

# Marshall Independent School District

2018-2019 School FIRST Annual Financial Management  
Report to Community  
Based on 2017-2018 School Data  
December 16, 2019

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## **School FIRST**

### **◦ Financial Integrity Rating System of Texas**

- Developed in 1999 by the Texas Education Agency in response to Senate Bill 875 of the 76th Legislature
  - Goal is to achieve quality performance in the management of district's financial resources
  - District is rated according to indicators developed by commissioner rules
  - Presentation is tied to submission of audit data and PEIMS submissions
  - Major changes were finalized in August 2015 as authorized by HB5, Section 49, 83<sup>rd</sup> Texas Legislature
  - 2014-15 worksheet contained 7 indicators and the worksheets for 2015-16, 2016-17, and 2017-2018 contain 15 indicators
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# Rating System Objectives

Efficiently assess the quality of financial management in Texas public schools

Measure and report the extent to which financial resources in Texas public schools assure the maximum allocation possible for direct instructional purposes

Implement a rating system that fairly and equitably evaluates the quality of financial management decisions

Improve the management of school district's financial resources

Increase financial accountability within Texas' public education system

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# Scoring System

**A = Superior**

**B = Above Standard**

**C = Meets Standard**

**F = Substandard Achievement**

# Ratings Worksheet

## 15 Indicators addressing such areas as:

Accountability System  
Audit and Governance Disclosures  
Debt Management  
Administrative Costs  
Cash on Hand  
Student Enrollment  
Students to Staff Ratio

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## MARSHALL ISD FIRST RESULTS FOR 2018-19

Total Possible Points	100
District Score	98

Rating: *Superior*

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## Indicator 8

Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district’s change of students in membership over 5 years was 7 percent or more, then the school district passes this indicator.) (See ranges below.)

Long Term Liabilities	98,645,722	2018 Total Students	5,432
Total Assets	141,224,854	2014 Total Students	5,535

2014 Total Students 5,535

Threshold for Five-Year Percent Change in Students .07

Mathematical Breakdown: 0.6985 <= 1 Or -0.0186 >=0.07

10	8	6	4	2	0
<=0.60	>0.60 <=0.70	>0.70 <=0.80	>0.80 <=0.90	>0.90 <=1.00	>1.00

Result: 8 points

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## Additional Reporting Requirements & Disclosures

Outside Compensation and/or Fees Received by the Superintendent  
For Professional Consulting and/or Other Personal Services

**The Superintendent did not receive payment for consulting or other personal services in 2017-2018.**

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**Additional Reporting Requirements**  
**Superintendent / Board Travel**  
Marshall Independent School District  
Reimbursements Made to Superintendent and Board  
For the Period Ending August 31, 2018

PURPOSE	JERRY GIBSON	HELEN WARWICK	CATHY MARSHALL	CHASE PALMER	BARBARA ALEXANDER	TED HUFFHINES	BRAD BURRIS	CHARLES WILSON	TOTAL
MEALS	188.42	188.42	188.42	188.42	277.42	188.42	188.42	188.42	1,596.36
LODGING	2,875.40	683.43	683.43	-	683.43	683.43	455.62	1,025.97	7,090.71
TRANSPORTATION	-	-	-	-	-	-	-	695.34	695.34
MILEAGE/FUEL	1,570.85	161.57	-	-	161.57	-	-	-	1,893.99
REGISTRATION	1,935.08	1,170.00	475.00	235.00	75.00	475.00	450.00	-	4,815.08
OTHER	2,644.82	100.47	111.29	67.98	297.58	251.73	67.98	67.98	3,609.83
TOTAL	9,214.57	2,303.89	1,458.14	491.40	1,495.00	1,598.58	1,162.02	1,977.71	19,701.31



## Additional Reporting Requirements

A copy of the Superintendent's contract is available online at the MARSHALL ISD Webpage:

<http://marshallisd.com/>

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