	10.649	628
School Health and Related Services (SHARS)	--	46,176
Total		\$ 60,243

IV. OTHER INFORMATION

A. Defined Benefit Pension Plan

Summary of Significant Accounting Policies - 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 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.

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 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. The pension's Board of Trustees does not have the authority to establish or amend benefit terms.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2023

IV. OTHER INFORMATION - Continued

A. **Defined Benefit Pension Plan** - Continued

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/pages/about_publication.aspx; by writing to TRS at 1000 Red River Street, Austin, Texas 78701-2698; or by calling (512)542-6592.

Benefits Provided - TRS provides service and disability retirement, as well as death and survivor benefits to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3% (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered under a previous rule. There are no automatic postemployment benefit changes; including automatic COLAs. Ad hoc postemployment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan description above.

Texas Government Code Section 821.006 prohibits benefit improvements, if, as a result of the particular action, the time required to amortize TRS unfunded actuarial liabilities would be increased to a period that exceeds 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 the manner are determined by the System's actuary.

Contributions - Contribution requirements are established or amended pursuant to 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.

Employee contribution rates are set in state statute, Texas Government Code Section 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2020 through 2025.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2023

IV. OTHER INFORMATION - Continued

A. Defined Benefit Pension Plan - Continued

The following table shows contribution rates by type of contributor for the fiscal years 2022 and 2023:

	Contribution Rates	
	<u>2022</u>	<u>2023</u>
Member	8.00%	8.0%
Non-Employer Contributing Entity (State)	7.75%	8.0%
Employers	7.75%	8.0%
District's 2023 Employer Contributions		\$ 57,435
District's 2023 Member Contributions		61,925
District's 2022 NECE On-Behalf Contributions		57,890

Contributors to the plan include members, employers, and the State of Texas as the only non-employer contributing entity. The State is the employer for senior colleges, medical schools, and state agencies including TRS. The State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA).

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 Pension Trust Fund during that fiscal year reduced by the amounts described below which are paid by the employers. Employers (public schools, junior colleges, other entities, or the State of Texas as the employer for senior universities and medical 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 or all of an employee's salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.

In addition to the employer contributions listed above, there is a surcharge an employer is subject to:

- All public schools, charter schools, and regional education service centers must contribute 1.7% of the member's salary beginning in fiscal year 2022, gradually increasing to 2% in fiscal year 2025. This surcharge amount is 1.80% for fiscal year 2023.
- When employing a retiree of the Teacher Retirement System the employer shall pay both 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, 2023

IV. OTHER INFORMATION - Continued

A. Defined Benefit Pension Plan - Continued

Actuarial Assumptions -

Roll Forward - The total pension liability in the August 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	August 31, 2021 Rolled Forward to August 31, 2022
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.00%
Long-Term Expected Rate	7.00%
Municipal Bond Rate as of August 2022	3.91%. 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)	2121
Inflation	2.30%
Salary Increases	2.95% to 8.95% 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, 2021. For a full description of these assumptions please see the TRS actuarial valuation report dated November 12, 2021.

Discount Rate - A single discount rate of 7% 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%. The projection of cash flows used to determine this single 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 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, 2023

IV. OTHER INFORMATION - Continued

A. Defined Benefit Pension Plan - Continued

The long-term expected rate of return on pension plan investments is 7%. The long-term expected rate of return on pension 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. 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, 2022, are presented in the following Asset Allocations table:

<u>Asset Class¹</u>	<u>Target Allocation² %</u>	<u>Long-Term Expected Geometric Real Rate of Return³</u>	<u>Expected Contribution to Long-Term Portfolio Returns</u>
Global Equity			
USA	18.0%	4.6%	1.12%
Non-U.S. Developed	13.0%	4.9%	0.90%
Emerging Markets	9.0%	5.4%	0.75%
Private Equity	14.0%	7.7%	1.55%
Stable Value			
Government Bonds	16.0%	1.0%	0.22%
Absolute Return	0.0%	3.7%	0.00%
Stable Value Hedge Funds	5.0%	3.4%	0.18%
Real Return			
Real Estate	15.0%	4.1%	0.94%
Energy, Natural Resources, and Infrastructure	6.0%	5.1%	0.37%
Commodities	0.0%	3.6%	0.00%
Risk Parity	8.0%	4.6%	0.43%
Asset Allocation Leverage			
Cash	2.0%	3.0%	0.01%
Asset Allocation Leverage	-6.0%	3.6%	-0.05%
Inflation Expectation			2.70%
Volatility Drag ⁴			-0.91%
Expected Return	100.0%		8.19%

¹ Absolute Return includes Credit Sensitive Investments.

² Target Allocation are based on the FY 2022 policy model.

³ Capital Market Assumptions come from Aon Hewitt (as of August 31, 2022).

⁴ 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, 2023

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%, and what the net pension liability would be if it were calculated using a discount rate that is 1% lower (6%) or 1% higher (8%) than the current rate:

	1% Decrease in Discount Rate (6%)	Discount Rate (7%)	1% Increase in Discount Rate (8%)
District's Proportionate Share of the Net Pension Liability	\$ 595,072	\$ 382,530	\$ 210,255

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At August 31, 2023, the Marathon Independent School District reported a net pension liability of \$382,530 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	\$ 382,530
State's Proportionate Share that is Associated with the District	736,510
Total	\$ 1,119,040

The net pension liability was measured as August 31, 2021 and rolled forward to August 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer's proportion of the net pension liability was based on the employer's contributions to the plan relative to the contributions of all employers to the plan for the period September 1, 2021 through August 31, 2022.

At August 31, 2022, the employer's proportion of the collective net pension liability was 0.0006443432% which was an increase of 0.0000772315% from its proportion measured as of August 31, 2021.

Changes of Actuarial Assumptions Since the Prior Actuarial Valuation - The actuarial assumptions and methods have been modified since the determination of the prior year's net pension liability. These new assumptions were adopted in conjunction with an actuarial experience study. The primary assumption change was the lowering of the single discount rate from 7.25 % to 7.00 %

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

For the year ended August 31, 2023, the Marathon Independent School District recognized pension expense of \$70,402 and revenue of \$70,402 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, 2023

IV. OTHER INFORMATION - Continued

A. Defined Benefit Pension Plan - Continued

At August 31, 2023, 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	\$ 5,547	\$ 8,340
Changes in Actuarial Assumptions	71,278	17,764
Net Difference Between Projected and Actual Investment Earnings	37,792	-
Changes in Proportion and Difference Between the Employer's Contributions and the Proportionate Share of Contributions	51,406	25,902
Contributions Paid to TRS Subsequent to the Measurement Date	57,435	-
Totals	\$ 223,458	\$ 52,006

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
2024	\$ 21,813
2025	21,795
2026	10,149
2027	49,857
2028	10,403
Thereafter	0

B. Defined Other Postemployment Benefit Plans

Summary of Significant Accounting Policies - 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.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2023

IV. OTHER INFORMATION - Continued

B. Defined Other Postemployment Benefit Plans - Continued

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 TRS-Care program was established in 1986 by the Texas Legislature.

The TRS Board of Trustees administers the TRS-Care program and the related fund in accordance with 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. The Board may adopt rules, plans, procedures, and orders reasonably necessary to administer the program, including minimum benefits and financing standards.

OPEB Plan Fiduciary Net Position - Detailed information about the TRS-Care’s fiduciary net position is available in the separately-issued TRS 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/pages/about_publication.aspx; 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. Optional dependent coverage is available for an additional fee.

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. There are no automatic postemployment benefit changes, including automatic COLAs.

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 school districts based upon public school district payroll. The TRS Board of Trustees does not have the authority to set or amend contribution rates.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2023

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 pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the public or charter school. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act. The following table shows contributions to the TRS-Care plan by type of contributor:

Contribution Rates		
	<u>2022</u>	<u>2023</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 2023 Employer Contributions		\$ 6,143
District's 2023 Member Contributions		5,046
District's 2022 NECE On-Behalf Contributions		9,096

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.

TRS-Care received supplemental appropriations from the State of Texas as the non-employer contributing entity in the amount of \$83 million in fiscal year 2022 from the Federal Rescue Plan Act (ARPA) to help defray COVID-19-related health care costs during fiscal year 2022.

Actuarial Assumptions - The actuarial valuation was performed as of August 31, 2021. Update procedures were used to rolled forward the total OPEB liability to August 31, 2022. The actuarial valuation was determined using the following actuarial assumptions.

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The demographics assumptions were developed in the experience study performed for TRS for the period ending August 31, 2017. The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2021 TRS pension actuarial valuation that was rolled forward to August 31, 2022:

Rates of Mortality	Rates of Disability
Rates of Retirement	General Inflation
Rates of Termination	Wage Inflation

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2023

IV. OTHER INFORMATION - Continued

B. Defined Other Postemployment Benefit Plans - Continued

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

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

Valuation Date	August 31, 2021 Rolled Forward to August 31, 2022
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	3.91% as of August 31, 2022
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 8.50% for Medicare retirees and 7.25% for non-Medicare retirees. There was an initial prescription drug trend rate of 8.25% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period of 13 years.

Discount Rate - A single discount rate of 3.91% was used to measure the total OPEB liability. There was an increase of 1.96% 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. The projection of cash flows used to determine the discount rate assumed that contributions from active members and those of the contributing employers and the non-employer contributing entity are made at the statutorily required rates. Based on these assumptions the OPEB plan's fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, the municipal bond rate was used for the long-term rate of return and was applied to all periods of projected benefit payments to determine the total OPEB liability.

The source of the municipal bond rate is the Fidelity "20-year Municipal GO AA Index" as of August 31, 2021 using the Fixed Income Market Data/Yield Curve/Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds.

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2023

IV. OTHER INFORMATION - Continued

B. Defined Other Postemployment Benefit Plans - Continued

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 (3.91%) in measuring the net OPEB liability:

	1% Decrease in Discount Rate (2.91%)	Discount Rate (3.91%)	1% Increase in Discount Rate (4.91%)
District's Proportionate Share of the Net OPEB Liability	\$ 256,319	\$ 217,389	\$ 185,851

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:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's Proportionate Share of the Net OPEB Liability	\$ 179,130	\$ 217,389	\$ 266,987

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs - At August 31, 2023, the Marathon Independent School District reported a liability of \$217,389 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	\$ 217,389
State's Proportionate Share that is Associated with the District	265,180
Total	\$ 482,569

The net OPEB liability was measured as of August 31, 2021 and rolled forward to August 31, 2022, 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 OPEB relative to the contributions of all employers to the plan for the period September 1, 2021 through August 31, 2022.

At August 31, 2022, the employer's proportion of the collective net OPEB liability was 0.0009079057% which was a decrease of 0.0000450822% from its proportion measured as of August 31, 2021.

Changes of Actuarial Assumptions Since the Prior Actuarial Valuation - The discount rate changed from 1.95% as of August 31, 2021 to 3.91% as of August 31, 2022. This change decreased the total OPEB liability.

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

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Financial Statements - Continued
August 31, 2023

IV. OTHER INFORMATION - Continued

B. Defined Other Postemployment Benefit Plans - Continued

For the year ended August 31, 2023, the Marathon Independent School District recognized OPEB expense of \$(37,631) and revenue of \$(37,631) for support provided by the State.

At August 31, 2023, 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	\$ 12,086	\$ 181,105
Changes in Actuarial Assumptions	33,113	151,029
Net Difference Between Projected and Actual Investment Earnings	648	-
Changes in Proportion and Difference Between the Employer's Contributions and the Proportionate Share of Contributions	79,738	61,988
Contributions Paid to TRS Subsequent to the Measurement Date	<u>6,143</u>	<u>-</u>
Totals	<u>\$ 131,728</u>	<u>\$ 394,122</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>
2024	\$ (50,821)
2025	(50,819)
2026	(41,600)
2027	(29,119)
2028	(23,921)
Thereafter	(72,257)

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, 2023, August 31, 2022, and August 31, 2021, the subsidy payments received by TRS-Care on behalf of the District were \$4,199, \$3,966, and \$4,410, 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, 2023

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, 2023, 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, 2023, 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, 2022, are available on the TASB Risk Management Fund website.

G. Unemployment Compensation Coverage

During the year ended August 31, 2023, 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, 2023, 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, 2023

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, 2022, are available on the TASB Risk Management Fund website.

H. Workers' Compensation Insurance

During the year ended August 31, 2023, 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, 2022, the Fund carries a discounted reserve of \$50,647,775 for future development on reported claims and claims that have been incurred but not yet reported. For the year ended August 31, 2023, the Fund anticipates no additional liability to members beyond their contractual obligations for payment of contributions.

The Fund engages the services of independent auditors 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, 2022, 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, 2023

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		
Prior Year's MOE Payment	\$ (7,926)	\$ (7,926)
Prior Year's Account Payable	<u>(1,224)</u>	<u>(1,224)</u>
Totals	<u>\$ (9,150)</u>	<u>\$ (9,150)</u>

L. Subsequent Events

The District's management has evaluated subsequent events through November 28, 2023, 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, 2023

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	\$ 1,172,484	\$ 1,240,959	\$ 1,243,794	\$ 2,835
5800 State Program Revenues	593,193	601,173	598,555	(2,618)
5900 Federal Program Revenues	56,000	62,371	60,243	(2,128)
5020 Total Revenues	1,821,677	1,904,503	1,902,592	(1,911)
EXPENDITURES:				
Current:				
0011 Instruction	912,096	935,676	882,624	53,052
0012 Instructional Resources and Media Services	2,750	2,750	2,260	490
0013 Curriculum and Instructional Staff Development	7,268	7,268	1,018	6,250
0023 School Leadership	123,278	119,090	103,687	15,403
0031 Guidance, Counseling, and Evaluation Services	14,114	15,636	14,977	659
0033 Health Services	5,700	5,700	2,063	3,637
0034 Student (Pupil) Transportation	29,824	20,824	14,971	5,853
0035 Food Services	23,553	29,924	21,641	8,283
0036 Extracurricular Activities	93,565	88,560	76,871	11,689
0041 General Administration	277,877	296,391	269,951	26,440
0051 Facilities Maintenance and Operations	207,736	245,997	210,611	35,386
0052 Security and Monitoring Services	12,105	24,460	8,822	15,638
0053 Data Processing Services	119,747	205,314	122,602	82,712
0061 Community Services	1,000	1,000	713	287
Debt Service:				
0071 Principal on Long-Term Liabilities	10,000	45,000	-	45,000
0072 Interest on Long-Term Liabilities	-	10,000	-	10,000
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	3,300	3,300	3,300	-
0099 Other Intergovernmental Charges	37,550	37,550	36,612	938
6030 Total Expenditures	1,881,463	2,094,440	1,772,723	321,717
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	(59,786)	(189,937)	129,869	319,806
OTHER FINANCING SOURCES (USES):				
7913 Proceeds of Right-to-Use Lease	-	10,000	-	(10,000)
7915 Transfers In	3,753	3,753	7,557	3,804
7949 Proceeds of SBITAs	15,800	50,800	-	(50,800)
8911 Transfers Out (Use)	(3,753)	(3,753)	(7,557)	(3,804)
7080 Total Other Financing Sources (Uses)	15,800	60,800	-	(60,800)
1200 Net Change in Fund Balances	(43,986)	(129,137)	129,869	259,006
0100 Fund Balance - September 1 (Beginning)	1,990,091	1,990,091	1,990,091	-
1300 Increase (Decrease) in Fund Balance	-	-	(9,150)	(9,150)
3000 Fund Balance - August 31 (Ending)	\$ 1,946,105	\$ 1,860,954	\$ 2,110,810	\$ 249,856

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, 2023

	FY 2023 Plan Year 2022	FY 2022 Plan Year 2021	FY 2021 Plan Year 2020
District's Proportion of the Net Pension Liability (Asset)	0.000644343%	0.000567112%	0.000548251%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 382,530	\$ 144,423	\$ 293,632
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	736,510	371,438	781,117
Total	<u>\$ 1,119,040</u>	<u>\$ 515,861</u>	<u>\$ 1,074,749</u>
District's Covered Payroll	\$ 941,113	\$ 968,697	\$ 940,818
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	40.65%	14.91%	31.21%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.62%	88.79%	75.54%

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, 2022 for year 2023, 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 2020 Plan Year 2019	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
0.000593408%	0.000468037%	0.000527123%	0.000795624%	0.0005122%	0.0003192%
\$ 308,472	\$ 257,619	\$ 168,545	\$ 300,655	\$ 181,056	\$ 85,263
650,256	616,817	475,544	503,557	453,139	357,478
<u>\$ 958,728</u>	<u>\$ 874,436</u>	<u>\$ 644,089</u>	<u>\$ 804,212</u>	<u>\$ 634,195</u>	<u>\$ 442,741</u>
\$ 816,750	\$ 671,379	\$ 806,399	\$ 732,231	\$ 634,145	\$ 611,766
37.77%	38.37%	20.90%	41.06%	28.55%	13.94%
75.24%	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 2023

	2023	2022	2021
Contractually Required Contribution	\$ 57,435	\$ 29,677	\$ 24,207
Contribution in Relation to the Contractually Required Contribution	(57,435)	(29,677)	(24,207)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 776,362	\$ 941,113	\$ 968,697
Contributions as a Percentage of Covered Payroll	7.40%	3.15%	2.50%

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.

	2020	2019	2018	2017	2016	2015
\$	22,282	\$ 20,770	\$ 15,436	\$ 17,276	\$ 25,149	\$ 15,166
	(22,282)	(20,770)	(15,436)	(17,276)	(25,149)	(15,166)
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
\$	940,818	\$ 816,750	\$ 671,379	\$ 806,399	\$ 732,231	\$ 634,145
	2.37%	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, 2023

	FY 2023 Plan Year 2022	FY 2022 Plan Year 2021	FY 2021 Plan Year 2020
District's Proportion of the Net Liability (Asset) for Other Postemployment Benefits	0.000907906%	0.000952988%	0.000951097%
District's Proportionate Share of Net OPEB Liability (Asset)	\$ 217,389	\$ 367,610	\$ 361,555
State's Proportionate Share of the Net OPEB Liability (Asset) Associated with the District	265,180	492,516	485,843
Total	<u>\$ 482,569</u>	<u>\$ 860,126</u>	<u>\$ 847,398</u>
District's Covered Payroll	\$ 941,113	\$ 968,697	\$ 940,818
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	23.10%	37.95%	38.43%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	11.52%	6.18%	4.99%

Note: GASB Codification, Vol. 2, P50.238 states that the information on this schedule should be determined as of the measurement date. The amounts for FY 2023 are for the measurement date of August 31, 2022. 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.

FY 2020 Plan Year 2019	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017
0.000877948%	0.000739429%	0.000877667%
\$ 415,193	\$ 369,203	\$ 381,664
551,698	603,962	660,251
<u>\$ 966,891</u>	<u>\$ 973,165</u>	<u>\$ 1,041,915</u>
\$ 816,750	\$ 671,379	\$ 803,699
50.83%	54.99%	47.49%
2.66%	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 2023

	2023	2022	2021
Contractually Required Contribution	\$ 6,143	\$ 7,371	\$ 7,445
Contribution in Relation to the Contractually Required Contribution	(6,143)	(7,371)	(7,445)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 776,362	\$ 941,113	\$ 968,697
Contributions as a Percentage of Covered Payroll	0.79%	0.78%	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.

	2020	2019	2018
\$	7,221	\$ 6,231	\$ 5,091
	(7,221)	(6,231)	(5,091)
\$	-	\$ -	\$ -
\$	940,818	\$ 816,750	\$ 671,379
	0.77%	0.76%	0.76%

MARATHON INDEPENDENT SCHOOL DISTRICT
Notes to the Required Supplementary Information
August 31, 2023

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 was a change in the actuarial assumptions. The primary change was the lowering of the single discount rate from 7.25% to 7.00%.

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 single discount rate changed from 1.95% as of August 31, 2021, to 3.91% as of August 31, 2022. This change decreased the total OPEB liability.

Lower participation rates and updates to health care trend rate assumptions were also factors that decreased the total OPEB liability.

Other Supplementary Information

MARATHON INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 FISCAL YEAR ENDED AUGUST 31, 2023

Last 10 Years Ended August 31	Tax Rates		(3) Assessed/Appraised Value for School Tax Purposes
	(1) Maintenance	(2) Debt Service	
2014 and prior years	Various	Various	\$ Various
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	0.979000	0.000000	107,042,552
2023 (School year under audit)	0.942900	0.000000	119,549,081
1000 TOTALS			
8000 Total Taxes Refunded Under Section 26.115, Tax Code			

(10) Beginning Balance 9/1/2022	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 8/31/2023
\$ 14,110	\$ -	\$ 26	\$ -	\$ -	\$ 14,084
1,638	-	43	-	-	1,595
2,195	-	234	-	-	1,961
3,377	-	286	-	-	3,091
3,354	-	332	-	-	3,022
3,424	-	1,244	-	-	2,180
3,001	-	364	-	-	2,637
9,449	-	2,583	-	(526)	6,340
17,325	-	7,977	-	(930)	8,418
-	1,127,228	1,110,844	-	-	16,384
<u>\$ 57,873</u>	<u>\$ 1,127,228</u>	<u>\$ 1,123,933</u>	<u>\$ -</u>	<u>\$ (1,456)</u>	<u>\$ 59,712</u>
		<u>\$ 0.00</u>			

MARATHON INDEPENDENT SCHOOL DISTRICT
 USE OF FUNDS REPORT - SELECT STATE ALLOTMENT PROGRAMS
 FOR THE YEAR ENDED AUGUST 31, 2023

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
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	Yes
AP3	List the total state allotment funds received for state compensatory education programs during the district's fiscal year.	57750
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year.	106764

Section B: Bilingual Education Programs

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

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, 2023, 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 28, 2023.

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 28, 2023

MARATHON INDEPENDENT SCHOOL DISTRICT
 Schedule of Findings and Questioned Costs
 Year Ended August 31, 2023

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-23

Total Month Collected	157,522.77
Total Paid Taxes	
Current Base (M&O)	155,740.36
Penalty	0.00
Interest	0.00
Atty Fees	
Current Base (I&S)	
Penalty	
Interest	
Delinquent Base (M&O)	1,402.13
Penalty	168.26
Interest	212.02
Atty Fees	356.48
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	9.86

Total Yearly Collected:	181,662.32
Total Paid Taxes	10/1/2023 to 11/30/2023
Current Base (M&O)	178,092.20
Penalty	0.00
Interest	0.00
Atty Fees	0.00
Current Base (I&S)	
Penalty	
Interest	
Delinquent Base (M&O)	2,856.70
Penalty	337.13
Interest	376.30
Atty Fees	713.32
Delinquent Base (I&S)	0.00
Penalty	0.00
Interest	0.00
Atty Fees	0.00
Current BPP	0.00
Penalty	0.00
Interest	0.00
Atty Fees	
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	9.86
Percentage	17.72%

Tax Collections Activity Report - Current/Delinquent

Entity: ALL
Year: ALL
Date Range: 11/01/2023 to 11/30/2023
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	155,750.22	0.00	Taxes	1,402.13	0.00	Taxes	157,152.35	0.00
Discounts	0.00	0.00	Discounts	0.00	0.00	Discounts	0.00	0.00
Penalty	0.00	0.00	Penalty	168.26	0.00	Penalty	168.26	0.00
Interest	0.00	0.00	Interest	212.02	0.00	Interest	212.02	0.00
Total Collected	155,750.22	0.00	Total Collected	1,782.41	0.00	Total Collected	157,532.63	0.00
Total Collected	155,750.22		Total Collected	1,782.41		Total Collected	157,532.63	
Refunds Paid			Refunds Paid			Refunds Paid		
Taxes	9.86	0.00	Taxes	0.00	0.00	Taxes	9.86	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:	9.86	0.00	Total Refunded:	0.00	0.00	Total Refunded:	9.86	0.00
Total Refunded:	9.86		Total Refunded:	0.00		Total Refunded:	9.86	
Taxes	155,740.36	0.00	Taxes	1,402.13	0.00	Taxes	157,142.49	0.00
Penalty	0.00	0.00	Penalty	168.26	0.00	Penalty	168.26	0.00
Interest	0.00	0.00	Interest	212.02	0.00	Interest	212.02	0.00
Total Disbursed:	155,740.36	0.00	Total Disbursed:	1,782.41	0.00	Total Disbursed:	157,522.77	0.00
Total Disbursed:	155,740.36		Total Disbursed:	1,782.41		Total Disbursed:	157,522.77	
Current Year			Delinquent Years			All Years		
Total Collected	155,750.22		Total Collected	1,782.41		Total Collected	157,532.63	
Attorney Fees	0.00		Attorney Fees	356.48		Attorney Fees	356.48	
Other Fees	0.00		Other Fees	0.00		Other Fees	0.00	
Overpayments	0.06		Overpayments	0.00		Overpayments	0.06	
Total Paid	155,750.28		Total Paid	2,138.89		Total Paid	157,889.17	
Underpayments	1.06		Underpayments	0.00		Underpayments	1.06	
Total Paid	155,750.28		Total Paid	2,138.89		Total Paid	157,889.17	
Attorney Fees	0.00		Attorney Fees	356.48		Attorney Fees	356.48	
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	356.48		Attorney Fee Disbursement Amount	356.48	

Tax Collections Activity Report - Current/Delinquent

12/7/2023 1:17:38PM

Report Criteria

Entity: ALL
Year: ALL
Date Range: 11/01/2023 to 11/30/2023
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	0.00	Total Collected	0.00	0.00	Total Collected	0.00	0.00
Refunds Paid	0.00	0.00	Refunds Paid	0.00	0.00	Refunds Paid	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 Refunded:	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	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	0.00	Total Disbursed:	0.00	0.00	Total Disbursed:	0.00	0.00
Current Year			Delinquent Years			All Years		
Total Collected	0.00	0.00	Total Collected	0.00	0.00	Total Collected	0.00	0.00
Attorney Fees	0.00	0.00	Attorney Fees	0.00	0.00	Attorney Fees	0.00	0.00
Other Fees	0.00	0.00	Other Fees	0.00	0.00	Other Fees	0.00	0.00
Overpayments	0.00	0.00	Overpayments	0.00	0.00	Overpayments	0.00	0.00
Total Paid	0.00	0.00	Total Paid	0.00	0.00	Total Paid	0.00	0.00
Underpayments	0.00	0.00	Underpayments	0.00	0.00	Underpayments	0.00	0.00
Total Paid	0.00	0.00	Total Paid	0.00	0.00	Total Paid	0.00	0.00
Attorney Fees	0.00	0.00	Attorney Fees	0.00	0.00	Attorney Fees	0.00	0.00
Refunds Paid - Attorney Fees	0.00	0.00	Refunds Paid - Attorney Fees	0.00	0.00	Refunds Paid - Attorney Fees	0.00	0.00
Attorney Fee Disbursement Amount	0.00	0.00	Attorney Fee Disbursement Amount	0.00	0.00	Attorney Fee Disbursement Amount	0.00	0.00

Tax Collections Activity Report - Current/Delinquent

Entity: ALL
Year: ALL
Date Range: 11/01/2023 to 11/30/2023
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	0.00	Total Collected	0.00	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	0.00	Total Refunded:	0.00	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	0.00	Total Disbursed:	0.00	0.00	Total Disbursed:	0.00	0.00
Current Year			Delinquent Years			All Years		
Total Collected	0.00	0.00	Total Collected	0.00	0.00	Total Collected	0.00	0.00
Attorney Fees	0.00	0.00	Attorney Fees	0.00	0.00	Attorney Fees	0.00	0.00
Other Fees	0.00	0.00	Other Fees	0.00	0.00	Other Fees	0.00	0.00
Overpayments	0.00	0.00	Overpayments	0.00	0.00	Overpayments	0.00	0.00
Total Paid	0.00	0.00	Total Paid	0.00	0.00	Total Paid	0.00	0.00
Underpayments	0.00	0.00	Underpayments	0.00	0.00	Underpayments	0.00	0.00
Total Paid	0.00	0.00	Total Paid	0.00	0.00	Total Paid	0.00	0.00
Attorney Fees	0.00	0.00	Attorney Fees	0.00	0.00	Attorney Fees	0.00	0.00
Refunds Paid - Attorney Fees	0.00	0.00	Refunds Paid - Attorney Fees	0.00	0.00	Refunds Paid - Attorney Fees	0.00	0.00
Attorney Fee Disbursement Amount	0.00	0.00	Attorney Fee Disbursement Amount	0.00	0.00	Attorney Fee Disbursement Amount	0.00	0.00

Year to Date Recap Report

11/01/2023-11/30/2023

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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	Alt. 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	1,999.75	-1,623.25	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	1,960.98	-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	566.71	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	263.31	2,423.51	739.10	0.00	7,438.91	0.00	100.00	0
1999	10,414.93	-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	56,668.49	-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	719,914.50	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	707,853.54	2.03	0.00	707,855.57	3,950.31	4,489.70	3,251.84	1.28	719,546.67	908.11	99.87	40

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

Year to Date Recap Report 11/01/2023-11/30/2023

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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	-5,722.85	714,620.95	713,479.73	2.23	0.00	713,481.96	4,437.80	3,547.95	2,287.70	2.25	723,755.43	1,138.99	99.84	42
2006	685,376.41	-5,415.79	679,960.62	678,952.79	0.97	0.00	678,953.76	3,480.74	2,982.55	2,931.37	1.73	688,349.18	1,006.86	99.85	41
2007	542,646.13	-12,597.90	530,048.23	529,279.11	0.84	0.00	529,279.95	2,373.26	1,619.41	1,604.90	2.19	534,878.87	768.28	99.85	42
2008	649,499.84	-2,249.89	647,249.95	646,273.43	2.32	0.00	646,275.75	2,875.23	2,326.01	1,813.49	1.31	653,289.47	974.20	99.85	46
2009	713,110.54	-33,305.88	679,804.66	678,371.75	0.26	0.00	678,372.01	3,564.10	2,851.30	2,987.43	1.77	687,776.35	1,432.65	99.79	53
2010	708,741.13	-2,670.27	706,070.86	704,541.38	4.28	0.00	704,545.66	2,741.60	2,643.07	2,645.82	3.35	712,575.22	1,525.20	99.78	59
2011	744,512.55	-1,714.85	742,797.70	741,339.89	0.79	0.00	741,340.68	2,909.46	2,873.95	2,551.39	1.81	749,676.50	1,457.02	99.80	58
2012	764,146.94	-2,018.40	762,128.54	760,571.67	4.19	0.00	760,575.86	2,920.37	2,768.43	2,547.04	2.45	768,809.96	1,552.68	99.80	62
2013	788,893.11	-6,169.63	782,723.48	780,948.25	2.12	0.00	780,950.37	4,395.34	3,770.14	4,435.05	5.79	793,554.57	1,573.11	99.80	66
2014	873,578.88	-17,511.24	856,067.64	854,466.07	6.68	0.00	854,472.75	4,079.17	2,981.01	3,248.78	4.93	864,779.96	1,594.89	99.81	69
2015	968,189.85	-4,782.13	963,407.52	961,450.98	3.08	0.00	961,454.06	4,198.74	3,193.62	2,786.30	6.47	971,636.11	1,953.46	99.80	77
2016	1,020,985.68	-14,639.27	1,006,346.41	1,003,259.31	4.17	0.00	1,003,263.48	3,999.44	3,355.21	4,756.06	3.34	1,015,373.36	3,082.93	99.69	83
2017	1,053,948.10	-5,063.56	1,048,884.54	1,045,868.40	2.23	0.00	1,045,870.63	3,994.26	3,239.20	4,318.21	3.37	1,057,423.44	3,013.91	99.71	84
2018	1,100,430.61	-11,584.44	1,088,846.17	1,086,671.41	3.21	0.00	1,086,674.62	3,302.63	3,285.45	4,369.59	3.26	1,097,632.34	2,171.55	99.80	88
2019	1,013,806.07	-22,591.85	991,214.22	988,849.42	6.35	0.00	988,855.77	2,905.76	2,198.75	3,034.30	1.79	995,790.02	2,558.45	99.74	96
2020	1,038,705.63	-4,410.92	1,034,294.71	1,028,247.92	1.88	0.00	1,028,249.80	4,392.91	2,646.81	2,984.05	3.32	1,038,275.01	6,044.91	99.42	117
2021	1,080,554.10	-4,541.28	1,076,012.82	1,068,170.40	2.09	0.00	1,068,172.49	3,811.78	2,051.17	2,763.56	1.18	1,076,798.09	7,840.33	99.27	144
2022	1,135,072.25	-8,438.23	1,126,634.02	1,113,842.55	3.09	0.00	1,113,845.64	3,223.30	1,368.78	2,235.54	2.90	1,120,673.07	12,788.38	98.86	151
2023	1,005,619.11	-741.18	1,004,877.93	178,092.20	1.06	0.00	178,093.26	0.00	0.00	0.00	0.06	178,092.26	826,784.67	17.72	1,097
Total for all Delinquent Years:															
	18,468,108.87	-192,674.23	18,295,434.64	18,240,249.54	53.09	0.00	18,240,302.63	73,443.92	96,720.86	70,907.09	54.60	18,481,375.01	55,132.01		1,495

Totals for All Years:

19,483,727.98	-193,415.41	19,300,312.57	18,418,341.74	54.15	0.00	18,418,395.89	73,443.92	96,720.86	70,907.09	54.66	18,659,468.27	881,916.68	2,592
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Refund Paid:

-59,731.52

-734.54

-500.19

-228.39

-61,194.65

-0.01

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

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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	594.26	0.00	0.00	594.26	2.88	1.42	0.00	0.00	598.56	0.00	100.00	0
Total for all Delinquent Years:															
	60,447.18	-53,039.84	7,407.34	7,372.78	0.07	0.00	7,372.85	79.52	38.28	18.95	0.10	7,509.63	34.49		13
Totals for All Years:															
	60,447.18	-53,039.84	7,407.34	7,372.78	0.07	0.00	7,372.85	79.52	38.28	18.95	0.10	7,509.63	34.49		13
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. Fees + Overage
 Balance = Adjusted Tax - Eff Taxes Paid

Year to Date Recap Report

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Totals for Entity: 27 MCED

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Coverage	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			

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

Tax Collections Activity Report - Current/Delinquent

Entity: ALL
Year: ALL
Date Range: 10/01/2023 to 11/30/2023
Batch(es): ALL

Report Criteria

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	0.00	Total Collected	0.00	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	0.00	Total Refunded:	0.00	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	0.00	Total Disbursed:	0.00	0.00	Total Disbursed:	0.00	0.00
		Current Year	0.00	0.00	Delinquent Years	0.00	0.00	All Years	0.00	0.00
		Total Collected	0.00	0.00	Total Collected	0.00	0.00	Total Collected	0.00	0.00
		Attorney Fees	0.00	0.00	Attorney Fees	0.00	0.00	Attorney Fees	0.00	0.00
		Other Fees	0.00	0.00	Other Fees	0.00	0.00	Other Fees	0.00	0.00
		Overpayments	0.00	0.00	Overpayments	0.00	0.00	Overpayments	0.00	0.00
		Total Paid	0.00	0.00	Total Paid	0.00	0.00	Total Paid	0.00	0.00
		Underpayments	0.00	0.00	Underpayments	0.00	0.00	Underpayments	0.00	0.00
		Total Paid	0.00	0.00	Total Paid	0.00	0.00	Total Paid	0.00	0.00
		Attorney Fees	0.00	0.00	Attorney Fees	0.00	0.00	Attorney Fees	0.00	0.00
		Refunds Paid - Attorney Fees	0.00	0.00	Refunds Paid - Attorney Fees	0.00	0.00	Refunds Paid - Attorney Fees	0.00	0.00
		Attorney Fee Disbursement Amount	0.00	0.00	Attorney Fee Disbursement Amount	0.00	0.00	Attorney Fee Disbursement Amount	0.00	0.00

Tax Collections Activity Report - Current/Delinquent

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Entity: ALL
Year: 10/01/2023 to 11/30/2023
Date Range:
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	0.00	Taxes	0.00	0.00	Taxes	0.00	0.00
Discounts		0.00	0.00	0.00	Discounts	0.00	0.00	Discounts	0.00	0.00
Penalty		0.00	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest		0.00	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Collected		0.00	0.00	0.00	Total Collected	0.00	0.00	Total Collected	0.00	0.00
Total Collected		0.00	0.00	0.00	Total Collected	0.00	0.00	Total Collected	0.00	0.00
Refunds Paid					Refunds Paid			Refunds Paid		
Taxes		0.00	0.00	0.00	Taxes	0.00	0.00	Taxes	0.00	0.00
Penalty		0.00	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest		0.00	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Refunded:		0.00	0.00	0.00	Total Refunded:	0.00	0.00	Total Refunded:	0.00	0.00
Total Refunded:		0.00	0.00	0.00	Total Refunded:	0.00	0.00	Total Refunded:	0.00	0.00
Taxes		0.00	0.00	0.00	Taxes	0.00	0.00	Taxes	0.00	0.00
Penalty		0.00	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest		0.00	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Disbursed:		0.00	0.00	0.00	Total Disbursed:	0.00	0.00	Total Disbursed:	0.00	0.00
Total Disbursed:		0.00	0.00	0.00	Total Disbursed:	0.00	0.00	Total Disbursed:	0.00	0.00
Current Year										
Total Collected		0.00	0.00	0.00	Total Collected	0.00	0.00	Total Collected	0.00	0.00
Attorney Fees		0.00	0.00	0.00	Attorney Fees	0.00	0.00	Attorney Fees	0.00	0.00
Other Fees		0.00	0.00	0.00	Other Fees	0.00	0.00	Other Fees	0.00	0.00
Overpayments		0.00	0.00	0.00	Overpayments	0.00	0.00	Overpayments	0.00	0.00
Total Paid		0.00	0.00	0.00	Total Paid	0.00	0.00	Total Paid	0.00	0.00
Underpayments		0.00	0.00	0.00	Underpayments	0.00	0.00	Underpayments	0.00	0.00
Total Paid		0.00	0.00	0.00	Total Paid	0.00	0.00	Total Paid	0.00	0.00
Delinquent Years										
Total Collected		0.00	0.00	0.00	Total Collected	0.00	0.00	Total Collected	0.00	0.00
Attorney Fees		0.00	0.00	0.00	Attorney Fees	0.00	0.00	Attorney Fees	0.00	0.00
Other Fees		0.00	0.00	0.00	Other Fees	0.00	0.00	Other Fees	0.00	0.00
Overpayments		0.00	0.00	0.00	Overpayments	0.00	0.00	Overpayments	0.00	0.00
Total Paid		0.00	0.00	0.00	Total Paid	0.00	0.00	Total Paid	0.00	0.00
Underpayments		0.00	0.00	0.00	Underpayments	0.00	0.00	Underpayments	0.00	0.00
Total Paid		0.00	0.00	0.00	Total Paid	0.00	0.00	Total Paid	0.00	0.00
All Years										
Total Collected		0.00	0.00	0.00	Total Collected	0.00	0.00	Total Collected	0.00	0.00
Attorney Fees		0.00	0.00	0.00	Attorney Fees	0.00	0.00	Attorney Fees	0.00	0.00
Refunds Paid - Attorney Fees		0.00	0.00	0.00	Refunds Paid - Attorney Fees	0.00	0.00	Refunds Paid - Attorney Fees	0.00	0.00
Attorney Fee Disbursement Amount		0.00	0.00	0.00	Attorney Fee Disbursement Amount	0.00	0.00	Attorney Fee Disbursement Amount	0.00	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	Coverage	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

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Totals for Entity: 23 Marathon ISD

Year	Base Tax Pd	Under	Discounts	Eff Taxes Paid	Penalty	Interest	Att. Fee	Coverage	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	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	78.63	0.00	0.00	78.63	9.44	26.73	22.96	0.00	137.76	0.00
2021	442.47	0.00	0.00	442.47	53.10	97.34	118.58	0.00	711.49	0.00
2022	881.03	0.00	0.00	881.03	105.72	87.95	214.94	0.00	1,289.64	0.00
2023	155,740.36	1.06	0.00	155,741.42	0.00	0.00	0.00	0.06	155,740.42	-223.56
Total for Delinquent Years										
	1,402.13	0.00	0.00	1,402.13	168.26	212.02	356.48	0.00	2,138.89	0.00
Totals for All Years:										
	157,142.49	1.06	0.00	157,143.55	168.26	212.02	356.48	0.06	157,879.31	-223.56
Refund Paid:										
	-9.86		0.00		0.00	0.00	0.00	0.00	-9.86	

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

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Totals for Entity: 23BP MISD BPP

Year	Base Tax Pd	Under	Discounts	Eff Taxes Paid	Penalty	Interest	Att. Fee	Coverage	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	0.00
Total for Delinquent Years										
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	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	

Check Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
033602	11-10-2023		14577	7M Fabrication Heating	199-51-6249.00-999-499000	C	Maint on AC	150.00	N
					199-51-6249.00-999-499000		Maint on AC	330.00	
							Check 033602 Total:	480.00	
033603	11-10-2023		00403	AA Chemical & Supply	199-51-6317.00-999-499000	C	Custodial Supplies	73.82	N
					199-51-6317.00-999-499000		Custodial Supplies	592.68	
							Check 033603 Total:	666.50	
033604	11-10-2023		14575	Amy Ruth Anthony	497-12-6299.00-001-438000	C	CCMR/Contracted Services	1,500.00	N
033605	11-10-2023		14374	Clint J Aragon	199-36-6294.00-001-491000	C	Official/11/6 VB Terlingua	65.00	N
033606	11-10-2023		01366	AT&T MOBILITY	199-51-6259.02-999-499000	C	Mobile/WiFi Service	120.78	N
033607	11-10-2023		14055	AUTOZONE	199-34-6319.01-999-499000	C	trailer hitch	68.75	N
					199-34-6319.01-999-499000		Vehicle maint sup	68.59	
							Check 033607 Total:	137.34	
033608	11-10-2023		01549	BIG BEND TELEPHONE	199-51-6258.00-999-499000	C	VOIP/Internet	485.97	N
033609	11-10-2023		00014	Brewster CAD	199-99-6213.00-999-499000	C	Property Appraisal Services	10,106.50	N
					199-99-6213.00-999-499000		Property Appraisal Services	505.33	
							Check 033609 Total:	10,611.83	
033610	11-10-2023		14341	BSN SPORTS, LLC	199-36-6399.37-001-491000	C	Volleyballs - Supplies	180.00	N
033611	11-10-2023		14322	BUSH'S CHICKEN	199-36-6412.37-001-491000	C	Volleyball Meals	11.36	N
					199-36-6412.37-001-491000		Volleyball Meals	89.76	
							Check 033611 Total:	101.12	
033612	11-10-2023		01522	CMC BUSINESS SYSTE	199-11-6269.00-001-411001	C	Copier Lease	161.72	N
					199-11-6269.00-001-411101		Copier Lease	189.95	
					199-41-6269.00-701-499000		Copier Lease	53.90	
					199-41-6269.00-750-499000		Copier Lease	53.90	
							Check 033612 Total:	459.47	
033613	11-10-2023		14606	JILL DANIELS	199-13-6237.00-001-437000	C	Dyslexia Trng meals (2days)	49.10	N
					199-13-6237.00-001-437000		Lodging Dyslexia Trng	178.60	
					199-13-6411.00-001-430000		Fuel Dyslexia Trng @ Reg 18	51.48	
							Check 033613 Total:	279.18	
033614	11-10-2023		01375	DIRECT ENERGY BUSI	199-51-6259.03-999-499000	C	Electricity	1,306.17	N
033615	11-10-2023		14526	Dodson Guns	199-52-6399.01-001-499000	C	training supplies November	64.00	N
033616	11-10-2023		00013	DOUBLE R WELDING S	199-11-6268.00-001-422015	C	gasses and rental	34.10	N
033617	11-10-2023		00237	Flinn Scientific	199-11-6395.01-001-411012	C	Dissection specimens	156.58	N
033618	11-10-2023		14532	Jayne M Gallo	498-12-6299.00-001-499000	C	Library contracted services	640.00	N
033619	11-10-2023		14581	Jerry Garza	199-36-6294.00-001-491000	C	Official/11/6 VB Terlingua	80.00	N

Check Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
033620	11-10-2023		14599	Quarles Petroleum	199-11-6494.00-001-411015	C	CTE Welding Trip El Paso, fuel	192.59	N
033621	11-10-2023		01343	Arlene Griffis	498-12-6299.00-001-499000	C	Library contracted services	40.00	N
033622	11-10-2023		14420	hand2mind	199-11-6395.02-001-411035	C	Science Materials	169.92	N
033623	11-10-2023		14190	JSA Architects, Inc.	429-51-6219.00-001-399001	C	Architect services	7,583.80	N
033624	11-10-2023		01272	Labatt Food Service LLC	101-35-6341.00-001-499000	C	Breakfast Food	60.74	N
					101-35-6341.02-001-499000		Food SCA	92.06	
					101-35-6341.02-001-499000		Food SCA	77.02	
					101-35-6499.00-001-499000		misc costs	35.00	
					101-35-6499.00-001-499000		misc costs	35.00	
							Check 033624 Total:	299.82	
033625	11-10-2023		14124	MARATHON ISD	199-00-2110.01-000-400000	C	Close WTNB - Deposit to TPB	106,644.43	N
033626	11-10-2023		01033	MARATHON WATER &	199-51-6259.01-999-499000	C	Water/Sewage	463.20	N
033627	11-10-2023		00146	MASTERCARD - CARD	199-11-6412.00-001-411000	C	Lunch, solar eclipse	116.15	N
					199-11-6494.00-001-411000		Fuel Solar Eclipse	56.82	
					199-34-6499.04-999-499000		Vehicle Inspection/2006 BB	40.00	
					199-36-6412.35-001-491000		Regional XC	122.82	
					199-36-6412.35-001-491000		Regional XC	89.85	
					199-36-6412.35-001-491000		Regional XC	163.33	
					199-36-6412.35-001-491000		Regional XC	163.33	
					199-36-6412.35-001-491000		Regional XC	163.33	
					199-36-6412.35-001-491000		Regional XC	163.33	
					199-36-6412.35-001-491000		Regional XC	121.50	
					199-36-6412.37-001-491000		Volleyball Meals	204.25	
					199-36-6412.37-001-491000		Volleyball Meals	153.52	
					199-36-6412.37-001-491000		Volleyball Meals	135.56	
					199-36-6412.37-001-491000		Volleyball Meals	156.00	
					199-36-6412.37-001-491000		Volleyball Meals	154.83	
					199-36-6494.00-001-491000		Gas	83.58	
					199-36-6494.00-001-491000		Gas	59.65	
					199-61-6499.00-001-499000		Turkeys-Community Thanksgiv	114.91	
					199-61-6499.00-001-499000		Turkeys-Community Thanksgiv	206.82	
							Check 033627 Total:	2,469.58	
033628	11-10-2023		01512	MCCOY'S #86	199-51-6319.01-999-499000	C	Maint Sup - Oct	13.50	N
					199-51-6319.01-999-499000		Maint Sup - Oct	21.06	
					199-51-6319.01-999-499000		picnic table refinishing	120.28	
							Check 033628 Total:	154.84	
033629	11-10-2023		00057	MORRISON TRUE VAL	199-51-6319.01-999-499000	C	Maint Sup - Oct	183.23	N
033630	11-10-2023		14528	Barbara Janay Pasqua	199-36-6294.00-001-491000	C	Official/11-4 VB/Big Spring HS	155.00	N

Check Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
033631	11-10-2023		14380	PITNEY BOWES, INC.	199-23-6269.01-001-499000	C	Postage Machine Rental	18.23	N
					199-41-6269.01-701-499000		Postage Machine Rental	19.37	
					199-41-6269.01-750-499000		Postage Machine Rental	19.37	
							Check 033631 Total:	56.97	
033632	11-10-2023		14250	QUILL CORPORATION	199-41-6399.00-750-499000	C	Cartridges/Office/Custodial Su	46.54	N
					199-41-6399.00-750-499000		Cartridges/Office/Custodial Su	905.13	
					199-51-6317.00-999-499000		Cartridges/Office/Custodial Su	88.99	
							Check 033632 Total:	1,040.66	
033633	11-10-2023		00312	REGION 18 ESC	199-13-6499.02-001-411000	C	Book fee-Beginning Teacher A	35.00	N
					199-53-6238.00-001-499000		Ascender/Information Systems	10,276.00	
					199-53-6238.00-750-499000		Ascender/Information Systems	10,657.00	
					199-53-6238.02-001-499000		Ascender/Information Systems	4,275.00	
							Check 033633 Total:	25,243.00	
033634	11-10-2023		14501	School Specialty, LLC	199-11-6395.00-001-411033	C	K-1 Classroom Materials	608.93	N
					199-11-6395.00-001-411033		K-1 Classroom Materials	30.80	
							Check 033634 Total:	639.73	
033635	11-10-2023		00167	Ritchie C. Skelton	199-36-6294.00-001-491000	C	Official/11-4 VB/Big Spring HS	125.00	N
033636	11-10-2023		14555	Susan V Spears	498-12-6299.00-001-499000	C	Library contracted services	320.00	N
033637	11-10-2023		14130	SUBWAY #11740-0	199-36-6412.35-001-491000	C	Meals XC	85.03	N
033638	11-10-2023		14252	TASBO	199-41-6411.00-750-499000	C	PD/Long Range Planning	195.00	N
033639	11-10-2023		01408	Texas Disposal Systems,	199-51-6259.05-999-499000	C	Waste Disposal	289.42	N
033640	11-13-2023		14612	ASC Equipment	199-51-6629.00-001-491000	C	storage container	7,995.00	N
033641	11-27-2023		00637	First Financial Administra	863-00-2153.00-043-400000	D	NOV DED LIFE INSURANCE	8.64	N
					863-00-2153.00-106-400000		NOV DED HEALTH INSURAN	567.56	
					863-00-2153.00-107-400000		NOV DED HEALTH INSURAN	198.37	
					863-00-2153.00-108-400000		NOV DED LIFE INSURANCE	897.37	
					863-00-2153.00-109-400000		NOV DED HEALTH INSURAN	121.08	
					863-00-2153.00-113-400000		NOV DED LIFE INSURANCE	106.10	
					863-00-2153.00-114-400000		NOV DED LIFE INSURANCE	14.00	
					863-00-2153.00-115-400000		NOV DED LIFE INSURANCE	2.00	
					863-00-2153.00-120-400000		NOV DED HEALTH INSURAN	196.00	
					863-00-2159.00-045-400000		NOV DED TAX SHEL. ANNUIT	200.00	
					863-00-2159.00-046-400000		NOV DED TAX SHEL. ANNUIT	310.00	
					863-00-2159.00-111-400000		NOV DED INCOME REPLACE	434.04	
					863-00-2159.00-116-400000		NOV DED HSA	25.00	
					863-00-2159.00-118-400000		NOV DED INCOME REPLACE	30.16	
							Check 033641 Total:	3,110.32	
033642	11-28-2023		14573	Texas Education Agency	199-11-6499.99-001-411000	C	TIA Fee Payment -1 Designatio	500.00	N

Check Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
033643	11-28-2023		00403	AA Chemical & Supply	199-51-6317.00-999-499000	C	Custodial Supplies	57.82	N
033644	11-28-2023		01414	AT&T	199-51-6259.02-999-499000	C	Long Distance	12.36	N
033645	11-28-2023		14055	AUTOZONE	199-34-6319.01-999-499000	C	ice scrapers for vehicles	11.97	N
033646	11-28-2023		14576	Big Spring ISD	199-36-6499.37-001-491000	C	Playoff Volleyball Game	241.00	N
033647	11-28-2023		00014	Brewster CAD	199-99-6213.00-999-499000	C	Property Appraisal Services	10,238.00	N
033648	11-28-2023		14246	BREWSTER COUNTY T	199-34-6499.04-999-499000	C	Vehicle Registraion	22.00	N
033649	11-28-2023		01522	CMC BUSINESS SYSTE	199-11-6269.00-001-411001	C	Copier Lease	161.72	N
					199-11-6269.00-001-411101		Copier Lease	189.95	
					199-41-6269.00-701-499000		Copier Lease	53.90	
					199-41-6269.00-750-499000		Copier Lease	53.90	
							Check 033649 Total:	459.47	
033650	11-28-2023		01507	ECKERT & COMPANY,	199-41-6212.00-750-499000	C	Audit Services	13,536.02	N
033651	11-28-2023		14613	Education Modified, Inc.	199-13-6411.00-001-423000	C	Spec Ed Professional Dev Vide	78.00	N
033652	11-28-2023		01272	Labatt Food Service LLC	101-35-6341.00-001-499000	C	Breakfast Food	310.93	N
					101-35-6341.02-001-499000		Food SCA	75.68	
							Check 033652 Total:	386.61	
033653	11-28-2023		01512	MCCOY'S #86	199-51-6319.01-999-499000	C	Maint Sup - Sept	84.61	N
033654	11-28-2023		14431	Out West Feed & Supply	199-11-6395.01-001-422015	C	plate steel	3,870.00	N
033655	11-28-2023		14250	QUILL CORPORATION	199-41-6399.00-701-499000	C	paper goods, lunchrm, Dinner	73.99	N
					199-41-6399.00-701-499000		paper goods, lunchrm, Dinner	277.07	
							Check 033655 Total:	351.06	
033656	11-28-2023		01582	TW HEAT & AIR LLC	199-51-6249.00-999-499000	C	compressor motor for Elem unit	949.89	N
033657	11-28-2023		00134	Walsh Gallegos Trevino	199-41-6211.00-702-499000	C	Legal Services/Board	167.50	N
					199-41-6211.00-702-499000		Legal Services/Board	167.50	
					199-41-6211.00-702-499000		Legal Services/Board	1,000.00	
							Check 033657 Total:	1,335.00	
033658	11-28-2023		01219	WTG FUELS	199-51-6259.04-999-499000	C	Fuel/Propane	2,420.00	N
033659	11-29-2023		00403	AA Chemical & Supply	199-51-6317.00-999-499000	C	soap/sanitizer for new dispens	1,424.17	N
033660	11-29-2023		14328	ACT	199-31-6499.00-001-499000	C	ACT Online Tests	266.00	N
033661	11-29-2023		01272	Labatt Food Service LLC	101-35-6341.00-001-499000	C	Breakfast Food	36.64	N
					101-35-6341.02-001-499000		Food SCA	60.08	
							Check 033661 Total:	96.72	

Check Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
033662	11-29-2023		14587	TASB Legal Assistance	199-41-6495.01-701-499000	C	Legal Asst Fund	200.00	N
					199-41-6495.01-701-499000		Legal Asst Fund	800.00	
							Check 033662 Total:	1,000.00	
033663	11-29-2023		01582	TW HEAT & AIR LLC	199-51-6249.00-999-499000	C	HS heater repairs	300.00	N
112301	11-06-2023		00086	TEACHER RETIREMEN	863-00-2153.00-007-400000	D	November Premium	7,042.00	N
112302	11-06-2023		00086	TEACHER RETIREMEN	863-00-2155.00-000-400000	D	October Payroll	5,505.79	N
					863-00-2155.00-000-400000		October Payroll	433.79	
					863-00-2155.01-000-400000		October Payroll	85.25	
					863-00-2155.02-000-400000		October Payroll	528.81	
					863-00-2155.04-000-400000		October Payroll	329.50	
					863-00-2155.05-000-400000		October Payroll	831.39	
					863-00-2155.06-000-400000		October Payroll	2,325.65	
					863-00-2155.08-000-400000		October Payroll	1,130.74	
							Check 112302 Total:	11,170.92	
112303	11-30-2023		00194	TASB RISK MANAGEM	199-00-1411.00-000-400000	D	WC Audit Adjustment	330.00	N
					199-00-1411.00-000-400000		WC Audit Adjustment	6.00	
							Check 112303 Total:	336.00	
112304	11-15-2023		00148	INTERNAL REVENUE S	863-00-2151.00-000-400000	D	November Payroll	8,284.73	N
					863-00-2152.01-000-400000		November Payroll	11.09	
					863-00-2152.01-000-400000		November Payroll	1,244.05	
					863-00-2152.02-000-400000		November Payroll	11.09	
					863-00-2152.02-000-400000		November Payroll	1,244.05	
							Check 112304 Total:	10,795.01	
							Grand Totals:	241,809.21	

End of Report

0177 - MAINTENANCE FUND/WTNB

Cash		Cash Starting Balance	.00
	101 / 4		12,446.81
	199 / 4		412,210.29
	255 / 3		1,211.56
	269 / 3		-1,045.53
	282 / 1		1,888.39
	283 / 2		6,262.07
	429 / 3		-7,583.80
	461 / 4		1,285.11
	497 / 4		-3,080.00
	498 / 4		3,000.00
	863 / 4		7,301.61
	864 / 3		.00
	864 / 4		.00
	865 / 4		4,959.91
		Cash Ending Balance	438,856.42
		Group 0177 Ending Balance	438,856.42

1225 - CD 1225/TRANSPECOS BANK

Add Investments		Investment Starting Balance	.00
	CD - CD/OPERATIONS	199 / 4 1101 02	65,810.94
		Investment Ending Balance	65,810.94
		Group 1225 Ending Balance	65,810.94

1312 - CD 1312/TRANSPECOS BANK

Add Investments		Investment Starting Balance	.00
	CD - CD/OPERATIONS	199 / 4 1101 03	9,376.94
		Investment Ending Balance	9,376.94
		Group 1312 Ending Balance	9,376.94

LSIP - LONE STAR INVESTMENT POOL

Cash		Cash Starting Balance	.00
	199 / 4		1,994,001.31
		Cash Ending Balance	1,994,001.31
		Group LSIP Ending Balance	1,994,001.31

SCHO - SCHOLARSHIP FUND/TRANSPECOS

Cash		Cash Starting Balance	.00
	829 / 4		38,560.47
		Cash Ending Balance	38,560.47
		Group SCHO Ending Balance	38,560.47

TOTALS

Cash Ending Balance	2,471,418.20
Add Investment Balance	75,187.88
Totals	2,546,606.08

End of Report

Obj / Func	Description	Annual Budget	YTD Actual	YTD Encumbrance	Variance	Percent To Total
REVENUES:						
5700	Revenues, Local & Intermediate	1,167,254.00	-226,833.01	.00	940,420.99	27.05%
5800	State Program Revenues	834,273.00	-608,139.20	.00	226,133.80	72.51%
5900	Federal Program Revenues	26,200.00	-3,667.06	.00	22,532.94	.44%
5000	Total Revenues	2,027,727.00	-838,639.27	.00	1,189,087.73	100.00%
EXPENDITURES:						
11	Instruction	-983,712.00	178,025.29	14,579.91	-791,106.80	39.34%
12	Inst. Resources/Media Services	-1,800.00	.00	.00	-1,800.00	.00%
13	Curriculum/Instructional PD	-17,074.00	976.00	7,719.08	-8,378.92	.22%
23	School Leadership	-104,317.00	23,324.78	139.73	-80,852.49	5.15%
31	Guidance/Counseling/Evaluation	-10,818.00	817.91	.00	-10,000.09	.18%
33	Health Services	-5,547.00	434.72	1,065.28	-4,047.00	.10%
34	Student Transportation	-19,750.00	3,792.40	7,706.44	-8,251.16	.84%
35	Food Services	-24,214.00	4,968.50	7,276.56	-11,968.94	1.10%
36	Extracurricular Activities	-88,351.00	20,874.35	4,664.98	-62,811.67	4.61%
41	General Administration	-256,751.00	64,009.28	28,711.38	-164,030.34	14.15%
51	Facilities Maintenance & Opera	-255,949.00	75,162.46	57,644.98	-123,141.56	16.61%
52	Security & Monitoring Services	-22,000.00	7,912.27	377.92	-13,709.81	1.75%
53	Data Processing Services	-223,344.00	44,414.83	118,908.26	-60,020.91	9.82%
61	Community Services	-1,000.00	321.73	.00	-678.27	.07%
71	Debt Services	-35,000.00	.00	.00	-35,000.00	.00%
91	Purchase of WADA from State/Sc	-6,000.00	.00	.00	-6,000.00	.00%
93	Payments to Fiscal Agent	-6,600.00	6,600.00	.00	.00	1.46%
99	Other Intergovernmental Charge	-38,500.00	20,849.83	17,650.17	.00	4.61%
6000	Total Expenditures	-2,100,727.00	452,484.35	266,444.69	-1,381,797.96	100.01%
OPERATING TRANSFERS:						
7913	Proceeds of Capital Leases	5,000.00	.00	.00	5,000.00	
7915	Operating Transfers In	10,014.00	.00	.00	10,014.00	
7949	Other Resources	34,000.00	.00	.00	34,000.00	
7000	Total Other Resources/Non-Operating Rev	49,014.00	.00	.00	49,014.00	
8911	Operating Transfers Out	-10,014.00	.00	.00	-10,014.00	
8000	Total Other Uses/Non-Operating Exp	-10,014.00	.00	.00	-10,014.00	
Total Operating Transfers		39,000.00	.00			
3000 Fund Balance - November (Unaudited)		.00	.00			
3000 Year to Date Fund Balance (Unaudited)		-34,000.00	-386,154.92			

End of Report

Board Report
 Detail Comparison of Revenue to Budget
 Marathon ISD
 As of November

Fund 101 / 4 Food Service Fund

	Budget	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - Revenue Control Accounts						
5900 - Federal Program Revenues						
5920 - Federal Revenues Dist by TEA						
5921-00.000-4-00000 School Breakfast Program		10,200.00	-1,410.20	-3,422.64	6,777.36	33.56%
5921-03.000-4-00000 SCA FY23		.00	.00	-244.42	-244.42	.00%
Sub Total 5920		10,200.00	-1,410.20	-3,667.06	6,532.94	35.95%
Total Federal Program Revenues		10,200.00	-1,410.20	-3,667.06	6,532.94	35.95%

Board Report
 Detail Comparison of Revenue to Budget
 Marathon ISD
 As of November

Fund 101 / 4 Food Service Fund

	Budget	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
7000 - Other Resources/NonOperating R						
7900 - Other Resources/NonOperating R						
7910 - Other Resources/NonOperating R						
7915-00.000-4-00000 Transfer In/199		10,014.00	.00	.00	10,014.00	.00%
Sub Total 7910		10,014.00	.00	.00	10,014.00	.00%
7940 - Other Resources						
7949-00.001-4-00000 Other Resources/SCA Grant		4,000.00	.00	.00	4,000.00	.00%
Sub Total 7940		4,000.00	.00	.00	4,000.00	.00%
Total Other Resources/NonOperating R		14,014.00	.00	.00	14,014.00	.00%
Total Revenue Local-State-Federal		24,214.00	-1,410.20	-3,667.06	20,546.94	15.14%
Total for 001 - Marathon Schools	.00	24,214.00	-1,410.20	-3,667.06	20,546.94	15.14%

Fund 101 / 4 Food Service Fund

As of November

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Realized</u>
6000 - Expenditures/Expense Object Co						
35 - Food Services						
6100 - Payroll Costs						
6129-00.001-4-99000 Salary/Food Service	-10,000.00	.00	1,537.44	833.34	-8,462.56	15.37%
6141-00.001-4-99000 Social Security/Medicare	-145.00	.00	22.28	12.08	-122.72	15.37%
6142-00.001-4-99000 Group Health & Life	-1,652.00	.00	413.10	137.70	-1,238.90	25.01%
6143-00.001-4-99000 Workers' Compensation	-49.00	.00	14.61	4.87	-34.39	29.82%
6145-00.001-4-99000 Unemployment	-38.00	.00	.00	.00	-38.00	.00%
6146-00.001-4-99000 TRS/TRS Care	-1,180.00	.00	157.60	85.42	-1,022.40	13.36%
Sub Total 6100	-13,064.00	.00	2,145.03	1,073.41	-10,918.97	16.42%
6300 - Supplies & Materials						
6341-00.001-4-99000 Food	-4,500.00	3,311.75	1,188.28	408.31	.03	26.41%
6341-02.001-4-99000 SCA Grant Expenditures	-4,000.00	2,810.58	1,189.42	304.84	.00	29.74%
6342-00.001-4-99000 Non-Food	-500.00	299.23	200.77	.00	.00	40.15%
Sub Total 6300	-9,000.00	6,421.56	2,578.47	713.15	.03	28.65%
6400 - Other Operating Costs						
6411-00.001-4-99000 Employee Travel/Prof Dev	-750.00	.00	.00	.00	-750.00	.00%
6499-00.001-4-99000 Misc Costs	-1,100.00	855.00	245.00	70.00	.00	22.27%
6499-01.001-4-99000 TDSHS Fees	-300.00	.00	.00	.00	-300.00	.00%
Sub Total 6400	-2,150.00	855.00	245.00	70.00	-1,050.00	11.40%
Total Function 35 Food Services	-24,214.00	7,276.56	4,968.50	1,856.56	-11,968.94	20.52%
Total Expenditures	-24,214.00	7,276.56	4,968.50	1,856.56	-11,968.94	20.52%
Total for 001 - Marathon Schools	-24,214.00	7,276.56	4,968.50	1,856.56	-11,968.94	20.52%

Fund 198 / 4 Committed Fund Balance Project

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Realized</u>
6000 - Expenditures/Expense Object Co						
51 - Facilities Maintenance & Opera						
6200 - Professional & Contracted Serv						
6249-00.001-4-99000 Repairs/Fac/Security	-10,000.00	4,745.00	.00	.00	-5,255.00	.00%
Sub Total 6200	-10,000.00	4,745.00	.00	.00	-5,255.00	.00%
6300 - Supplies & Materials						
6319-00.001-4-99000 Materials/Fac/Security	-15,000.00	.00	.00	.00	-15,000.00	.00%
Sub Total 6300	-15,000.00	.00	.00	.00	-15,000.00	.00%
Total Function 51 Facilities Maintenance & Opera	-25,000.00	4,745.00	.00	.00	-20,255.00	.00%
Total Expenditures	-25,000.00	4,745.00	.00	.00	-20,255.00	.00%
Total for 001 - Marathon Schools	-25,000.00	4,745.00	.00	.00	-20,255.00	.00%

Board Report
 Detail Comparison of Revenue to Budget
 Marathon ISD
 As of November

Fund 199 / 4 General Operating Fund

	Budget	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - Revenue Control Accounts						
5700 - Revenues, Local & Intermediate						
5710 - Revenues, Local Property Taxes						
5711-00.000-4-00000 Taxes-Current Year Levy		1,016,254.00	-174,587.89	-177,785.45	838,468.55	17.49%
5712-00.000-4-00000 Taxes-Prior Years		6,000.00	-1,402.13	-1,445.74	4,554.26	24.10%
5719-00.000-4-00000 Taxes-Penalty & Interest		6,000.00	-380.28	-499.74	5,500.26	8.33%
Sub Total 5710		1,028,254.00	-176,370.30	-179,730.93	848,523.07	17.48%
5740 - Revenues from Local Sources						
5742-00.000-4-00000 Interest Earnings/TPB		13,000.00	-2,032.40	-5,152.61	7,847.39	39.64%
5742-01.000-4-00000 Interest Earnings/TPB		500.00	.00	-819.72	-319.72	163.94%
5742-04.000-4-00000 Interest Earnings/LSIP		80,000.00	-8,932.16	-25,127.75	54,872.25	31.41%
5743-00.000-4-00000 Rent - Teacherage		6,000.00	.00	.00	6,000.00	.00%
5744-01.000-4-00000 Donation/MES AC FY4		4,809.00	-4,809.00	-4,809.00	.00	100.00%
5744-02.000-4-00000 Donation/MES AC FY3		11,191.00	-11,191.00	-11,191.00	.00	100.00%
5749-00.000-4-00000 Misc Revenues		1,000.00	.00	-2.00	998.00	.20%
5749-01.000-4-00000 E-Rate Funds		22,500.00	.00	.00	22,500.00	.00%
Sub Total 5740		139,000.00	-26,964.56	-47,102.08	91,897.92	33.89%
Total Revenues, Local & Intermediate		1,167,254.00	-203,334.86	-226,833.01	940,420.99	19.43%
5800 - State Program Revenues						
5810 - Per Capita & FSP Revenues						
5811-00.000-4-00000 Available School Fund		20,372.00	-2,623.00	-5,469.00	14,903.00	26.85%
5812-00.000-4-00000 School Foundation Program		735,324.00	.00	-587,962.00	147,362.00	79.96%
Sub Total 5810		755,696.00	-2,623.00	-593,431.00	162,265.00	78.53%
5820 - State Revenues Dist by TEA						
5829-00.000-4-00000 TIA State Revenues Dist by		4,000.00	.00	.00	4,000.00	.00%
Sub Total 5820		4,000.00	.00	.00	4,000.00	.00%
5830 - State Revenues/Tx Gov Agencies						
5831-00.000-4-00000 TRS On Behalf		71,424.00	-14,708.20	-14,708.20	56,715.80	20.59%
5831-05.000-4-00000 GASB 24 On Behalf		3,153.00	.00	.00	3,153.00	.00%
Sub Total 5830		74,577.00	-14,708.20	-14,708.20	59,868.80	19.72%
Total State Program Revenues		834,273.00	-17,331.20	-608,139.20	226,133.80	72.89%
5900 - Federal Program Revenues						
5930 - Other Federal Revenues						
5931-00.000-4-00000 School Health/SHARS		16,000.00	.00	.00	16,000.00	.00%
Sub Total 5930		16,000.00	.00	.00	16,000.00	.00%
Total Federal Program Revenues		16,000.00	.00	.00	16,000.00	.00%

Board Report
Detail Comparison of Revenue to Budget
Marathon ISD
As of November

Fund 199 / 4 General Operating Fund

	<u>Budget</u>	<u>Estimated Revenue (Budget)</u>	<u>Revenue Realized Current</u>	<u>Revenue Realized To Date</u>	<u>Revenue Balance</u>	<u>Percent Realized</u>
7000 - Other Resources/NonOperating R						
7900 - Other Resources/NonOperating R						
7910 - Other Resources/NonOperating R						
7913-00.000-4-00000 Other Resources/GASB 87		5,000.00	.00	.00	5,000.00	.00%
Sub Total 7910		5,000.00	.00	.00	5,000.00	.00%
7940 - Other Resources						
7949-00.000-4-00000 GASB 96 SBITA		30,000.00	.00	.00	30,000.00	.00%
Sub Total 7940		30,000.00	.00	.00	30,000.00	.00%
Total Other Resources/NonOperating R		35,000.00	.00	.00	35,000.00	.00%
Total Revenue Local-State-Federal		2,052,527.00	-220,666.06	-834,972.21	1,217,554.79	40.68%
Total for 000	.00	2,052,527.00	-220,666.06	-834,972.21	1,217,554.79	40.68%

Fund 199 / 4 General Operating Fund

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
11 - Instruction							
6100 - Payroll Costs							
6112-00.001-4-11000	Substitute Teacher	-12,000.00	.00	13,470.13	5,564.25	1,470.13	112.25%
6112-01.001-4-11000	FY23 Sub Pay	.00	.00	1,946.50	.00	1,946.50	.00%
6119-00.001-4-11000	Salaries/Teacher/Reg	-493,225.00	.00	78,676.17	40,817.93	-414,548.83	15.95%
6119-00.001-4-21000	Salary/GT Teacher	-2,295.00	.00	469.57	172.62	-1,825.43	20.46%
6119-00.001-4-22000	Salaries/Teacher/CTE	-29,210.00	.00	4,490.85	2,434.17	-24,719.15	15.37%
6119-00.001-4-23000	Salaries/Teacher/SpEd	-23,720.00	.00	3,646.77	1,976.66	-20,073.23	15.37%
6119-00.001-4-30000	Salaries/Teacher/SCE	-21,417.00	.00	3,670.30	1,724.46	-17,746.70	17.14%
6119-00.001-4-37000	SalaryDyslexia	-2,295.00	.00	469.57	172.62	-1,825.43	20.46%
6119-00.001-4-38000	Salary/ECHS/DC	-14,015.00	.00	2,154.72	1,167.92	-11,860.28	15.37%
6119-99.001-4-11000	Salary/DD	-46,000.00	.00	.00	.00	-46,000.00	.00%
6128-00.001-4-11000	Salary Driver/Field Trip	-250.00	.00	.00	.00	-250.00	.00%
6128-00.001-4-38000	Salary/Driver/ECHS/DC	-250.00	.00	.00	.00	-250.00	.00%
6129-00.001-4-23000	Salaries/Support Personnel	-22,440.00	.00	4,744.60	1,726.15	-17,695.40	21.14%
6129-00.001-4-30000	Teacher Aide/SCE	-23,336.00	.00	3,587.75	1,944.66	-19,748.25	15.37%
6139-00.001-4-11000	Local Leave Paid	-2,000.00	.00	.00	.00	-2,000.00	.00%
6141-00.001-4-11000	Social Security/Medicare	-6,979.00	.00	1,347.36	668.18	-5,631.64	19.31%
6141-00.001-4-21000	Social Security/Medicare	-33.00	.00	6.80	2.50	-26.20	20.61%
6141-00.001-4-22000	Social Security/Medicare	-424.00	.00	65.13	35.30	-358.87	15.36%
6141-00.001-4-23000	Social Security/Medicare	-669.00	.00	121.70	53.70	-547.30	18.19%
6141-00.001-4-30000	Social Security/Medicare	-649.00	.00	105.21	53.18	-543.79	16.21%
6141-00.001-4-37000	Social Security/Medicare	-33.00	.00	6.80	2.50	-26.20	20.61%
6141-00.001-4-38000	Social Security/Medicare	-203.00	.00	31.26	16.94	-171.74	15.40%
6141-00.999-4-99000	Social	-2,500.00	.00	.00	.00	-2,500.00	.00%
6141-99.001-4-11000	Medicare/DD	-669.00	.00	.00	.00	-669.00	.00%
6142-00.001-4-11000	Group Health & Life	-45,648.00	.00	10,042.70	3,347.56	-35,605.30	22.00%
6142-00.001-4-21000	Group Health & Life	-281.00	.00	68.09	22.70	-212.91	24.23%
6142-00.001-4-22000	Group Health & Life	-2,534.00	.00	633.45	211.15	-1,900.55	25.00%
6142-00.001-4-23000	Group Health & Life	-8,775.00	.00	2,151.66	717.22	-6,623.34	24.52%
6142-00.001-4-30000	Group Health & Life	-6,303.00	.00	1,464.45	488.15	-4,838.55	23.23%
6142-00.001-4-37000	Group Health & Life	-281.00	.00	68.09	22.70	-212.91	24.23%
6142-00.001-4-38000	Group Health & Life	-1,946.00	.00	309.81	103.27	-1,636.19	15.92%
6142-99.001-4-11000	Benefits/DD	-5,509.00	.00	.00	.00	-5,509.00	.00%
6143-00.001-4-11000	Workers' Compensation	-2,403.00	.00	732.57	239.84	-1,670.43	30.49%
6143-00.001-4-21000	Workers' Compensation	-11.00	.00	4.36	1.09	-6.64	39.64%
6143-00.001-4-22000	Workers' Compensation	-142.00	.00	42.69	14.23	-99.31	30.06%
6143-00.001-4-23000	Workers' Compensation	-225.00	.00	78.40	22.49	-146.60	34.84%
6143-00.001-4-30000	Workers' Compensation	-218.00	.00	68.73	21.73	-149.27	31.53%
6143-00.001-4-37000	Workers' Compensation	-11.00	.00	4.36	1.09	-6.64	39.64%
6143-00.001-4-38000	Workers' Compensation	-68.00	.00	20.49	6.83	-47.51	30.13%
6144-00.001-4-11000	TRS On-Behalf	-32,367.00	.00	7,020.57	7,020.57	-25,346.43	21.69%
6144-00.001-4-21000	TRS On Behalf & Med Part D	-152.00	.00	8.64	8.64	-143.36	5.68%
6144-00.001-4-22000	TRS On-Behalf	-2,372.00	.00	608.73	608.73	-1,763.27	25.66%
6144-00.001-4-23000	TRS On-Behalf	-3,244.00	.00	511.00	511.00	-2,733.00	15.75%
6144-00.001-4-30000	TRS On-Behalf	-3,773.00	.00	866.93	866.93	-2,906.07	22.98%
6144-00.001-4-37000	TRS ON-BEHALF BENEFIT	-152.00	.00	8.64	8.64	-143.36	5.68%
6144-00.001-4-38000	TRS On-Behalf	-1,098.00	95	280.50	280.50	-817.50	25.55%
6144-05.001-4-11000	GASB 24/TRS M.Part D	-1,400.00	.00	.00	.00	-1,400.00	.00%
6144-05.001-4-11032	Medicare Part D	-90.00	.00	.00	.00	-90.00	.00%

Fund 199 / 4 General Operating Fund

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
11 - Instruction							
6100 - Payroll Costs							
6144-05.001-4-11034	Medicare Part D	-30.00	.00	.00	.00	-30.00	.00%
6144-05.001-4-22000	GASB 24/TRS M.Part D	-65.00	.00	.00	.00	-65.00	.00%
6144-05.001-4-23000	GASB 24/TRS M.Part D	-60.00	.00	.00	.00	-60.00	.00%
6144-05.001-4-30000	GASB 24/TRS M.Part D	-245.00	.00	.00	.00	-245.00	.00%
6144-05.001-4-37000	GASB 24/TRS M.Part D	-35.00	.00	.00	.00	-35.00	.00%
6144-05.001-4-38000	GASB 24/TRS M.Part D	-35.00	.00	.00	.00	-35.00	.00%
6144-99.001-4-11000	On Behalf/DD	-3,680.00	.00	.00	.00	-3,680.00	.00%
6145-00.001-4-11000	Unemployment	-900.00	.00	.00	.00	-900.00	.00%
6145-00.001-4-22000	Unemployment	-100.00	.00	.00	.00	-100.00	.00%
6145-00.001-4-23000	Unemployment	-75.00	.00	.00	.00	-75.00	.00%
6145-00.001-4-30000	Unemployment	-100.00	.00	.00	.00	-100.00	.00%
6145-00.001-4-37000	Unemployment	-20.00	.00	.00	.00	-20.00	.00%
6145-00.001-4-38000	Unemployment	-30.00	.00	.00	.00	-30.00	.00%
6146-00.001-4-11000	Teacher Retirement/TRS	-33,593.00	.00	5,506.03	1,862.33	-28,086.97	16.39%
6146-00.001-4-21000	Teacher Retirement/TRS	-114.00	.00	60.46	15.53	-53.54	53.04%
6146-00.001-4-22000	Teacher Retirement/TRS	-1,000.00	.00	33.69	18.26	-966.31	3.37%
6146-00.001-4-23000	Teacher Retirement/TRS	-2,073.00	.00	632.55	170.17	-1,440.45	30.51%
6146-00.001-4-30000	Teacher Retirement/TRS	-1,456.00	.00	238.74	73.60	-1,217.26	16.40%
6146-00.001-4-37000	Teacher Retirement/TRS	-114.00	.00	60.46	15.53	-53.54	53.04%
6146-00.001-4-38000	Teacher Retirement/TRS	-511.00	.00	16.17	8.76	-494.83	3.16%
6146-99.001-4-11000	TRS/DD	-5,680.00	.00	.00	.00	-5,680.00	.00%
Sub Total 6100		-873,531.00	.00	150,554.15	75,222.98	-722,976.85	17.24%
6200 - Professional & Contracted Serv							
6223-00.001-4-38000	Tuition/ECHS/DC	-15,000.00	.00	2,550.00	-3,190.00	-12,450.00	17.00%
6239-02.001-4-30000	R.18 Eduhero	-626.00	626.00	.00	.00	.00	.00%
6239-03.001-4-30000	TEKS Resource System	-354.00	354.00	.00	.00	.00	.00%
6239-04.001-4-30000	R.18 DMAC	-4,795.00	4,794.25	.00	.00	-.75	.00%
6239-05.001-4-30000	R.18/Discovery Ed	-321.00	321.00	.00	.00	.00	.00%
6268-00.001-4-22015	NN/Rental/Cylinders	-2,500.00	2,307.27	192.73	34.10	.00	7.71%
6269-00.001-4-11001	Rental/Copier/HS	-2,500.00	2,014.84	485.16	323.44	.00	19.41%
6269-00.001-4-11101	Rental/Copier/MES	-2,600.00	2,030.15	569.85	379.90	.00	21.92%
6299-00.001-4-30000	Imagine Learn/Online Curr	-11,000.00	.00	.00	.00	-11,000.00	.00%
6299-33.001-4-11000	CPR Certification/SVS	-250.00	.00	9,525.00	.00	9,275.00	3810.00%
Sub Total 6200		-39,946.00	12,447.51	13,322.74	-2,452.56	-14,175.75	33.35%
6300 - Supplies & Materials							
6321-00.001-4-11000	Textbooks/Regular	-9,000.00	.00	.00	.00	-9,000.00	.00%
6321-01.001-4-38000	College Textbooks/ECHS/DC	-1,000.00	.00	.00	.00	-1,000.00	.00%
6395-00.001-4-11006	History Fair Materials	-600.00	.00	.00	.00	-600.00	.00%
6395-00.001-4-11008	Science Fair Materials	-250.00	.00	.00	.00	-250.00	.00%
6395-00.001-4-11011	6-12 Math Inst. Materials	-500.00	11.47	13.53	.00	-475.00	2.71%
6395-00.001-4-11012	6-12 Science Inst Materials	-500.00	.00	.00	.00	-500.00	.00%
6395-00.001-4-11013	6-12 ELA Inst Materials	-500.00	.00	.00	.00	-500.00	.00%
6395-00.001-4-11014	Health Inst Materials	-100.00	.00	.00	.00	-100.00	.00%
6395-00.001-4-11020	6-12 History Instr Materials	-500.00	.00	.00	.00	-500.00	.00%
6395-00.001-4-11024	PE & Field Day Materials	-300.00	96	.00	.00	-300.00	.00%
6395-00.001-4-11032	EE-PK Materials	-500.00	.00	.00	.00	-500.00	.00%
6395-00.001-4-11033	K-1 Instructional Materials	-500.00	.00	639.73	639.73	139.73	127.95%

Fund 199 / 4 General Operating Fund

As of November

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
11 - Instruction							
6300 - Supplies & Materials							
6395-00.001-4-11034	4-5 Math/Science/Inst	-500.00	.00	.00	.00	-500.00	.00%
6395-00.001-4-11035	2-3/ Instructional Materials	-500.00	.00	.00	.00	-500.00	.00%
6395-00.001-4-11036	4-5 ELA/Hist Instructional Mat	-500.00	.00	.00	.00	-500.00	.00%
6395-00.001-4-23018	SpEd Inst. Materials	-500.00	.00	.00	.00	-500.00	.00%
6395-00.001-4-30036	Vocabulary Spelling	-200.00	.00	.00	.00	-200.00	.00%
6395-01.001-4-11012	6-12 Science Lab Materials	-800.00	174.04	156.58	156.58	-469.38	19.57%
6395-01.001-4-22015	NN/Plate Steel	-5,000.00	1,125.00	3,870.00	3,870.00	-5.00	77.40%
6395-01.001-4-30000	SCE Materials	-1,000.00	.00	.00	.00	-1,000.00	.00%
6395-02.001-4-11215	NN/Wood Work Books	-200.00	.00	.00	.00	-200.00	.00%
6395-02.001-4-11024	PE/Field Day	-300.00	.00	.00	.00	-300.00	.00%
6395-02.001-4-11035	4-5 Science Lab Materials	-300.00	.00	169.92	169.92	-130.08	56.64%
6395-02.001-4-22015	NN/Disc, Cords,Burshes...	-750.00	.00	.00	.00	-750.00	.00%
6395-03.001-4-11215	NN/Feed/Poultry	-250.00	.00	.00	.00	-250.00	.00%
6395-04.001-4-11215	NN/Career Inv/6	-500.00	.00	.00	.00	-500.00	.00%
6395-05.001-4-11215	NN/Career Inv/7-8	-750.00	600.00	.00	.00	-150.00	.00%
6395-06.001-4-22015	NN/Welding Books	-400.00	.00	.00	.00	-400.00	.00%
6395-07.001-4-22015	NN/Weld Gloves, lens, etc	-600.00	.00	.00	.00	-600.00	.00%
6397-00.001-4-11007	Technology Materials	-750.00	.00	.00	.00	-750.00	.00%
6397-01.001-4-11000	Printer Cartridges	-2,000.00	.00	.00	.00	-2,000.00	.00%
6397-02.001-4-11000	Laminator Film	-500.00	.00	503.97	.00	3.97	100.79%
6398-00.001-4-22015	NN/Torch Cart & Hoses	-350.00	.00	.00	.00	-350.00	.00%
6398-01.001-4-11007	Teacher Laptops	-5,000.00	.00	.00	.00	-5,000.00	.00%
6398-01.001-4-22015	NN/Welding Helmets	-1,000.00	.00	.00	.00	-1,000.00	.00%
6398-02.001-4-11007	Student	-5,000.00	.00	.00	.00	-5,000.00	.00%
6399-00.001-4-11000	Basics Materials	-500.00	.00	.00	.00	-500.00	.00%
6399-00.001-4-21033	GT Instructional Materials	-500.00	.00	.00	.00	-500.00	.00%
6399-00.001-4-22015	NN/Welding Class Materials	-3,000.00	221.89	278.11	.00	-2,500.00	9.27%
6399-00.001-4-30000	Inst. Materials/SCE	-500.00	.00	.00	.00	-500.00	.00%
6399-00.001-4-36000	PK-3/Reading/Math	-6,000.00	.00	.00	.00	-6,000.00	.00%
6399-00.001-4-37000	Dyslexia Materials	-500.00	.00	1,644.50	.00	1,144.50	328.90%
6399-01.001-4-21000	MB/NNAT3 (GT)	-300.00	.00	.00	.00	-300.00	.00%
6399-01.001-4-22015	NN/Welding Consumables	-300.00	.00	.00	.00	-300.00	.00%
6399-01.001-4-30000	HMH Reading Intervention	-175.00	.00	.00	.00	-175.00	.00%
6399-10.001-4-30000	Istation/Reading/SCE	-1,250.00	.00	1,320.00	.00	70.00	105.60%
6399-11.001-4-30000	Renaissance Learning/SCE	-5,135.00	.00	4,520.00	.00	-615.00	88.02%
6399-16.001-4-11000	Art/Music Materials	-500.00	.00	.00	.00	-500.00	.00%
6399-30.001-4-11000	Paper/Copy Machine	-600.00	.00	.00	.00	-600.00	.00%
Sub Total 6300		-61,160.00	2,132.40	13,116.34	4,836.23	-45,911.26	21.45%
6400 - Other Operating Costs							
6412-00.001-4-11000	Meals/Field Trips/Reg	-500.00	.00	116.15	116.15	-383.85	23.23%
6412-00.001-4-11015	NN/Travel/CTE	-300.00	.00	149.39	.00	-150.61	49.80%
6412-00.001-4-11033	EE-5 Field Trip Meals	-500.00	.00	.00	.00	-500.00	.00%
6412-00.001-4-11034	6-12 Field Trip Meals	-750.00	.00	.00	.00	-750.00	.00%
6412-00.001-4-23000	SpEd Field Trip Meals	-100.00	.00	.00	.00	-100.00	.00%
6412-00.001-4-38000	Meals/Travel/CCMR	-300.00	.00	.00	.00	-300.00	.00%
6494-00.001-4-11000	Fuel/Field Trips/Reg	-300.00	97	56.82	56.82	-243.18	18.94%
6494-00.001-4-11015	NN/Fuel/CTE	-100.00	.00	192.59	192.59	92.59	192.59%
6494-00.001-4-38000	Fuel/CCMR	-300.00	.00	.00	.00	-300.00	.00%

Fund 199 / 4 General Operating Fund

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co						
11 - Instruction						
6400 - Other Operating Costs						
6495-00.001-4-11033 EE-5 Field Trip Fees	-500.00	.00	.00	.00	-500.00	.00%
6495-00.001-4-11034 6-12 Field Trip Fees	-500.00	.00	.00	.00	-500.00	.00%
6499-00.001-4-11000 Misc Costs/Fees/Field	-250.00	.00	.00	.00	-250.00	.00%
6499-00.001-4-22015 NN/Fees/CTE	-500.00	.00	.00	.00	-500.00	.00%
6499-01.001-4-11000 TexQuest Participation Fee	-175.00	.00	17.11	.00	-157.89	9.78%
6499-99.001-4-11000 TIA FEES	-4,000.00	.00	500.00	500.00	-3,500.00	12.50%
Sub Total 6400	-9,075.00	.00	1,032.06	865.56	-8,042.94	11.37%
Total Function 11 Instruction	-983,712.00	14,579.91	178,025.29	78,472.21	-791,106.80	18.10%
12 - Inst. Resources/Media Services						
6300 - Supplies & Materials						
6329-01.001-4-11000 Library Books and Media	-50.00	.00	.00	.00	-50.00	.00%
6399-00.001-4-11000 Library Materials/Supplies	-1,000.00	.00	.00	.00	-1,000.00	.00%
6399-01.001-4-11000 Destiny Library Manager	-750.00	.00	.00	.00	-750.00	.00%
Sub Total 6300	-1,800.00	.00	.00	.00	-1,800.00	.00%
Total Function 12 Inst. Resources/Media Services	-1,800.00	.00	.00	.00	-1,800.00	.00%
13 - Curriculum/Instructional PD						
6200 - Professional & Contracted Serv						
6237-00.001-4-11000 Tailor Made	-6,804.00	6,606.00	.00	.00	-198.00	.00%
6237-00.001-4-11032 R.18 Prof Dev/PK	-500.00	.00	.00	.00	-500.00	.00%
6237-00.001-4-30000 R.18 Prof Dev Svs/SCE	-2,500.00	.00	.00	.00	-2,500.00	.00%
6237-00.001-4-37000 R.18 Dyslexia/Prof Dev	-1,500.00	413.08	647.84	227.70	-439.08	43.19%
6239-01.001-4-11000 R.18 Required Training	-700.00	700.00	.00	.00	.00	.00%
6239-02.001-4-11000 R.18 Prof Dev Record	-70.00	.00	.00	.00	-70.00	.00%
Sub Total 6200	-12,074.00	7,719.08	647.84	227.70	-3,707.08	5.37%
6300 - Supplies & Materials						
6399-00.001-4-30000 Materials/Prof Development	-500.00	.00	.00	.00	-500.00	.00%
Sub Total 6300	-500.00	.00	.00	.00	-500.00	.00%
6400 - Other Operating Costs						
6411-00.001-4-23000 Travel/Prof Dev/SpEd	-1,000.00	.00	141.60	78.00	-858.40	14.16%
6411-00.001-4-30000 Prof Dev/Travel	-1,500.00	.00	151.56	51.48	-1,348.44	10.10%
6499-01.001-4-11000 Certification Fee	-1,000.00	.00	.00	.00	-1,000.00	.00%
6499-02.001-4-11000 Misc Costs/Prof Development	-500.00	.00	35.00	35.00	-465.00	7.00%
6499-02.001-4-30000 Misc Costs/Prof Development	-500.00	.00	.00	.00	-500.00	.00%
Sub Total 6400	-4,500.00	.00	328.16	164.48	-4,171.84	7.29%
Total Function 13 Curriculum/Instructional PD	-17,074.00	7,719.08	976.00	392.18	-8,378.92	5.72%
23 - School Leadership						
6100 - Payroll Costs						
6118-00.001-4-99000 Stipend/Masters	-3,000.00	.00	750.00	250.00	-2,250.00	25.00%
6119-00.001-4-99000 Salary Principal/PT	-55,748.00	.00	13,260.25	4,647.03	-42,487.75	23.79%
6119-02.001-4-99000 Salary/Campus Admin	-5,000.00	.00	.00	.00	-5,000.00	.00%
6129-00.001-4-99000 Salary/Princ Secretary	-16,000.00	.00	4,023.24	1,341.08	-11,976.76	25.15%
6141-00.001-4-99000 Social Security/Medicare	-1,080.00	.00	260.53	90.12	-819.47	24.12%
6141-01.001-4-99000 Social Security/Medicare	-146.00	98	.00	.00	-146.00	.00%
6142-00.001-4-99000 Group Health & Life	-2,488.00	.00	640.47	213.49	-1,847.53	25.74%
6143-00.001-4-99000 Workers' Compensation	-315.00	.00	81.12	27.04	-233.88	25.75%
6144-00.001-4-99000 TRS On-Behalf	-2,245.00	.00	578.49	578.49	-1,666.51	25.77%

Fund 199 / 4 General Operating Fund

As of November

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
23 - School Leadership							
6100 - Payroll Costs							
6144-05.001-4-99000	GASB 24/TRS M.Part D	-225.00	.00	.00	.00	-225.00	.00%
6145-00.001-4-99000	Unemployment	-30.00	.00	.00	.00	-30.00	.00%
6146-00.001-4-99000	TRS/TRS Care/NonOASDI	-11,554.00	.00	2,052.50	685.87	-9,501.50	17.76%
6146-01.001-4-99000	Teacher Retirement/TRS	-800.00	.00	.00	.00	-800.00	.00%
Sub Total 6100		-98,631.00	.00	21,646.60	7,833.12	-76,984.40	21.95%
6200 - Professional & Contracted Serv							
6238-00.001-4-99000	TxCEE	-1,250.00	.00	1,250.00	.00	.00	100.00%
6269-01.001-4-99000	Rental/Postage Meter	-230.00	54.73	18.23	18.23	-157.04	7.93%
Sub Total 6200		-1,480.00	54.73	1,268.23	18.23	-157.04	85.69%
6300 - Supplies & Materials							
6399-00.001-4-99000	Campus Office Supplies	-1,450.00	.00	.00	.00	-1,450.00	.00%
6399-01.001-4-99000	Diplomas/Certificates	-375.00	.00	.00	.00	-375.00	.00%
6399-02.001-4-99000	Postage	-200.00	85.00	.00	.00	-115.00	.00%
6399-03.001-4-99000	Remind	.00	.00	409.95	.00	409.95	.00%
6399-30.001-4-99000	Paper/Copy Machine	-450.00	.00	.00	.00	-450.00	.00%
Sub Total 6300		-2,475.00	85.00	409.95	.00	-1,980.05	16.56%
6400 - Other Operating Costs							
6411-00.001-4-99000	Hotel/Meals/Reg Fees/Prof	-1,000.00	.00	.00	.00	-1,000.00	.00%
6497-02.001-4-99000	TEExES 268	-200.00	.00	.00	.00	-200.00	.00%
6497-03.001-4-99000	Perf Asst for School Leaders	-375.00	.00	.00	.00	-375.00	.00%
6497-04.001-4-99000	Standard Princ Cert App Fee	-78.00	.00	.00	.00	-78.00	.00%
6497-05.001-4-99000	Intern Princ Cert App Fee	-78.00	.00	.00	.00	-78.00	.00%
Sub Total 6400		-1,731.00	.00	.00	.00	-1,731.00	.00%
Total Function 23 School Leadership		-104,317.00	139.73	23,324.78	7,851.35	-80,852.49	22.36%
31 - Guidance/Counseling/Evaluation							
6100 - Payroll Costs							
6118-01.001-4-99000	Testing Coordinator Stipend	-2,000.00	.00	500.01	166.67	-1,499.99	25.00%
6141-00.001-4-99000	Social Security/Medicare	-29.00	.00	7.26	2.42	-21.74	25.03%
6143-00.001-4-99000	Workers' Compensation	-10.00	.00	2.43	.81	-7.57	24.30%
6144-00.001-4-99000	TRS On-Behalf	-156.00	.00	38.46	38.46	-117.54	24.65%
6144-05.001-4-99000	GASB 24/TRS M.Part D	-40.00	.00	.00	.00	-40.00	.00%
6145-00.001-4-99000	Unemployment	-30.00	.00	.00	.00	-30.00	.00%
6146-00.001-4-99000	Teacher Retirement/TRS	-73.00	.00	3.75	1.25	-69.25	5.14%
Sub Total 6100		-2,338.00	.00	551.91	209.61	-1,786.09	23.61%
6200 - Professional & Contracted Serv							
6299-00.001-4-38000	CCMR/ECHS Consultant	-5,000.00	.00	.00	.00	-5,000.00	.00%
6299-00.001-4-99000	Test Scoring	-100.00	.00	.00	.00	-100.00	.00%
Sub Total 6200		-5,100.00	.00	.00	.00	-5,100.00	.00%
6300 - Supplies & Materials							
6339-00.001-4-99000	Testing	-250.00	.00	.00	.00	-250.00	.00%
6399-00.001-4-99000	Supplies/Materials	-500.00	.00	.00	.00	-500.00	.00%
6399-02.001-4-99000	Career/Motivational Materials	-500.00	.00	.00	.00	-500.00	.00%
6399-45.001-4-99000	STOP IT License	-30.00	.00	.00	.00	-30.00	.00%
Sub Total 6300		-1,280.00	99	.00	.00	-1,280.00	.00%

Fund 199 / 4 General Operating Fund

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co						
31 - Guidance/Counseling/Evaluation						
6400 - Other Operating Costs						
6411-00.001-4-99000 Prof Dev Fees/Hotel/Meals	-1,000.00	.00	.00	.00	-1,000.00	.00%
6499-00.001-4-21000 GT Testing	-300.00	.00	.00	.00	-300.00	.00%
6499-00.001-4-99000 Testing Fees/ACT/SAT/TSI	-500.00	.00	266.00	266.00	-234.00	53.20%
6499-01.001-4-99000 Testing Fees/CLEP	-100.00	.00	.00	.00	-100.00	.00%
6499-02.001-4-99000 Misc Operating Costs	-100.00	.00	.00	.00	-100.00	.00%
6499-03.001-4-38000 College Transcripts	-100.00	.00	.00	.00	-100.00	.00%
Sub Total 6400	-2,100.00	.00	266.00	266.00	-1,834.00	12.67%
Total Function 31 Guidance/Counseling/Evaluation	-10,818.00	.00	817.91	475.61	-10,000.09	7.56%
33 - Health Services						
6200 - Professional & Contracted Serv						
6219-00.001-4-99000 Cont Svs-Nurse	-1,500.00	1,065.28	434.72	.00	.00	28.98%
6299-00.001-4-99000 CPR Certification	-300.00	.00	.00	.00	-300.00	.00%
6299-01.001-4-99000 AED/Services	-1,100.00	.00	.00	.00	-1,100.00	.00%
Sub Total 6200	-2,900.00	1,065.28	434.72	.00	-1,400.00	14.99%
6300 - Supplies & Materials						
6399-00.001-4-99000 Health Services Supplies	-250.00	.00	.00	.00	-250.00	.00%
6399-01.001-4-99000 AED Supplies	-2,397.00	.00	.00	.00	-2,397.00	.00%
Sub Total 6300	-2,647.00	.00	.00	.00	-2,647.00	.00%
Total Function 33 Health Services	-5,547.00	1,065.28	434.72	.00	-4,047.00	7.84%
34 - Student Transportation						
6200 - Professional & Contracted Serv						
6249-00.999-4-99000 Maintenance/Repairs/Vehicle	-3,000.00	.00	.00	.00	-3,000.00	.00%
6299-00.999-4-99000 Alcohol/Drug Screening	-1,500.00	.00	.00	.00	-1,500.00	.00%
Sub Total 6200	-4,500.00	.00	.00	.00	-4,500.00	.00%
6300 - Supplies & Materials						
6311-00.999-4-99000 Gasoline/Diesel Fuel	-9,000.00	7,628.41	1,371.59	.00	.00	15.24%
6319-00.999-4-99000 Tires	-1,500.00	.00	.00	.00	-1,500.00	.00%
6319-01.999-4-99000 Supplies/Vehicles	-500.00	38.03	149.31	149.31	-312.66	29.86%
Sub Total 6300	-11,000.00	7,666.44	1,520.90	149.31	-1,812.66	13.83%
6400 - Other Operating Costs						
6411-00.999-4-99000 Travel/Transportation	-150.00	.00	.00	.00	-150.00	.00%
6429-00.999-4-99000 Vehicle Insurance	-2,300.00	.00	2,180.00	.00	-120.00	94.78%
6499-00.999-4-99000 Private	-500.00	.00	.00	.00	-500.00	.00%
6499-02.999-4-99000 Driver Training	-500.00	.00	.00	.00	-500.00	.00%
6499-03.999-4-99000 Driver Physicals	-500.00	.00	.00	.00	-500.00	.00%
6499-04.999-4-99000 Vehicle Registration	-300.00	40.00	91.50	62.00	-168.50	30.50%
Sub Total 6400	-4,250.00	40.00	2,271.50	62.00	-1,938.50	53.45%
Total Function 34 Student Transportation	-19,750.00	7,706.44	3,792.40	211.31	-8,251.16	19.20%
36 - Extracurricular Activities						
6100 - Payroll Costs						
6118-00.001-4-99006 Stipend/History Fair	-1,000.00	.00	.00	.00	-1,000.00	.00%
6118-00.001-4-99017 Stipend/UIL Director/MES	-250.00	.00	.00	.00	-250.00	.00%
6118-01.001-4-91050 Stipend/Basketball/JHB	-1,500.00	100	375.00	125.00	-1,125.00	25.00%
6118-01.001-4-91051 Stipend/Basketball/JHG	-1,500.00	.00	.00	.00	-1,500.00	.00%
6118-01.001-4-99017 Stipend/UIL Director/MHS	-250.00	.00	.00	.00	-250.00	.00%

Fund 199 / 4 General Operating Fund

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
36 - Extracurricular Activities							
6100 - Payroll Costs							
6118-02.001-4-91000	Stipend/Basketball/Varsity	-2,000.00	.00	500.01	166.67	-1,499.99	25.00%
6118-02.001-4-91050	Stipend/Basketball/HSB	-2,000.00	.00	.00	.00	-2,000.00	.00%
6118-02.001-4-91051	Stipend/Basketball/HSG	-2,000.00	.00	500.01	166.67	-1,499.99	25.00%
6118-02.001-4-99017	Stipend/UII Director/MJH	-250.00	.00	.00	.00	-250.00	.00%
6118-03.001-4-91000	Stipend/Cross Country	-2,000.00	.00	500.01	166.67	-1,499.99	25.00%
6118-04.001-4-91000	Stipend/Tennis/JH/HS	-2,000.00	.00	500.01	166.67	-1,499.99	25.00%
6118-04.001-4-99017	Stipend/UII/Individual Events	-3,500.00	.00	.00	.00	-3,500.00	.00%
6118-05.001-4-91000	Stipend/Track/JH/HS	-3,000.00	.00	511.36	193.18	-2,488.64	17.05%
6118-06.001-4-91000	Stipend/Volleyball/JH	-1,500.00	.00	.00	.00	-1,500.00	.00%
6118-06.001-4-91051	Stipend/Volleyball/HS	-1,500.00	.00	375.00	125.00	-1,125.00	25.00%
6118-07.001-4-91000	XDuty/10 Summer Days	-3,000.00	.00	750.00	250.00	-2,250.00	25.00%
6118-08.001-4-91000	Stipend/Golf	-1,500.00	.00	375.00	125.00	-1,125.00	25.00%
6125-00.001-4-38000	Driver/ECHS/DC	-250.00	.00	.00	.00	-250.00	.00%
6128-00.001-4-99017	Driver/UII	-250.00	.00	.00	.00	-250.00	.00%
6141-00.001-4-91000	Social Security/Medicare	-312.00	.00	63.60	21.53	-248.40	20.38%
6143-00.001-4-91000	Workers' Compensation	-105.00	.00	21.36	7.23	-83.64	20.34%
6144-00.001-4-91000	TRS On Behalf	-1,495.00	.00	322.32	322.32	-1,172.68	21.56%
6144-05.001-4-91000	GASB 24/TRS M.Part D	-68.00	.00	.00	.00	-68.00	.00%
6145-00.001-4-91000	Unemployment	-75.00	.00	.00	.00	-75.00	.00%
6145-00.001-4-99000	Unemployment	-75.00	.00	.00	.00	-75.00	.00%
6146-00.001-4-91000	Teacher Retirement/TRS	-931.00	.00	32.94	11.15	-898.06	3.54%
Sub Total 6100		-32,311.00	.00	4,826.62	1,847.09	-27,484.38	14.94%
6200 - Professional & Contracted Serv							
6249-00.001-4-91000	Scoreboard Repairs	-500.00	.00	.00	.00	-500.00	.00%
6294-00.001-4-91000	Athletic Officials	-4,500.00	.00	2,388.82	425.00	-2,111.18	53.08%
Sub Total 6200		-5,000.00	.00	2,388.82	425.00	-2,611.18	47.78%
6300 - Supplies & Materials							
6397-31.001-4-91000	Uniforms/Basketball/B&G	-500.00	.00	.00	.00	-500.00	.00%
6397-32.001-4-91000	Uniforms/Track	-500.00	.00	.00	.00	-500.00	.00%
6397-36.001-4-91000	Uniforms/Tennis/B&G	-250.00	.00	.00	.00	-250.00	.00%
6397-37.001-4-91000	Uniforms/Volleyball	-250.00	.00	.00	.00	-250.00	.00%
6399-00.001-4-91000	Materials/Athletics Program	-500.00	53.99	.00	.00	-446.01	.00%
6399-01.001-4-91000	Medical Supplies	-400.00	.00	.00	.00	-400.00	.00%
6399-01.001-4-99017	Supplies/UII	-300.00	.00	.00	.00	-300.00	.00%
6399-03.001-4-99013	Materials/NHS	-150.00	.00	.00	.00	-150.00	.00%
6399-31.001-4-91000	Supplies/Basketball	-500.00	46.99	.00	.00	-453.01	.00%
6399-32.001-4-91000	Supplies/Track	-800.00	.00	.00	.00	-800.00	.00%
6399-34.001-4-91000	Materials/Homecoming/Motiv	-150.00	.00	.00	.00	-150.00	.00%
6399-35.001-4-91000	Supplies/Cross Country	-100.00	.00	.00	.00	-100.00	.00%
6399-36.001-4-91000	Supplies/Tennis	-400.00	.00	.00	.00	-400.00	.00%
6399-37.001-4-91000	Supplies/Volleyball	-400.00	.00	180.00	180.00	-220.00	45.00%
6399-38.001-4-91002	Supplies/Golf balls, kits, tow	-100.00	.00	.00	.00	-100.00	.00%
Sub Total 6300		-5,300.00	100.98	180.00	180.00	-5,019.02	3.40%

Board Report
Detail Comparison of Expenditures and Encumbrances to Budget
Marathon ISD
As of November

Fund 199 / 4 General Operating Fund

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
36 - Extracurricular Activities							
6400 - Other Operating Costs							
6411-00.001-4-91000	Coach Travel/Meetings/PD	-1,500.00	.00	.00	.00	-1,500.00	.00%
6412-00.001-4-11008	Travel/Science Fair	-200.00	.00	.00	.00	-200.00	.00%
6412-00.001-4-91024	JR/THSC Assn Conf Fee	-500.00	.00	.00	.00	-500.00	.00%
6412-01.001-4-99017	Travel/UIIL	-1,300.00	477.00	.00	.00	-823.00	.00%
6412-03.001-4-99000	Travel/NHS	-200.00	.00	.00	.00	-200.00	.00%
6412-05.001-4-99000	Travel/History Fair	-9,000.00	.00	.00	.00	-9,000.00	.00%
6412-31.001-4-91000	Travel/Basketball	-4,500.00	2,795.50	117.99	117.99	-1,586.51	2.62%
6412-32.001-4-91000	Travel/Track	-2,300.00	.00	.00	.00	-2,300.00	.00%
6412-35.001-4-91000	Travel/Cross Country	-2,000.00	371.39	1,526.85	1,072.52	-101.76	76.34%
6412-36.001-4-91000	Travel/Tennis	-2,000.00	.00	.00	.00	-2,000.00	.00%
6412-37.001-4-91000	Travel/Volleyball	-3,000.00	.11	1,918.20	905.28	-1,081.69	63.94%
6412-38.001-4-91000	Travel /Golf	-1,000.00	.00	.00	.00	-1,000.00	.00%
6429-00.001-4-91000	Athletic Insurance	-1,540.00	.00	1,540.00	.00	.00	100.00%
6494-00.001-4-91000	Fuel/Athletics	-750.00	230.00	384.87	143.23	-135.13	51.32%
6494-01.001-4-99006	History Fair Fuel	-300.00	.00	.00	.00	-300.00	.00%
6494-02.001-4-99000	Fuel/Science Fair	-100.00	.00	.00	.00	-100.00	.00%
6494-03.001-4-99000	Fuel/NHS TRAVEL	-100.00	.00	.00	.00	-100.00	.00%
6494-04.001-4-99017	Fuel/UIIL Competition	-200.00	.00	.00	.00	-200.00	.00%
6495-00.001-4-11006	History Fair Fees	-400.00	.00	.00	.00	-400.00	.00%
6495-00.001-4-11008	Science Fair Fees	-250.00	.00	.00	.00	-250.00	.00%
6495-10.001-4-91000	Dues/Coach	-150.00	.00	.00	.00	-150.00	.00%
6497-00.001-4-91000	Athletic Banners	-500.00	.00	.00	.00	-500.00	.00%
6497-00.001-4-99000	Letter Jackets/Student	-300.00	.00	.00	.00	-300.00	.00%
6499-00.001-4-91000	Misc Costs/EOY Awards	-1,000.00	.00	.00	.00	-1,000.00	.00%
6499-00.001-4-99000	Misc Costs/Student Programs	-250.00	.00	.00	.00	-250.00	.00%
6499-00.001-4-99006	Misc Costs/History Fair	-1,000.00	.00	.00	.00	-1,000.00	.00%
6499-01.001-4-99000	Yearbook Misc Costs	-500.00	.00	.00	.00	-500.00	.00%
6499-01.001-4-99017	Fees/District Chair	-5,000.00	.00	5,000.00	.00	.00	100.00%
6499-02.001-4-99013	Misc Costs & Fees/NHS	-250.00	.00	.00	.00	-250.00	.00%
6499-02.001-4-99017	Fees/UIIL Conference 1A	-2,500.00	.00	2,500.00	.00	.00	100.00%
6499-31.001-4-91000	Fees/Basketball	-650.00	450.00	.00	.00	-200.00	.00%
6499-32.001-4-91000	Fees/Track	-600.00	.00	.00	.00	-600.00	.00%
6499-35.001-4-91000	Fees/Cross Country	-400.00	240.00	.00	.00	-160.00	.00%
6499-36.001-4-91000	Fees/Tennis	-200.00	.00	.00	.00	-200.00	.00%
6499-37.001-4-91000	Fees/Volleyball	-1,300.00	.00	491.00	241.00	-809.00	37.77%
Sub Total 6400		-45,740.00	4,564.00	13,478.91	2,480.02	-27,697.09	29.47%
Total Function 36 Extracurricular Activities		-88,351.00	4,664.98	20,874.35	4,932.11	-62,811.67	23.63%
41 - General Administration							
6100 - Payroll Costs							
6118-00.701-4-99000	Stipend/RMO	-1,250.00	.00	625.00	208.33	-625.00	50.00%
6118-01.701-4-99000	Stipend/DRSM	-1,250.00	.00	625.00	208.33	-625.00	50.00%
6119-00.701-4-99000	Salary/Superintendent	-48,675.00	.00	12,172.83	4,057.61	-36,502.17	25.01%
6119-00.750-4-99000	Salary/Business Manager	-20,017.00	.00	10,048.82	3,356.33	-9,968.18	50.20%
6119-99.750-4-99000	Salary/BM2	-22,250.00	.00	.00	.00	-22,250.00	.00%
6122-00.701-4-99000	Substitute/Office	-300.00	102	.00	.00	-300.00	.00%
6122-01.701-4-99000	FY23 Sub Pay	.00	.00	130.50	.00	130.50	.00%
6129-00.701-4-99000	Salary/Supt Secretary	-16,000.00	.00	4,023.36	1,341.12	-11,976.64	25.15%

Fund 199 / 4 General Operating Fund

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
41 - General Administration							
6100 - Payroll Costs							
6139-00.750-4-99000	Local Leave Paid	-1,000.00	.00	.00	.00	-1,000.00	.00%
6141-00.701-4-99000	Social Security/Medicare	-971.00	.00	262.86	84.03	-708.14	27.07%
6141-00.750-4-99000	Social Security/Medicare	-289.00	.00	145.03	48.44	-143.97	50.18%
6141-99.750-4-99000	Medicare/BM2	-725.00	.00	.00	.00	-725.00	.00%
6142-00.701-4-99000	Group Health & Life	-1,854.00	.00	482.10	160.70	-1,371.90	26.00%
6142-00.750-4-99000	Group Health & Life	-1,377.00	.00	688.53	229.51	-688.47	50.00%
6142-99.750-4-99000	Benefits/BM2	-5,509.00	.00	.00	.00	-5,509.00	.00%
6143-00.701-4-99000	Workers' Compensation	-278.00	.00	73.89	24.41	-204.11	26.58%
6143-00.750-4-99000	Workers' Compensation	-98.00	.00	48.91	16.33	-49.09	49.91%
6143-99.750-4-99000	WC/BM2	-175.00	.00	.00	.00	-175.00	.00%
6144-00.701-4-99000	TRS On Behalf	-1,711.00	.00	500.99	500.99	-1,210.01	29.28%
6144-00.750-4-99000	TRS On Behalf	-1,852.00	.00	954.64	954.64	-897.36	51.55%
6144-05.701-4-99000	GASB 24/TRS M.Part D	-240.00	.00	.00	.00	-240.00	.00%
6144-05.750-4-99000	GASB 24/TRS M.Part D	-300.00	.00	.00	.00	-300.00	.00%
6144-99.750-4-99000	On Behalf/BM2	-4,040.00	.00	.00	.00	-4,040.00	.00%
6145-00.701-4-99000	Unemployment	-150.00	.00	.00	.00	-150.00	.00%
6145-00.750-4-99000	Unemployment	-150.00	.00	.00	.00	-150.00	.00%
6146-00.701-4-99000	TRS/TRS Care/NOASDI	-9,760.00	.00	2,048.07	682.69	-7,711.93	20.98%
6146-00.750-4-99000	TRS/TRS Care/NOASDI	-510.00	.00	75.36	25.17	-434.64	14.78%
6146-99.750-4-99000	TRS/BM2	-3,000.00	.00	.00	.00	-3,000.00	.00%
Sub Total 6100		-143,731.00	.00	32,905.89	11,898.63	-110,825.11	22.89%
6200 - Professional & Contracted Serv							
6211-00.702-4-99000	Legal Services/Board	-10,000.00	7,102.50	3,817.50	1,335.00	920.00	38.17%
6212-00.750-4-99000	Financial Audit	-22,000.00	8,463.98	13,536.02	13,536.02	.00	61.53%
6212-01.750-4-99000	Property Tax Audit	-1,000.00	.00	.00	.00	-1,000.00	.00%
6213-00.703-4-99000	Tax Collection Fees	-25,000.00	.00	.00	.00	-25,000.00	.00%
6214-00.701-4-99000	Advocacy/Lobbying Costs	-25.00	.00	.00	.00	-25.00	.00%
6238-00.001-4-99000	TxCEE	-1,250.00	.00	1,250.00	.00	.00	100.00%
6238-00.701-4-99000	ESSA Services	.00	1,042.00	.00	.00	1,042.00	.00%
6238-01.701-4-99000	R.18 Job Applicant Tracking	-750.00	1,500.00	.00	.00	750.00	.00%
6239-02.750-4-99000	R.18 Purchasing Cooperative	-495.00	495.00	.00	.00	.00	.00%
6239-04.750-4-99000	R.18 School Finance	-1,950.00	1,950.00	.00	.00	.00	.00%
6239-05.701-4-99000	R.12 E-RATE Services	-1,500.00	1,500.00	.00	.00	.00	.00%
6239-06.701-4-99000	R.12 E-RATE Works	-500.00	.00	500.00	.00	.00	100.00%
6269-00.701-4-99000	Copier Rental/Supt Office	-850.00	688.30	161.70	107.80	.00	19.02%
6269-00.750-4-99000	Copier Rental/Bus Office	-850.00	688.30	161.70	107.80	.00	19.02%
6269-01.701-4-99000	Postage Meter/Supt Office	-250.00	58.15	19.37	19.37	-172.48	7.75%
6269-01.750-4-99000	Postage Meter/Bus Office	-250.00	58.15	19.37	19.37	-172.48	7.75%
6299-00.750-4-99000	BSWIFT/ACA Reporting	-1,650.00	1,650.00	.00	.00	.00	.00%
Sub Total 6200		-68,320.00	25,196.38	19,465.66	15,125.36	-23,657.96	28.49%
6300 - Supplies & Materials							
6398-01.701-4-99000	Furniture	-2,400.00	.00	.00	.00	-2,400.00	.00%
6398-02.701-4-99000	Document Tracking Services	.00	.00	395.00	.00	395.00	.00%
6399-00.701-4-99000	Supplies/Materials/Supt	-1,000.00	.00	351.06	351.06	-648.94	35.11%
6399-00.750-4-99000	Supplies/Materials/Business	-2,500.00	103 .00	951.67	951.67	-1,548.33	38.07%
6399-02.701-4-99000	Postage	-500.00	205.00	.00	.00	-295.00	.00%
6399-02.750-4-99000	Postage	-500.00	210.00	.00	.00	-290.00	.00%

Fund 199 / 4 General Operating Fund

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
41 - General Administration							
6300 - Supplies & Materials							
6399-30.701-4-99000 Paper/Copy Machine		-500.00	.00	.00	.00	-500.00	.00%
6399-30.750-4-99000 Paper/Copy Machine		-500.00	.00	.00	.00	-500.00	.00%
Sub Total 6300		-7,900.00	415.00	1,697.73	1,302.73	-5,787.27	21.49%
6400 - Other Operating Costs							
6411-00.701-4-99000 Travel Costs/Supt		-3,000.00	.00	.00	.00	-3,000.00	.00%
6411-00.750-4-99000 Travel Costs/Business Office		-2,500.00	.00	195.00	195.00	-2,305.00	7.80%
6419-00.702-4-99000 Travel/Board		-10,000.00	.00	.00	.00	-10,000.00	.00%
6429-00.701-4-99000 TASB Liability Insurance		-3,600.00	.00	3,800.00	.00	200.00	105.56%
6491-00.701-4-99000 Legally Req Pub Not/Supt		-500.00	.00	.00	.00	-500.00	.00%
6491-00.702-4-99000 Legally Req Pub Not/Board		-500.00	.00	.00	.00	-500.00	.00%
6491-00.750-4-99000 Legally Req Pub		-1,500.00	.00	.00	.00	-1,500.00	.00%
6495-00.701-4-99000 Dues/Superintendent		-300.00	.00	.00	.00	-300.00	.00%
6495-00.750-4-99000 TASBO Membership		-200.00	.00	.00	.00	-200.00	.00%
6495-01.701-4-99000 TASB Membership & Leg Ass		-1,000.00	.00	1,000.00	1,000.00	.00	100.00%
6499-00.701-4-99000 Misc Costs/Supt		-1,500.00	.00	.00	.00	-1,500.00	.00%
6499-00.702-4-99000 Misc Board Costs		-1,000.00	.00	.00	.00	-1,000.00	.00%
6499-00.750-4-99000 Misc Costs/Business Offices		-3,000.00	.00	.00	.00	-3,000.00	.00%
6499-01.702-4-99000 TASB Policy Updates		-3,000.00	3,000.00	.00	.00	.00	.00%
6499-01.750-4-99000 Texas SmartBuy Membership		-100.00	.00	.00	.00	-100.00	.00%
6499-02.702-4-99000 TASB Policy Online Support		-1,000.00	.00	1,100.00	.00	100.00	110.00%
6499-03.701-4-99000 TASB HR Services		-1,000.00	.00	945.00	.00	-55.00	94.50%
6499-03.702-4-99000 Board/Supt Workshop		-500.00	.00	.00	.00	-500.00	.00%
6499-04.701-4-99000 Fee/Background		-100.00	100.00	.00	.00	.00	.00%
6499-04.702-4-99000 TASB Policy Services		-1,000.00	.00	900.00	.00	-100.00	90.00%
6499-05.702-4-99000 TASB Board Book		-1,500.00	.00	2,000.00	.00	500.00	133.33%
Sub Total 6400		-36,800.00	3,100.00	9,940.00	1,195.00	-23,760.00	27.01%
Total Function 41 General Administration		-256,751.00	28,711.38	64,009.28	29,521.72	-164,030.34	24.93%
51 - Facilities Maintenance & Opera							
6100 - Payroll Costs							
6129-00.001-4-99000 Salary/Facilities		-64,414.00	.00	15,738.00	5,246.00	-48,676.00	24.43%
6139-00.999-4-99000 Local Leave Paid		-650.00	.00	.00	.00	-650.00	.00%
6141-00.001-4-99000 Social Security/Medicare		-933.00	.00	227.91	75.97	-705.09	24.43%
6142-00.001-4-99000 Group Health & Life		-11,016.00	.00	2,754.12	918.04	-8,261.88	25.00%
6143-00.001-4-99000 Workers' Compensation		-2,325.00	.00	609.63	203.21	-1,715.37	26.22%
6144-00.001-4-99000 TRS On Behalf		-5,958.00	.00	1,495.11	1,495.11	-4,462.89	25.09%
6144-05.001-4-99000 GASB 24/TRS M.Part D		-160.00	.00	.00	.00	-160.00	.00%
6145-00.001-4-99000 Unemployment		-100.00	.00	.00	.00	-100.00	.00%
6146-00.001-4-99000 TRS/TRS Care/NOASDI		-1,643.00	.00	118.05	39.35	-1,524.95	7.19%
Sub Total 6100		-87,199.00	.00	20,942.82	7,977.68	-66,256.18	24.02%
6200 - Professional & Contracted Serv							
6249-00.999-4-99000 Contracted		-7,500.00	1,630.00	3,099.89	1,729.89	-2,770.11	41.33%
6249-01.999-4-99000 Pest Management Control		-1,000.00	.00	.00	.00	-1,000.00	.00%
6249-05.999-4-99000 Repairs/Fire Alarm System		-500.00	.00	.00	.00	-500.00	.00%
6258-00.999-4-99000 VOIP/Internet		-6,500.00	5,053.59	1,446.41	485.97	.00	22.25%
6258-01.999-4-99000 Alert/Paging System		-1,000.00	1,000.00	.00	.00	.00	.00%
6259-01.999-4-99000 Water		-7,000.00	6,045.74	954.26	463.20	.00	13.63%
6259-02.999-4-99000 Phone/Fax/Dish		-1,000.00	604.52	395.48	133.14	.00	39.55%

Fund 199 / 4 General Operating Fund

As of November

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co						
51 - Facilities Maintenance & Opera						
6200 - Professional & Contracted Serv						
6259-03.999-4-99000 Electricity	-15,000.00	12,055.74	2,944.26	1,306.17	.00	19.63%
6259-04.999-4-99000 Heat/Propane	-20,000.00	17,580.00	2,420.00	2,420.00	.00	12.10%
6259-05.999-4-99000 Waste Disposal	-7,500.00	6,918.32	581.68	289.42	.00	7.76%
6269-00.999-4-99000 Rental/Electricity Poles	-50.00	36.00	.00	.00	-14.00	.00%
6269-01.999-4-99000 Rentals/Grounds/Facilities	-500.00	.00	.00	.00	-500.00	.00%
6299-00.001-4-99000 Asbestos Sampling	-1,000.00	.00	.00	.00	-1,000.00	.00%
6299-00.999-4-99000 TASB Facilities	-1,100.00	.00	1,150.00	.00	50.00	104.55%
6299-01.999-4-99000 Asbestos 3Year Inspection	-1,000.00	.00	.00	.00	-1,000.00	.00%
6299-02.999-4-99000 Annual Fire Alarm Inspection	-800.00	.00	.00	.00	-800.00	.00%
6299-03.999-4-99000 Annual Fire Extinguisher	-650.00	.00	.00	.00	-650.00	.00%
Sub Total 6200	-72,100.00	50,923.91	12,991.98	6,827.79	-8,184.11	18.02%
6300 - Supplies & Materials						
6317-00.999-4-99000 Supplies/Custodial	-6,300.00	.00	2,890.81	2,237.48	-3,409.19	45.89%
6318-00.999-4-99000 Supplies/Grounds	-1,500.00	.00	.00	.00	-1,500.00	.00%
6319-00.999-4-99000 Paint	-1,500.00	.00	.00	.00	-1,500.00	.00%
6319-01.999-4-99000 Supplies/Facilities Maint	-12,000.00	1,976.07	1,081.08	422.68	-8,942.85	9.01%
6398-00.999-4-99000 Equipment/Grounds	-250.00	.00	.00	.00	-250.00	.00%
6398-01.999-4-91000 Sand/Track Area	-500.00	.00	.00	.00	-500.00	.00%
6398-01.999-4-99000 Equipment/Facilities	-250.00	.00	.00	.00	-250.00	.00%
6398-02.999-4-99000 Teacherage/Furnishings	-4,000.00	.00	.00	.00	-4,000.00	.00%
Sub Total 6300	-26,300.00	1,976.07	3,971.89	2,660.16	-20,352.04	15.10%
6400 - Other Operating Costs						
6411-00.999-4-99000 Travel/Facilities	-500.00	.00	.00	.00	-500.00	.00%
6411-01.999-4-99000 Travel/IPM Training	-250.00	.00	.00	.00	-250.00	.00%
6429-00.999-4-99000 Insurance/Property	-19,500.00	.00	24,465.00	.00	4,965.00	125.46%
6499-00.999-4-99000 Miscellaneous Costs	-100.00	.00	.00	.00	-100.00	.00%
Sub Total 6400	-20,350.00	.00	24,465.00	.00	4,115.00	120.22%
6600 - Capital Outlay/Land/Bldgs/Equi						
6629-00.001-4-91000 Building	-9,000.00	.00	7,995.00	7,995.00	-1,005.00	88.83%
6629-01.001-4-99000 MES A/C FY4	-4,809.00	.00	4,795.77	.00	-13.23	99.72%
6629-02.001-4-99000 MES A/C FY3	-11,191.00	.00	.00	.00	-11,191.00	.00%
Sub Total 6600	-25,000.00	.00	12,790.77	7,995.00	-12,209.23	51.16%
Total Function 51 Facilities Maintenance & Opera	-230,949.00	52,899.98	75,162.46	25,460.63	-102,886.56	32.55%
52 - Security & Monitoring Services						
6200 - Professional & Contracted Serv						
6239-07.001-4-99000 R.18 School Safety	-1,400.00	.00	.00	.00	-1,400.00	.00%
6249-00.001-4-99000 Repairs/Security	-300.00	.00	.00	.00	-300.00	.00%
Sub Total 6200	-1,700.00	.00	.00	.00	-1,700.00	.00%
6300 - Supplies & Materials						
6399-00.001-4-99000 Materials/Security/50x6	-2,500.00	.00	64.00	.00	-2,436.00	2.56%
6399-01.001-4-99000 Materials/Training/250R	-2,500.00	334.00	360.24	64.00	-1,805.76	14.41%
Sub Total 6300	-5,000.00	334.00	424.24	64.00	-4,241.76	8.48%

Fund 199 / 4 General Operating Fund

As of November

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
52 - Security & Monitoring Services							
6400 - Other Operating Costs							
6411-00.001-4-99000 Security/Prof Development		-9,500.00	43.92	1,913.03	.00	-7,543.05	20.14%
6429-00.999-4-99000 TASB/Privacy/Info Security		-5,500.00	.00	5,500.00	.00	.00	100.00%
6499-00.001-4-99000 Fee/BBSC Range		-300.00	.00	75.00	.00	-225.00	25.00%
Sub Total 6400		-15,300.00	43.92	7,488.03	.00	-7,768.05	48.94%
Total Function 52 Security & Monitoring Services		-22,000.00	377.92	7,912.27	64.00	-13,709.81	35.96%
53 - Data Processing Services							
6100 - Payroll Costs							
6118-00.999-4-99000 Salary/Tech/Extra Duty Pay		-2,500.00	.00	624.99	208.33	-1,875.01	25.00%
6119-00.750-4-99000 Salary/Data/Business Office		-20,017.00	.00	10,048.85	3,356.34	-9,968.15	50.20%
6119-01.750-4-99000 Salary/BM2		-20,250.00	.00	.00	.00	-20,250.00	.00%
6129-00.001-4-99000 Salary PEIMS Data		-21,343.00	.00	5,366.85	1,788.95	-15,976.15	25.15%
6141-00.001-4-99000 Social Security/Medicare		-305.00	.00	76.71	25.57	-228.29	25.15%
6141-00.750-4-99000 Social Security/Medicare		-289.00	.00	145.00	48.43	-144.00	50.17%
6141-00.999-4-99000 Social Security/Medicare		-36.00	.00	9.03	3.01	-26.97	25.08%
6142-00.001-4-99000 Group Health & Life		-2,204.00	.00	550.98	183.66	-1,653.02	25.00%
6142-00.750-4-99000 Group Health & Life		-1,377.00	.00	688.53	229.51	-688.47	50.00%
6143-00.001-4-99000 Workers' Compensation		-38.00	.00	10.47	3.49	-27.53	27.55%
6143-00.750-4-99000 Workers' Compensation		-98.00	.00	48.91	16.33	-49.09	49.91%
6143-00.999-4-99000 Workers' Compensation		-12.00	.00	3.03	1.01	-8.97	25.25%
6144-00.001-4-99000 TRS On-Behalf		-1,974.00	.00	509.85	509.85	-1,464.15	25.83%
6144-00.750-4-99000 TRS On-Behalf		-1,852.00	.00	954.64	954.64	-897.36	51.55%
6144-00.999-4-99000 TRS On Behalf & Med Part D		-190.00	.00	48.69	48.69	-141.31	25.63%
6144-05.001-4-99000 GASB 24/TRS M.Part D		-10.00	.00	.00	.00	-10.00	.00%
6144-05.701-4-99000 GASB 24/TRS M.Part D		-75.00	.00	.00	.00	-75.00	.00%
6144-05.750-4-99000 GASB 24/TRS M.Part D		-75.00	.00	.00	.00	-75.00	.00%
6145-00.001-4-99000 Unemployment		-75.00	.00	.00	.00	-75.00	.00%
6145-00.750-4-99000 Unemployment		-75.00	.00	.00	.00	-75.00	.00%
6145-00.999-4-99000 Unemployment		-75.00	.00	.00	.00	-75.00	.00%
6146-00.001-4-99000 Teacher Retirement/TRS		-544.00	.00	40.23	13.41	-503.77	7.40%
6146-00.750-4-99000 Teacher Retirement/TRS		-510.00	.00	75.39	25.18	-434.61	14.78%
6146-00.999-4-99000 Teacher Retirement/TRS		-96.00	.00	4.68	1.56	-91.32	4.87%
Sub Total 6100		-74,020.00	.00	19,206.83	7,417.96	-54,813.17	25.95%
6200 - Professional & Contracted Serv							
6236-00.999-4-99000 EdLink/Erate		-13,488.00	13,488.00	.00	.00	.00	.00%
6236-02.999-4-99000 EdLink/On-Site Support		-22,997.00	22,996.76	.00	.00	-.24	.00%
6238-00.001-4-99000 R.18 Info Systems/Student		-10,276.00	.00	10,276.00	10,276.00	.00	100.00%
6238-00.750-4-99000 R.18 Infor Systems/BO/HR		-10,657.00	.00	10,657.00	10,657.00	.00	100.00%
6238-02.001-4-99000 R.18/Additional Svs		-4,275.00	52.50	4,275.00	4,275.00	52.50	100.00%
6239-03.999-4-99000 R.18 Antivirus Software		-750.00	.00	.00	.00	-750.00	.00%
6239-04.999-4-99000 R.18 Windows Server		-260.00	.00	.00	.00	-260.00	.00%
Sub Total 6200		-62,703.00	36,537.26	25,208.00	25,208.00	-957.74	40.20%
6300 - Supplies & Materials							
6399-00.999-4-99000 Technology Supplies		-500.00	.00	.00	.00	-500.00	.00%
6399-03.999-4-99000 Microsoft Office Renewal		-1,400.00	.00	.00	.00	-1,400.00	.00%
6399-06.999-4-99000 Google Web Domain	106	-100.00	.00	.00	.00	-100.00	.00%
6399-07.999-4-99000 Monitoring Software		-250.00	.00	.00	.00	-250.00	.00%
6399-08.001-4-99000 Meraki License		-1,750.00	.00	.00	.00	-1,750.00	.00%

Fund 199 / 4 General Operating Fund

As of November

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co						
53 - Data Processing Services						
6300 - Supplies & Materials						
Sub Total 6300	-4,000.00	.00	.00	.00	-4,000.00	.00%
6400 - Other Operating Costs						
6499-00.999-4-99000 Misc Costs	-250.00	.00	.00	.00	-250.00	.00%
Sub Total 6400	-250.00	.00	.00	.00	-250.00	.00%
6600 - Capital Outlay/Land/Bldgs/Equi						
6639-00.001-4-99000 Capital	-82,371.00	82,371.00	.00	.00	.00	.00%
Sub Total 6600	-82,371.00	82,371.00	.00	.00	.00	.00%
Total Function 53 Data Processing Services	-223,344.00	118,908.26	44,414.83	32,625.96	-60,020.91	19.89%
61 - Community Services						
6300 - Supplies & Materials						
6399-00.001-4-99000 Materials/Parental	-500.00	.00	.00	.00	-500.00	.00%
Sub Total 6300	-500.00	.00	.00	.00	-500.00	.00%
6400 - Other Operating Costs						
6499-00.001-4-99000 Misc Costs/Parental	-500.00	.00	321.73	321.73	-178.27	64.35%
Sub Total 6400	-500.00	.00	321.73	321.73	-178.27	64.35%
Total Function 61 Community Services	-1,000.00	.00	321.73	321.73	-678.27	32.17%
71 - Debt Services						
6500 - Debt Service						
6599-00.001-4-99000 GASB/Lease	-5,000.00	.00	.00	.00	-5,000.00	.00%
6599-01.001-4-99000 GASB/SBITA	-30,000.00	.00	.00	.00	-30,000.00	.00%
Sub Total 6500	-35,000.00	.00	.00	.00	-35,000.00	.00%
Total Function 71 Debt Services	-35,000.00	.00	.00	.00	-35,000.00	.00%
91 - Purchase of WADA from State/Sc						
6200 - Professional & Contracted Serv						
6224-00.999-4-99000 Recaputure/WADA/State	-6,000.00	.00	.00	.00	-6,000.00	.00%
Sub Total 6200	-6,000.00	.00	.00	.00	-6,000.00	.00%
Total Function 91 Purchase of WADA from State/Sc	-6,000.00	.00	.00	.00	-6,000.00	.00%
93 - Payments to Fiscal Agent						
6400 - Other Operating Costs						
6492-00.001-4-23000 Fiscal Agent/588 Coop	-6,600.00	.00	6,600.00	.00	.00	100.00%
6492-00.999-4-23000 588 Co-op	.00	.00	.00	.00	.00	.00%
Sub Total 6400	-6,600.00	.00	6,600.00	.00	.00	100.00%
Total Function 93 Payments to Fiscal Agent	-6,600.00	.00	6,600.00	.00	.00	100.00%
99 - Other Intergovernmental Charge						
6200 - Professional & Contracted Serv						
6213-00.999-4-99000 Property Appraisal Services	-38,500.00	17,650.17	20,849.83	20,849.83	.00	54.16%
Sub Total 6200	-38,500.00	17,650.17	20,849.83	20,849.83	.00	54.16%
Total Function 99 Other Intergovernmental Charge	-38,500.00	17,650.17	20,849.83	20,849.83	.00	54.16%

Fund 199 / 4 General Operating Fund

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Realized</u>
8000 - Other Uses & NonOperating Exp						
00 - Generic						
8900 - Other Uses						
8911-00.000-4-00000 Transfer to Food Service	-10,014.00	.00	.00	.00	-10,014.00	.00%
Sub Total 8900	-10,014.00	.00	.00	.00	-10,014.00	.00%
Total Function 00 Generic	-10,014.00	.00	.00	.00	-10,014.00	.00%
Total Expenditures	-2,061,527.00	254,423.13	447,515.85	201,178.64	-1,359,588.02	21.71%
Total for 000	-2,061,527.00	254,423.13	447,515.85	201,178.64	-1,359,588.02	21.71%
End of Report						

MARATHON INDEPENDENT SCHOOL DISTRICT
REGULAR SCHOOL BOARD MEETING
NOVEMBER 29, 2023

Regular Board of Trustees School Board Meeting. The Board of Trustees of the Marathon Independent School met on November 29, 2023, in the high school library.

Present Board Members: Steven Aguilar, Judy Briones, Craig Carter, Andy Lewis, Cheyenne Marta

Absent Board Members: Marina Aguilar, Hayes West

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

Audience of Individuals: Amy Anthony

- I. Call 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 and Board Prayer
- IV. Public Comments
- V. College, Career, and Military Readiness Opportunities - Amy Anthony gave a report on the Business, Marketing, and Finance Career Cluster. The Business Management program of study teaches CTE learners how to plan, direct, and coordinate the administrative services and operations of an organization. Through this program of study, students will learn the skills necessary to prepare students for the future career.
- VI. Consent Items – A motion was made by Steven Aguilar and seconded by Cheyenne Marta to approve Consent Items as presented. Motion Carried.
 - VI.a. Monthly Tax Collection Report
 - VI.b. Check Payments
 - VI.c. Financial Reports
 - VI.d. Review and approve previous Board Minutes
- VII. Budget Amendments – None
- VIII. 2022-2023 Recapture – State Funding report given by Business Manager, Victoria Sanchez on the TEA Agreement Recapture in the amount of \$4552.00 and District will pay TEA \$3100.00.
- IX. Superintendent Report – Renaissance Second Six Weeks Assessment November 2023 Report in Reading Language Arts and Mathematics. Dr. Ivonne Durant presented a report on the progress of each grade level. Dr. Ivonne Durant priority is to provide teachers with prep time and ongoing coaching so that teachers will be prepared to implement Renaissance Star to prepare students for STAAR tests
- X. School Health Advisory Council (SHAC) is a school board appointed advisory group of individuals who represent different segments of the community. By law, a majority of the members must be persons who are parents of students enrolled in the district and who are not employed by the district. The Marathon ISD SHAC is made up of parents, grandparents, community members, students, and school staff working together to improve the health of all students and families through coordinated school health programs. The SHAC meets four times a year to provide community and professional input into the areas of focus that will be brought to the board of trustees for approval. A list of the SHAC members who have agreed to participate in SHAC was presented to the board. The board said they would contact Dr. Ivonne Durant and possibly appoint a new person or persons to the SHAC committee.

- XI. Eureka Math and Carnegie Program Updates- Dr. Ivonne Durant reported the student outcome goals: Student growth measures demonstrating accelerated learning. Students are engaged and Teachers are following the lesson structure. Students are hitting the Gap Goal at this point. Dr. Ivonne Durant reported that the district will continue to provide teacher planning days through December. Continue to engage in monthly math walkthroughs and provide teachers feedback to celebrate strengths and improve implementation of the materials and student experience. Continue to monitor student performance on the Eureka and Carnegie Learning module assessments.
- XII. Summer Breakfast Program – Texas regulation (4 Texas Admin. Code §25.612) requires public school districts with 50 percent or more of their enrolled students eligible for free or reduced-price meals in the National School Lunch Program to provide a summer nutrition program. A motion was made by Judy Briones and seconded by Steven Aguilar to opt from the Summer Breakfast Program due to limited resources and the fact that we have fewer than 100 students eligible for free or reduced-priced meals. Motion Carried.
- XIII. Upcoming Events: HS girls basket tournament 11/31, 12/1-2, Noche Buena Celebration students Christmas Caroling
- XIV. Closed Meeting in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551, Subchapters D and E. The board will now enter a closed meeting at 7:11 p.m.
XIV.a. Personnel Matters. Tex. Govt. Code Section 551.074
- XV. Open Meeting – Board President, Judy Briones opened the meeting at 7:46 p.m.
XV.a. Personnel Matters. Tex. Gov. Code Section 551.074 – No Action Taken
- XVI. Adjourn - A motion was made by Steven Aguilar and seconded by Andrew Lewis to adjourn the meeting at 7:46 p.m. Motion Carried.

Board President _____

Board Secretary _____

STATE OF TEXAS

§

COUNTY OF BREWSTER

§

TAX COLLECTION AGREEMENT

WHEREAS, the Marathon Independent School District (MARATHON ISD) has the power and authority pursuant to the terms of TEX. PROP. TAX CODE § 6.24 to authorize Brewster County, Texas. Acting by and through its duly appointed County Tax Assessor-Collector ("COUNTY") to perform duties relating to the assessment or collection of taxes for MARATHON ISD.

NOW, THEREFORE. For the consideration hereinafter expressed and the parties' covenants, obligations, terms and conditions set forth herein, it is mutually agreed by and between MARATHON ISD and BREWSTER COUNTY as follows:

1. Under the provisions of TEX. PROP. TAX CODE § 6.24. As amended. The COUNTY, through its County Tax Assessor-Collector, shall perform duties relating to the assessment or collection of taxes for MARATHON ISD for the 2023 tax year and subsequent years pursuant to the terms herein provided. The COUNTY agrees to perform for MARATHON ISD all necessary duties relating to the assessment or collection of taxes, and MARATHON ISD does hereby expressly authorize the COUNTY, acting by and through its County Tax Assessor-Collector to do and perform all acts necessary and proper to collect property taxes for MARATHON ISD during the term of this Agreement.
2. COUNTY shall be responsible for any calculations necessary for MARATHON ISD to comply with the statutory requirements for setting tax rates as specified in Chapter 26 of the Texas Property Tax Code beginning with the 2023 tax year provided MARATHON ISD furnishes to COUNTY by August 1st all information required for the tax rate calculations.
3. COUNTY agrees to prepare and mail all tax statements, provide monthly collection reports to MARATHON ISD, prepare tax certificates, develop, and maintain both current and delinquent tax rolls for MARATHON ISD, comply with the requirements of the Texas Tax Code, as amended, and to develop and maintain such other records and forms as are necessary or required by law or state rules and regulations. COUNTY undertakes and agrees to make available to MARATHON ISD full information about the tax collection operations of the COUNTY, and to promptly furnish written reports reasonably necessary to keep MARATHON ISD advised of all tax collection data affecting MARATHON ISD.
4. MARATHON ISD authorizes COUNTY to approve on behalf of MARATHON ISD all refunds pursuant to TEX. PROP. TAX CODE ANN. § 31.11. Refunds may be made from tax collections otherwise due to MARATHON ISD, or if there are not sufficient current collections to make the refund. MARATHON ISD shall, at the request of COUNTY, promptly return to the COUNTY sufficient money to pay the refund. COUNTY shall report to MARATHON ISD all refunds made on behalf of MARATHON ISD. Likewise, if a tax payment is made by check or

other medium that is later dishonored, the COUNTY shall withhold the dishonored amount from the tax collection amount otherwise due to be distributed to MARATHON ISD. If there are not sufficient current collections attributable to MARATHON ISD to cover the revenue lost due to the dishonored instrument, the MARATHON ISD shall promptly refund to the COUNTY sufficient sums to cover the amount of the dishonored instrument.

5. To enable the COUNTY to effectively serve all the other taxing units which contract with COUNTY for the collection of taxes, the MARATHON ISD must set its tax rates not later than the 30th day of September or the 60th day after MARATHON ISD received its certified appraisal roll, whichever is later, of each year. If the MARATHON ISD does not meet this requirement the MARATHON ISD shall bear all expenses of COUNTY for printing and mailing the tax statements in a separate notice or billing. By executing this Agreement, the MARATHON ISD accepts such provisions and expressly agrees to be solely responsible for all expenses that might be incurred because of not timely communicating to the COUNTY its tax rate and all collateral or related information or documentation to allow COUNTY to timely meet its required obligations and duties to all other taxing units on whose behalf COUNTY also collects taxes.
6. The MARATHON ISD agrees to pay COUNTY for the services provided to the MARATHON ISD under the terms of this Tax Collection Agreement an amount equal to MARATHON ISD'S pro-rata allocation of the total annual tax collection budget of COUNTY. The pro-rata allocation is calculated by dividing the amount of each year's tax levy of the MARATHON ISD by the aggregate amount of the tax levies for each year of all the taxing entities, including the MARATHON ISD whose taxes are collected by COUNTY. Remittance of the payment shall be made each quarter in accordance with Section 6.06(e), Texas Tax Code, beginning January 1, 2024.
7. COUNTY shall cooperate with and respond to the inquiries of any independent certified public accountants employed by MARATHON ISD to conduct an annual financial audit of MARATHON ISD as such inquiries are related to the collection of taxes as provided for by this agreement.
8. COUNTY agrees to obtain a surety bond for the County Tax Assessor-Collector to assure proper performance of the tax collecting function provided in this agreement. Such bond shall be payable to MARATHON ISD in the sum of \$100,000.00 unless applicable laws of the State of Texas require a larger sum and shall be executed by a solvent surety company.
9. The COUNTY agrees to endeavor to remit taxes collected into a depository bank selected by the MARATHON ISD daily (unless circumstances, such as employee absences prevent a daily deposit, then it should be done as thereafter soon as possible) for the period from November 1st of each year through February 28th of the subsequent year, and on a weekly basis thereafter. Such payments may be made by electronic funds transfer, or such other means deemed acceptable to the COUNTY.
10. The MARATHON ISD shall have the right to select and employ an attorney to collect the delinquent property taxes due to the MARATHON ISD and nothing in this agreement shall

impact or affect such right.

11. This agreement shall continue from year to year until terminated by the parties. Either party may terminate this contract by giving written notice of its intent to the other party between February 1st and March 31st on any calendar year during which this agreement is in effect, such termination to be effective on the close of business on August 31st, of the same calendar year. Upon such a termination, MARATHON ISD shall assume all its tax collection responsibilities beginning September 1st of the year of termination. Also, either party may amend this agreement with 30 days written notice to the other party.
12. If this contract should terminate for any reason, including but not limited to termination because of agreement of both parties and termination by judicial decree, the tax records shall be returned to taxing unit by electronic medium.
13. This agreement supersedes all agreements and contracts by and between the parties relative to collection of current and delinquent property taxes.
14. Any issues not specifically addressed in this contract shall be resolved in accordance with the applicable provisions of the Texas Tax Code.
15. This contract is to be interpreted under the laws of the State of Texas. For purpose of this contract, any conflicts between the provisions of various laws of the State of Texas shall be governed by the provisions of said laws. Venue for any litigation arising regarding this contract shall lie in Brewster County, Texas. The prevailing party in any such litigation shall be entitled to recover its reasonable costs and attorney's fees.
16. A. Payment by MARATHON ISD to COUNTY for the services contemplated for the first year of this Agreement shall be made as follows:

An annual amount of \$22,517.00 to be paid in one lump sum on or before January 1, 2024, or in quarterly payments.

IN WITNESS WHEREFORE. These presents are executed by authority of the governing bodies of the respective parties hereto.

This Tax Collection agreement is executed in duplicate originals to be effective on the 12th Day of September, 2023.

Marathon Independent School District

By: _____

Title: _____

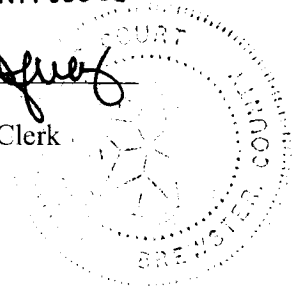
Attest: _____

Brewster County

By: GP _____

Title **HONORABLE GREG P. HENINGTON**
BREWSTER COUNTY JUDGE

Attest: Sarah Vasquez
Sarah Vasquez
Brewster County Clerk



PROPOSED REVISIONS

Compliance with Law

The Superintendent shall establish procedures that ensure that all school facilities within the District comply with applicable laws and local building codes.

Construction Contracts

Prior to advertising, the Board shall determine the project delivery/contract award method to be used for each construction contract valued at or above \$50,000. To assist the Board, the Superintendent shall recommend the project delivery/contract award method that he or she determines provides the best value to the District. [See CV series generally and CBB(LEGAL) for requirements if federal funds are involved.]

For construction contracts valued at or above ~~\$10,000~~ **\$25,000**, the Superintendent shall also submit the resulting contract to the Board for approval. Lesser expenditures for construction and construction-related materials or services shall be at the discretion of the Superintendent and consistent with law and policy. [See also CH and CBB(LEGAL)]

Note: For provisions regarding delegation of authority for construction contracts in the event of a catastrophe, emergency, or natural disaster affecting the District, see CH(LOCAL).

Change Orders

Change orders permitted by law shall be approved by the Board or its designee prior to any changes being made in the approved plans or the actual construction of the facility.

Project Administration

All construction projects shall be administered by the Superintendent or designee.

The Superintendent shall keep the Board informed concerning construction projects and also shall provide information to the general public.

Final Payment

The District shall not make final payments for construction or the supervision of construction until the work has been completed and the Board has accepted the work.

Hi Victoria,

Here is a brief summary of what was accomplished with this project:

1. Installation Phase:

- Mounted and installed 8 network switches in designated locations including the high school (4), elementary (2), corral (1), and the shop (1).
- Configured the switches for optimal performance, VLANs, and network segmentation as per district requirements.
- Installed 21 access points at predetermined locations to ensure uniform coverage and signal strength.
- Access points configured with a new and appropriate SSID (MISD-Secure), security settings, and network protocols.
- Tested connectivity and ensured proper functionality of switches and access points.

2. Integration and Testing:

- Integrated the newly installed switches and access points into the existing network infrastructure.
- Conducted comprehensive testing to ensure communication and connectivity.
- Performed network performance tests to verify speed, bandwidth, and stability.
- Troubleshooted and resolved any connectivity or configuration issues that arose during testing.

3. Documentation:

- Provided documentation for network configurations, settings, and layout.
- Ensured all documentation shows MAC addresses, serial numbers, and appropriate names of hardware based on location.

Let us know if this works for you and if you need any other information regarding the project.

Regards,

Bowen Pugh | Technical Support Analyst
EDLINK18 | Region 18 Education Service Center

588 EDUCATIONAL CO-OP AGREEMENT

ALPINE INDEPENDENT SCHOOL DISTRICT, BALMORHEA INDEPENDENT SCHOOL DISTRICT, CULBERSON COUNTY-ALLAMOORE INDEPENDENT SCHOOL DISTRICT, FORT DAVIS INDEPENDENT SCHOOL DISTRICT, MARATHON INDEPENDENT SCHOOL DISTRICT, MARFA INDEPENDENT SCHOOL DISTRICT, PRESIDIO INDEPENDENT SCHOOL DISTRICT, SAN VICENTE INDEPENDENT SCHOOL DISTRICT, SIERRA BLANCA INDEPENDENT SCHOOL DISTRICT, TERLINGUA COMMON SCHOOL DISTRICT, TERRELL COUNTY INDEPENDENT SCHOOL DISTRICT, VALENTINE INDEPENDENT SCHOOL DISTRICT, ("Member Districts"), hereby agree to cooperatively operate their special education programs under the authority of Education Code Sections 11.157 and 11.1511(c)(4) Texas Government Code Section 791.001 *et seq.*, as the 588 EDUCATIONAL CO-OP ("the Cooperative" or "Co-op"). Member Districts agree that:

1. General Covenants and Provisions

1.1 The purpose of this Agreement is to create a cooperative arrangement whereby the Member Districts may provide for the efficient delivery of legally required special education and related services to eligible students with disabilities.

1.2 The Member Districts do not intend by entering this agreement, or otherwise, to create a separate or additional legal entity.

1.3 The Cooperative's administrative offices will be located in Alpine, Texas.

1.4 The special education program will be operated in compliance with federal and state law, including the Individuals with Disabilities Education Act, 20 U.S.C. § 1401 *et seq.*; Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. § 794; the Americans with Disabilities Act, 42 U.S.C. § 12101 *et seq.*; Chapter 29 of the Texas Education Code; implementing regulations for all applicable statutes; section 1.3 of the *Financial Accounting and Reporting Module of the Financial Accountability System Resource Guide (FASRG)* and the Cooperative procedures and operating guidelines approved by all Member Districts.

All special education terms and acronyms used in this Agreement shall have the meanings and definitions provided to such terms and acronyms as set out in Chapter 33 of the Individuals with Disabilities Education Act (IDEA), 20 United States Code Annotated Section 1400 *et seq.*, 34 CFR Part 300, the Texas Education Code, Chapters 29 and 30 and the Texas Administrative Code, 19 TAC 89.1001 *et seq.* Such terms and acronyms shall include, but not be limited to, "FAPE" or Free Appropriate Public Education, "IEP" or Individualized Education Program, "LEA" or Local Education Agency, "LRE" or Least Restrictive Environment, "SEA" or State Education Agency, "MOE" or Maintenance of Effort, and "ARD" or Admission, Review and Dismissal Committee.

1.5 Any Co-Op--procedures inconsistent with the provisions contained herein shall be deemed null and void.

1.6 Each Member District retains financial responsibility for providing services and programs pursuant to Section 504 of the Rehabilitation Act.

2. Management

2.1 The Cooperative will be governed by a management board (the "Co-op Board") composed of the superintendents or their designees of the Member Districts. Each superintendent or their designee shall attend the regularly scheduled Co-op Board meetings. Superintendents shall keep their respective Member District boards advised of Co-op Board actions.

2.2 The superintendent of the Fiscal Agent, as designated in Section 4.1, will initially serve as chairperson of the Co-op Board. The chairperson of the Co-op Board will be elected annually by a majority of the Member Districts. The special education director will serve as secretary of the Co-op Board. The secretary will record and prepare minutes of each Co-op Board meeting.

2.3 Actions shall require the approval of a majority of a quorum of the Co-op Board.

2.4 The Co-op Board will hold its regular meetings quarterly for conducting and reviewing the administration and operation of the Co-op. Such dates will be determined quarterly. The Director will have discretion to call additional meetings as needed.

2.5 All Co-op Board members are expected to attend each quarterly meeting. If any member misses two meetings during the course of one fiscal year, the Member Districts that have complied with the meeting attendance requirements will have the option to revoke the non-compliant district's membership in the Co-op. At the end of each fiscal year, the Member Districts will vote by majority vote to determine whether that District may continue its membership in the Co-op. The Member District that is the subject of possible revocation will not have a vote in the proceeding. A District whose membership has been revoked may follow the procedures outlined in Section 5.7 to re-apply for Member District status one fiscal year from the date of removal. It is agreed and understood that the revoked Member District shall pay all costs and fees related to, resulting from, or associated with the revoked Member District's intentional non-compliance as well as any costs and expenses related to amending the Agreement.

2.6 This agreement does not contemplate services to virtual or private school organizations or private or virtual school students through an agreement between a virtual or private school and a Member District LEA. The Co-op will not be responsible for providing any services to private or virtual school students under this agreement to a Member District that enters into an arrangement of any kind with a virtual or private school organization for the purposes of the Member District providing services to private or virtual school students, not within the boundaries of the District and / or not having a County ID number.

2.7 The Co-op Board may by a majority vote of its membership, revoke the membership of a Member District for intentional non-compliance with the terms of the Agreement or for intentional non-compliance with the procedures of the Co-op. Disposition of property shall be governed by Section 5.5. The Member District being recommended for revocation shall have no vote in such proceeding. It is agreed and understood that the revoked Member District shall pay

all costs and fees related to, resulting from, or associated with the revoked Member District's intentional non-compliance as well as any costs and expenses related to amending the Agreement.

3. Personnel

3.1 The chief administrator of the Cooperative will be the Special Education Director ("Director" or "Co-op Director"), who will be recommended for employment to the Board of Trustees of the Fiscal Agent District by the Co-op Board. The Director shall serve under a contract with the Fiscal Agent District and be subject to the personnel policies of the Fiscal Agent District. Administrative decisions regarding daily operations of the instructional program and approved budgeted expenditures consistent with Fiscal Agent policy and Co-op procedures are within the authority of the Director. The Fiscal Agent's employment contract with the Director will determine the extent of the administrative authority and contractual power of the Director.

3.2 Each Member District retains responsibility for records requested pursuant to the Texas Public Information Act, Family Educational Rights and Privacy Act (FERPA) and/or Individuals with Disabilities Education Act (IDEA) for special education students. The Co-op Director shall assist the Member District in gathering records for special education students.

3.3 Co-op personnel, which may include the Director, diagnosticians, Licensed Specialist in School Psychology (LSSP), speech therapists, speech therapy assistants, Auditory Impairment/Visual Impairment personnel, Physical Therapists (PT), Occupational Therapists (OT), related services aides and Co-op office personnel are employed by the Fiscal Agent and are subject to the personnel policies of the Fiscal Agent, including but not limited to all policies governing contracts, at-will employment, standards of conduct, leave and other benefits. The Fiscal Agent may consider recommendations from the Management Board when employing Co-op personnel, but retains final hiring and termination authority regarding employment of Co-op personnel.

3.4 Personnel who provide special education services but who are employed by a Member District and serve under contract with that district are subject to all of the policies of that district, including all personnel policies, policies governing leave and other benefits, as well as to all Co-op procedures.

3.5 The Fiscal Agent will adopt salary schedules for each position that the Co-op employs (e.g. LSSPs, Diagnosticians, OT/PT/Speech Therapists, and Co-op Secretaries).

3.6 The Co-op Board reserves the right to adopt, by majority vote, an annual salary schedule for itinerant and/or Co-op personnel that will supersede any salary schedule adopted by the Fiscal Agent. Should said right be exercised, the Fiscal Agent shall adopt the Co-op salary schedule for the employment of itinerant and/or Co-op personnel. This salary schedule may exceed the Fiscal Agent's typical budget and salary expenditures. Such option shall be exercised no later than thirty (30) days prior to the date on which the Fiscal Agent adopts its salary schedule. The Fiscal Agent shall adopt its salary schedule prior to the 45th day before the first instructional day of the succeeding school year.

3.7 Should the Fiscal Agent give a bonus or incentive to its employees, the Fiscal Agent shall apply the same additional compensation to the Co-op employees. Any such amounts shall be

paid out of the Fiscal Agent's budget as all employees of the Co-op are Fiscal Agent employees.

3.8 Co-op personnel shall be evaluated pursuant to the evaluation policies and procedures determined by the Director of the Co-op, and shall be conducted by the Director on behalf of the Fiscal Agent. However, each Member District shall have the right to provide appropriate input into the evaluation process concerning Co-op personnel performance duties related to each Member District.

3.9 The Director shall have the authority to assign Co-op personnel to a campus or Member District site as needed to address the needs of eligible students served by the Co-op.

3.10 Co-op personnel who have a complaint arising from their work at a particular campus against a Member District's employee will follow that Member District's grievance procedures as outlined in that Member District's board policies. Any attorney's fees incurred in hearing the grievance will be paid by the Member District hearing the grievance.

3.11 Any person who has a complaint against a particular Co-op employee must first file a complaint with the Co-op Director. Grievances filed against Co-op personnel and Co-op office personnel shall be procedurally conducted pursuant to the Fiscal Agent's policies. However, the administrators assigned to hear the grievances are as follows:

- Level I - Director of the Co-op
- Level II - Chairperson of the Co-op
- Level III - The Co-op Management Board

This section does not apply to termination or proposed non-renewals of Co-op personnel. For proposed non-renewals and termination of Co-op personnel, the Fiscal Agent grievance policies shall apply without alteration.

Any attorney's fees incurred in hearing the grievance will be paid by the Co-op out of the fund balance, based upon the proportionate share outlined in Section 6.2.

4. Fiscal Agent

4.1 ALPINE INDEPENDENT SCHOOL DISTRICT will serve as the Fiscal Agent for the Cooperative. ALPINE INDEPENDENT SCHOOL DISTRICT acknowledges that it is an accredited Texas school district and that it offers grades kindergarten through 12th grade.

4.2 Except as otherwise provided herein, the Fiscal Agent is responsible for applying for, receiving, collecting, expending, and distributing all funds, regardless of source, in accordance with the budget adopted by the Co-op Board. The Fiscal Agent shall provide accounting services, reports, Co-op records, suitable facilities for special education administrative and support staff, and shall perform any other responsibilities required by Co-op procedures. It is agreed and understood that the Fiscal Agent assumes no responsibility for a Member District's failure to maintain its effort.

4.3 The Fiscal Agent will account for salaries and expenses of personnel as indicated in Section 3.3 herein; Co-op operating expenses; IDEA, Part B funds; Every Student Succeeds

Act. The Fiscal Agent will maintain personnel records and payroll systems for all Co-op staff.

4.4 The Fiscal Agent will prepare and submit, on behalf of the Co-op, any reports or applications required by federal or state law.

4.5 The Director, on behalf of the Fiscal Agent, may negotiate contracts with outside service providers for special education and related services for students with disabilities in accordance with law and Co-op procedures. Related services as determined by the ARD Committee are the responsibility of the Co-op. The Fiscal Agent shall request ADA and FERPA compliance by each service provider.

4.6 The Fiscal Agent must notify all other Member Districts of any intention to withdraw as Fiscal Agent of the Co-op on or before December 1 preceding the end of the last fiscal year it intends to serve as Fiscal Agent. After a satisfactory independent audit of the Co-op's accounts, the transfer of Fiscal Agent status will become effective on the first day of the next fiscal year.

4.7 Should the Fiscal Agent cease for any reason to serve, the Co-op Board will by majority vote appoint another Member District as Fiscal Agent, subject to approval by that district's Board of Trustees.

4.8 The Fiscal Agent agrees to provide each Member District, upon request, with an accounting of the prior year's budget and how much state and local funds were expended on behalf of that Member District.

4.9 The Member Districts retain responsibility for certifying receipt of Medicaid funds and completing any and all cost reports required by the Medicaid administrator. It is agreed that net cost settlement flows back to each Member District through the Fiscal Agent after subtracting any applicable Medicaid administration fees.

4.10 The Fiscal Agent will receive from the Member Districts, collectively, compensation for serving as Fiscal Agent. The Fiscal Agent fee will be determined by the Management Board prior to the adoption of the Co-op budget for each fiscal year. The fee assessed each year will be equal to or greater than the amount assessed the previous fiscal year. The Fiscal Agent fee shall be divided among the Member Districts with each contributing a proportionate share of the Fiscal Agent fee based upon a ratio of that district's total special education enrollment compared to the total Co-op special education enrollment based upon the most recent October PEIMS snapshot. The Fiscal Agent fee is in addition to administrative costs set forth in Section 6.2 herein, and provides compensation for the services provided by the Fiscal Agent as outlined in Section 4.2.

5. Member Districts' General Obligations

5.1 Each Member District acknowledges that, to the extent permitted by TEA procedures and guidelines, federal funds received from the state flow directly to the Fiscal Agent. Should federal funds not be permitted to flow directly to the Fiscal Agent due to changes in TEA operating procedures and guidelines, then each Member District shall remit federal funding to the Fiscal Agent within ten (10) business days of each Member District's receipt of federal funding. Member Districts agree any other funds assessed under Co-op procedures or other legal requirement will be remitted within thirty (30) calendar days of receiving a statement from the Fiscal Agent.

5.2 Each Member District retains financial responsibility for any student for whom it seeks placement in a Residential Treatment Facility under 19 Tex. Admin. Code § 89.61. The Director will prepare an application to the Texas Education Agency for funds to support any proposed residential placement.

5.3 Each Member District retains financial responsibility for students enrolled in their District who receive services from the Regional Day School Program for the Deaf (RDSPD), unless otherwise provided herein.

5.4 Each Member District agrees to cooperate with the Fiscal Agent in maintaining the proper fiscal, personnel, and student records for the Co-op operations.

5.5 Unless otherwise provided herein, title to and ownership of all property of whatever type or nature, both real and personal, acquired, purchased, encumbered, or committed to by the Co-op with Co-op funds, whether through purchase, lease, time payment, or any other acquisition agreement, regardless of whether the source of such Co-op funds was from local, state, federal, or private sources, will be held by the Fiscal Agent on behalf of the Co-op, and not by individual Member Districts. All property of whatever nature, both personal and real, individually purchased with Member District funds or otherwise acquired by individual Member Districts from local resources shall remain that Member District's property, regardless of its use by the Co-op for Co-op educational services. Agreements pertaining to the title, ownership, or purchase of real property are not governed by the terms of the Co-op agreement. Vehicle titles, if any, will be held in the name of the Fiscal Agent on behalf of the Co-op.

5.6 A Member District may withdraw from the Co-op by providing the other Member Districts with written notice of its proposed action on or before December 1 preceding the end of the school year which the Member District intends to be its final year in the Co-op. The member's withdrawal from the Co-op shall be effective on the following June 30. The withdrawing Member District shall return to the Co-op any supplies, equipment, or fixtures in its possession that was purchased with Co-op funds prior to or by June 30, the effective final day of the withdrawing member's participation in the Co-op. The withdrawing Member District further agrees that any uncommitted surplus funds, after charges and liabilities, remaining in the Co-op's operating fund as of the June 30th date set forth above, shall be calculated, and the withdrawing Member District shall receive its proportionate share of those surplus funds, calculated based on that Member District's proportionate share of those surplus funds, calculated based on that Member District's proportionate share for the fiscal year prior to withdrawal. The balance is provided to the withdrawing Member District in full and complete payment for, and settlement of, any legal and

equitable rights and interests, if any, such withdrawing member may have in the Co-op's property or assets. Additionally, a withdrawing Member District shall pay all costs and fees related to, resulting from or associated with its withdrawal, including, but not limited to non-renewals, legal costs, insurance or any other expenses or obligations. Funds, if any, will not be released until after the conclusion of the annual audit results for the final fiscal year for which the Member District is a member of the Co-op.

5.7 Repayments to the Texas Education Agency due to a violation of federal rules on Maintenance of Effort ("MOE") by any school district shall be the responsibility of the Member District that violated the MOE requirement. In the event the Fiscal Agent is required by TEA to submit reimbursement related to a federal grant application violation or other MOE violation, the Member District agrees to submit payment to the Fiscal Agent in the amount equal to the repayment due TEA within 10 business days, or a shorter time if mandated by TEA. Upon receipt of the payment, the Fiscal Agent will submit to TEA the amount of repayment due from IDEA-Part B funds.

5.8 If a School District requests to become a Member District of the Co-op, it must submit written notice of its request no later than February 1 in order to be considered for admission. Admission must be unanimously approved by the entire Management Board. It is agreed and understood that any District seeking to join the Co-op may be assessed a fee to be determined by the Co-op Management Board prior to obtaining membership.

6. Fiscal Practices

6.1 The Co-op will operate on a budget prepared by the Director and approved by the Co-op Board and the Fiscal Agent's Board of Trustees.

6.2 Except as provided by herein, administrative and uncontrollable costs will be allocated among Member Districts as determined by the Co-op Board based on a ratio of the total special education enrollment of each Member District compared to the total Co-op special education enrollment, based on the PEIMS Snapshot enrollment report submitted to the Texas Education Agency from the prior year. Member District contributions will be revised on an annual basis.

6.3 The Co-op's accounts will be audited annually by the independent auditor for the Fiscal Agent at the Fiscal Agent's expense.

6.4 The Co-op agrees to fund evaluations recommended by a duly constituted ARD. Any travel costs or expenses incurred by an evaluator will be the responsibility of the Co-op. Travel costs or expenses required to take a student to the evaluation site is the responsibility of the Member District. The Co-op agrees to fund any independent evaluations requested, in accordance with Co-op guidelines.

6.5 The Co-op agrees to provide any assistive technology or adaptive equipment needed for Member District special education students. All such purchases remain the property of the Co-op in accordance with Section 5.5.

7. Dissolution

7.1 Dissolution of this Agreement shall require the affirmative vote of 75% of the Co-op Board. Upon dissolution, the Co-op's funds and any other remaining assets, after any charges and liabilities, will be divided among the Member Districts, prorated in the same manner as administrative costs as provided by Section 6.2. The dissolution will take effect on July 1 after the first December 1 following the dissolution vote, unless otherwise agreed to by a majority vote of the Co-op Board.

8. Risk of Loss

8.1 Except as otherwise provided herein, each Member District bears its own risk of loss. "Loss" includes, but is not limited to, damage to or loss of personal or real property, costs of administrative hearings, litigation expenses, awards of actual damages, court costs, attorney's fees, and settlement costs.

8.2 Each Member District will insure its owned or leased vehicles used in the transportation of students with disabilities for the statutory maximum limits of school district liability for motor vehicle accidents.

9. Transportation

9.1 Each Member District bears responsibility for providing or contracting for the transportation of each of its transportation-eligible students to each facility at which services are provided.

10. Legal Responsibilities

10.1 The Member District wherein the student is enrolled shall be solely responsible for the provision of a FAPE.

10.2 The Member District wherein the student is enrolled is responsible for legal costs, court costs and attorney's fees, resulting from litigation directly involving that student. This includes legal fees incurred due to TEA complaints, OCR complaints, and grievances directly involving services to that student.

10.3 If the Co-op is the sole named party in a legal action in a lawsuit filed against the Co-op in state or federal court and the lawsuit is based on a state or federal law other than the IDEA, then each Member District will be responsible for the proportionate share of the defense of the lawsuit, based on the formula set forth in Section 6.2 herein. The Fiscal Agent will have the ultimate decision-making authority in the selection of legal counsel, though the Co-op Board may provide input into this matter.

10.4 If the Co-op or its Fiscal Agent is named as a party in a due process hearing under the IDEA and/or state or federal court action brought under the IDEA as well as the Member District in which the student is enrolled, then the defense costs applicable to the Co-op and/or Fiscal Agent will be limited to the reasonable and necessary legal fees required for the legal defense of the Co-op and/or Fiscal Agent. The Co-op and named Member District will split such costs in the amount of 50% each for as long as they both remain named parties. The Co-op's responsibility for cost sharing 50% of any associated fees will be shared based on the formula set forth in Section 6.2 herein.

The Fiscal Agent, as a Member District, will be subject to Section 10.2 for any litigation involving students who are enrolled in the Fiscal Agent and are subject to the lawsuit.

10.5 Should the Fiscal Agent incur costs as a result of any complaints, grievances or lawsuits arising from the Fiscal Agent employee's discharge of duties set forth herein, then such costs shall be divided among the Member Districts based upon the formula set forth in Section 6.2.

10.6 The legal responsibilities stated herein shall survive the expiration of this contract should litigation arise from events that occurred during the term of the contract.

10.7 The Member Districts of this Co-op contract agree to negotiate in good faith in an effort to resolve any dispute related to the contract that may arise from the Member Districts. If the dispute cannot be resolved by negotiations, the dispute shall be submitted to mediation before resort to Litigation. If the need for mediation arises, a mutually acceptable mediator shall be chosen by the parties to the dispute who shall share the cost of mediation services based upon an equal split between the Member Districts. Mediation is a voluntary dispute resolution process in which the parties to the dispute meet with an impartial person, called a mediator, who will help to resolve the dispute informally and confidentially. Mediators facilitate the resolution of disputes but cannot impose binding decisions. The parties to the dispute must agree before any settlement is binding.

11. The Agreement

11.1 The Co-op Board will review this agreement before the beginning of each fiscal year. The Co-op Board will either vote to renew the agreement or amend the agreement by majority vote.

11.2 This Agreement will supersede all previous agreements among the parties in relation to the operation of the Co-op and responsibilities under any prior Cooperative agreement.

11.3 This Agreement will apply to and bind the representatives and successors in interest of the parties to this Agreement.

11.4 This Agreement is governed by the laws of the State of Texas.

11.5 If any provision of this Agreement becomes or is held violative of any law or unenforceable, then the invalidity of that provision will not invalidate the remaining provisions. The Member Districts agree that all remaining provisions of this Agreement will remain in effect.

11.6 Citations of and references to any specific federal or state statute or administrative regulation in this Agreement include any amendment to or successor of that statute or regulation.

11.7 It is understood and agreed that this Agreement may be executed in a number of identical counterparts, each of which shall be deemed an original for all purposes.

11.8 It is agreed and understood that the terms of this Agreement shall not be modified absent written agreement of all parties.

Executed this ___ day of _____,2023.

ALPINE INDEPENDENT SCHOOL DISTRICT

BY: _____
Superintendent

Date: _____

BALMORHEA INDEPENDENT SCHOOL DISTRICT

BY: _____
Superintendent

Date: _____

CULBERSON COUNTY-ALLAMOORE INDEPENDENT SCHOOL DISTRICT

BY: _____
Superintendent

Date: _____

FORT DAVIS INDEPENDENT SCHOOL DISTRICT

BY: _____
Superintendent

Date: _____

MARATHON INDEPENDENT SCHOOL DISTRICT

BY: _____
Superintendent

Date: _____

MARFA INDEPENDENT SCHOOL DISTRICT

BY: _____
Superintendent

Date: _____

PRESIDO INDEPENDENT SCHOOL DISTRICT

BY: _____
Superintendent

Date: _____

SAN VICENTE INDEPENDENT SCHOOL DISTRICT

BY: _____
Superintendent

Date: _____

SIERRA BLANCA INDEPENDENT SCHOOL DISTRICT

BY: _____
Superintendent

Date: _____

TERLINGUA COMMON SCHOOL DISTRICT

BY: _____
Superintendent

Date: _____

TERRELL COUNTY INDEPENDENT SCHOOL DISTRICT

BY: _____
Superintendent

Date: _____

VALENTINE INDEPENDENT SCHOOL DISTRICT

BY: _____
Superintendent

Date: _____



(LOCAL) Policy Comparisons

These documents are generated by an automated process that compares the updated policy to the current policy as found in TASB records.

In this packet, you will find:

- Policies being recommended for revision (annotated)
- New policies (not annotated)
- Policies recommended for deletion (annotated in PDF; not shown in Word)

Annotations are shown as follows:

- Deletions are in a red strike-through font: ~~deleted text~~.
- Additions are in a blue, bold font: **new text**.
- Blocks of text that were moved without changes are shown in green, with double underline and double strike-through formatting to distinguish the text's new placement from its original location: ~~moved text~~ becomes moved text.
- Revision bars appear in the right margin to show sections with changes.

Note: While the annotation software competently identifies simple changes, large or complicated changes—as in an extensive rewrite—may be more difficult to follow. In addition, TASB's recent changes to the policy templates to facilitate accessibility sometimes make formatting changes appear tracked, even though the text remains the same.

For further assistance in understanding policy changes, please refer to the explanatory notes in your Localized Policy Manual update packet or contact your policy consultant.

Contact:	School Districts and Education Service Centers	Community Colleges
	policy.service@tasb.org	colleges@tasb.org
	800.580.7529	800.580.1488

Plan The District shall develop a cybersecurity plan to secure the District's cyberinfrastructure against a cyberattack or any other cybersecurity incidents, determine cybersecurity risk, and implement appropriate mitigation planning.

Coordinator The Superintendent shall designate a cybersecurity coordinator. The cybersecurity coordinator shall serve as the liaison between the District and the Texas Education Agency in cybersecurity matters.

Training The Board delegates to the Superintendent the authority to:

1. Determine the cybersecurity training program to be used in the District;
2. Verify and report compliance with training requirements in accordance with guidance from the Department of Information Resources; and
3. Remove access to the District's computer systems and databases for noncompliance with training requirements as appropriate.

The District shall complete periodic audits to ensure compliance with the cybersecurity training requirements.

Security Breach Notifications Upon discovering or receiving notification of a breach of system security or a security incident, as defined by law, the District shall disclose the breach or incident to affected persons or entities in accordance with the time frames established by law. The District shall give notice by using one or more of the following methods:

1. Written notice.
2. Email, if the District has email addresses for the affected persons.
3. Conspicuous posting on the District's websites.
4. Publication through broadcast media.

The District shall disclose a breach or incident involving sensitive, protected, or confidential student information as required by law.

**Building Access
Control**

Audits of building access control shall include weekly inspections of instructional facilities during school hours to certify all exterior doors are, by default, set to closed, latched, and locked status and cannot be opened from the outside without a key.

The Superintendent shall ensure that the findings of the weekly inspections are:

1. Reported to the District safety and security committee; and
2. Reported to the campus principal or lead administrator of the instructional facility to ensure awareness of any deficiencies identified.

The campus principal or lead administrator shall assign appropriate staff to take action to reduce the likelihood of similar deficiencies in the future.

The results of the weekly reports shall be kept for review as part of the required safety and security audit.

The District's building access control procedures shall not be interpreted as discouraging parents or guardians who have been properly verified as authorized visitors from visiting their student's campus. [See GKC]

Personnel Duties The Superintendent shall define the qualifications, duties, and responsibilities of all positions and shall ensure that job descriptions are current and accessible to employees and supervisors.

Posting Vacancies The Superintendent or designee shall establish guidelines for advertising employment opportunities and posting notices of vacancies. These guidelines shall advance the Board's commitment to equal opportunity employment and to recruiting well-qualified candidates. Current District employees may apply for any vacancy for which they have appropriate qualifications.

Applications All applicants shall complete the application form supplied by the District. Information on applications shall be confirmed before a contract is offered for a contractual position and before hiring or as soon as possible thereafter for a noncontractual position.

[For information related to the evaluation of criminal history records, see DBAA.]

Employment of All Personnel

Note: For employment of a bus driver related to a Board member or the Superintendent, see DBE(LEGAL).

The Board delegates to the Superintendent final authority for employment of contractual personnel, as well as final authority to employ and dismiss noncontractual employees on an at-will basis. [See DCA, DCB, DCC, DCD, and DCE as appropriate]

Employment Assistance Prohibited

No District employee shall assist another employee of the District or of any school district in obtaining a new job if the employee knows, or has probable cause to believe, that the other employee engaged in sexual misconduct regarding a minor or student in violation of the law. Routine transmission of an administrative or personnel file does not violate this prohibition. [See CJ for prohibitions relating to contractors and agents and DH(EXHIBIT) for the Educators' Code of Ethics.]

Dyslexia and Related Disorders

The District shall comply with all rules and standards adopted by the State Board of Education and guidance published by the commissioner of education to implement the program to test students for dyslexia and related disorders.

In accordance with administrative procedures, the District shall provide regular training opportunities for teachers of students with dyslexia that include new research and practices for educating students with dyslexia.

SPECIAL PROGRAMS
COMPENSATORY SERVICES AND INTENSIVE PROGRAMS

EHBC
(LOCAL)

~~Each student who has been identified as being at risk of dropping out of school, who is not performing at grade level, or who did not perform satisfactorily on a state-mandated assessment shall be provided accelerated and/or compensatory educational services.~~

**Accelerated
Instruction**

~~The District shall provide accelerated instruction in accordance with law if a student fails to perform satisfactorily on a state-mandated assessment.~~

**Accelerated
Learning Committee**

~~When a student fails to perform satisfactorily on a math or reading state-mandated assessment in grades 3, 5, or 8, an accelerated learning committee shall develop a written educational plan in accordance with law. If a parent requests that the student be assigned to a particular teacher the following school year, the request shall be addressed in accordance with the District's administrative procedures.~~

~~A parent complaint about the content or implementation of the educational plan shall be filed in accordance with FNG.~~

COMPENSATORY SERVICES AND INTENSIVE PROGRAMS
ACCELERATED INSTRUCTION

EHBCA
(LOCAL)

Each student who has been identified as being at risk of dropping out of school, who is not performing at grade level, or who did not perform satisfactorily on a state-mandated assessment shall be provided accelerated and/or compensatory educational services.

**Accelerated
Instruction**

The District shall provide accelerated instruction in accordance with law if a student fails to perform satisfactorily on a state-mandated assessment.

Parent Request

If a student fails to perform satisfactorily on a state-mandated assessment, a parent's request that the student be assigned to a particular teacher the following school year shall be addressed in accordance with the District's administrative procedures.

**Accelerated
Education Plan**

Appropriate District staff shall develop an accelerated education plan for a student who fails to perform satisfactorily on the same state-mandated assessment for two or more consecutive years.

A parent complaint about the content or implementation of the accelerated education plan shall be filed in accordance with FNG.

Students in violation of the compulsory attendance law shall be reported to the District attendance officer, who may institute court action as provided by law.

Excused Absences

In addition to excused absences required by law, the District shall excuse absences for the following purposes. A student shall be required to submit verification of these absences in accordance with administrative regulations.

Higher Education Visits

The District shall excuse a student for up to two days during the student's junior year and up to two days during the student's senior year to visit an accredited institution of higher education.

Career Investigation

The District shall excuse a student for up to two days during the student's junior year and up to two days during the student's senior year to visit a professional's workplace for purposes of exploring the student's interest in pursuing a career in that professional's field.

Armed Services Enlistment

The District shall excuse a student 17 years of age or older for up to four days during his or her enrollment in high school for activities related to pursuing enlistment in a branch of the U.S. Armed Services or Texas National Guard.

Early Voting or Election Clerk

The District shall excuse a student for up to two days per school year to serve as an early voting or election clerk.

Learner or Driver's License

The District shall excuse a student 15 years of age or older for one day during his or her enrollment in high school for each of the following:

- Visiting a driver's license office to obtain a learner license; or
- Visiting a driver's license office to obtain a driver's license.

[For extracurricular activity absences, see FM.]

Withdrawal for Nonattendance

The District may initiate withdrawal of a student under the age of 19 for nonattendance under the following conditions:

1. The student has been absent ~~ten~~10 consecutive school days; and
2. Repeated efforts by the attendance officer and/or principal to locate the student have been unsuccessful.

[For District-initiated withdrawal of students 19 or older, see FEA(LEGAL).]

Students Attending Homeschools

Students who are homeschooled are exempt from the compulsory attendance law to the same extent as students enrolled in other private schools.

Adequate documentation of homeschooling for withdrawal shall consist of either a statement of withdrawal in accordance with FD(LOCAL) indicating the date homeschooling began, or a signed and dated letter from a parent or guardian indicating that his or her child is being homeschooled and the date the homeschooling began.

The District may request from a parent or guardian a letter of assurance that a child is being educated using a curriculum designed to meet basic education goals of reading, spelling, grammar, mathematics, and a study of good citizenship.

Enforcing
Compulsory
Attendance

If a parent or guardian refuses to submit a requested statement or letter, or if the District has evidence that a school-aged child is not being homeschooled within legal requirements, the District may investigate further and, if warranted, shall pursue legal action to enforce the compulsory attendance law.

No employee shall give any student prescription medication, non-prescription medication, herbal substances, anabolic steroids, or dietary supplements of any type, except as authorized by this or other District policy.

Medication Provided by Parent

The Superintendent shall designate the employees who are authorized to administer medication that has been provided by a student's parent. An authorized employee is permitted to administer the following medication in accordance with administrative regulations:

1. Prescription medication in accordance with legal requirements.
2. Nonprescription medication, upon a parent's written request, when properly labeled and in the original container.
3. Herbal substances or dietary supplements provided by the parent and only if required by the individualized education program or Section 504 plan for a student with disabilities.

No Medication Provided by District

~~The~~ Except as required by law and provided by this policy, the District shall not purchase medication to administer to a student.

Opioid Antagonist

This provision shall be applicable to the District campus.

On Campus

The District authorizes school personnel who have been adequately trained to administer an opioid antagonist in accordance with law and this policy. Administration of an opioid antagonist shall only be permitted when an authorized and trained individual reasonably believes a person is experiencing an opioid-related overdose.

Each applicable campus shall have at least one individual who is authorized and trained to administer an opioid antagonist present during regular school hours.

Maintenance, Availability, Training, and Reporting

Each applicable campus shall have at least two unused, unexpired opioid antagonist doses available.

All opioid antagonists shall be stored in a secure location and shall be easily accessible by individuals who are authorized and trained to administer an opioid antagonist.

The Superintendent shall develop administrative regulations addressing acquisition, maintenance, expiration, and disposal of opioid antagonists in the District, as well as reporting, employee training, and emergency notification requirements.

Psychotropics

Except as permitted by law, an employee shall not:

1. Recommend to a student or a parent that the student use a psychotropic drug;
2. Suggest a particular diagnosis; or
3. Exclude the student from a class or a school-related activity because of the parent's refusal to consent to psychiatric evaluation or examination or treatment of the student.

Medical Treatment

A student's parent, legal guardian, or other person having lawful control shall annually complete and sign a form that provides emergency information and addresses authorization regarding medical treatment. A student who has reached age 18 shall be permitted to complete this form.

The District shall seek appropriate emergency care for a student as required or deemed necessary.

**Threat Assessment
and Safe and
Supportive Team**

In compliance with law, the Superintendent shall ensure that a multidisciplinary threat assessment and safe and supportive team is established to serve each campus. The Superintendent shall appoint team members. The team shall be responsible for developing and implementing a safe and supportive school program at each campus served by the team and shall support the District in implementing its multi-hazard emergency operations plan.

Training

Each team shall complete training provided by an approved provider on evidence-based threat assessment programs.

Student Reports

Each campus shall establish a clear procedure for a student to report concerning behavior exhibited by another student for assessment by the team or other appropriate District employee.

Employee
Confidentiality

A District employee who reports a potential threat may elect for the employee's identity to remain confidential and not be subject to disclosure under the state's public information law. The employee's identity shall only be revealed when necessary for the team, the District, or law enforcement to investigate the reported threat.

The District shall maintain a record of the identity of a District employee who elects for the employee's identity to remain confidential.

Imminent Threats or
Emergencies

A member of the team or any District employee may act immediately to prevent an imminent threat or respond to an emergency, including contacting law enforcement directly.

Threat Assessment
Process

The District shall develop procedures as recommended by the Texas School Safety Center. In accordance with those procedures, the threat assessment and safe and supportive team shall conduct threat assessments using a process that includes:

1. Identifying individuals, based on referrals, tips, or observations, whose behavior has raised concerns due to threats of violence or exhibition of behavior that is harmful, threatening, or violent.
2. Conducting an individualized assessment based on reasonably available information to determine whether the individual poses a threat of violence or poses a risk of harm to self or others and the level of risk.
3. Implementing appropriate intervention and monitoring strategies, if the team determines an individual poses a threat of harm to self or others. These strategies may include referral of a student for a mental health assessment and escalation procedures as appropriate.

For a student or other individual the team determines poses a serious risk of violence to self or others, the team shall immediately report to the Superintendent, who shall immediately attempt to contact the student's parent or guardian. Additionally, the Superintendent shall coordinate with law enforcement authorities as necessary and take other appropriate action in accordance with the District's multihazard emergency operations plan.

For a student the team identifies as at risk of suicide, the team shall follow the District's suicide prevention program.

For a student the team identifies as having a substance abuse issue, the team shall follow the District's substance abuse program.

For a student whose conduct may constitute a violation of the District's Student Code of Conduct, the team shall make a referral to the campus behavior coordinator or other appropriate administrator to consider disciplinary action.

As appropriate, the team may refer a student:

1. To a local mental health authority or health-care provider for evaluation or treatment; or
2. For a full individualized and initial evaluation for special education services.

The team shall not provide any mental health-care services, except as permitted by law.

Guidance to School
Community

The team shall provide guidance to students and District employees on recognizing harmful, threatening, or violent behavior that may pose a threat to another person, the campus, or the community and methods to report such behavior to the team, including through anonymous reporting.

Reports

The team shall provide reports to the Texas Education Agency as required by law.

Comprehensive System

The Superintendent shall develop and maintain a comprehensive system of student records and reports dealing with all facets of the school program operation and shall ensure through reasonable procedures that records are accessed by authorized persons only, as allowed by this policy. These data and records shall be stored in a safe and secure manner and shall be conveniently retrievable for use by authorized school officials.

Cumulative Record

A cumulative record shall be maintained for each student from entrance into District schools until withdrawal or graduation from the District.

This record shall move with the student from school to school and be maintained at the school where currently enrolled until graduation or withdrawal. Records for nonenrolled students shall be retained for the period of time required by law. No permanent records may be destroyed without explicit permission from the Superintendent. [See CPC]

Custodian of Records

The ~~principal~~ principal is custodian of all records for currently enrolled students. ~~The principal~~ The principal is the custodian of records for students who have withdrawn or graduated. The student handbook made available to all students and parents shall contain a listing of the addresses of District schools, as well as the Superintendent's business address.

Types of Education Records

The record custodian shall be responsible for the education records of the District. These records may include:

1. Admissions data, personal and family data, including certification of date of birth.
2. Standardized test data, including intelligence, aptitude, interest, personality, and social adjustment ratings.
3. All achievement records, as determined by tests, recorded grades, and teacher evaluations.
4. All documentation regarding a student's testing history and any accelerated instruction he or she has received, including any ~~documentation of discussion or action by an accelerated learning committee convened~~ education plan developed for the student.
5. Health services record, including:
 - a. The results of any tuberculin tests required by the District.
 - b. The findings of screening or health appraisal programs the District conducts or provides. [See FFAA]

- c. Immunization records. [See FFAB]
6. Attendance records.
7. Student questionnaires.
8. Records of teacher, school counselor, or administrative conferences with the student or pertaining to the student.
9. Verified reports of serious or recurrent behavior patterns.
10. Copies of correspondence with parents and others concerned with the student.
11. Records transferred from other districts in which the student was enrolled.
12. Records pertaining to participation in extracurricular activities.
13. Information relating to student participation in special programs.
14. Records of fees assessed and paid.
15. Records pertaining to student and parent complaints.
16. Other records that may contribute to an understanding of the student.

Access by Parents

The District shall make a student's records available to the student's parents, as permitted by law. The records custodian or designee shall use reasonable procedures to verify the requester's identity before disclosing student records containing personally identifiable information.

Records may be reviewed in person during regular school hours without charge upon written request to the records custodian. For in-person viewing, the records custodian or designee shall be available to explain the record and to answer questions. The confidential nature of the student's records shall be maintained at all times, and records to be viewed shall be restricted to use only in the Superintendent's, principal's, or school counselor's office, or other restricted area designated by the records custodian. The original copy of the record or any document contained in the cumulative record shall not be removed from the school.

Copies of records are available at a per copy cost, payable in advance. Copies of records must be requested in writing. Parents may be denied copies of records if they fail to follow proper procedures or pay the copying charge. If the student qualifies for free or

reduced-price lunches and the parents are unable to view the records during regular school hours, upon written request of a parent, one copy of the record shall be provided at no charge.

A parent may continue to have access to his or her child's records under specific circumstances after the student has attained 18 years of age or is attending an institution of postsecondary education. [See FL(LEGAL)]

Access by School Officials

A school official shall be allowed access to student records if he or she has a legitimate educational interest in the records.

For the purposes of this policy, "school officials" shall include:

1. An employee, Board member, or agent of the District, including an attorney, a consultant, a contractor, a volunteer, a school resource officer, and any outside service provider used by the District to perform institutional services.
2. An employee of a cooperative of which the District is a member or of a facility with which the District contracts for placement of students with disabilities.
3. A contractor retained by a cooperative of which the District is a member or by a facility with which the District contracts for placement of students with disabilities.
4. A parent or student serving on an official committee, such as a disciplinary or grievance committee, or assisting another school official in performing his or her tasks.
5. A person appointed to serve on a team to support the District's safe and supportive school program.

All contractors provided with student records shall follow the same rules as employees concerning privacy of the records and shall return the records upon completion of the assignment.

A school official has a "legitimate educational interest" in a student's records when he or she is:

1. Working with the student;
2. Considering disciplinary or academic actions, the student's case, or an individualized education program for a student with disabilities;
3. Compiling statistical data;
4. Reviewing an education record to fulfill the official's professional responsibility; or

5. Investigating or evaluating programs.

**Transcripts and
Transfers of Records**

The District may request transcripts from previously attended schools for students transferring into District schools; however, the ultimate responsibility for obtaining transcripts from sending schools rests with the parent or student, if 18 or older.

For purposes of a student's enrollment or transfer, the District shall promptly forward in accordance with the timeline provided in law education records upon request to officials of other schools or school systems in which the student intends to enroll or enrolls. [See FD(LEGAL), Required Documentation] The District may return an education record to the school identified as the source of the record.

**Records
Responsibility for
Students in Special
Education**

The ~~principal~~principal shall be responsible for ensuring the confidentiality of any personally identifiable information in records of students in special education.

A current listing of names and positions of persons who have access to records of students in special education is maintained at ~~the District office~~the District office.

**Procedure to Amend
Records**

Within 15 District business days of the record custodian's receipt of a request to amend records, the District shall notify the parents in writing of its decision on the request and, if the request is denied, of their right to a hearing. If a hearing is requested, it shall be held within ~~ten~~10 District business days after the request is received.

Parents shall be notified in advance of the date, time, and place of the hearing. An administrator who is not responsible for the contested records and who does not have a direct interest in the outcome of the hearing shall conduct the hearing. The parents shall be given a full and fair opportunity to present evidence and, at their own expense, may be assisted or represented at the hearing.

The parents shall be notified of the decision in writing within ~~ten~~10 District business days of the hearing. The decision shall be based solely on the evidence presented at the hearing and shall include a summary of the evidence and reasons for the decision. If the decision is to deny the request, the parents shall be informed that they have 30 District business days within which to exercise their right to place in the record a statement commenting on the contested information and/or stating any reason for disagreeing with the District's decision.

**Directory
Information**

Directory information for District students has been classified into two separate categories:

1. Items for use only for school-sponsored purposes; and

2. Items for all other purposes.

School-Sponsored
Purposes

For the following school-sponsored purposes—~~all District publications and announcements—~~ — all District publications and announcements — directory information shall include ~~student name; photograph; major field of study; degrees, honors, and awards received; dates of attendance; grade level; most recent educational institution attended; participation in officially recognized activities and sports; and weight and height of members of athletic teams~~ student name; photograph; major field of study; degrees, honors, and awards received; dates of attendance; grade level; most recent educational institution attended; participation in officially recognized activities and sports; and weight and height of members of athletic teams.

All Other Purposes

For all other purposes, directory information shall include ~~student name, address, and grade level.~~ student name, address, and grade level.

Resolution of the Board to Employ or Accept as Volunteers Chaplains

WHEREAS, Section 23.001 of the Texas Education Code permits the district to employ or accept as a volunteer a chaplain to provide support, services, and programs for students as assigned by the Board;

WHEREAS, Senate Bill 763, passed by the 88th Texas Legislature, requires each school board to take a **record vote** between September 1, 2023, and March 1, 2024, on whether to adopt a policy authorizing a campus of the district to employ or accept as a volunteer a chaplain under Education Code Chapter 23;

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of Marathon Independent School District hereby:

[Option 1: Use this option if your district will formally permit chaplains to serve these functions in the district. Send this to the district's TASB policy consultant after adoption for inclusion in the district's policy manual.]

Permits a district campus to employ or accept as a volunteer a chaplain to provide support, services, and programs for students and adopts the following addition to DP(LOCAL):

School Chaplains In accordance with law, the Board authorizes a campus to employ or accept as a volunteer a chaplain. [See DC and GKG]

[Option 2: Use this option if your district already permits the services and supports of chaplains under existing policy. Confirm that your district has GKG(LOCAL) before adopting this option.]

Affirms the practice of a district campus permitting a chaplain to provide support, services, and programs for students in accordance with the district's existing GKG(LOCAL) policy.

[Option 3: Use this option if your district will not permit chaplains to serve these functions in the district.]

Does not permit a district campus to employ or accept as a volunteer a chaplain to provide support, services, and programs for students at this time.

Adopted this 20th day of December, 2023, by the Board of Trustees.

Presiding officer's signature: _____

Secretary's signature: _____

Public Information Act Deadline Scheduling Calendar 2024

JANUARY

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For Public Information Act (PIA) Business & Nonbusiness Day Purposes ONLY (TEX. GOV'T CODE § 552.0031(f)):
If applicable, Select the Board of Trustee designated additional TEN nonbusiness PIA days for 2024 on the calendar and write below:

- 1) January 2, 2024
- 2) January 3, 2024
- 3) March 11, 2024
- 4) March 12, 2024
- 5) July 1, 2024
- 6) July 2, 2024
- 7) November 25, 2024
- 8) November 26, 2024
- 9) December 27, 2024
- 10) December 31, 2024

- Holiday/Weekend:
Not Included in
Nonbusiness Day
Calculation
- District Closed /
Optional Holiday
- Available for
Designation



WALSH GALLEGOS
TREVIÑO KYLE & ROBINSON P.C.

TEX. GOV'T CODE Sec. 552.0031. BUSINESS DAYS.

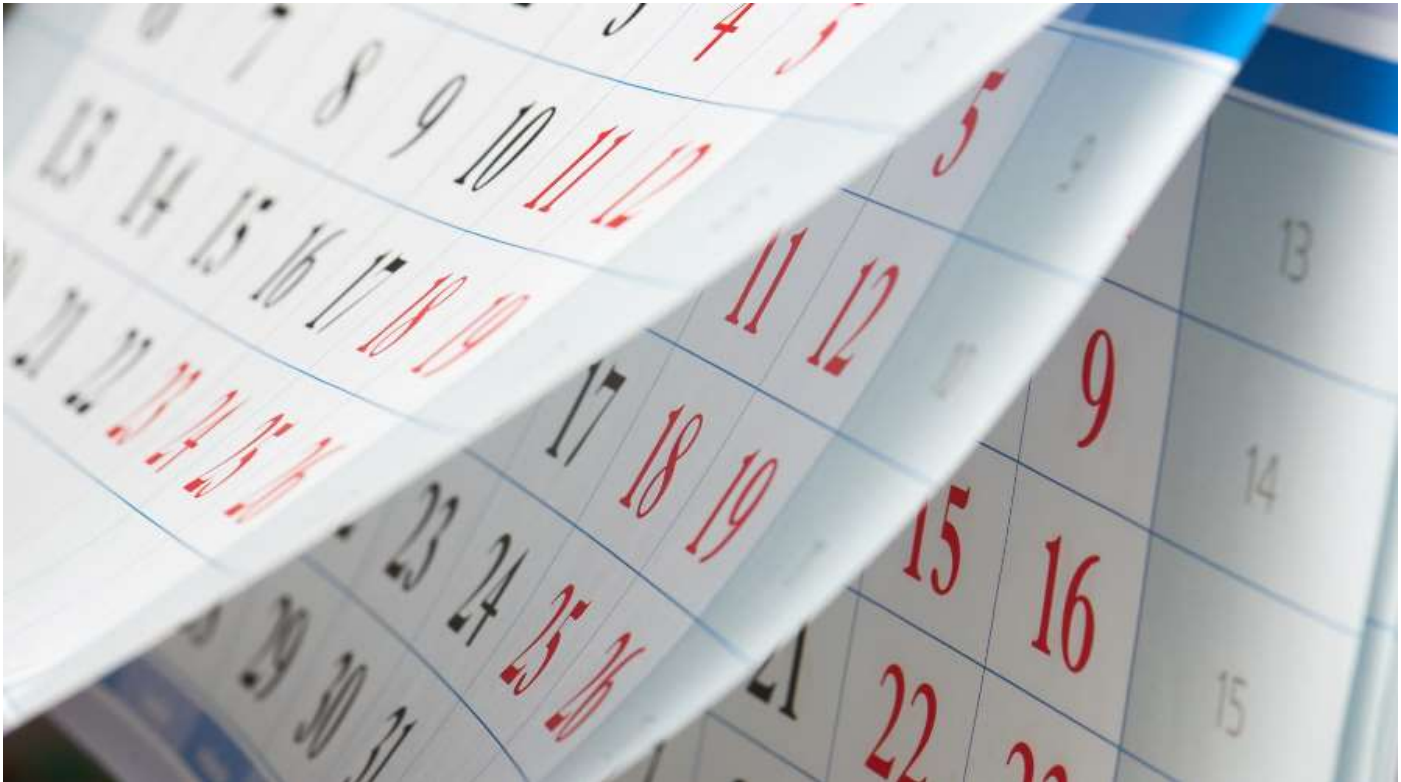
- (a) Except as provided by this section, in this chapter "business day" means a day other than:
 - (1) a Saturday or Sunday;
 - (2) a national holiday under Section [662.003\(a\)](#); or
 - (3) a state holiday under Section [662.003\(b\)](#).
- (b) The fact that an employee works from an alternative work site does not affect whether a day is considered a business day under this chapter.
- (c) An optional holiday under Section [662.003\(c\)](#) is not a business day of a governmental body if the officer for public information of the governmental body observes the optional holiday.
- (d) A holiday established by the governing body of an institution of higher education under Section [662.011\(a\)](#) is not a business day of the institution of higher education.
- (e) The Friday before or Monday after a holiday described by Subsection (a)(2) or (3) is not a business day of a governmental body if the holiday occurs on a Saturday or Sunday and the governmental body observes the holiday on that Friday or Monday.
- (f) Subject to the requirements of this subsection, a governmental body may designate a day on which the governmental body's administrative offices are closed or operating with minimum staffing as a nonbusiness day. The designation of a nonbusiness day for an independent school district must be made by the board of trustees. The designation of a nonbusiness day for a governmental body other than an independent school district must be made by the executive director or other chief administrative officer. A governmental body may designate not more than 10 nonbusiness days under this subsection each calendar year.

National Holidays		State Holidays		District Closed/ Optional Holiday
New Year's Day	First day of January	Confederate Heroes Day	January 19 th	
Martin Luther King, Jr., Day	Third Monday in January	Texas Independence Day	March 2 nd	
Presidents' Day	Third Monday in February	San Jacinto Day	April 21 st	
Memorial Day	Last Monday in May	Emancipation Day in Texas	June 19 th	
Independence Day	July 4 th	Lyndon Baines Johnson Day	August 27 th	
Labor Day	First Monday in September	Friday after Thanksgiving Day		
Veterans Day	November 11 th			
Thanksgiving Day	Fourth Thursday of November	December 24 th & 26 th		
Christmas Day	December 25 th			

District Closed/Optional Holiday: If public information officer observes the holiday: Rosh Hashanah (October 2-4), Yom Kippur (October 11-12), Good Friday (March 29). Tex. Gov't Code § 552.0031(c)

HB 3033 Provides Updates to the TPIA

AUGUST 17, 2023 • Karen Dooley



House Bill (HB) 3033 of the 88th Regular Session of the Texas Legislature impacts governmental entities' response to public information requests.

Two important provisions members need to be aware of include the definition of "business day" and clarification of the timeline to respond to a requestor once an attorney general (AG) opinion is received.

Nonbusiness days

Complying with the Texas Public Information Act (TPIA) requires adherence to timelines that reference “business day,” but no formal meaning had ever been established. The law now formally defines the meaning by clarifying business days do not include the following:

- Weekends – Saturday or Sunday
- National holidays (i.e., New Year’s Day, Martin Luther King, Jr. Day, President’s Day, Memorial Day, Independence Day, Labor Day, Veterans Day, Thanksgiving Day, and Christmas Day)
- State holidays (i.e., Confederate Heroes Day, Texas Independence Day, San Jacinto Day, Texas Emancipation Day, Lyndon Baines Johnson Day, the Friday after Thanksgiving, and the 24th and 26th of December)
- Optional holidays of Rosh Hashanah, Yom Kippur, or Good Friday if the public information officer of the governmental body observes the holiday
- Friday or Monday before or after a national or state holiday if the holiday falls on the weekend and the governmental body observes the holiday on that Friday or Monday
- **Up to an additional 10 designated nonbusiness days per calendar year on which administrative offices are closed or operating with minimum staffing**

The designation of nonbusiness days for a school district must be made by the board of trustees. For other governmental bodies the designation must be made by the executive director or other chief administrative officer. Caution should be taken when approving nonbusiness days since a school year does not align with a calendar year.

Response time

If a governmental entity requests an attorney general decision to determine whether requested information may or must be withheld, the entity must take the following steps within a reasonable time once an AG's opinion is issued:

- Notify the requestor of the information to be released or to be withheld in accordance with the AG's decision.
- Provide to the requestor a cost estimate for the release of information.
- Produce the information to be released.
- Notify the requestor if the AG's decision is being legally contested.

HB 3033 clarifies reasonable time as not later than the 30th day after the AG decision is released.

Resources

Review [Access and Records](#) in the [Personnel Records](#) section of the *HR Library* (member login required) to learn more about the TPIA, public information requests, and access to records. Additional information can be found in the [Public Information section](#) of TASB School Law eSource and specifically in a newly posted document called [Business Days in the Texas Public Information Act](#).

Karen Dooley is an assistant director at TASB HR Services. Send Karen an email at karen.dooley@tasb.org.

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