

Agenda of Regular Meeting

The Board of Trustees Abilene Independent School District

A Regular Meeting of the Board of Trustees of Abilene Independent School District will be held Monday, January 13, 2025, beginning at 4:30 PM in the Boardroom, One AISD Center 241 Pine Street, Abilene, Texas 79601.

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 to Order
- II. Closed Session: A Closed Session may be held under the provisions of Texas Government Code, Chapter 551 including but not limited to Section 551.071, Section 551.072, Section 551.074, Section 551.076, and Section 551.082, and Section 551.0821.
 - A. The Board may deliberate matters of Personnel, i.e. appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee. (Section 551.074)
 - I. Professional Employment Contracts
 - B. The Board may consult with Legal Counsel regarding Pending or Contemplated Litigation and/ or Privileged Legal Advice. (Section 551.071)
 - C. The Board may discuss matters of Safety and Security. (Section 551.076)
 - D. The Board may discuss the Value, Exchange and/or Disposition of Real Property. (Section 551.072)
 - E. The Board may discuss matters pertaining to Students necessarily involving personally identifiable information, e.g. Student Discipline. (Sections 551.082, 551.0821)
 - F. The Board may consult with the District's attorney, in person or by phone, on a matter in which the duty of the attorney to the District under Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with Chapter 551 of the Texas Government Code, including the appeal of the discipline of a public school child. (Section 551.071)
 - G. The Board may conduct a meeting to deliberate in a case involving an appeal of the discipline of a public school child. (Section 551.082)
- III. Reconvene from Closed Session (Approximately 6:00 p.m.)
 - A. Invocation
 - B. Pledge of Allegiance to the Flags of the United States of America and the State of Texas
 - C. Board/Superintendent Announcements

- I. Teaching Minute
- IV. Recognitions
 - A. School Board Appreciation Month
- V. Oral Communications from the Public
- VI. Public Hearing on 2023-2024 Texas Academic Performance Report
 - A. Open Public Hearing
 - B. Receive Public Comment
 - C. Close Public Hearing
- VII. Consent Agenda
 - A. The Board will consider approval of the Budget Amendments.
 - B. The Board will consider accepting the November Financials.
 - C. The Board will consider approval of the Minutes of the December 9, 2024, Workshop and Regular Board Meeting.
 - D. The Board will consider approval of the Investment Report for Quarter Ending November 30, 2024.
 - E. The Board will consider Policy DC (LOCAL).
 - F. The Board will consider approval of a Resolution regarding Employee Compensation during Inclement Weather Closure.
- VIII. Reports
 - A. Abilene Education Foundation Annual Report
 - B. Student Services Department Report
 - C. Goal Progress Measure - CCMR
- IX. Business Items Requiring Board Action
 - A. The Board will consider approval of the District and Financial Compliance Report.
Mrs. Jennifer Hinds, Executive Director for Finance
 - B. The Board will consider approval of the High School Cell Phone Policy Resource Request.
Dr. Gustavo Villanueva, Associate Superintendent for Student Services
 - C. The Board will consider approval of the 2023-2024 Shotwell Complex Financial Report.
Mrs. Jennifer Hinds, Executive Director for Finance
 - D. The Board will consider approval of the 2025-2026 AISD Academic School Calendar.
Mrs. Alison Sims, Associate Superintendent for the Development of Human Resources
 - E. The Board will consider approval of TEA Corrective Action Plan (Case #SRDR2024-07-02).
Dr. Gustavo Villanueva, Associate Superintendent for Student Services
 - F. The Board will consider approval of the 2025-2026 Head Start/Early Head Start Refunding Proposal, 2025-2026 Program Goals and Objectives, and updated 2024-2025 Community Needs Assessment.
Mrs. Julie Wilson, Director of Early Childhood
 - G. The Board will consider a Resolution regarding the "Building Brighter Futures" Initiative.
Dr. John Kuhn, Superintendent

- X. The Board may take action relevant to Items Covered During Closed Session.
 - A. The Board will consider approval of Personnel Recommendations, if any.
 - B. The Board will consider and take action on student discipline appeal matter.
 - C. Matters pertaining to Real Property, if any
 - D. Matters pertaining to Safety and Security, if any
 - E. Matters pertaining to Litigation, if any
- XI. Adjournment

Abilene Independent School District Board Document - Agenda Item

Meeting Date: January 13, 2025

Meeting Type: Regular

Item Type: Public Hearing

Future Action Required: NO

If Yes, Month: N/A

Subject: TAPR Required Public Hearing

Background Information:

Statute, TEC §39.306, requires that each district's board of trustees hold a public hearing to discuss the district's annual report. Commissioner rule, TAC §61.1022, indicates this hearing for public discussion of the Texas Academic Performance Report must be held within 90 calendar days of receiving the PDF TAPR. We received the 23-24 report on December 13, 2024.

Attached Supporting Documents:

23-24 Texas Academic Performance Report

Fiscal Implications:

NONE



Administrative Recommendation:

NONE

Contact Person:

Patti Blue, Associate Superintendent for Curriculum and Instruction

2023-24 Texas Academic Performance Report (TAPR)

District Name: ABILENE ISD

District Number: 221901

2024 Special Education Determination Status:

Needs Assistance

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Texas Education Agency
2023-24 STAAR Performance (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	School Year	State	Region 14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	Econ Disadv	EB / EL (Current & Monitored)
STAAR Performance Rates by Tested Grade, Subject, and Performance Level																	
Grade 3 Reading																	
At Approaches Grade Level or Above	2024	74%	70%	69%	61%	63%	78%	*	88%	*	76%	44%	87%	68%	73%	64%	38%
	2023	76%	75%	71%	71%	65%	78%	60%	86%	*	77%	45%	82%	72%	67%	67%	55%
At Meets Grade Level or Above	2024	48%	43%	42%	36%	34%	52%	*	63%	*	52%	20%	60%	41%	46%	37%	23%
	2023	50%	48%	44%	33%	40%	50%	20%	71%	*	50%	25%	41%	45%	40%	37%	35%
At Masters Grade Level	2024	21%	16%	16%	7%	12%	23%	*	13%	*	24%	5%	7%	16%	15%	13%	7%
	2023	20%	16%	14%	10%	11%	20%	0%	29%	*	16%	6%	5%	15%	13%	9%	8%
Grade 3 Mathematics																	
At Approaches Grade Level or Above	2024	70%	62%	61%	49%	54%	73%	*	75%	*	72%	40%	80%	60%	64%	57%	42%
	2023	73%	69%	66%	57%	59%	77%	60%	86%	*	69%	46%	86%	67%	64%	61%	57%
At Meets Grade Level or Above	2024	42%	35%	34%	23%	26%	46%	*	38%	*	44%	19%	53%	34%	33%	29%	14%
	2023	45%	39%	37%	25%	30%	48%	20%	57%	*	38%	23%	55%	38%	32%	30%	27%
At Masters Grade Level	2024	15%	11%	12%	5%	8%	18%	*	0%	*	20%	4%	20%	12%	11%	9%	3%
	2023	19%	15%	15%	6%	10%	22%	20%	43%	*	18%	10%	9%	16%	11%	11%	2%
Grade 4 Reading																	
At Approaches Grade Level or Above	2024	81%	79%	77%	68%	71%	84%	60%	100%	*	90%	51%	84%	78%	74%	72%	58%
	2023	77%	78%	71%	59%	68%	78%	*	67%	*	76%	46%	66%	70%	72%	65%	49%
At Meets Grade Level or Above	2024	51%	47%	45%	29%	38%	57%	20%	86%	*	61%	22%	53%	46%	43%	37%	32%
	2023	48%	47%	40%	31%	31%	52%	*	58%	*	44%	27%	31%	40%	40%	31%	21%
At Masters Grade Level	2024	23%	18%	19%	10%	12%	27%	0%	43%	*	39%	5%	16%	18%	20%	13%	2%
	2023	22%	18%	16%	10%	10%	23%	*	42%	*	20%	8%	10%	16%	14%	10%	5%
Grade 4 Mathematics																	
At Approaches Grade Level or Above	2024	69%	59%	57%	42%	52%	69%	60%	57%	*	63%	34%	58%	59%	51%	52%	46%
	2023	71%	65%	60%	49%	54%	71%	*	83%	*	69%	44%	45%	59%	63%	53%	47%
At Meets Grade Level or Above	2024	46%	37%	34%	25%	27%	45%	40%	29%	*	46%	17%	37%	35%	31%	30%	26%
	2023	48%	40%	36%	26%	29%	48%	*	58%	*	42%	27%	28%	37%	35%	28%	12%
At Masters Grade Level	2024	21%	15%	12%	7%	8%	18%	20%	14%	*	22%	3%	21%	13%	12%	10%	5%
	2023	22%	15%	14%	7%	7%	23%	*	33%	*	22%	9%	3%	15%	11%	8%	2%
Grade 5 Reading																	

Texas Education Agency
2023-24 STAAR Performance (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	School Year	State	Region 14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	Econ Disadv	EB / EL (Current & Monitored)
At Approaches Grade Level or Above	2024	79%	78%	73%	71%	68%	81%	*	75%	*	71%	51%	74%	73%	71%	68%	54%
	2023	81%	80%	73%	65%	68%	80%	*	88%	*	78%	44%	75%	73%	74%	67%	63%
At Meets Grade Level or Above	2024	55%	51%	46%	36%	40%	57%	*	58%	*	44%	27%	53%	47%	43%	39%	26%
	2023	57%	55%	48%	40%	41%	57%	*	69%	*	58%	22%	31%	47%	50%	40%	38%
At Masters Grade Level	2024	29%	25%	21%	15%	16%	30%	*	25%	*	17%	9%	32%	22%	17%	15%	6%
	2023	28%	26%	23%	15%	17%	32%	*	38%	*	31%	8%	6%	23%	24%	16%	16%
Grade 5 Mathematics																	
At Approaches Grade Level or Above	2024	77%	72%	67%	53%	63%	78%	*	75%	*	75%	55%	63%	69%	62%	62%	51%
	2023	80%	79%	73%	61%	67%	82%	*	94%	*	84%	49%	72%	73%	71%	67%	74%
At Meets Grade Level or Above	2024	50%	45%	37%	29%	32%	48%	*	50%	*	38%	28%	32%	40%	30%	31%	19%
	2023	51%	48%	39%	24%	30%	52%	*	69%	*	51%	23%	31%	39%	38%	30%	28%
At Masters Grade Level	2024	19%	16%	11%	4%	6%	20%	*	33%	*	10%	8%	5%	12%	8%	7%	0%
	2023	21%	18%	13%	5%	8%	21%	*	19%	*	13%	8%	3%	13%	13%	8%	5%
Grade 5 Science																	
At Approaches Grade Level or Above	2024	58%	58%	52%	39%	44%	70%	*	50%	*	58%	41%	58%	54%	49%	45%	25%
	2023	65%	65%	54%	42%	45%	67%	*	75%	*	71%	30%	56%	54%	53%	47%	37%
At Meets Grade Level or Above	2024	28%	27%	22%	13%	15%	35%	*	33%	*	17%	21%	26%	23%	19%	15%	6%
	2023	36%	33%	25%	15%	16%	37%	*	31%	*	40%	18%	16%	25%	25%	18%	15%
At Masters Grade Level	2024	11%	11%	8%	3%	4%	15%	*	25%	*	6%	9%	5%	9%	4%	5%	0%
	2023	16%	14%	8%	4%	4%	14%	*	19%	*	9%	6%	6%	8%	7%	4%	1%
Grade 6 Reading																	
At Approaches Grade Level or Above	2024	77%	77%	70%	58%	66%	79%	*	90%	*	67%	39%	77%	70%	69%	64%	54%
	2023	77%	79%	69%	58%	64%	77%	*	93%	*	75%	34%	67%	68%	70%	63%	61%
At Meets Grade Level or Above	2024	57%	56%	50%	40%	43%	63%	*	86%	*	53%	23%	50%	50%	49%	42%	33%
	2023	52%	52%	41%	29%	32%	57%	*	67%	*	43%	17%	42%	40%	43%	33%	25%
At Masters Grade Level	2024	26%	21%	18%	13%	11%	31%	*	24%	*	25%	6%	12%	17%	20%	12%	6%
	2023	22%	20%	14%	8%	8%	24%	*	33%	*	11%	5%	9%	13%	16%	9%	3%
Grade 6 Mathematics																	
At Approaches Grade Level or Above	2024	72%	68%	58%	47%	50%	70%	*	86%	*	78%	35%	62%	58%	58%	51%	53%
	2023	75%	75%	63%	54%	58%	73%	*	93%	*	67%	38%	70%	66%	56%	58%	58%

Texas Education Agency
2023-24 STAAR Performance (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	School Year	State	Region 14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	Econ Disadv	EB / EL (Current & Monitored)
At Meets Grade Level or Above	2024	39%	32%	22%	15%	14%	32%	*	52%	*	28%	16%	15%	21%	23%	15%	15%
	2023	40%	35%	24%	11%	18%	35%	*	60%	*	16%	13%	24%	23%	24%	17%	23%
At Masters Grade Level	2024	14%	8%	5%	1%	3%	10%	*	14%	*	3%	5%	0%	5%	6%	3%	2%
	2023	16%	12%	9%	4%	6%	14%	*	27%	*	6%	7%	3%	9%	8%	6%	6%
Grade 7 Reading																	
At Approaches Grade Level or Above	2024	74%	75%	62%	46%	58%	74%	*	71%	*	74%	33%	59%	63%	59%	56%	47%
	2023	78%	81%	70%	62%	65%	78%	*	100%	*	67%	38%	77%	71%	67%	64%	59%
At Meets Grade Level or Above	2024	54%	53%	39%	25%	35%	50%	*	53%	*	43%	17%	26%	39%	38%	33%	24%
	2023	55%	55%	42%	31%	35%	55%	*	67%	*	38%	19%	40%	43%	35%	34%	23%
At Masters Grade Level	2024	29%	24%	17%	10%	11%	26%	*	41%	*	19%	6%	7%	17%	16%	12%	8%
	2023	27%	25%	17%	14%	11%	26%	*	22%	*	13%	3%	27%	18%	11%	11%	8%
Grade 7 Mathematics																	
At Approaches Grade Level or Above	2024	56%	57%	44%	24%	41%	57%	*	88%	*	40%	21%	52%	45%	43%	38%	42%
	2023	63%	67%	54%	38%	48%	70%	*	78%	*	56%	26%	62%	56%	49%	47%	43%
At Meets Grade Level or Above	2024	34%	36%	25%	9%	21%	36%	*	65%	*	29%	12%	26%	25%	27%	20%	21%
	2023	37%	39%	27%	14%	21%	41%	*	44%	*	27%	16%	31%	29%	21%	19%	19%
At Masters Grade Level	2024	11%	11%	9%	5%	6%	15%	*	24%	*	5%	8%	4%	9%	10%	7%	6%
	2023	11%	11%	9%	6%	4%	16%	*	11%	*	13%	10%	7%	10%	4%	5%	4%
Grade 8 Reading																	
At Approaches Grade Level or Above	2024	81%	82%	71%	60%	67%	82%	*	75%	*	71%	42%	71%	73%	66%	67%	63%
	2023	83%	86%	77%	69%	74%	84%	*	80%	*	74%	46%	91%	77%	76%	72%	69%
At Meets Grade Level or Above	2024	56%	55%	40%	29%	33%	56%	*	50%	*	35%	25%	46%	41%	36%	33%	26%
	2023	58%	58%	45%	37%	36%	59%	*	60%	*	40%	24%	48%	44%	46%	35%	34%
At Masters Grade Level	2024	29%	25%	15%	10%	10%	26%	*	8%	*	12%	8%	21%	16%	14%	11%	5%
	2023	28%	27%	15%	7%	10%	24%	*	30%	*	20%	6%	17%	15%	15%	10%	9%
Grade 8 Mathematics																	
At Approaches Grade Level or Above	2024	72%	69%	59%	52%	58%	64%	*	50%	*	59%	43%	69%	60%	56%	58%	56%
	2023	76%	75%	61%	63%	59%	67%	*	50%	-	45%	41%	69%	59%	67%	59%	62%
At Meets Grade Level or Above	2024	43%	36%	25%	24%	23%	32%	*	17%	*	15%	20%	19%	26%	24%	24%	18%
	2023	46%	42%	23%	18%	23%	27%	*	17%	-	9%	20%	38%	19%	33%	21%	23%

Texas Education Agency
2023-24 STAAR Performance (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	School Year	State	Region 14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	Econ Disadv	EB / EL (Current & Monitored)
At Masters Grade Level	2024	16%	11%	5%	2%	5%	8%	*	0%	*	0%	10%	0%	5%	5%	4%	1%
	2023	17%	14%	4%	4%	4%	4%	*	17%	-	5%	5%	0%	3%	7%	4%	6%
Grade 8 Science																	
At Approaches Grade Level or Above	2024	70%	69%	53%	37%	45%	70%	*	67%	*	54%	28%	58%	54%	47%	47%	35%
	2023	74%	73%	60%	53%	52%	74%	*	70%	*	57%	36%	70%	59%	63%	54%	54%
At Meets Grade Level or Above	2024	44%	40%	26%	18%	18%	41%	*	50%	*	18%	20%	33%	27%	21%	20%	14%
	2023	47%	42%	30%	21%	22%	43%	*	40%	*	43%	20%	48%	29%	34%	24%	25%
At Masters Grade Level	2024	17%	12%	6%	4%	3%	12%	*	25%	*	4%	9%	8%	7%	5%	4%	2%
	2023	17%	12%	6%	2%	4%	10%	*	10%	*	14%	3%	13%	6%	7%	3%	1%
Grade 8 Social Studies																	
At Approaches Grade Level or Above	2024	60%	59%	46%	36%	37%	62%	*	75%	*	42%	28%	50%	46%	44%	39%	33%
	2023	62%	62%	47%	38%	38%	64%	*	70%	*	46%	27%	61%	46%	51%	39%	45%
At Meets Grade Level or Above	2024	33%	30%	23%	17%	15%	37%	*	58%	*	14%	22%	38%	23%	21%	17%	11%
	2023	33%	31%	19%	15%	15%	25%	*	40%	*	26%	18%	39%	20%	19%	15%	14%
At Masters Grade Level	2024	17%	14%	11%	8%	7%	19%	*	33%	*	4%	12%	17%	11%	11%	7%	2%
	2023	16%	15%	8%	7%	6%	12%	*	30%	*	11%	10%	22%	8%	9%	5%	8%
End of Course English I																	
At Approaches Grade Level or Above	2024	70%	77%	66%	53%	64%	75%	*	79%	*	65%	29%	68%	66%	64%	61%	46%
	2023	72%	77%	67%	55%	64%	77%	*	63%	*	68%	32%	60%	68%	64%	64%	51%
At Meets Grade Level or Above	2024	52%	58%	43%	28%	38%	57%	*	57%	*	46%	15%	50%	43%	42%	36%	24%
	2023	52%	58%	45%	31%	38%	63%	*	50%	*	42%	16%	40%	45%	44%	39%	33%
At Masters Grade Level	2024	16%	17%	12%	5%	8%	20%	*	21%	*	11%	2%	18%	11%	13%	6%	2%
	2023	13%	15%	9%	4%	6%	17%	*	25%	*	12%	3%	0%	9%	9%	7%	6%
End of Course English II																	
At Approaches Grade Level or Above	2024	75%	81%	73%	57%	70%	84%	60%	79%	*	67%	33%	75%	74%	69%	69%	41%
	2023	74%	81%	72%	58%	69%	82%	*	71%	*	87%	39%	73%	73%	68%	67%	51%
At Meets Grade Level or Above	2024	58%	66%	55%	36%	49%	74%	20%	68%	*	60%	20%	56%	56%	53%	50%	19%
	2023	54%	63%	50%	30%	45%	69%	*	53%	*	55%	19%	60%	50%	51%	42%	29%

Texas Education Agency
2023-24 STAAR Performance (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	School Year	State	Region 14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	Econ Disadv	EB / EL (Current & Monitored)
At Masters Grade Level	2024	9%	8%	5%	1%	3%	11%	0%	21%	*	0%	3%	0%	5%	8%	4%	0%
	2023	9%	11%	7%	3%	3%	14%	*	6%	*	11%	4%	0%	7%	6%	4%	2%
End of Course Algebra I																	
At Approaches Grade Level or Above	2024	81%	83%	78%	67%	78%	82%	*	94%	*	83%	59%	80%	79%	74%	75%	75%
	2023	79%	82%	76%	71%	74%	82%	*	90%	*	75%	54%	69%	78%	71%	73%	81%
At Meets Grade Level or Above	2024	43%	43%	39%	26%	36%	49%	*	61%	*	38%	17%	50%	40%	36%	33%	30%
	2023	43%	44%	36%	21%	28%	51%	*	70%	*	42%	21%	44%	37%	31%	30%	32%
At Masters Grade Level	2024	24%	22%	18%	9%	14%	27%	*	28%	*	23%	4%	40%	19%	16%	13%	12%
	2023	23%	20%	13%	7%	9%	20%	*	30%	*	15%	4%	16%	14%	11%	9%	11%
End of Course Biology																	
At Approaches Grade Level or Above	2024	91%	93%	89%	84%	87%	94%	*	94%	*	87%	72%	94%	89%	90%	87%	81%
	2023	88%	91%	84%	72%	83%	91%	*	81%	*	86%	61%	88%	85%	81%	81%	73%
At Meets Grade Level or Above	2024	56%	60%	47%	28%	40%	65%	*	44%	*	53%	22%	71%	48%	46%	39%	23%
	2023	56%	59%	47%	27%	41%	64%	*	44%	*	56%	23%	36%	49%	41%	40%	28%
At Masters Grade Level	2024	19%	17%	13%	4%	9%	22%	*	19%	*	22%	7%	18%	13%	13%	8%	4%
	2023	21%	20%	16%	7%	11%	27%	*	31%	*	12%	7%	8%	16%	16%	12%	13%
End of Course U.S. History																	
At Approaches Grade Level or Above	2024	96%	97%	95%	90%	96%	97%	*	89%	*	88%	83%	100%	95%	95%	93%	93%
	2023	94%	96%	95%	89%	94%	97%	*	100%	*	97%	76%	100%	95%	94%	93%	83%
At Meets Grade Level or Above	2024	69%	75%	69%	54%	63%	83%	*	78%	*	67%	31%	100%	70%	64%	62%	44%
	2023	70%	74%	69%	57%	61%	83%	*	81%	*	77%	40%	50%	70%	68%	64%	41%
At Masters Grade Level	2024	37%	40%	36%	25%	26%	53%	*	61%	*	39%	11%	33%	36%	39%	28%	15%
	2023	38%	39%	35%	20%	27%	51%	*	43%	*	36%	13%	29%	34%	37%	27%	17%
SAT/ACT All Subjects																	
At Approaches Grade Level or Above	2024	88%	90%	89%	77%	81%	94%	-	100%	-	90%	-	-	90%	75%	87%	-
	2023	90%	92%	90%	75%	91%	93%	*	91%	*	92%	*	-	90%	89%	89%	80%
At Meets Grade Level or Above	2024	59%	56%	47%	23%	33%	58%	-	75%	-	20%	-	-	47%	58%	35%	-
	2023	61%	60%	49%	21%	40%	59%	*	91%	*	38%	*	-	49%	44%	37%	20%

Texas Education Agency
2023-24 STAAR Performance (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	School Year	State	Region 14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	Econ Disadv	EB / EL (Current & Monitored)
At Masters Grade Level	2024	12%	7%	3%	0%	0%	5%	-	0%	-	0%	-	-	2%	8%	2%	-
	2023	12%	8%	3%	0%	1%	4%	*	27%	*	0%	*	-	3%	11%	3%	0%
All Grades All Subjects																	
At Approaches Grade Level or Above	2024	75%	73%	67%	56%	62%	77%	59%	81%	80%	69%	42%	69%	67%	65%	62%	52%
	2023	76%	77%	69%	60%	64%	78%	70%	82%	92%	72%	42%	70%	69%	67%	64%	59%
At Meets Grade Level or Above	2024	48%	46%	39%	27%	32%	52%	27%	58%	70%	39%	20%	41%	39%	37%	32%	22%
	2023	49%	48%	39%	27%	32%	52%	43%	58%	60%	42%	21%	37%	39%	38%	32%	27%
At Masters Grade Level	2024	20%	17%	13%	7%	9%	21%	5%	25%	36%	15%	6%	13%	13%	13%	9%	4%
	2023	20%	18%	13%	7%	9%	21%	11%	27%	25%	15%	7%	9%	13%	12%	9%	7%
All Grades ELA/Reading																	
At Approaches Grade Level or Above	2024	76%	77%	70%	58%	66%	80%	62%	81%	84%	72%	40%	73%	70%	68%	65%	49%
	2023	77%	79%	71%	61%	67%	79%	68%	79%	100%	75%	40%	73%	71%	69%	66%	57%
At Meets Grade Level or Above	2024	54%	53%	45%	32%	39%	58%	23%	65%	74%	49%	21%	48%	46%	44%	39%	25%
	2023	53%	54%	44%	33%	38%	58%	32%	61%	76%	46%	21%	40%	45%	44%	37%	30%
At Masters Grade Level	2024	22%	19%	15%	8%	10%	24%	0%	25%	32%	18%	5%	14%	15%	15%	10%	4%
	2023	20%	20%	14%	8%	9%	22%	5%	27%	33%	16%	5%	10%	14%	13%	9%	7%
All Grades Mathematics																	
At Approaches Grade Level or Above	2024	72%	67%	62%	49%	57%	72%	55%	82%	77%	69%	41%	65%	63%	59%	57%	54%
	2023	75%	73%	66%	58%	61%	76%	56%	86%	90%	69%	43%	67%	67%	64%	61%	63%
At Meets Grade Level or Above	2024	43%	38%	32%	22%	26%	43%	30%	53%	77%	34%	19%	32%	33%	30%	27%	21%
	2023	45%	41%	33%	20%	26%	45%	31%	62%	52%	34%	21%	35%	33%	31%	26%	24%
At Masters Grade Level	2024	17%	13%	11%	5%	7%	17%	10%	18%	46%	12%	6%	12%	11%	10%	8%	5%
	2023	19%	15%	11%	6%	7%	18%	13%	26%	29%	13%	8%	6%	11%	10%	7%	6%
All Grades Science																	
At Approaches Grade Level or Above	2024	75%	73%	66%	57%	59%	79%	57%	73%	71%	66%	48%	68%	66%	65%	61%	52%
	2023	77%	76%	67%	58%	61%	78%	83%	76%	71%	73%	42%	70%	67%	66%	62%	57%
At Meets Grade Level or Above	2024	43%	42%	32%	21%	25%	48%	29%	43%	57%	29%	21%	42%	33%	30%	25%	16%
	2023	47%	45%	35%	22%	27%	48%	83%	38%	29%	47%	20%	31%	35%	33%	28%	23%

Texas Education Agency
2023-24 STAAR Performance (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	School Year	State	Region 14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	Econ Disadv	EB / EL (Current & Monitored)
At Masters Grade Level	2024	16%	13%	9%	4%	5%	17%	14%	23%	29%	10%	8%	10%	10%	8%	6%	3%
	2023	18%	15%	10%	5%	7%	17%	17%	21%	0%	12%	5%	9%	10%	10%	6%	6%
All Grades Social Studies																	
At Approaches Grade Level or Above	2024	78%	76%	70%	63%	65%	80%	*	83%	80%	60%	51%	60%	70%	70%	64%	56%
	2023	78%	78%	72%	64%	66%	81%	100%	90%	*	73%	48%	76%	72%	72%	66%	61%
At Meets Grade Level or Above	2024	51%	50%	45%	36%	38%	60%	*	70%	60%	35%	26%	50%	46%	42%	38%	24%
	2023	52%	51%	45%	37%	39%	55%	80%	68%	*	53%	28%	43%	46%	43%	39%	26%
At Masters Grade Level	2024	27%	26%	24%	17%	16%	37%	*	50%	40%	18%	11%	20%	23%	25%	17%	7%
	2023	27%	26%	22%	14%	16%	32%	20%	39%	*	24%	11%	24%	22%	23%	16%	12%
STAAR Performance Rates by Enrolled Grade at Meets Grade Level or Above																	
3rd Graders																	
Reading and Mathematics	2024	35%	29%	29%	21%	22%	41%	*	25%	*	41%	15%	47%	29%	30%	25%	14%
	2023	37%	35%	30%	18%	24%	39%	20%	57%	*	30%	18%	36%	31%	26%	22%	18%
Reading and Mathematics Including EOC	2024	35%	29%	29%	21%	22%	41%	*	25%	*	41%	15%	47%	29%	30%	25%	14%
	2023	37%	35%	30%	18%	24%	39%	20%	57%	*	30%	18%	36%	31%	26%	22%	18%
Reading Including EOC	2024	48%	43%	42%	36%	34%	52%	*	63%	*	52%	20%	60%	41%	46%	37%	23%
	2023	50%	51%	44%	33%	40%	50%	20%	71%	*	50%	25%	41%	45%	40%	37%	35%
Math Including EOC	2024	42%	35%	34%	23%	26%	46%	*	38%	*	44%	19%	53%	34%	33%	29%	14%
	2023	45%	42%	37%	25%	30%	48%	20%	57%	*	38%	23%	55%	38%	33%	30%	27%
4th Graders																	
Reading and Mathematics	2024	38%	30%	28%	21%	20%	38%	0%	29%	*	39%	14%	37%	28%	26%	22%	19%
	2023	38%	33%	29%	20%	22%	40%	*	58%	*	33%	23%	17%	29%	28%	21%	9%
Reading and Mathematics Including EOC	2024	38%	30%	28%	21%	20%	38%	0%	29%	*	39%	14%	37%	28%	26%	22%	19%
	2023	38%	33%	29%	20%	22%	40%	*	58%	*	33%	23%	17%	29%	28%	21%	9%
Reading Including EOC	2024	51%	47%	45%	29%	38%	57%	20%	86%	*	61%	22%	53%	46%	43%	37%	32%
	2023	48%	48%	40%	31%	31%	52%	*	58%	*	44%	27%	31%	40%	40%	31%	21%
Math Including EOC	2024	46%	37%	34%	25%	27%	45%	40%	29%	*	46%	17%	37%	35%	31%	30%	26%
	2023	48%	41%	36%	26%	29%	48%	*	58%	*	42%	27%	28%	36%	35%	28%	12%
5th Graders																	
Reading and Mathematics	2024	42%	36%	30%	23%	25%	41%	*	42%	*	25%	21%	32%	32%	25%	23%	12%
	2023	43%	42%	32%	20%	24%	44%	*	63%	*	47%	18%	16%	32%	34%	24%	20%

Texas Education Agency
2023-24 STAAR Performance (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	School Year	State	Region 14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	Econ Disadv	EB / EL (Current & Monitored)
Reading and Mathematics Including EOC	2024	42%	36%	30%	23%	25%	41%	*	42%	*	25%	21%	32%	32%	25%	23%	12%
	2023	43%	42%	32%	20%	24%	44%	*	63%	*	47%	18%	16%	32%	34%	24%	20%
Reading Including EOC	2024	55%	51%	46%	36%	40%	57%	*	58%	*	44%	27%	53%	47%	43%	39%	26%
	2023	57%	56%	48%	40%	41%	57%	*	69%	*	58%	22%	31%	47%	50%	40%	38%
Math Including EOC	2024	51%	45%	37%	29%	32%	48%	*	50%	*	38%	28%	32%	40%	30%	31%	19%
	2023	51%	50%	39%	24%	30%	52%	*	69%	*	51%	23%	31%	39%	38%	30%	28%
6th Graders																	
Reading and Mathematics	2024	36%	29%	21%	15%	14%	31%	*	48%	*	25%	15%	15%	20%	22%	14%	13%
	2023	35%	32%	21%	11%	15%	34%	*	40%	*	14%	13%	24%	21%	22%	15%	12%
Reading and Mathematics Including EOC	2024	36%	29%	21%	15%	14%	31%	*	48%	*	25%	15%	15%	20%	22%	14%	13%
	2023	35%	32%	21%	11%	15%	34%	*	40%	*	14%	13%	24%	21%	22%	15%	12%
Reading Including EOC	2024	57%	56%	50%	40%	43%	63%	*	86%	*	53%	23%	50%	50%	49%	42%	33%
	2023	52%	54%	41%	29%	32%	57%	*	67%	*	43%	17%	42%	40%	43%	33%	25%
Math Including EOC	2024	40%	32%	22%	15%	14%	33%	*	52%	*	28%	16%	15%	21%	23%	15%	15%
	2023	40%	36%	24%	11%	18%	35%	*	60%	*	16%	13%	24%	23%	24%	17%	23%
7th Graders																	
Reading and Mathematics	2024	35%	32%	22%	9%	17%	32%	*	53%	*	24%	12%	12%	21%	23%	17%	14%
	2023	37%	36%	24%	12%	18%	35%	*	44%	*	22%	15%	24%	26%	16%	16%	16%
Reading and Mathematics Including EOC	2024	36%	33%	22%	9%	17%	32%	*	53%	*	24%	12%	12%	21%	23%	17%	14%
	2023	38%	36%	24%	12%	18%	35%	*	44%	*	22%	15%	24%	26%	16%	16%	16%
Reading Including EOC	2024	54%	53%	39%	25%	35%	50%	*	53%	*	43%	17%	26%	39%	38%	33%	24%
	2023	55%	55%	42%	31%	35%	55%	*	67%	*	38%	19%	40%	43%	35%	34%	23%
Math Including EOC	2024	40%	36%	25%	9%	21%	36%	*	65%	*	29%	12%	26%	25%	27%	20%	21%
	2023	43%	41%	27%	14%	21%	41%	*	44%	*	27%	16%	31%	29%	21%	19%	19%
8th Graders																	
Reading and Mathematics	2024	28%	29%	17%	15%	14%	26%	*	17%	*	11%	20%	13%	16%	19%	16%	9%
	2023	31%	33%	14%	14%	14%	15%	*	17%	-	9%	17%	15%	12%	20%	13%	9%
Reading and Mathematics Including EOC	2024	41%	36%	30%	21%	21%	45%	*	42%	*	27%	21%	42%	31%	25%	23%	14%
	2023	44%	41%	29%	19%	22%	40%	*	50%	*	31%	19%	43%	29%	28%	21%	24%
Reading Including EOC	2024	57%	55%	40%	29%	33%	56%	*	50%	*	35%	25%	46%	41%	36%	33%	26%
	2023	58%	58%	45%	37%	35%	59%	*	60%	*	40%	24%	48%	44%	46%	35%	34%

Texas Education Agency
2023-24 STAAR Performance (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	School Year	State	Region 14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	Econ Disadv	EB/EL (Current & Monitored)
Math Including EOC	2024	49%	42%	38%	31%	31%	53%	*	58%	*	30%	22%	46%	41%	30%	31%	28%
	2023	51%	48%	37%	24%	31%	49%	*	50%	*	40%	24%	65%	36%	39%	30%	34%
3rd - 8th Graders																	
Reading and Mathematics	2024	36%	31%	25%	17%	19%	36%	11%	41%	67%	28%	16%	24%	25%	24%	20%	13%
	2023	37%	35%	26%	16%	20%	36%	29%	49%	53%	27%	18%	22%	26%	25%	19%	14%
Reading and Mathematics Including EOC	2024	38%	32%	27%	18%	20%	38%	11%	43%	69%	30%	16%	29%	27%	25%	21%	14%
	2023	39%	36%	28%	17%	21%	39%	29%	52%	53%	29%	18%	26%	28%	26%	20%	17%
Reading Including EOC	2024	54%	51%	44%	32%	37%	56%	28%	66%	79%	47%	22%	46%	44%	42%	37%	27%
	2023	53%	54%	43%	34%	36%	55%	43%	65%	74%	46%	22%	38%	43%	43%	35%	29%
Math Including EOC	2024	45%	38%	32%	22%	25%	44%	28%	52%	77%	36%	19%	33%	33%	29%	26%	21%
	2023	47%	43%	33%	21%	26%	46%	36%	58%	53%	35%	21%	37%	34%	32%	26%	24%

* Indicates results are masked due to small numbers to protect student confidentiality.

- Indicates there are no students in the group.

Texas Education Agency
2023-24 STAAR Progress (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	School Year	State	Region14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	Econ Disadv	EB/EL (Current & Monitored)
School Progress - Annual Growth by Grade and Subject																	
Grade 4 ELA/Reading	2024	67%	63%	65%	50%	61%	73%	30%	*	*	85%	55%	68%	65%	66%	60%	55%
	2023	55%	53%	55%	50%	51%	60%	*	85%	*	53%	50%	54%	56%	52%	52%	48%
Grade 4 Mathematics	2024	60%	50%	49%	42%	46%	54%	70%	*	*	54%	39%	47%	49%	50%	47%	44%
	2023	63%	54%	55%	55%	49%	63%	*	80%	*	52%	52%	59%	55%	57%	50%	43%
Grade 5 ELA/Reading	2024	70%	67%	65%	68%	60%	71%	*	64%	*	60%	54%	76%	64%	66%	62%	54%
	2023	65%	65%	64%	60%	59%	70%	*	64%	*	66%	45%	55%	64%	62%	60%	64%
Grade 5 Mathematics	2024	65%	65%	59%	56%	59%	59%	*	73%	*	69%	59%	55%	60%	58%	58%	61%
	2023	71%	70%	66%	63%	62%	73%	*	82%	*	72%	65%	68%	66%	66%	63%	72%
Grade 6 ELA/Reading	2024	61%	61%	56%	52%	50%	64%	*	81%	*	60%	44%	62%	56%	55%	52%	38%
	2023	51%	52%	44%	44%	38%	51%	*	87%	*	50%	34%	56%	43%	47%	40%	37%
Grade 6 Mathematics	2024	48%	42%	34%	37%	32%	34%	*	58%	*	36%	37%	32%	33%	36%	32%	33%
	2023	54%	50%	45%	43%	44%	46%	*	57%	*	48%	51%	42%	46%	41%	44%	51%
Grade 7 ELA/Reading	2024	66%	64%	55%	46%	51%	64%	*	68%	*	60%	37%	42%	55%	53%	50%	47%
	2023	71%	73%	69%	68%	65%	75%	*	94%	*	62%	52%	73%	70%	61%	65%	64%
Grade 7 Mathematics	2024	49%	51%	44%	33%	40%	53%	*	61%	*	41%	37%	46%	42%	49%	41%	47%
	2023	56%	58%	50%	43%	45%	58%	*	56%	*	59%	46%	45%	51%	45%	47%	41%
Grade 8 ELA/Reading	2024	69%	66%	56%	54%	54%	60%	*	41%	*	48%	47%	48%	57%	51%	53%	54%
	2023	63%	63%	54%	50%	51%	59%	*	69%	*	40%	44%	50%	55%	48%	50%	49%
Grade 8 Mathematics	2024	66%	64%	66%	66%	67%	64%	*	42%	*	61%	61%	83%	66%	64%	66%	69%
	2023	74%	75%	69%	71%	68%	69%	*	*	-	80%	55%	73%	68%	73%	68%	74%
End of Course English I	2024	64%	65%	62%	56%	61%	68%	*	64%	*	53%	39%	87%	64%	56%	59%	45%
	2023	57%	61%	61%	57%	58%	67%	*	83%	*	59%	48%	55%	61%	62%	60%	56%
End of Course English II	2024	69%	69%	66%	62%	62%	73%	*	92%	*	51%	46%	67%	66%	66%	64%	60%
	2023	74%	79%	72%	57%	73%	77%	*	57%	*	75%	58%	91%	73%	66%	69%	72%
End of Course Algebra I	2024	72%	69%	75%	70%	74%	77%	*	100%	*	76%	76%	77%	76%	73%	73%	78%
	2023	76%	73%	75%	74%	75%	76%	*	100%	*	70%	67%	76%	77%	70%	74%	82%
All Grades Both Subjects	2024	64%	61%	58%	53%	55%	63%	41%	69%	87%	58%	48%	58%	58%	57%	55%	53%
	2023	64%	63%	60%	56%	56%	65%	69%	75%	70%	59%	51%	59%	60%	57%	57%	59%
All Grades ELA/Reading	2024	67%	65%	61%	56%	57%	68%	35%	71%	92%	60%	46%	62%	61%	59%	57%	50%
	2023	63%	64%	60%	55%	56%	66%	64%	75%	83%	57%	46%	60%	60%	57%	56%	56%
All Grades Mathematics	2024	60%	56%	54%	50%	53%	56%	47%	67%	80%	56%	50%	53%	54%	55%	52%	56%
	2023	66%	63%	60%	58%	56%	64%	75%	74%	56%	62%	56%	59%	60%	58%	57%	62%
School Progress - Accelerated Learning by Grade and Subject																	
Grade 4 ELA/Reading	2024	38%	39%	40%	32%	38%	47%	*	-	-	56%	30%	60%	40%	42%	37%	30%
	2023	33%	37%	35%	30%	35%	38%	*	*	*	13%	20%	36%	34%	40%	35%	31%
Grade 4 Mathematics	2024	26%	19%	23%	11%	27%	22%	*	-	-	17%	15%	*	24%	19%	23%	15%
	2023	27%	21%	22%	17%	18%	30%	-	*	*	36%	15%	21%	20%	28%	20%	11%

Texas Education Agency
2023-24 STAAR Progress (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	School Year	State	Region14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	Econ Disadv	EB/EL (Current & Monitored)
Grade 5 ELA/Reading	2024	35%	35%	36%	46%	34%	33%	-	*	-	31%	27%	*	35%	38%	36%	41%
	2023	37%	38%	36%	32%	32%	44%	-	*	*	30%	17%	54%	36%	34%	35%	31%
Grade 5 Mathematics	2024	41%	41%	36%	28%	32%	48%	*	*	*	63%	32%	14%	37%	33%	35%	30%
	2023	48%	50%	44%	31%	42%	55%	-	*	-	50%	29%	33%	43%	45%	42%	51%
Grade 6 ELA/Reading	2024	24%	27%	15%	8%	16%	18%	*	-	-	22%	12%	*	16%	12%	15%	7%
	2023	26%	27%	22%	22%	23%	19%	*	*	-	11%	13%	25%	20%	29%	21%	16%
Grade 6 Mathematics	2024	27%	22%	17%	11%	17%	22%	*	-	-	17%	13%	0%	16%	20%	17%	4%
	2023	35%	38%	29%	35%	24%	35%	*	-	-	38%	22%	43%	30%	24%	28%	26%
Grade 7 ELA/Reading	2024	23%	22%	20%	16%	16%	31%	-	*	-	33%	11%	29%	19%	24%	18%	22%
	2023	39%	45%	39%	34%	38%	46%	*	*	-	26%	21%	57%	40%	37%	37%	37%
Grade 7 Mathematics	2024	14%	14%	11%	4%	13%	14%	*	*	-	0%	8%	0%	9%	17%	11%	17%
	2023	22%	25%	18%	11%	17%	28%	*	*	-	21%	8%	29%	18%	19%	17%	13%
Grade 8 ELA/Reading	2024	34%	34%	28%	28%	28%	30%	-	*	-	31%	11%	*	30%	22%	28%	27%
	2023	39%	44%	42%	40%	42%	47%	-	*	-	33%	20%	*	44%	33%	42%	41%
Grade 8 Mathematics	2024	44%	43%	43%	40%	41%	48%	*	*	*	60%	27%	60%	45%	37%	44%	45%
	2023	49%	50%	48%	55%	45%	52%	-	*	-	39%	23%	56%	47%	52%	47%	52%
End of Course English I	2024	20%	24%	20%	24%	17%	28%	-	*	-	11%	5%	*	21%	19%	19%	4%
	2023	26%	30%	30%	25%	31%	29%	-	*	-	36%	14%	0%	28%	36%	30%	15%
End of Course English II	2024	29%	30%	27%	19%	26%	38%	*	*	-	18%	16%	40%	28%	23%	24%	20%
	2023	41%	50%	46%	30%	51%	46%	*	17%	-	83%	30%	*	48%	38%	44%	35%
End of Course Algebra I	2024	55%	60%	64%	59%	66%	59%	-	*	-	82%	55%	*	66%	56%	65%	72%
	2023	58%	58%	61%	62%	63%	60%	-	*	-	27%	47%	42%	64%	47%	58%	68%
All Grades Both Subjects	2024	32%	32%	30%	25%	29%	34%	0%	42%	*	37%	20%	27%	30%	28%	29%	27%
	2023	38%	40%	37%	34%	36%	42%	50%	39%	*	33%	21%	38%	37%	36%	35%	35%
All Grades ELA/Reading	2024	30%	31%	27%	24%	25%	33%	*	40%	-	29%	17%	33%	27%	27%	26%	22%
	2023	35%	39%	36%	30%	36%	40%	*	37%	*	31%	19%	39%	36%	36%	35%	30%
All Grades Mathematics	2024	35%	32%	32%	25%	32%	35%	0%	44%	*	45%	23%	21%	33%	30%	32%	33%
	2023	40%	40%	38%	37%	36%	44%	*	44%	*	35%	24%	36%	38%	37%	36%	41%

* Indicates results are masked due to small numbers to protect student confidentiality.
 - Indicates there are no students in the group.

Texas Education Agency
2023-24 Bilingual Education/English as a Second Language (Current EB Students/EL) (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	School Year	State	Region 14	District	Total Bilingual Education	BE-Trans Early Exit	BE-Trans Late Exit	BE-Dual Two-Way	BE-Dual One-Way	ALP Bilingual (Exception)	Total ESL	ESL Content-Based	ESL Pull-Out	ALP ESL (Waiver)	EB/EL with Parental Denial	Never EB/EL	Total EB/EL (Current)	Monitored & Former EB/EL
STAAR Performance Rate by Subject and Performance Level																		
All Grades All Subjects																		
At Approaches Grade Level or Above	2024	75%	73%	67%	42%	-	-	-	42%	46%	52%	47%	52%	46%	*	68%	50%	91%
	2023	76%	77%	69%	51%	-	-	-	51%	38%	56%	62%	54%	58%	*	70%	55%	95%
At Meets Grade Level or Above	2024	48%	46%	39%	19%	-	-	-	19%	20%	21%	25%	20%	15%	*	40%	20%	76%
	2023	49%	48%	39%	20%	-	-	-	20%	22%	20%	30%	18%	23%	*	40%	20%	79%
At Masters Grade Level	2024	20%	17%	13%	3%	-	-	-	3%	1%	3%	4%	3%	2%	*	14%	3%	29%
	2023	20%	18%	13%	6%	-	-	-	6%	6%	3%	7%	2%	8%	*	14%	4%	31%
All Grades ELA/Reading																		
At Approaches Grade Level or Above	2024	76%	77%	70%	49%	-	-	-	49%	58%	48%	50%	48%	46%	*	72%	48%	93%
	2023	77%	79%	71%	54%	-	-	-	54%	38%	52%	65%	49%	47%	*	72%	53%	96%
At Meets Grade Level or Above	2024	54%	53%	45%	25%	-	-	-	25%	30%	24%	31%	23%	19%	*	47%	23%	92%
	2023	53%	54%	44%	28%	-	-	-	28%	31%	22%	32%	20%	18%	*	46%	23%	88%
At Masters Grade Level	2024	22%	19%	15%	4%	-	-	-	4%	3%	3%	6%	3%	3%	*	16%	3%	22%
	2023	20%	20%	14%	8%	-	-	-	8%	6%	4%	10%	2%	12%	*	14%	4%	26%
All Grades Mathematics																		
At Approaches Grade Level or Above	2024	72%	67%	62%	42%	-	-	-	42%	50%	55%	51%	56%	41%	*	63%	53%	81%
	2023	75%	73%	66%	57%	-	-	-	57%	38%	61%	63%	60%	71%	*	67%	60%	91%
At Meets Grade Level or Above	2024	43%	38%	32%	19%	-	-	-	19%	20%	20%	21%	20%	13%	*	33%	20%	52%
	2023	45%	41%	33%	16%	-	-	-	16%	13%	22%	30%	19%	29%	*	33%	20%	62%
At Masters Grade Level	2024	17%	13%	11%	1%	-	-	-	1%	0%	4%	4%	4%	2%	*	11%	4%	23%
	2023	19%	15%	11%	5%	-	-	-	5%	6%	3%	4%	3%	6%	*	11%	4%	22%
All Grades Science																		
At Approaches Grade Level or Above	2024	75%	73%	66%	15%	-	-	-	15%	15%	53%	19%	56%	44%	*	67%	50%	89%
	2023	77%	76%	67%	23%	-	-	-	23%	-	55%	44%	56%	50%	-	68%	50%	94%
At Meets Grade Level or Above	2024	43%	42%	32%	0%	-	-	-	0%	0%	14%	13%	14%	4%	*	34%	13%	71%
	2023	47%	45%	35%	10%	-	-	-	10%	-	14%	24%	13%	17%	-	36%	13%	79%
At Masters Grade Level	2024	16%	13%	9%	0%	-	-	-	0%	0%	1%	0%	1%	0%	*	10%	1%	39%
	2023	18%	15%	10%	0%	-	-	-	0%	-	1%	4%	1%	0%	-	11%	1%	34%
All Grades Social Studies																		
At Approaches Grade Level or Above	2024	78%	76%	70%	-	-	-	-	-	-	52%	-	52%	100%	-	71%	52%	97%
	2023	78%	78%	72%	-	-	-	-	-	-	56%	-	56%	-	-	72%	55%	98%
At Meets Grade Level or Above	2024	51%	50%	45%	-	-	-	-	-	-	20%	-	20%	29%	-	47%	19%	76%
	2023	52%	51%	45%	-	-	-	-	-	-	17%	-	17%	-	-	46%	17%	84%
At Masters Grade Level	2024	27%	26%	24%	-	-	-	-	-	-	4%	-	4%	0%	-	25%	4%	41%
	2023	27%	26%	22%	-	-	-	-	-	-	4%	-	4%	-	-	23%	4%	48%
School Progress - Annual Growth																		

Texas Education Agency
2023-24 Bilingual Education/English as a Second Language (Current EB Students/EL) (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	School Year	State	Region 14	District	Total Bilingual Education	BE-Trans Early Exit	BE-Trans Late Exit	BE-Dual Two-Way	BE-Dual One-Way	ALP Bilingual (Exception)	Total ESL	ESL Content-Based	ESL Pull-Out	ALP ESL (Waiver)	EB/EL with Parental Denial	Never EB/EL	Total EB/EL (Current)	Monitored & Former EB/EL
All Grades Both Subjects	2024	64%	61%	58%	52%	-	-	-	52%	52%	52%	57%	51%	39%	*	58%	52%	79%
	2023	64%	63%	60%	54%	-	-	-	54%	-	58%	57%	58%	66%	*	60%	57%	74%
All Grades ELA/Reading	2024	67%	65%	61%	54%	-	-	-	54%	54%	49%	54%	49%	39%	*	61%	49%	78%
	2023	63%	64%	60%	50%	-	-	-	50%	-	54%	52%	55%	64%	*	60%	53%	73%
All Grades Mathematics	2024	60%	56%	54%	50%	-	-	-	50%	50%	56%	59%	55%	40%	*	54%	55%	82%
	2023	66%	63%	60%	57%	-	-	-	57%	-	61%	61%	62%	68%	*	60%	60%	76%
School Progress - Accelerated Learning																		
All Grades Both Subjects	2024	32%	32%	30%	34%	-	-	-	34%	34%	26%	23%	26%	17%	*	30%	27%	*
	2023	38%	40%	37%	33%	-	-	-	33%	-	35%	33%	36%	36%	*	37%	35%	56%
All Grades ELA/Reading	2024	30%	31%	27%	38%	-	-	-	38%	38%	20%	29%	20%	23%	*	28%	22%	*
	2023	35%	39%	36%	23%	-	-	-	23%	-	31%	37%	30%	29%	*	37%	30%	*
All Grades Mathematics	2024	35%	32%	32%	29%	-	-	-	29%	29%	33%	18%	35%	10%	-	32%	32%	*
	2023	40%	40%	38%	40%	-	-	-	40%	-	40%	30%	43%	*	-	37%	40%	60%

* Indicates results are masked due to small numbers to protect student confidentiality.

- Indicates there are no students in the group.

Blank cell indicates there are no data available in the group.

Texas Education Agency
2023-24 STAAR Participation (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	State	Region 14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	Econ Disadv	EB / EL (Current & Monitored)
2024 STAAR Participation (All Grades)																
All Tests																
Assessment Participant	99%	99%	99%	98%	100%	100%	100%	100%	98%	100%	100%	100%	100%	99%	99%	97%
Included in Accountability	92%	93%	93%	85%	95%	96%	84%	95%	98%	91%	95%	91%	98%	80%	94%	78%
Not Included in Accountability: Mobile	4%	5%	5%	7%	4%	4%	16%	3%	0%	8%	4%	9%	1%	15%	4%	6%
Not Included in Accountability: Other Exclusions	2%	1%	1%	5%	1%	0%	0%	2%	0%	0%	0%	0%	0%	4%	1%	13%
Not Tested	1%	1%	1%	2%	0%	0%	0%	0%	2%	0%	0%	0%	0%	1%	1%	3%
Absent	1%	1%	0%	0%	0%	0%	0%	0%	2%	0%	0%	0%	0%	0%	0%	0%
Other	0%	0%	0%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%	0%	3%
Reading																
Assessment Participant	99%	99%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Included in Accountability	91%	92%	93%	85%	94%	96%	84%	92%	100%	90%	96%	91%	98%	79%	93%	75%
Not Included in Accountability: Mobile	4%	5%	5%	7%	4%	4%	16%	3%	0%	9%	4%	9%	1%	15%	4%	6%
Not Included in Accountability: Other Exclusions	4%	1%	2%	8%	1%	0%	0%	5%	0%	0%	0%	0%	1%	5%	2%	18%
Not Tested	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Absent	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Mathematics																
Assessment Participant	99%	99%	99%	98%	100%	100%	100%	100%	93%	100%	100%	100%	100%	99%	99%	98%
Included in Accountability	93%	93%	93%	85%	95%	96%	80%	97%	93%	91%	95%	91%	99%	79%	94%	78%
Not Included in Accountability: Mobile	5%	6%	5%	8%	4%	4%	20%	3%	0%	9%	4%	9%	1%	16%	5%	7%
Not Included in Accountability: Other Exclusions	1%	1%	1%	6%	1%	0%	0%	0%	0%	0%	0%	0%	0%	4%	1%	13%
Not Tested	1%	1%	1%	2%	0%	0%	0%	0%	7%	0%	0%	0%	0%	1%	1%	2%
Absent	1%	1%	0%	0%	0%	0%	0%	0%	7%	0%	0%	0%	0%	0%	0%	0%
Other	0%	0%	0%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%	0%	2%
Science																
Assessment Participant	99%	99%	99%	95%	100%	100%	100%	100%	100%	100%	100%	100%	100%	97%	99%	92%
Included in Accountability	93%	94%	94%	87%	95%	95%	100%	95%	100%	93%	96%	90%	99%	82%	94%	83%
Not Included in Accountability: Mobile	4%	5%	5%	8%	4%	4%	0%	5%	0%	7%	4%	10%	1%	14%	4%	6%
Not Included in Accountability: Other Exclusions	1%	0%	0%	0%	1%	0%	0%	0%	0%	0%	0%	0%	0%	1%	0%	3%
Not Tested	1%	1%	1%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	3%	1%	8%

Texas Education Agency
2023-24 STAAR Participation (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	State	Region 14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	Econ Disadv	EB / EL (Current & Monitored)
Absent	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Other	0%	0%	1%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	3%	1%	8%
Social Studies																
Assessment Participant	99%	99%	99%	95%	100%	100%	* 100%	100%	100%	100%	99%	100%	100%	97%	99%	92%
Included in Accountability	94%	95%	94%	89%	95%	97%	* 97%	100%	94%	95%	91%	99%	83%	94%	81%	
Not Included in Accountability: Mobile	4%	4%	4%	6%	4%	3%	* 3%	0%	6%	4%	9%	1%	13%	4%	8%	
Not Included in Accountability: Other Exclusions	1%	0%	0%	0%	0%	0%	* 0%	0%	0%	0%	0%	0%	1%	0%	2%	
Not Tested	1%	1%	1%	5%	0%	0%	* 0%	0%	0%	1%	0%	0%	3%	1%	8%	
Absent	1%	1%	0%	1%	0%	0%	* 0%	0%	0%	1%	0%	0%	1%	0%	0%	
Other	0%	0%	1%	5%	0%	0%	* 0%	0%	0%	0%	0%	0%	2%	1%	8%	
Accelerated Testers																
SAT/ACT Participant	93%	93%	99%	100%	100%	98%	- 100%	- 100%	-	-	99%	100%	98%	-		
2023 STAAR Participation (All Grades)																
All Tests																
Assessment Participant	99%	99%	99%	99%	99%	100%	100%	100%	100%	100%	99%	99%	100%	99%	99%	99%
Included in Accountability	93%	92%	94%	91%	95%	95%	87%	83%	96%	94%	95%	91%	98%	83%	95%	85%
Not Included in Accountability: Mobile	4%	6%	4%	5%	4%	4%	11%	11%	4%	6%	4%	9%	1%	13%	4%	5%
Not Included in Accountability: Other Exclusions	2%	1%	1%	3%	1%	0%	2%	5%	0%	0%	0%	0%	0%	2%	1%	9%
Not Tested	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	1%	1%	0%	1%	1%	1%
Absent	1%	1%	0%	1%	1%	0%	0%	0%	0%	0%	1%	1%	0%	1%	1%	0%
Other	0%	0%	0%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%
Reading																
Assessment Participant	99%	99%	100%	99%	99%	100%	100%	100%	100%	100%	99%	100%	100%	99%	99%	100%
Included in Accountability	92%	92%	94%	91%	95%	95%	86%	84%	91%	94%	95%	92%	98%	83%	95%	82%
Not Included in Accountability: Mobile	4%	6%	4%	5%	4%	4%	9%	10%	9%	6%	4%	8%	1%	13%	4%	5%
Not Included in Accountability: Other Exclusions	3%	1%	1%	4%	1%	0%	5%	7%	0%	0%	0%	0%	0%	3%	1%	13%
Not Tested	1%	1%	0%	1%	1%	0%	0%	0%	0%	0%	1%	0%	0%	1%	1%	0%
Absent	1%	1%	0%	1%	1%	0%	0%	0%	0%	0%	1%	0%	0%	1%	1%	0%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Mathematics																
Assessment Participant	99%	99%	99%	99%	99%	100%	100%	100%	100%	99%	99%	100%	100%	99%	99%	100%
Included in Accountability	94%	92%	94%	91%	95%	95%	89%	81%	100%	94%	95%	91%	98%	83%	95%	85%

Texas Education Agency
2023-24 STAAR Participation (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	State	Region 14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	Econ Disadv	EB / EL (Current & Monitored)
Not Included in Accountability: Mobile	5%	7%	5%	5%	4%	4%	11%	13%	0%	5%	5%	8%	1%	14%	4%	6%
Not Included in Accountability: Other Exclusions	1%	0%	1%	3%	0%	0%	0%	6%	0%	0%	0%	0%	0%	3%	1%	9%
Not Tested	1%	1%	1%	1%	1%	0%	0%	0%	0%	1%	1%	0%	0%	1%	1%	0%
Absent	1%	1%	0%	1%	0%	0%	0%	0%	0%	1%	1%	0%	0%	0%	0%	0%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Science																
Assessment Participant	99%	99%	99%	97%	99%	100%	100%	100%	100%	99%	99%	99%	99%	98%	99%	96%
Included in Accountability	93%	93%	95%	92%	95%	96%	75%	81%	100%	94%	95%	87%	98%	85%	95%	89%
Not Included in Accountability: Mobile	4%	6%	4%	5%	4%	3%	25%	15%	0%	5%	4%	12%	1%	13%	4%	5%
Not Included in Accountability: Other Exclusions	1%	0%	0%	0%	0%	0%	0%	4%	0%	0%	0%	0%	0%	1%	0%	2%
Not Tested	1%	1%	1%	3%	1%	0%	0%	0%	0%	1%	1%	1%	1%	2%	1%	4%
Absent	1%	1%	1%	0%	1%	0%	0%	0%	0%	1%	1%	1%	1%	1%	1%	0%
Other	0%	0%	0%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%	0%	4%
Social Studies																
Assessment Participant	99%	99%	99%	97%	99%	100%	100%	100%	*	100%	98%	98%	100%	98%	99%	96%
Included in Accountability	94%	95%	95%	92%	96%	96%	100%	91%	*	94%	95%	88%	99%	83%	96%	91%
Not Included in Accountability: Mobile	4%	5%	4%	4%	4%	4%	0%	6%	*	6%	4%	10%	1%	14%	4%	4%
Not Included in Accountability: Other Exclusions	1%	0%	0%	0%	0%	0%	0%	3%	*	0%	0%	0%	0%	0%	0%	1%
Not Tested	1%	1%	1%	3%	1%	0%	0%	0%	*	0%	2%	2%	0%	2%	1%	4%
Absent	1%	1%	1%	1%	1%	0%	0%	0%	*	0%	2%	2%	0%	1%	1%	1%
Other	0%	0%	0%	2%	0%	0%	0%	0%	*	0%	0%	0%	0%	1%	0%	3%
Accelerated Testers																
SAT/ACT Participant	93%	93%	97%	89%	96%	98%	*	100%	*	100%	*	-	98%	75%	94%	100%

* Indicates results are masked due to small numbers to protect student confidentiality.

- Indicates there are no students in the group.

Texas Education Agency
2023-24 Attendance, Graduation, and Dropout Rates (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	State	Region 14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EB/EL
Attendance Rate													
2022-23	93.3%	94.5%	92.8%	92.5%	92.2%	93.7%	90.6%	96.2%	92.9%	92.5%	91.3%	92.0%	95.4%
2021-22	92.2%	93.4%	91.3%	91.2%	90.5%	92.1%	90.6%	95.5%	91.3%	90.8%	89.7%	90.2%	94.8%
Chronic Absenteeism													
2022-23	20.3%	16.6%	25.4%	27.3%	27.7%	21.3%	44.4%	12.7%	25.8%	30.9%	31.6%	28.7%	13.1%
2021-22	25.7%	22.1%	33.4%	34.4%	36.6%	29.6%	34.2%	14.6%	30.6%	33.5%	40.5%	38.3%	16.7%
Annual Dropout Rate (Gr 7-8)													
2022-23	0.8%	1.2%	0.8%	1.3%	0.5%	1.2%	*	0.0%	0.0%	1.1%	1.3%	0.8%	0.6%
2021-22	0.7%	0.9%	0.8%	1.3%	0.7%	0.9%	*	0.0%	0.0%	0.0%	1.0%	0.7%	1.6%
Annual Dropout Rate (Gr 9-12)													
2022-23	2.0%	1.2%	1.2%	1.9%	1.1%	1.3%	10.0%	0.0%	0.0%	0.6%	2.3%	1.3%	1.5%
2021-22	2.2%	1.3%	1.0%	1.2%	1.0%	0.8%	7.7%	0.0%	0.0%	1.9%	1.8%	1.4%	0.7%
4-Year Longitudinal Rate (Gr 9-12)													
Class of 2023													
Graduated	90.3%	94.1%	95.2%	95.5%	95.7%	94.5%	*	100.0%	*	93.9%	89.6%	94.0%	97.3%
Received TxCHSE	0.3%	0.5%	0.5%	0.0%	0.4%	0.9%	*	0.0%	*	0.0%	0.0%	0.6%	0.0%
Continued HS	3.1%	1.6%	0.9%	0.8%	1.0%	0.9%	*	0.0%	*	0.0%	1.9%	0.9%	2.7%
Dropped Out	6.3%	3.8%	3.4%	3.8%	2.9%	3.7%	*	0.0%	*	6.1%	8.5%	4.5%	0.0%
Graduates and TxCHSE	90.6%	94.6%	95.7%	95.5%	96.1%	95.4%	*	100.0%	*	93.9%	89.6%	94.6%	97.3%
Graduates, TxCHSE, and Continuers	93.7%	96.2%	96.6%	96.2%	97.1%	96.3%	*	100.0%	*	93.9%	91.5%	95.5%	100.0%
Class of 2022													
Graduated	89.7%	94.5%	94.6%	92.9%	93.8%	96.2%	*	100.0%	-	92.5%	94.9%	92.9%	83.3%
Received TxCHSE	0.3%	0.4%	0.4%	0.0%	0.4%	0.5%	*	0.0%	-	0.0%	0.0%	0.5%	0.0%
Continued HS	3.5%	1.5%	1.1%	1.6%	0.8%	1.3%	*	0.0%	-	0.0%	1.0%	1.0%	0.0%
Dropped Out	6.4%	3.6%	3.9%	5.6%	5.0%	1.9%	*	0.0%	-	7.5%	4.0%	5.6%	16.7%
Graduates and TxCHSE	90.0%	94.9%	95.0%	92.9%	94.2%	96.8%	*	100.0%	-	92.5%	94.9%	93.4%	83.3%
Graduates, TxCHSE, and Continuers	93.6%	96.4%	96.1%	94.4%	95.0%	98.1%	*	100.0%	-	92.5%	96.0%	94.4%	83.3%
5-Year Extended Longitudinal Rate (Gr 9-12)													
Class of 2022													
Graduated	91.8%	95.6%	95.5%	94.4%	94.6%	97.0%	*	100.0%	-	92.5%	97.1%	93.9%	82.8%
Received TxCHSE	0.4%	0.5%	0.4%	0.0%	0.4%	0.5%	*	0.0%	-	0.0%	0.0%	0.5%	0.0%
Continued HS	1.0%	0.2%	0.1%	0.0%	0.0%	0.3%	*	0.0%	-	0.0%	0.0%	0.0%	0.0%
Dropped Out	6.8%	3.7%	4.0%	5.6%	5.0%	2.2%	*	0.0%	-	7.5%	2.9%	5.6%	17.2%
Graduates and TxCHSE	92.2%	96.1%	95.9%	94.4%	95.0%	97.6%	*	100.0%	-	92.5%	97.1%	94.4%	82.8%
Graduates, TxCHSE, and Continuers	93.2%	96.3%	96.0%	94.4%	95.0%	97.8%	*	100.0%	-	92.5%	97.1%	94.4%	82.8%

Texas Education Agency
2023-24 Attendance, Graduation, and Dropout Rates (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	State	Region 14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EB/EL
Class of 2021													
Graduated	92.2%	95.6%	95.4%	92.7%	96.8%	94.1%	*	93.8%	*	100.0%	92.9%	92.5%	96.3%
Received TxCHSE	0.4%	0.7%	0.6%	0.0%	0.2%	1.5%	*	0.0%	*	0.0%	0.0%	1.0%	0.0%
Continued HS	1.0%	0.2%	0.2%	1.6%	0.0%	0.0%	*	0.0%	*	0.0%	1.2%	0.4%	0.0%
Dropped Out	6.3%	3.5%	3.8%	5.7%	2.9%	4.4%	*	6.3%	*	0.0%	5.9%	6.1%	3.7%
Graduates and TxCHSE	92.7%	96.3%	96.0%	92.7%	97.1%	95.6%	*	93.8%	*	100.0%	92.9%	93.5%	96.3%
Graduates, TxCHSE, and Continuers	93.7%	96.5%	96.2%	94.3%	97.1%	95.6%	*	93.8%	*	100.0%	94.1%	93.9%	96.3%
6-Year Extended Longitudinal Rate (Gr 9-12)													
Class of 2021													
Graduated	92.7%	95.7%	95.4%	92.7%	96.8%	94.1%	*	93.8%	*	100.0%	92.9%	92.5%	96.3%
Received TxCHSE	0.5%	0.8%	0.8%	0.8%	0.2%	1.5%	*	0.0%	*	0.0%	0.0%	1.2%	0.0%
Continued HS	0.5%	0.1%	0.0%	0.0%	0.0%	0.0%	*	0.0%	*	0.0%	0.0%	0.0%	0.0%
Dropped Out	6.3%	3.5%	3.9%	6.5%	2.9%	4.4%	*	6.3%	*	0.0%	7.1%	6.3%	3.7%
Graduates and TxCHSE	93.2%	96.4%	96.1%	93.5%	97.1%	95.6%	*	93.8%	*	100.0%	92.9%	93.7%	96.3%
Graduates, TxCHSE, and Continuers	93.7%	96.5%	96.1%	93.5%	97.1%	95.6%	*	93.8%	*	100.0%	92.9%	93.7%	96.3%
Class of 2020													
Graduated	92.7%	95.8%	95.9%	94.7%	96.8%	95.9%	100.0%	96.6%	*	88.6%	94.0%	93.8%	100.0%
Received TxCHSE	0.5%	0.8%	1.4%	1.5%	1.6%	1.1%	0.0%	3.4%	*	0.0%	0.0%	2.0%	0.0%
Continued HS	0.5%	0.2%	0.2%	0.0%	0.0%	0.5%	0.0%	0.0%	*	0.0%	1.7%	0.2%	0.0%
Dropped Out	6.2%	3.2%	2.5%	3.8%	1.6%	2.5%	0.0%	0.0%	*	11.4%	4.3%	4.0%	0.0%
Graduates and TxCHSE	93.2%	96.6%	97.3%	96.2%	98.4%	97.0%	100.0%	100.0%	*	88.6%	94.0%	95.8%	100.0%
Graduates, TxCHSE, and Continuers	93.8%	96.8%	97.5%	96.2%	98.4%	97.5%	100.0%	100.0%	*	88.6%	95.7%	96.0%	100.0%
4-Year Federal Graduation Rate Without Exclusions (Gr 9-12)													
Class of 2023	90.3%	94.1%	92.3%	90.2%	94.3%	90.7%	*	93.8%	*	91.4%	77.2%	91.1%	94.1%
Class of 2022	89.7%	94.5%	91.6%	84.5%	91.2%	94.5%	*	100.0%	-	92.5%	87.3%	88.5%	77.3%
RHSP/DAP Graduates (Longitudinal Rate)													
Class of 2023	72.3%	*	-	-	-	-	-	-	-	-	-	-	-
Class of 2022	59.5%	100.0%	-	-	-	-	-	-	-	-	-	-	-
FHSP-E Graduates (Longitudinal Rate)													
Class of 2023	4.3%	7.1%	8.5%	15.0%	8.8%	5.8%	*	0.0%	*	9.7%	49.5%	10.1%	8.3%
Class of 2022	3.7%	6.3%	6.8%	10.3%	6.6%	6.4%	*	0.0%	-	5.4%	50.0%	8.4%	4.0%
FHSP-DLA Graduates (Longitudinal Rate)													
Class of 2023	84.3%	84.8%	88.4%	81.9%	88.7%	89.6%	*	100.0%	*	90.3%	29.5%	85.9%	88.9%
Class of 2022	84.3%	84.1%	90.5%	84.6%	90.5%	91.6%	*	100.0%	-	91.9%	31.9%	88.3%	96.0%
RHSP/DAP/FHSP-E/FHSP-DLA Graduates (Longitudinal Rate)													

Texas Education Agency
2023-24 Attendance, Graduation, and Dropout Rates (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	State	Region 14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EB/EL
Class of 2023	88.6%	91.9%	96.9%	96.9%	97.5%	95.5%	*	100.0%	*	100.0%	78.9%	96.0%	97.2%
Class of 2022	88.0%	90.4%	97.3%	94.9%	97.1%	98.0%	*	100.0%	-	97.3%	81.9%	96.7%	100.0%
RHSP/DAP Graduates (Annual Rate)													
2022-23	38.4%	*	-	-	-	-	-	-	-	-	-	-	-
2021-22	23.6%	100.0%	-	-	-	-	-	-	-	-	-	-	-
FHSP-E Graduates (Annual Rate)													
2022-23	4.4%	7.5%	10.4%	20.6%	9.6%	8.0%	*	0.0%	*	8.3%	56.4%	12.0%	17.6%
2021-22	3.9%	6.1%	6.6%	8.1%	6.8%	6.3%	*	0.0%	-	5.4%	46.1%	8.0%	6.5%
FHSP-DLA Graduates (Annual Rate)													
2022-23	82.5%	83.7%	86.2%	75.9%	87.7%	87.5%	*	100.0%	*	88.9%	23.6%	83.3%	78.4%
2021-22	82.3%	84.1%	89.8%	84.6%	89.7%	90.7%	*	100.0%	-	94.6%	29.4%	87.3%	93.5%
Texas First DLA Graduates (Annual Rate)													
2022-23	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	0.0%	0.0%	0.0%
RHSP/DAP/FHSP-E/FHSP-DLA/Texas First-DLA Graduates (Annual Rate)													
2022-23	86.8%	91.2%	96.6%	96.5%	97.3%	95.4%	*	100.0%	*	97.2%	80.0%	95.3%	96.1%
2021-22	86.0%	90.3%	96.4%	92.6%	96.5%	97.0%	*	100.0%	-	100.0%	75.5%	95.3%	100.0%

Texas Education Agency
2023-24 Graduation Profile (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	District Count	District Percent	State Count	State Percent
Graduates (2022-23 Annual Graduates)				
Total Graduates	1,031	100.0%	377,367	100.0%
By Ethnicity:				
African American	141	13.7%	46,822	12.4%
Hispanic	511	49.6%	197,333	52.3%
White	327	31.7%	103,009	27.3%
American Indian	1	0.1%	1,181	0.3%
Asian	14	1.4%	19,151	5.1%
Pacific Islander	1	0.1%	574	0.2%
Two or More Races	36	3.5%	9,297	2.5%
By Graduation Type:				
Minimum H.S. Program	0	0.0%	433	0.1%
Recommended H.S. Program/Distinguished Achievement Program	0	0.0%	270	0.1%
Foundation H.S. Program (No Endorsement)	35	3.4%	49,278	13.1%
Foundation H.S. Program (Endorsement)	107	10.4%	16,475	4.4%
Foundation H.S. Program (DLA)	889	86.2%	310,689	82.3%
Texas First Early H.S. Completion Program (Texas First-DLA)	0	0.0%	222	0.1%
Special Education Graduates	110	10.7%	34,589	9.2%
Economically Disadvantaged Graduates	666	64.6%	206,367	54.7%
Emergent Bilingual (EB)/English Learner (EL) Graduates	51	4.9%	50,229	13.3%
At-Risk Graduates	523	50.7%	168,430	44.6%
CTE Completers	338	32.8%	116,959	31.0%

Texas Education Agency
2023-24 College, Career, and Military Readiness (CCMR) (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

Academic Year	State	Region 14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EB/EL
College, Career, and Military Ready Graduates (Student Achievement)‡													
College, Career, or Military Ready (Annual Graduates)													
2022-23	76.3%	72.5%	53.7%	51.8%	47.6%	61.2%	*	92.9%	*	61.1%	90.0%	48.0%	44.0%
2021-22	70.0%	70.5%	44.6%	31.3%	38.0%	56.3%	*	63.6%	-	51.4%	88.2%	33.9%	23.3%
College Ready Graduates‡													
College Ready (Annual Graduates)‡													
2022-23	61.9%	61.1%	46.0%	44.6%	39.8%	53.8%	*	85.7%	*	50.0%	80.0%	40.8%	38.0%
TSI Criteria Graduates in English Language Arts (Annual Graduates)													
2022-23	62.8%	63.7%	64.3%	68.8%	64.6%	59.9%	*	85.7%	*	77.8%	30.9%	66.4%	58.8%
2021-22	57.1%	59.6%	41.4%	41.2%	36.9%	46.2%	*	59.1%	-	45.9%	21.6%	40.5%	12.9%
TSI Criteria Graduates in Mathematics (Annual Graduates)													
2022-23	54.3%	50.7%	32.5%	31.2%	27.0%	37.6%	*	85.7%	*	50.0%	7.3%	27.6%	43.1%
2021-22	48.2%	43.5%	17.5%	8.8%	10.3%	28.4%	*	45.5%	-	18.9%	1.0%	10.0%	6.5%
TSI Criteria Graduates in Both Subjects (Annual Graduates)													
2022-23	48.4%	44.4%	26.7%	24.8%	22.5%	30.3%	*	78.6%	*	41.7%	3.6%	22.8%	29.4%
2021-22	42.2%	40.5%	14.0%	8.1%	6.8%	24.9%	*	40.9%	-	8.1%	1.0%	7.0%	6.5%
AP / IB Met Criteria in Any Subject (Annual Graduates)													
2022-23	20.4%	10.7%	16.9%	8.5%	10.0%	28.7%	*	71.4%	*	16.7%	0.0%	10.8%	2.0%
2021-22	20.5%	10.1%	17.8%	11.0%	11.1%	26.5%	*	59.1%	-	18.9%	1.0%	10.0%	3.2%
Associate Degree (Annual Graduates)													
2022-23	2.5%	3.1%	0.0%	0.0%	0.0%	0.0%	*	0.0%	*	0.0%	0.0%	0.0%	0.0%
2021-22	2.4%	3.1%	0.0%	0.0%	0.0%	0.0%	*	0.0%	-	0.0%	0.0%	0.0%	0.0%
Dual Course Credits in Any Subject (Annual Graduates)													
2022-23	23.6%	36.6%	18.7%	12.8%	11.0%	31.2%	*	71.4%	*	16.7%	0.0%	11.4%	0.0%
2021-22	24.0%	34.4%	19.4%	10.3%	14.0%	28.7%	*	40.9%	-	21.6%	1.0%	9.7%	0.0%
Onramps Course Credits (Annual Graduates)													
2022-23	4.8%	0.6%	0.0%	0.0%	0.0%	0.0%	*	0.0%	*	0.0%	0.0%	0.0%	0.0%
2021-22	4.4%	0.2%	0.1%	0.0%	0.0%	0.0%	*	4.5%	-	0.0%	0.0%	0.2%	3.2%
Graduates Under an Advanced Diploma Plan and Identified as a Current Special Education Student (Annual Graduates)													
2022-23	5.6%	6.1%	8.5%	12.8%	9.0%	7.0%	*	0.0%	*	2.8%	80.0%	9.9%	5.9%
2021-22	5.0%	5.6%	7.3%	9.6%	6.6%	7.4%	*	0.0%	-	13.5%	75.5%	8.5%	9.7%
Career / Military Ready Graduates‡													
Career or Military Ready (Annual Graduates)‡													

Texas Education Agency
2023-24 College, Career, and Military Readiness (CCMR) (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

Academic Year	State	Region 14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EB/EL
2022-23	36.4%	28.9%	18.8%	25.9%	16.1%	19.6%	*	14.3%	*	22.2%	46.4%	18.8%	8.0%
Approved Industry-Based Certification (Annual Graduates)													
2022-23	33.4%	25.1%	14.3%	17.0%	12.5%	14.7%	*	14.3%	*	22.2%	5.5%	13.4%	5.9%
2021-22	28.0%	26.9%	13.4%	8.1%	14.0%	14.2%	*	18.2%	-	16.2%	6.9%	11.2%	6.5%
Graduates with Level I or Level II Certificate (Annual Graduates)													
2022-23	0.8%	1.2%	0.0%	0.0%	0.0%	0.0%	*	0.0%	*	0.0%	0.0%	0.0%	0.0%
2021-22	0.7%	0.8%	0.0%	0.0%	0.0%	0.0%	*	0.0%	-	0.0%	0.0%	0.0%	0.0%
Graduate with Completed IEP and Workforce Readiness (Annual Graduates)													
2022-23	2.7%	3.4%	4.8%	9.2%	3.5%	5.5%	*	0.0%	*	0.0%	44.5%	5.9%	2.0%
2021-22	2.5%	2.7%	4.3%	6.6%	3.5%	4.9%	*	0.0%	-	2.7%	43.1%	5.7%	6.5%
U.S. Armed Forces Enlistment (Annual Graduates)													
2022-23	0.6%	0.3%	0.1%	0.0%	0.0%	0.3%	*	0.0%	*	0.0%	0.0%	0.0%	0.0%

- Indicates there are no students in the group.

* Indicates results are masked due to small numbers to protect student confidentiality.

? Indicates that the data for this item were statistically improbable or were reported outside a reasonable range.

‡ Beginning with 2022-23 graduates, special education students that graduated with the advanced diploma are classified as college ready. As a result, only one year of data is shown because previous years' data is not comparable.

Texas Education Agency
2023-24 CCMR-Related Indicators (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	Academic Year	State	Region 14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EB/EL
TSIA Results (Graduates >= Criterion) (Annual Graduates)														
Reading	2022-23	21.0%	27.1%	9.3%	7.8%	9.8%	9.8%	*	0.0%	*	8.3%	0.0%	7.7%	0.0%
	2021-22	22.8%	27.5%	5.5%	5.9%	5.2%	5.5%	*	9.1%	-	8.1%	1.0%	5.2%	3.2%
Mathematics	2022-23	19.9%	23.8%	9.0%	7.1%	6.5%	13.5%	*	14.3%	*	11.1%	0.0%	6.2%	0.0%
	2021-22	18.7%	20.2%	5.3%	3.7%	4.1%	6.8%	*	13.6%	-	8.1%	1.0%	4.2%	3.2%
Both Subjects	2022-23	12.5%	16.6%	3.0%	1.4%	3.5%	3.1%	*	0.0%	*	2.8%	0.0%	2.0%	0.0%
	2021-22	12.6%	15.6%	1.9%	2.9%	1.6%	1.4%	*	9.1%	-	2.7%	1.0%	1.5%	3.2%
Completed and Received Credit for College Prep Courses (Annual Graduates)														
English Language Arts	2022-23	18.2%	22.9%	46.0%	53.9%	52.6%	33.0%	*	7.1%	*	55.6%	30.9%	53.9%	58.8%
	2021-22	11.7%	18.8%	22.3%	30.1%	26.2%	15.0%	*	9.1%	-	24.3%	19.6%	30.7%	6.5%
Mathematics	2022-23	20.2%	15.8%	14.2%	19.9%	16.4%	7.6%	*	0.0%	*	25.0%	7.3%	16.4%	41.2%
	2021-22	14.0%	11.6%	1.6%	0.7%	2.1%	0.5%	*	4.5%	-	5.4%	0.0%	1.5%	0.0%
Both Subjects	2022-23	12.5%	10.7%	10.8%	16.3%	12.1%	5.8%	*	0.0%	*	19.4%	3.6%	12.6%	29.4%
	2021-22	7.5%	9.2%	0.0%	0.0%	0.0%	0.0%	*	0.0%	-	0.0%	0.0%	0.0%	0.0%
AP/IB-Results (Participation) (Grades 11-12)														
All Subjects	2023	24.2%	12.1%	25.1%	12.7%	18.4%	35.7%	0.0%	71.4%	*	26.2%	0.0%	16.6%	4.4%
	2022	23.0%	11.7%	22.9%	12.6%	14.8%	34.2%	*	72.2%	*	24.6%	1.5%	13.2%	2.5%
English Language Arts	2023	13.8%	8.4%	17.9%	9.7%	11.8%	26.4%	0.0%	57.1%	*	19.7%	0.0%	10.9%	1.1%
	2022	13.2%	7.9%	16.6%	9.1%	9.6%	26.2%	*	58.3%	*	17.4%	1.0%	7.8%	1.3%
Mathematics	2023	7.0%	3.5%	6.0%	3.8%	3.9%	7.7%	0.0%	34.3%	*	8.2%	0.0%	3.0%	1.1%
	2022	6.9%	3.3%	5.1%	2.8%	2.9%	8.7%	*	19.4%	*	1.4%	0.0%	2.9%	2.5%
Science	2023	10.3%	4.9%	12.4%	5.9%	6.9%	20.9%	0.0%	28.6%	*	13.1%	0.0%	6.7%	1.1%
	2022	9.6%	5.0%	10.8%	5.1%	6.0%	17.1%	*	44.4%	*	11.6%	0.0%	5.9%	1.3%
Social Studies	2023	13.1%	3.8%	13.7%	7.2%	8.1%	20.9%	0.0%	54.3%	*	14.8%	0.0%	8.3%	2.2%
	2022	12.5%	4.4%	14.0%	5.9%	8.4%	22.7%	*	55.6%	*	8.7%	1.0%	7.1%	1.3%
AP/IB Results (Examinees >= Criterion) (Grades 11-12)														
All Subjects	2023	53.3%	60.9%	59.1%	53.3%	48.4%	64.3%	-	72.0%	*	75.0%	-	54.3%	*
	2022	53.3%	58.3%	56.4%	59.4%	43.7%	61.2%	*	80.8%	*	47.1%	*	52.0%	*
English Language Arts	2023	52.3%	60.3%	55.8%	52.2%	39.8%	62.9%	-	65.0%	*	75.0%	-	48.9%	*
	2022	53.2%	63.1%	55.5%	52.2%	44.3%	60.2%	-	81.0%	*	33.3%	*	51.1%	*
Mathematics	2023	50.8%	39.5%	29.2%	22.2%	20.6%	34.6%	-	25.0%	*	60.0%	-	27.8%	*
	2022	50.4%	40.8%	35.6%	28.6%	23.1%	36.7%	-	71.4%	-	*	-	33.3%	*
Science	2023	44.8%	53.4%	44.9%	21.4%	41.7%	47.5%	-	70.0%	*	37.5%	-	39.5%	*
	2022	44.7%	43.0%	36.3%	46.2%	23.6%	42.4%	*	43.8%	*	12.5%	-	32.8%	*

Texas Education Agency
2023-24 CCMR-Related Indicators (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	Academic Year	State	Region 14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EB/EL
Social Studies	2023	42.0%	30.5%	31.0%	23.5%	16.9%	37.6%	-	36.8%	*	44.4%	-	20.0%	*
	2022	41.9%	31.5%	34.4%	20.0%	19.5%	38.9%	-	60.0%	*	50.0%	*	27.2%	*
SAT/ACT Results (Annual Graduates)														
Tested	2022-23	79.3%	73.3%	74.6%	60.3%	72.4%	82.6%	*	92.9%	*	80.6%	31.8%	69.1%	41.2%
	2021-22	71.5%	69.6%	76.8%	58.8%	73.4%	87.4%	*	90.9%	-	73.0%	35.9%	70.0%	71.9%
At/Above Criterion for All Examinees	2022-23	28.9%	28.2%	15.1%	8.2%	7.0%	24.4%	*	84.6%	*	20.7%	0.0%	9.6%	0.0%
	2021-22	32.1%	26.9%	14.0%	7.5%	6.2%	24.1%	*	30.0%	-	7.4%	0.0%	5.9%	4.3%
Average SAT Score (Annual Graduates)														
All Subjects	2022-23	978	1045	1069	1053	1001	1083	-	1211	-	*	*	1044	*
	2021-22	1001	1061	1074	1068	1034	1100	-	1133	-	845	780	1046	1175
English Language Arts and Writing	2022-23	497	534	548	544	506	559	-	611	-	*	*	534	*
	2021-22	506	540	553	558	532	567	-	561	-	485	445	534	580
Mathematics	2022-23	482	511	521	509	495	524	-	600	-	*	*	511	*
	2021-22	496	521	520	510	501	533	-	572	-	360	335	512	595
Average ACT Score (Annual Graduates)														
All Subjects	2022-23	19.2	18.1	16.8	14.9	15.5	18.9	*	23.9	*	17.4	12.3	15.7	13.0
	2021-22	19.5	18.2	17.0	14.5	15.5	19.1	16.0	20.0	-	17.2	12.0	15.5	12.6
English Language Arts	2022-23	18.8	17.7	16.2	14.2	14.6	18.6	*	24.0	*	17.4	10.6	14.9	11.3
	2021-22	19.2	17.8	16.5	13.6	14.7	19.1	15.3	20.1	-	16.9	11.1	14.6	10.8
Mathematics	2022-23	18.9	18.1	17.0	15.3	16.1	18.5	*	22.8	*	16.8	14.1	16.1	14.1
	2021-22	19.3	18.0	16.8	14.8	15.8	18.3	16.5	18.8	-	17.0	13.0	15.8	13.9
Science	2022-23	19.5	18.5	17.4	15.6	16.2	19.2	*	24.3	*	17.4	13.2	16.5	14.7
	2021-22	19.8	18.8	17.8	15.5	16.3	19.8	17.5	19.9	-	17.9	12.4	16.5	14.8

- Indicates there are no students in the group.
- * Indicates results are masked due to small numbers to protect student confidentiality.
- ? Indicates that the data for this item were statistically improbable or were reported outside a reasonable range.
- n/a Indicates data reporting is not applicable for this group.

Texas Education Agency
2023-24 Other Postsecondary Indicators (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	Academic Year	State	Region 14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EB/EL
Advanced/Dual-Credit Course Completion (Grades 9-12)														
Any Subject	2022-23	45.4%	43.6%	34.9%	24.5%	31.3%	42.6%	30.0%	58.8%	20.0%	36.1%	9.3%	28.3%	14.7%
	2021-22	44.2%	42.2%	37.0%	28.9%	33.2%	44.2%	18.2%	55.8%	20.0%	38.1%	10.4%	30.4%	20.0%
English Language Arts	2022-23	17.4%	20.2%	10.0%	5.1%	6.6%	15.6%	0.0%	30.8%	20.0%	9.2%	0.2%	6.1%	0.4%
	2021-22	16.6%	18.4%	10.0%	6.4%	6.1%	15.3%	0.0%	33.8%	20.0%	11.2%	1.0%	5.4%	0.6%
Mathematics	2022-23	19.5%	21.8%	21.9%	15.7%	20.3%	25.8%	11.1%	41.3%	20.0%	20.0%	6.7%	17.4%	9.2%
	2021-22	19.9%	21.1%	24.4%	20.6%	23.3%	26.5%	10.0%	40.3%	20.0%	25.0%	6.7%	21.2%	15.2%
Science	2022-23	21.5%	18.6%	19.1%	13.9%	17.0%	23.1%	22.2%	31.7%	20.0%	21.0%	2.8%	15.8%	4.4%
	2021-22	21.1%	18.2%	19.9%	16.6%	18.0%	23.4%	20.0%	32.9%	20.0%	15.9%	4.0%	16.5%	9.6%
Social Studies	2022-23	24.0%	18.0%	11.9%	5.6%	7.6%	19.3%	0.0%	28.8%	*	14.4%	1.0%	7.1%	2.6%
	2021-22	22.8%	17.9%	11.6%	5.7%	7.7%	18.5%	0.0%	34.3%	20.0%	9.2%	0.4%	6.8%	1.7%
Graduates Enrolled in Texas Institution of Higher Education (TX IHE)														
	2021-22	-	-	-	-	-	-	-	-	-	-	-	-	-
	2020-21	-	-	-	-	-	-	-	-	-	-	-	-	-
Graduates in TX IHE Completing One Year Without Enrollment in a Developmental Education Course														
	2021-22	-	-	-	-	-	-	-	-	-	-	-	-	-
	2020-21	-	-	-	-	-	-	-	-	-	-	-	-	-

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Texas Education Agency
2023-24 Student Information (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

Student Information	Membership				Enrollment			
	District		State		District		State	
	Count	Percent	Count	Percent	Count	Percent	Count	Percent
Total Students	14,482	100.0%	5,517,464	100.0%	14,652	100.0%	5,531,236	100.0%
Students by Grade								
Early Childhood Education	73	0.5%	18,968	0.3%	231	1.6%	26,847	0.5%
Pre-Kindergarten	677	4.7%	247,979	4.5%	677	4.6%	248,576	4.5%
Pre-Kindergarten: 3-year Old	121	0.8%	42,448	0.8%	121	0.8%	42,669	0.8%
Pre-Kindergarten: 4-year Old	556	3.8%	205,531	3.7%	556	3.8%	205,907	3.7%
Kindergarten	1,092	7.5%	361,329	6.5%	1,095	7.5%	361,799	6.5%
Grade 1	1,149	7.9%	385,096	7.0%	1,149	7.8%	385,471	7.0%
Grade 2	1,119	7.7%	402,233	7.3%	1,119	7.6%	402,576	7.3%
Grade 3	1,126	7.8%	399,869	7.2%	1,126	7.7%	400,181	7.2%
Grade 4	1,014	7.0%	399,137	7.2%	1,014	6.9%	399,422	7.2%
Grade 5	1,048	7.2%	399,200	7.2%	1,049	7.2%	399,419	7.2%
Grade 6	1,009	7.0%	400,347	7.3%	1,010	6.9%	400,511	7.2%
Grade 7	1,051	7.3%	405,118	7.3%	1,052	7.2%	405,298	7.3%
Grade 8	1,049	7.2%	414,033	7.5%	1,050	7.2%	414,195	7.5%
Grade 9	1,368	9.4%	472,595	8.6%	1,370	9.4%	472,783	8.5%
Grade 10	976	6.7%	439,091	8.0%	976	6.7%	439,298	7.9%
Grade 11	878	6.1%	406,681	7.4%	879	6.0%	406,966	7.4%
Grade 12	853	5.9%	365,788	6.6%	855	5.8%	367,894	6.7%
Ethnic Distribution								
African American	1,995	13.8%	706,235	12.8%	2,005	13.7%	707,609	12.8%
Hispanic	6,752	46.6%	2,936,051	53.2%	6,885	47.0%	2,942,144	53.2%
White	4,811	33.2%	1,379,090	25.0%	4,832	33.0%	1,384,437	25.0%
American Indian	43	0.3%	17,886	0.3%	44	0.3%	17,939	0.3%
Asian	201	1.4%	295,946	5.4%	202	1.4%	296,367	5.4%
Pacific Islander	25	0.2%	8,831	0.2%	25	0.2%	8,844	0.2%
Two or More Races	655	4.5%	173,425	3.1%	659	4.5%	173,896	3.1%
Sex								
Female	7,060	48.8%	2,695,318	48.9%	7,132	48.7%	2,700,356	48.8%
Male	7,422	51.2%	2,822,146	51.1%	7,520	51.3%	2,830,880	51.2%
Other Student Cohorts								
Economically Disadvantaged	10,543	72.8%	3,434,955	62.3%	10,566	72.1%	3,439,856	62.2%
Non-Educationally Disadvantaged	3,939	27.2%	2,082,509	37.7%	4,086	27.9%	2,091,380	37.8%
Section 504 Students	804	5.6%	399,808	7.2%	804	5.5%	400,078	7.2%
EB Students/EL	1,068	7.4%	1,344,804	24.4%	1,069	7.3%	1,345,917	24.3%
Students w/ Disciplinary Placements (2022-23)	580	3.5%	105,976	1.9%				
Students w/ Dyslexia	608	4.2%	329,004	6.0%	608	4.1%	329,228	6.0%

Texas Education Agency
2023-24 Student Information (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

Student Information	Membership				Enrollment			
	District		State		District		State	
	Count	Percent	Count	Percent	Count	Percent	Count	Percent
Foster Care	98	0.7%	12,418	0.2%	102	0.7%	12,469	0.2%
Homeless	756	5.2%	77,809	1.4%	767	5.2%	77,942	1.4%
Immigrant	392	2.7%	158,717	2.9%	392	2.7%	158,832	2.9%
Migrant	1	0.0%	13,481	0.2%	1	0.0%	13,528	0.2%
Title I	9,258	63.9%	3,624,288	65.7%	9,300	63.5%	3,632,539	65.7%
Military Connected	1,039	7.2%	212,919	3.9%	1,039	7.1%	213,035	3.9%
At-Risk	9,149	63.2%	2,937,834	53.2%	9,170	62.6%	2,941,204	53.2%
Students by Instructional Program								
Bilingual/ESL Education	1,069	7.4%	1,350,113	24.5%	1,070	7.3%	1,350,920	24.4%
Career and Technical Education	3,056	21.1%	1,485,646	26.9%	-	-	-	-
Career and Technical Education (9-12 grades only)	3,032	74.4%	1,234,615	73.3%	-	-	-	-
Gifted and Talented Education	1,336	9.2%	469,054	8.5%	1,337	9.1%	469,170	8.5%
Special Education	2,679	18.5%	764,858	13.9%	2,703	18.4%	774,489	14.0%
Students with Disabilities by Type of Primary Disability								
Total Students with Disabilities	2,679		764,858					
Students with Intellectual Disabilities	1,364	50.9%	349,307	45.7%				
Students with Physical Disabilities	544	20.3%	144,191	18.9%				
Students with Autism	322	12.0%	124,254	16.2%				
Students with Behavioral Disabilities	410	15.3%	134,373	17.6%				
Students with Non-Categorical Early Childhood	39	1.5%	12,733	1.7%				
Mobility (2022-23)								
Total Mobile Students	4,248	27.0%	864,058	16.1%				
African American	793	5.0%	181,855	3.4%				
Hispanic	1,896	12.1%	455,070	8.5%				
White	1,290	8.2%	165,204	3.1%				
American Indian	13	0.1%	3,184	0.1%				
Asian	43	0.3%	27,631	0.5%				
Pacific Islander	5	0.0%	1,840	0.0%				
Two or More Races	208	1.3%	29,274	0.5%				
Special Ed Students who are Mobile	909	30.1%	137,466	17.6%				
Count and Percent of EB Students/EL who are Mobile	233	24.2%	196,918	16.3%				
Count and Percent of Econ Dis Students who are Mobile	3,308	29.0%	622,582	18.6%				
Student Attrition (2022-23)								
Total Student Attrition	2,632	22.9%	767,390	18.1%				

Texas Education Agency
2023-24 Student Information (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

Student Information	Non-Special Education Rates		Special Education Rates	
	District	State	District	State
Retention Rates by Grade				
Kindergarten	2.4%	1.3%	13.5%	3.9%
Grade 1	2.7%	2.1%	7.3%	3.3%
Grade 2	1.7%	1.3%	3.8%	1.6%
Grade 3	0.8%	0.7%	0.4%	0.7%
Grade 4	0.2%	0.4%	0.8%	0.5%
Grade 5	0.5%	0.2%	0.4%	0.3%
Grade 6	0.1%	0.3%	0.4%	0.3%
Grade 7	0.2%	0.5%	0.5%	0.4%
Grade 8	1.6%	0.4%	2.9%	0.5%
Grade 9	21.8%	7.9%	38.2%	11.9%

	District		State	
	Count	Percent	Count	Percent
Data Quality				
Underreported Students	7	0.1%	5,974	0.2%

Class Size Averages by Grade and Subject
 (Derived from teacher responsibility records):

Class Size Information	District	State
Elementary		
Kindergarten	18.3	18.4
Grade 1	19.5	18.8
Grade 2	19.2	19.1
Grade 3	18.9	19.4
Grade 4	18.8	19.4
Grade 5	21.3	20.9
Grade 6	19.7	19.2
Secondary		
English/Language Arts	15.4	16.3
Foreign Languages	14.0	18.8
Mathematics	16.9	17.5
Science	18.4	18.5
Social Studies	19.8	18.8

Texas Education Agency
2023-24 Staff Information (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	District		State	
Staff Information	Count	Percent	Count	Percent
Total Staff	2,323.6	100.0%	775,882.5	100.0%
Professional Staff	1,324.3	57.0%	496,151.0	63.9%
Teachers	970.4	41.8%	374,799.9	48.3%
Professional Support	258.8	11.1%	86,026.7	11.1%
Campus Administration (School Leadership)	65.3	2.8%	25,836.1	3.3%
Central Administration	29.9	1.3%	9,488.3	1.2%
Educational Aides	357.4	15.4%	88,200.6	11.4%
Auxiliary Staff	641.9	27.6%	191,530.9	24.7%
Librarians and Counselors (Headcount)				
Full-time Librarians	11.0	n/a	4,187.0	n/a
Part-time Librarians	0.0	n/a	651.0	n/a
Full-time Counselors	37.0	n/a	13,870.0	n/a
Part-time Counselors	2.0	n/a	1,172.0	n/a
Total Minority Staff	805.6	34.7%	421,896.4	54.4%
Teachers by Ethnicity				
African American	37.0	3.8%	47,341.1	12.6%
Hispanic	161.2	16.6%	112,921.8	30.1%
White	747.8	77.1%	200,118.0	53.4%
American Indian	0.7	0.1%	1,286.9	0.3%
Asian	4.0	0.4%	7,914.7	2.1%
Pacific Islander	1.8	0.2%	490.9	0.1%
Two or More Races	17.9	1.8%	4,726.6	1.3%
Teachers by Sex				
Males	212.5	21.9%	91,815.2	24.5%
Females	757.9	78.1%	282,984.6	75.5%
Teachers by Highest Degree Held				
No Degree	16.8	1.7%	9,453.8	2.5%
Bachelors	710.6	73.2%	268,886.4	71.7%
Masters	240.2	24.8%	93,414.7	24.9%
Doctorate	2.8	0.3%	3,044.9	0.8%
Teachers by Years of Experience				
Beginning Teachers	62.8	6.5%	32,507.6	8.7%
1-5 Years Experience	268.9	27.7%	102,619.4	27.4%
6-10 Years Experience	218.8	22.5%	75,585.4	20.2%
11-20 Years Experience	262.8	27.1%	101,415.3	27.1%
21-30 Years Experience	119.8	12.3%	51,471.9	13.7%
Over 30 Years Experience	37.3	3.8%	11,200.2	3.0%
Number of Students per Teacher	14.9	n/a	14.7	n/a

Texas Education Agency
2023-24 Staff Information (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

Staff Information	District	State
Experience of Campus Leadership		
Average Years Experience of Principals	5.7	6.0
Average Years Experience of Principals with District	4.8	5.1
Average Years Experience of Assistant Principals	4.7	5.1
Average Years Experience of Assistant Principals with District	3.9	4.3
Average Years Experience of Teachers	11.2	11.1
Average Years Experience of Teachers with District	7.9	6.9
Average Teacher Salary by Years of Experience (regular duties only)		
Beginning Teachers	\$50,915	\$54,272
1-5 Years Experience	\$52,084	\$58,185
6-10 Years Experience	\$54,398	\$61,494
11-20 Years Experience	\$58,606	\$65,219
21-30 Years Experience	\$63,390	\$69,723
Over 30 Years Experience	\$70,117	\$74,014
Average Actual Salaries (regular duties only)		
Teachers	\$56,384	\$62,474
Professional Support	\$65,722	\$73,783
Campus Administration (School Leadership)	\$80,144	\$86,738
Central Administration	\$103,315	\$116,028
Instructional Staff Percent	61.8%	65.0%
Turnover Rate for Teachers	20.2%	19.1%
Staff Exclusions		
Shared Services Arrangement Staff:		
Professional Staff	0.0	1,284.6
Educational Aides	0.0	181.6
Auxiliary Staff	0.1	373.8
Contracted Instructional Staff	0.0	1,970.1

Designation	District		State	
	Headcount	Average Payout	Headcount	Average Payout
Teacher Incentive Allotment				
Recognized	16	\$5,998	9,429	\$5,848
Exemplary	26	\$12,145	10,279	\$11,434
Master	16	\$22,173	5,255	\$21,235

Texas Education Agency
2023-24 Staff Information (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

Program Information	District		State	
	Count	Percent	Count	Percent
Teachers by Program (population served)				
Bilingual/ESL Education	5.1	0.5%	22,656.0	6.0%
Career and Technical Education	52.7	5.4%	20,454.1	5.5%
Compensatory Education	81.6	8.4%	11,626.3	3.1%
Gifted and Talented Education	2.0	0.2%	6,181.4	1.6%
Regular Education	657.4	67.8%	261,452.4	69.8%
Special Education	114.0	11.8%	38,736.9	10.3%
Other	57.5	5.9%	13,749.8	3.7%

- Indicates there is no data for the item.

* Indicates results are masked due to small numbers.

** When only one student disability or assessment group is masked, then the second smallest student disability or assessment group is masked regardless of size.

n/a Indicates data reporting is not applicable for this group.

? Indicates that the data for this item were statistically improbable or were reported outside a reasonable range.

Link to: [PEIMS Financial Standard Reports 2022-23 Financial Actual Report](#)
 (To open link in a new window, press the "Ctrl" key and click on the link.)



Board of Trustees Meeting

January 13, 2025



2023-2024 TAPR Public Hearing

Patti Blue

Associate Superintendent for Curriculum and Instruction



What is the TAPR?

The **Texas Academic Performance Reports (TAPR)** pull together a wide range of information on the performance of students in each school and district in Texas every year. Performance is shown disaggregated by student groups, including ethnicity and socioeconomic status. The reports also provide extensive information on school and district staff, programs, and student demographics.



What is the TAPR?

<https://rptsvr1.tea.texas.gov/perfreport/tapr/2024/index.html>

2023–24 Texas Academic Performance Reports

[Performance Reporting](#)

[Campus Report](#)

[District Report](#)

[Region Report](#)

[State Report](#)

[Glossary](#)

While the PDF version of the TAPR includes only major data points and is designed to allow districts to fulfill their [public notification requirements](#), the [Texas Performance Reporting System \(TPRS\)](#) provides additional data in a comprehensive system to help inform stakeholders. Unlike TAPR, TPRS is updated on a rolling basis as data becomes available.

Search by individual [campus](#) or [district](#).

TAPR data are also available by [ESC region](#) and for the entire [state](#).

The [TAPR Glossary](#) provides definitions, describes methodologies, and lists sources for each tab in the TAPR system.

The TAPR Glosario provides the Spanish translation of the glossary. (Coming Soon)

The [TAPR Guidelines](#) help districts fulfill their legal responsibilities regarding the annual report of their educational performance and the TAPR.

The TAPR Data Download provides numerators, denominators, and rates in Excel, comma-delimited format, or tab-delimited format. (Coming Soon)

What is the TAPR?

[Home](#) > [Performance Reporting Division](#) > [Texas Academic Performance Reports](#) > [2024 Texas Academic Performance Reports](#) > Texas

2024 Texas Academic Performance Report (TAPR)

▶ **Select a School Year**

2023-24 ▼

▶ **Select a Report Level**

District ▼

▶ **Select a Search Method**

District Name ▼

▶ **Enter a District Name** ⓘ

Search

Reset

Texas Education Agency
2023-24 STAAR Performance (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY



	School Year	State	Region 14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	Econ Disadv	EB/EL (Current & Monitored)
STAAR Performance Rates by Tested Grade, Subject, and Performance Level																	
Grade 3 Reading																	
At Approaches Grade Level or Above	2024	74%	70%	69%	61%	63%	78%	*	88%	*	76%	44%	87%	68%	73%	64%	38%
	2023	76%	75%	71%	71%	65%	78%	60%	86%	*	77%	45%	82%	72%	67%	67%	55%
At Meets Grade Level or Above	2024	48%	43%	42%	36%	34%	52%	*	63%	*	52%	20%	60%	41%	46%	37%	23%
	2023	50%	48%	44%	33%	40%	50%	20%	71%	*	50%	25%	41%	45%	40%	37%	35%
At Masters Grade Level	2024	21%	16%	16%	7%	12%	23%	*	13%	*	24%	5%	7%	16%	15%	13%	7%
	2023	20%	16%	14%	10%	11%	20%	0%	29%	*	16%	6%	5%	15%	13%	9%	8%
Grade 3 Mathematics																	
At Approaches Grade Level or Above	2024	70%	62%	61%	49%	54%	73%	*	75%	*	72%	40%	80%	60%	64%	57%	42%
	2023	73%	69%	66%	57%	59%	77%	60%	86%	*	69%	46%	86%	67%	64%	61%	57%
At Meets Grade Level or Above	2024	42%	35%	34%	23%	26%	46%	*	38%	*	44%	19%	53%	34%	33%	29%	14%
	2023	45%	39%	37%	25%	30%	48%	20%	57%	*	38%	23%	55%	38%	32%	30%	27%
At Masters Grade Level	2024	15%	11%	12%	5%	8%	18%	*	0%	*	20%	4%	20%	12%	11%	9%	3%
	2023	19%	15%	15%	6%	10%	22%	20%	43%	*	18%	10%	9%	16%	11%	11%	2%
Grade 4 Reading																	
At Approaches Grade Level or Above	2024	81%	79%	77%	68%	71%	84%	60%	100%	*	90%	51%	84%	78%	74%	72%	58%
	2023	77%	78%	71%	59%	68%	78%	*	67%	*	76%	46%	66%	70%	72%	65%	49%
At Meets Grade Level or Above	2024	51%	47%	45%	29%	38%	57%	20%	86%	*	61%	22%	53%	46%	43%	37%	32%
	2023	48%	47%	40%	31%	31%	52%	*	58%	*	44%	27%	31%	40%	40%	31%	21%
At Masters Grade Level	2024	23%	18%	19%	10%	12%	27%	0%	43%	*	39%	5%	16%	18%	20%	13%	2%
	2023	22%	18%	16%	10%	10%	23%	*	42%	*	20%	8%	10%	16%	14%	10%	5%
Grade 4 Mathematics																	
At Approaches Grade Level or Above	2024	69%	59%	57%	42%	52%	69%	60%	57%	*	63%	34%	58%	59%	51%	52%	46%
	2023	71%	65%	60%	49%	54%	71%	*	83%	*	69%	44%	45%	59%	63%	53%	47%
At Meets Grade Level or Above	2024	46%	37%	34%	25%	27%	45%	40%	29%	*	46%	17%	37%	35%	31%	30%	26%
	2023	48%	40%	36%	26%	29%	48%	*	58%	*	42%	27%	28%	37%	35%	28%	12%
At Masters Grade Level	2024	21%	15%	12%	7%	8%	18%	20%	14%	*	22%	3%	21%	13%	12%	10%	5%
	2023	22%	15%	14%	7%	7%	23%	*	33%	*	22%	9%	3%	15%	11%	8%	2%
Grade 5 Reading																	



STAAR Performance

Looking at performance level of “approaching” in the following 20 areas:

Grade 3 Reading and Math

Grade 4 Reading and Math

Grade 5 Reading, Math, and Science

Grade 6 Reading and Math

Grade 7 Reading and Math

Grade 8 Reading, Math, Science, and Social Studies

Algebra I

English I and English II

US History

Biology

- In 65% of those 20 areas, AISD saw a decrease from the 2022-2023 score
- In 100% of those 20 areas AISD was below State performance

Texas Education Agency
2023-24 STAAR Progress (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY



	School Year	State	Region14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	Econ Disadv	EB/EL (Current & Monitored)
School Progress - Annual Growth by Grade and Subject																	
Grade 4 ELA/Reading	2024	67%	63%	65%	61%	73%	30%	61%	*	*	85%	55%	68%	65%	66%	60%	55%
	2023	55%	53%	55%	50%	51%	60%	*	85%	*	53%	50%	54%	56%	52%	52%	48%
Grade 4 Mathematics	2024	60%	50%	49%	42%	46%	54%	70%	*	*	54%	39%	47%	49%	50%	47%	44%
	2023	63%	54%	55%	55%	49%	63%	*	80%	*	52%	52%	59%	55%	57%	50%	43%
Grade 5 ELA/Reading	2024	70%	67%	65%	68%	60%	71%	*	64%	*	60%	54%	76%	64%	66%	62%	54%
	2023	65%	65%	64%	60%	59%	70%	*	64%	*	66%	45%	55%	64%	62%	60%	64%
Grade 5 Mathematics	2024	65%	65%	59%	56%	59%	59%	*	73%	*	69%	59%	55%	60%	58%	58%	61%
	2023	71%	70%	66%	63%	62%	73%	*	82%	*	72%	65%	68%	66%	66%	63%	72%
Grade 6 ELA/Reading	2024	61%	61%	56%	52%	50%	64%	*	81%	*	60%	44%	62%	56%	55%	52%	38%
	2023	51%	52%	44%	44%	38%	51%	*	87%	*	50%	34%	56%	43%	47%	40%	37%
Grade 6 Mathematics	2024	48%	42%	34%	37%	32%	34%	*	58%	*	36%	37%	32%	33%	36%	32%	33%
	2023	54%	50%	45%	43%	44%	46%	*	57%	*	48%	51%	42%	46%	41%	44%	51%
Grade 7 ELA/Reading	2024	66%	64%	55%	46%	51%	64%	*	68%	*	60%	37%	42%	55%	53%	50%	47%
	2023	71%	73%	69%	68%	65%	75%	*	94%	*	62%	52%	73%	70%	61%	65%	64%
Grade 7 Mathematics	2024	49%	51%	44%	33%	40%	53%	*	61%	*	41%	37%	46%	42%	49%	41%	47%
	2023	56%	58%	50%	43%	45%	58%	*	56%	*	59%	46%	45%	51%	45%	47%	41%
Grade 8 ELA/Reading	2024	69%	66%	56%	54%	54%	60%	*	41%	*	48%	47%	48%	57%	51%	53%	54%
	2023	63%	63%	54%	50%	51%	59%	*	69%	*	40%	44%	50%	55%	48%	50%	49%
Grade 8 Mathematics	2024	66%	64%	66%	66%	67%	64%	*	42%	*	61%	61%	83%	66%	64%	66%	69%
	2023	74%	75%	69%	71%	68%	69%	*	*	-	80%	55%	73%	68%	73%	68%	74%
End of Course English I	2024	64%	65%	62%	56%	61%	68%	*	64%	*	53%	39%	87%	64%	56%	59%	45%
	2023	57%	61%	61%	57%	58%	67%	*	83%	*	59%	48%	55%	61%	62%	60%	56%
End of Course English II	2024	69%	69%	66%	62%	62%	73%	*	92%	*	51%	46%	67%	66%	66%	64%	60%
	2023	74%	79%	72%	57%	73%	77%	*	57%	*	75%	58%	91%	73%	66%	69%	72%
End of Course Algebra I	2024	72%	69%	75%	70%	74%	77%	*	100%	*	76%	76%	77%	76%	73%	73%	78%
	2023	76%	73%	75%	74%	75%	76%	*	100%	*	70%	67%	76%	77%	70%	74%	82%
All Grades Both Subjects	2024	64%	61%	58%	53%	55%	63%	41%	69%	87%	58%	48%	58%	58%	57%	55%	53%
	2023	64%	63%	60%	56%	56%	65%	69%	75%	70%	59%	51%	59%	60%	57%	57%	59%
All Grades ELA/Reading	2024	67%	65%	61%	56%	57%	68%	35%	71%	92%	60%	46%	62%	61%	59%	57%	50%
	2023	63%	64%	60%	55%	56%	66%	64%	75%	83%	57%	46%	60%	60%	57%	56%	56%
All Grades Mathematics	2024	60%	56%	54%	50%	53%	56%	47%	67%	80%	56%	50%	53%	54%	55%	52%	56%
	2023	66%	63%	60%	58%	56%	64%	75%	74%	56%	62%	56%	59%	60%	58%	57%	62%
School Progress - Accelerated Learning by Grade and Subject																	
Grade 4 ELA/Reading	2024	38%	39%	40%	32%	38%	47%	*	-	-	56%	30%	60%	40%	42%	37%	30%
	2023	33%	37%	35%	30%	35%	38%	*	*	*	13%	20%	36%	34%	40%	35%	31%
Grade 4 Mathematics	2024	26%	19%	23%	11%	27%	22%	*	-	-	17%	15%	*	24%	19%	23%	15%

- 16 Areas measured
 - ELA/Reading: 8
 - Mathematics: 7
 - Both: 1
- Comparison to 22-23
 - ELA/Reading: 6 growth areas
 - ELA/Reading: 2 decline areas
 - Math: 1 area of maintaining
 - Math: 6 decline



STAAR Annual Growth

- 16 Areas measured
 - ELA/Reading: 8
 - Mathematics: 7
 - Both: 1
- Comparison to 22-23
 - ELA/Reading: 6 areas of growth
 - ELA/Reading: 2 areas of decrease
 - Math: 1 area of maintaining
 - Math: 6 areas of decrease

Texas Education Agency
2023-24 Bilingual Education/English as a Second Language (Current EB Students/EL) (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY



	School Year	State	Region 14	District	Total Bilingual Education	BE-Trans Early Exit	BE-Trans Late Exit	BE-Dual Two-Way	BE-Dual One-Way	ALP Bilingual (Exception)	Total ESL	ESL Content-Based	ESL Pull-Out	ALP ESL (Waiver)	EB/EL with Parental Denial	Never EB/EL	Total EB/EL (Current)	Monitored & Former EB/EL	
STAAR Performance Rate by Subject and Performance Level																			
All Grades All Subjects																			
At Approaches Grade Level or Above	2024	75%	73%	67%	42%	-	-	-	42%	46%	52%	47%	52%	46%	*	68%	50%	91%	
	2023	76%	77%	69%	51%	-	-	-	51%	38%	56%	62%	54%	58%	*	70%	55%	95%	
At Meets Grade Level or Above	2024	48%	46%	39%	19%	-	-	-	19%	20%	21%	25%	20%	15%	*	40%	20%	76%	
	2023	49%	48%	39%	20%	-	-	-	20%	22%	20%	30%	18%	23%	*	40%	20%	79%	
At Masters Grade Level	2024	20%	17%	13%	3%	-	-	-	3%	1%	3%	4%	3%	2%	*	14%	3%	29%	
	2023	20%	18%	13%	6%	-	-	-	6%	6%	3%	7%	2%	8%	*	14%	4%	31%	
All Grades ELA/Reading																			
At Approaches Grade Level or Above	2024	76%	77%	70%	49%	-	-	-	49%	58%	48%	50%	48%	46%	*	72%	48%	93%	
	2023	77%	79%	71%	54%	-	-	-	54%	38%	52%	65%	49%	47%	*	72%	53%	96%	
At Meets Grade Level or Above	2024	54%	53%	45%	25%	-	-	-	25%	30%	24%	31%	23%	19%	*	47%	23%	92%	
	2023	53%	54%	44%	28%	-	-	-	28%	31%	22%	32%	20%	18%	*	46%	23%	88%	
At Masters Grade Level	2024	22%	19%	15%	4%	-	-	-	4%	3%	3%	6%	3%	3%	*	16%	3%	22%	
	2023	20%	20%	14%	8%	-	-	-	8%	6%	4%	10%	2%	12%	*	14%	4%	26%	
All Grades Mathematics																			
At Approaches Grade Level or Above	2024	72%	67%	62%	42%	-	-	-	42%	50%	55%	51%	56%	41%	*	63%	53%	81%	
	2023	75%	73%	66%	57%	-	-	-	57%	38%	61%	63%	60%	71%	*	67%	60%	91%	
At Meets Grade Level or Above	2024	43%	38%	32%	19%	-	-	-	19%	20%	20%	21%	20%	13%	*	33%	20%	52%	
	2023	45%	41%	33%	16%	-	-	-	16%	13%	22%	30%	19%	29%	*	33%	20%	62%	
At Masters Grade Level	2024	17%	13%	11%	1%	-	-	-	1%	0%	4%	4%	4%	2%	*	11%	4%	23%	
	2023	19%	15%	11%	5%	-	-	-	5%	6%	3%	4%	3%	6%	*	11%	4%	22%	
All Grades Science																			
At Approaches Grade Level or Above	2024	75%	73%	66%	15%	-	-	-	15%	15%	53%	19%	56%	44%	*	67%	50%	89%	
	2023	77%	76%	67%	23%	-	-	-	23%	-	55%	44%	56%	50%	-	68%	50%	94%	
At Meets Grade Level or Above	2024	43%	42%	32%	0%	-	-	-	0%	0%	14%	13%	14%	4%	*	34%	13%	71%	
	2023	47%	45%	35%	10%	-	-	-	10%	-	14%	24%	13%	17%	-	36%	13%	79%	
At Masters Grade Level	2024	16%	13%	9%	0%	-	-	-	0%	0%	1%	0%	1%	0%	*	10%	1%	39%	
	2023	18%	15%	10%	0%	-	-	-	0%	-	1%	4%	1%	0%	-	11%	1%	34%	
All Grades Social Studies																			
At Approaches Grade Level or Above	2024	78%	76%	70%	-	-	-	-	-	-	52%	-	52%	100%	-	71%	52%	97%	
	2023	78%	78%	72%	-	-	-	-	-	-	56%	-	56%	-	-	72%	55%	98%	
At Meets Grade Level or Above	2024	51%	50%	45%	-	-	-	-	-	-	20%	-	20%	29%	-	47%	19%	76%	
	2023	52%	51%	45%	-	-	-	-	-	-	17%	-	17%	-	-	46%	17%	84%	
At Masters Grade Level	2024	27%	26%	24%	-	-	-	-	-	-	4%	-	4%	0%	-	25%	4%	41%	
	2023	27%	26%	22%	-	-	-	-	-	-	4%	-	4%	-	-	23%	4%	48%	
School Progress - Annual Growth																			



STAAR Participation

99% of AISD students participated
in State Assessment program.

2023-24 Attendance, Graduation, and Dropout Rates (TAPR)
ABILENE ISD (221901) - TAYLOR COUNTY

	State	Region 14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EB/EL
Attendance Rate													
2022-23	93.3%	94.5%	92.8%	92.5%	92.2%	93.7%	90.6%	96.2%	92.9%	92.5%	91.3%	92.0%	95.4%
2021-22	92.2%	93.4%	91.3%	91.2%	90.5%	92.1%	90.6%	95.5%	91.3%	90.8%	89.7%	90.2%	94.8%
Chronic Absenteeism													
2022-23	20.3%	16.6%	25.4%	27.3%	27.7%	21.3%	44.4%	12.7%	25.8%	30.9%	31.6%	28.7%	13.1%
2021-22	25.7%	22.1%	33.4%	34.4%	36.6%	29.6%	34.2%	14.6%	30.6%	33.5%	40.5%	38.3%	16.7%
Annual Dropout Rate (Gr 7-8)													
2022-23	0.8%	1.2%	0.8%	1.3%	0.5%	1.2%	*	0.0%	0.0%	1.1%	1.3%	0.8%	0.6%
2021-22	0.7%	0.9%	0.8%	1.3%	0.7%	0.9%	*	0.0%	0.0%	0.0%	1.0%	0.7%	1.6%
Annual Dropout Rate (Gr 9-12)													
2022-23	2.0%	1.2%	1.2%	1.9%	1.1%	1.3%	10.0%	0.0%	0.0%	0.6%	2.3%	1.3%	1.5%
2021-22	2.2%	1.3%	1.0%	1.2%	1.0%	0.8%	7.7%	0.0%	0.0%	1.9%	1.8%	1.4%	0.7%
4-Year Longitudinal Rate (Gr 9-12)													
Class of 2023													
Graduated	90.3%	94.1%	95.2%	95.5%	95.7%	94.5%	*	100.0%	*	93.9%	89.6%	94.0%	97.3%
Received TxCHSE	0.3%	0.5%	0.5%	0.0%	0.4%	0.9%	*	0.0%	*	0.0%	0.0%	0.6%	0.0%
Continued HS	3.1%	1.6%	0.9%	0.8%	1.0%	0.9%	*	0.0%	*	0.0%	1.9%	0.9%	2.7%
Dropped Out	6.3%	3.8%	3.4%	3.8%	2.9%	3.7%	*	0.0%	*	6.1%	8.5%	4.5%	0.0%
Graduates and TxCHSE	90.6%	94.6%	95.7%	95.5%	96.1%	95.4%	*	100.0%	*	93.9%	89.6%	94.6%	97.3%
Graduates, TxCHSE, and Continuers	93.7%	96.2%	96.6%	96.2%	97.1%	96.3%	*	100.0%	*	93.9%	91.5%	95.5%	100.0%
Class of 2022													
Graduated	89.7%	94.5%	94.6%	92.9%	93.8%	96.2%	*	100.0%	-	92.5%	94.9%	92.9%	83.3%
Received TxCHSE	0.3%	0.4%	0.4%	0.0%	0.4%	0.5%	*	0.0%	-	0.0%	0.0%	0.5%	0.0%
Continued HS	3.5%	1.5%	1.1%	1.6%	0.8%	1.3%	*	0.0%	-	0.0%	1.0%	1.0%	0.0%
Dropped Out	6.4%	3.6%	3.9%	5.6%	5.0%	1.9%	*	0.0%	-	7.5%	4.0%	5.6%	16.7%
Graduates and TxCHSE	90.0%	94.9%	95.0%	92.9%	94.2%	96.8%	*	100.0%	-	92.5%	94.9%	93.4%	83.3%
Graduates, TxCHSE, and Continuers	93.6%	96.4%	96.1%	94.4%	95.0%	98.1%	*	100.0%	-	92.5%	96.0%	94.4%	83.3%
5-Year Extended Longitudinal Rate (Gr 9-12)													
Class of 2022													
Graduated	91.8%	95.6%	95.5%	94.4%	94.6%	97.0%	*	100.0%	-	92.5%	97.1%	93.9%	82.8%
Received TxCHSE	0.4%	0.5%	0.4%	0.0%	0.4%	0.5%	*	0.0%	-	0.0%	0.0%	0.5%	0.0%
Continued HS	1.0%	0.2%	0.1%	0.0%	0.0%	0.3%	*	0.0%	-	0.0%	0.0%	0.0%	0.0%
Dropped Out	6.8%	3.7%	4.0%	5.6%	5.0%	2.2%	*	0.0%	-	7.5%	2.9%	5.6%	17.2%
Graduates and TxCHSE	92.2%	96.1%	95.9%	94.4%	95.0%	97.6%	*	100.0%	-	92.5%	97.1%	94.4%	82.8%
Graduates, TxCHSE, and Continuers	93.2%	96.3%	96.0%	94.4%	95.0%	97.8%	*	100.0%	-	92.5%	97.1%	94.4%	82.8%



Attendance, Graduation, and Dropout

- Attendance Rate:
 - 22-23 92.8%
 - 21-22 91.3%
- Graduation Rate:
 - 4-year (Class of 2023): 95.2%
 - 5-year (Class of 2022): 95.5% (94.6%)
 - 6-year (Class of 2021): 95.4% (95.4%)
- Dropout Rate:
 - Grades 7-8:
 - 22-23: 0.8%
 - 22-23: 0.8%
 - Grades 9-12:
 - 22-23: 1.2%
 - 22-23: 1.0%

Academic Year	State	Region 14	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EB/EL
College, Career, and Military Ready Graduates (Student Achievement)‡													
College, Career, or Military Ready (Annual Graduates)													
2022-23	76.3%	72.5%	53.7%	51.8%	47.6%	61.2%	*	92.9%	*	61.1%	90.0%	48.0%	44.0%
2021-22	70.0%	70.5%	44.4%	30.9%	37.9%	56.3%	*	63.6%	-	51.4%	88.2%	33.8%	22.6%
College Ready Graduates‡													
College Ready (Annual Graduates)‡													
2022-23	57.8%	56.1%	37.8%	31.9%	31.3%	46.8%	*	85.7%	*	50.0%	3.6%	31.2%	31.4%
TSI Criteria Graduates in English Language Arts (Annual Graduates)													
2022-23	62.8%	63.7%	64.3%	68.8%	64.6%	59.9%	*	85.7%	*	77.8%	30.9%	66.4%	58.8%
2021-22	57.1%	59.6%	41.4%	41.2%	36.9%	46.2%	*	59.1%	-	45.9%	21.6%	40.5%	12.9%
TSI Criteria Graduates in Mathematics (Annual Graduates)													
2022-23	54.3%	50.7%	32.5%	31.2%	27.0%	37.6%	*	85.7%	*	50.0%	7.3%	27.6%	43.1%
2021-22	48.2%	43.5%	17.5%	8.8%	10.3%	28.4%	*	45.5%	-	18.9%	1.0%	10.0%	6.5%
TSI Criteria Graduates in Both Subjects (Annual Graduates)													
2022-23	48.4%	44.4%	26.7%	24.8%	22.5%	30.3%	*	78.6%	*	41.7%	3.6%	22.8%	29.4%
2021-22	42.2%	40.5%	14.0%	8.1%	6.8%	24.9%	*	40.9%	-	8.1%	1.0%	7.0%	6.5%
AP / IB Met Criteria in Any Subject (Annual Graduates)													
2022-23	20.4%	10.7%	16.9%	8.5%	10.0%	28.7%	*	71.4%	*	16.7%	0.0%	10.8%	2.0%
2021-22	20.5%	10.1%	17.8%	11.0%	11.1%	26.5%	*	59.1%	-	18.9%	1.0%	10.0%	3.2%
Associate Degree (Annual Graduates)													
2022-23	2.5%	3.1%	0.0%	0.0%	0.0%	0.0%	*	0.0%	*	0.0%	0.0%	0.0%	0.0%
2021-22	2.4%	3.1%	0.0%	0.0%	0.0%	0.0%	*	0.0%	-	0.0%	0.0%	0.0%	0.0%
Dual Course Credits in Any Subject (Annual Graduates)													
2022-23	23.6%	36.6%	18.7%	12.8%	11.0%	31.2%	*	71.4%	*	16.7%	0.0%	11.4%	0.0%
2021-22	24.0%	34.4%	19.4%	10.3%	14.0%	28.7%	*	40.9%	-	21.6%	1.0%	9.7%	0.0%
Onramps Course Credits (Annual Graduates)													
2022-23	4.8%	0.6%	0.0%	0.0%	0.0%	0.0%	*	0.0%	*	0.0%	0.0%	0.0%	0.0%
2021-22	4.4%	0.2%	0.1%	0.0%	0.0%	0.0%	*	4.5%	-	0.0%	0.0%	0.2%	3.2%
Graduates Under an Advanced Diploma Plan and Identified as a Current Special Education Student (Annual Graduates)													
2022-23	5.6%	6.1%	8.5%	12.8%	9.0%	7.0%	*	0.0%	*	2.8%	80.0%	9.9%	5.9%
2021-22	5.0%	5.6%	7.3%	9.6%	6.6%	7.4%	*	0.0%	-	13.5%	75.5%	8.5%	9.7%



College, Career, and Military Readiness (CCMR)

- CCMR (Annual Graduates)
 - 22-23: 53.7% (State: 76.3%)
 - 21-22: 44.4% (State: 70.0%)

Texas Education Agency
2023-24 Student Information (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY



Student Information	Membership				Enrollment			
	District		State		District		State	
	Count	Percent	Count	Percent	Count	Percent	Count	Percent
Total Students	14,482	100.0%	5,517,464	100.0%	14,652	100.0%	5,531,236	100.0%
Students by Grade								
Early Childhood Education	73	0.5%	18,968	0.3%	231	1.6%	26,847	0.5%
Pre-Kindergarten	677	4.7%	247,979	4.5%	677	4.6%	248,576	4.5%
Pre-Kindergarten: 3-year Old	121	0.8%	42,448	0.8%	121	0.8%	42,669	0.8%
Pre-Kindergarten: 4-year Old	556	3.8%	205,531	3.7%	556	3.8%	205,907	3.7%
Kindergarten	1,092	7.5%	361,329	6.5%	1,095	7.5%	361,799	6.5%
Grade 1	1,149	7.9%	385,096	7.0%	1,149	7.8%	385,471	7.0%
Grade 2	1,119	7.7%	402,233	7.3%	1,119	7.6%	402,576	7.3%
Grade 3	1,126	7.8%	399,869	7.2%	1,126	7.7%	400,181	7.2%
Grade 4	1,014	7.0%	399,137	7.2%	1,014	6.9%	399,422	7.2%
Grade 5	1,048	7.2%	399,200	7.2%	1,049	7.2%	399,419	7.2%
Grade 6	1,009	7.0%	400,347	7.3%	1,010	6.9%	400,511	7.2%
Grade 7	1,051	7.3%	405,118	7.3%	1,052	7.2%	405,298	7.3%
Grade 8	1,049	7.2%	414,033	7.5%	1,050	7.2%	414,195	7.5%
Grade 9	1,368	9.4%	472,595	8.6%	1,370	9.4%	472,783	8.5%
Grade 10	976	6.7%	439,091	8.0%	976	6.7%	439,298	7.9%
Grade 11	878	6.1%	406,681	7.4%	879	6.0%	406,966	7.4%
Grade 12	853	5.9%	365,788	6.6%	855	5.8%	367,894	6.7%
Ethnic Distribution								
African American	1,995	13.8%	706,235	12.8%	2,005	13.7%	707,609	12.8%
Hispanic	6,752	46.6%	2,936,051	53.2%	6,885	47.0%	2,942,144	53.2%
White	4,811	33.2%	1,379,090	25.0%	4,832	33.0%	1,384,437	25.0%
American Indian	43	0.3%	17,886	0.3%	44	0.3%	17,939	0.3%
Asian	201	1.4%	295,946	5.4%	202	1.4%	296,367	5.4%
Pacific Islander	25	0.2%	8,831	0.2%	25	0.2%	8,844	0.2%
Two or More Races	655	4.5%	173,425	3.1%	659	4.5%	173,896	3.1%
Sex								
Female	7,060	48.8%	2,695,318	48.9%	7,132	48.7%	2,700,356	48.8%
Male	7,422	51.2%	2,822,146	51.1%	7,520	51.3%	2,830,880	51.2%
Other Student Cohorts								
Economically Disadvantaged	10,543	72.8%	3,434,955	62.3%	10,566	72.1%	3,439,856	62.2%
Non-Educationally Disadvantaged	3,939	27.2%	2,082,509	37.7%	4,086	27.9%	2,091,380	37.8%
Section 504 Students	804	5.6%	399,808	7.2%	804	5.5%	400,078	7.2%
EB Students/EL	1,068	7.4%	1,344,804	24.4%	1,069	7.3%	1,345,917	24.3%
Students w/ Disciplinary Placements (2022-23)	580	3.5%	105,976	1.9%				
Students w/ Dyslexia	608	4.2%	329,004	6.0%	608	4.1%	329,228	6.0%



Student Information

Compares Abilene ISD to State of Texas

Total Students

Students By Grade

Ethnic Distribution

Gender

Economically Disadvantaged

EB/EL

SPED

Mobility

Retention Rates

Class Size

Staff Information	District		State	
	Count	Percent	Count	Percent
Total Staff	2,323.6	100.0%	775,882.5	100.0%
Professional Staff	1,324.3	57.0%	496,151.0	63.9%
Teachers	970.4	41.8%	374,799.9	48.3%
Professional Support	258.8	11.1%	86,026.7	11.1%
Campus Administration (School Leadership)	65.3	2.8%	25,836.1	3.3%
Central Administration	29.9	1.3%	9,488.3	1.2%
Educational Aides	357.4	15.4%	88,200.6	11.4%
Auxiliary Staff	641.9	27.6%	191,530.9	24.7%
Librarians and Counselors (Headcount)				
Full-time Librarians	11.0	n/a	4,187.0	n/a
Part-time Librarians	0.0	n/a	651.0	n/a
Full-time Counselors	37.0	n/a	13,870.0	n/a
Part-time Counselors	2.0	n/a	1,172.0	n/a
Total Minority Staff	805.6	34.7%	421,896.4	54.4%
Teachers by Ethnicity				
African American	37.0	3.8%	47,341.1	12.6%
Hispanic	161.2	16.6%	112,921.8	30.1%
White	747.8	77.1%	200,118.0	53.4%
American Indian	0.7	0.1%	1,286.9	0.3%
Asian	4.0	0.4%	7,914.7	2.1%
Pacific Islander	1.8	0.2%	490.9	0.1%
Two or More Races	17.9	1.8%	4,726.6	1.3%
Teachers by Sex				
Males	212.5	21.9%	91,815.2	24.5%
Females	757.9	78.1%	282,984.6	75.5%
Teachers by Highest Degree Held				
No Degree	16.8	1.7%	9,453.8	2.5%
Bachelors	710.6	73.2%	268,886.4	71.7%
Masters	240.2	24.8%	93,414.7	24.9%
Doctorate	2.8	0.3%	3,044.9	0.8%
Teachers by Years of Experience				
Beginning Teachers	62.8	6.5%	32,507.6	8.7%
1-5 Years Experience	268.9	27.7%	102,619.4	27.4%
6-10 Years Experience	218.8	22.5%	75,585.4	20.2%
11-20 Years Experience	262.8	27.1%	101,415.3	27.1%
21-30 Years Experience	119.8	12.3%	51,471.9	13.7%
Over 30 Years Experience	37.3	3.8%	11,200.2	3.0%
Number of Students per Teacher	14.9	n/a	14.7	n/a





Staff Information

Compares Abilene ISD to State of Texas

- Total Staff
- Professional
 - Teachers
 - Professional Support
 - Campus Administration (School Leadership)
 - Central Administration
 - Educational Aides
 - Auxiliary Staff
- Librarians and Counselors
- Teachers by Ethnicity
- Teachers by Gender
- Teachers by Highest Degree Held
- Teachers by Years of Experience
- Experience of Campus Leadership
- Average Teacher Salary by Years of Experience (regular duties only)
- Average Actual Salaries (regular duties only)
- Teachers by Program (population served)



What is the TAPR?

Reminder: Full report for any Texas school district can be accessed at

<https://rptsvr1.tea.texas.gov/perfreport/tapr/2024/index.html>

(or Google: TEA TAPR)



What is the TAPR?

QUESTIONS

Abilene Independent School District Board Document - Agenda Item VII.A

Meeting Date: January 13, 2025

Meeting Type: Regular Board Meeting

Item Type: Consent Future Action Required: No

If Yes, Month: N/A

Subject: Budget Amendments

Background Information: Attached are the budget amendments that require Board of Trustee consideration. Budget amendments needing Board approval are required whenever there is a transfer between functional categories, revenues or expenditures increase or decrease the budget, or a donation is received from an outside source. A summary of these budget amendments by functional category is provided for your review. Amendments approved from the prior two months are also included for your reference.

Attached Supporting Documents:

- Budget Amendments – General Fund Summary
- Budget Amendments – Other Funds Summary
- Proposed Budget Amendments

Fiscal Implications:

ABILENEISD
CONNECT • LEAD • SUCCEED

Administrative Recommendation: Vote to approve proposed budget amendments as presented.

Contact Person: Jennifer Hinds

ABILENE INDEPENDENT SCHOOL DISTRICT

SUMMARY OF PROPOSED BUDGET AMENDMENTS

GENERAL FUND

January 13, 2025

	Approved budget	Proposed amendments	Proposed amended budget
GENERAL FUND:			
Revenues -			
Local	\$ 44,454,308	\$ 1,783	\$ 44,456,091
State	95,152,527	-	95,152,527
Federal	2,391,000	-	2,391,000
Total	141,997,835	1,783	141,999,618
Expenditures -			
Instruction	81,939,996	90,181	82,030,177
Instructional Resources and Media Services	2,048,666	7,211	2,055,877
Curriculum and Instructional Staff Development	2,193,358	239,217	2,432,575
Instructional Leadership	3,144,800	(5,050)	3,139,750
School Leadership	9,613,844	12,979	9,626,823
Guidance, Counseling and Evaluation Services	7,303,140	470	7,303,610
Social Work Services	1,975,297	8	1,975,305
Health Services	2,048,188	-	2,048,188
Student Transportation	4,946,732	345,050	5,291,782
Extracurricular Activities	5,331,728	32,346	5,364,074
General Administration	6,117,871	93,399	6,211,270
Plant Maintenance and Operations	17,104,895	201,945	17,306,840
Security and Monitoring Services	1,435,035	34,309	1,469,344
Data Processing Services	5,592,107	588,261	6,180,368
Community Services	638,228	707	638,935
Debt Services	2,621,885	441	2,622,326
Facilities Acquisition and Construction	-	-	-
Payments to JJAEP	175,000	-	175,000
Intergovernmental Charges	700,000	-	700,000
Total	154,930,770	1,641,474	156,572,244
Other Resources	-	-	-
Other Uses	-	-	-
Excess Revenues Over/(Under) Expenditures	\$ (12,932,935)	\$ (1,639,691)	\$ (14,572,626)

Summary of Change in Budgeted Fund Balance:

2024-25 Original Budgeted Deficit	\$ (12,931,615)
Net Proceeds of Girl's Golf Tournament Split Between AHS & CHS	(1,320)
FY24 Outstanding Purchase Orders rolled to FY25	(1,683,948)
Reverse budget for FY24 rolled PO's paid in FY24	44,257
	\$ (14,572,626)

**ABILENE INDEPENDENT SCHOOL DISTRICT
SUMMARY OF PROPOSED BUDGET AMENDMENTS
STUDENT NUTRITION FUND
January 13, 2025**

	Approved budget	Proposed amendments	Proposed amended budget
FOOD SERVICE FUND:			
Revenues -			
Local	\$ 4,033,189	\$ -	\$ 4,033,189
State	380,044	-	380,044
Federal	8,234,096	-	8,234,096
Total	<u>12,647,329</u>	<u>-</u>	<u>12,647,329</u>
Expenditures -			
Food Service	12,458,910	19,357	12,478,267
Plant Maintenance and Operations	123,923	-	123,923
Facilities Acquisition and Construction	-	-	-
Total	<u>12,582,833</u>	<u>19,357</u>	<u>12,602,190</u>
Other Resources	-	-	-
Other Uses	-	-	-
Excess Revenues Over/(Under) Expenditures	<u>\$ 64,496</u>	<u>\$ (19,357)</u>	<u>\$ 45,139</u>

**DEBT SERVICE FUND
January 13, 2025**

	Approved budget	Proposed amendments	Proposed amended budget
DEBT SERVICE FUND:			
Revenues -			
Local	\$ 17,467,512	\$ -	\$ 17,467,512
State	-	-	-
Total	<u>17,467,512</u>	<u>-</u>	<u>17,467,512</u>
Expenditures -			
Debt Service	17,467,512	-	17,467,512
Other Intergovernmental Charges	-	-	-
Total	<u>17,467,512</u>	<u>-</u>	<u>17,467,512</u>
Other Resources	-	-	-
Other Uses	-	-	-
Excess Revenues Over/(Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ABILENE INDEPENDENT SCHOOL DISTRICT
SUMMARY OF PROPOSED BUDGET AMENDMENTS
INTERNAL SERVICE FUND (WORKERS COMP)
January 13, 2025**

	Approved budget	Proposed amendments	Proposed amended budget
INTERNAL SERVICE FUND:			
Revenues -			
Local	\$ 640,000	\$ -	\$ 640,000
Total	<u>640,000</u>	<u>-</u>	<u>640,000</u>
Expenditures -			
General Administration	640,000	-	640,000
Total	<u>640,000</u>	<u>-</u>	<u>640,000</u>
Other Resources	-	-	-
Other Uses	-	-	-
Excess Revenues Over/(Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PROPOSED BUDGET AMENDMENTS
January 13, 2025

	Account code	Revenues - Increase/ (Decrease)	Expenditures - Increase/ (Decrease)	Excess/ (Deficit)	Account Code Explanation			
					Fund	Function	Object	Organization
#1	199-51-6316-02-951-99-951 199-11-6399-00-131-11-131 (Transfer funds for Water Bottle Filler installation)		1,497.00 (1,497.00)		General General	Plant Maintenance Instruction	Supplies-Building Repairs Supplies	Maintenance Planetarium
#2	199-13-6411-00-821-99-821 199-13-6495-00-821-99-821 199-21-6399-00-821-99-821 (Transfer funds for travel and dues)		495.00 55.00 (550.00)		General General General	Staff Development Staff Development Instructional Leadership	Travel-Employee Fees & Dues Supplies	Director- Accountability Director- Accountability Director- Accountability
#3	199-00-5744-00-000-99-999 199-36-6639-69-001-91-011 199-36-6639-69-002-91-021 (Donation to help with purchase of trailer for gymnastics)	348.00	174.00 174.00		General General General	N/A Extracurricular Activities Extracurricular Activities	Donation Capital Outlay-Equipment Capital Outlay-Equipment	N/A Abilene High Cooper High
#4	199-00-5744-00-000-99-999 199-11-6494-00-010-11-010 (Donation of STAR Grant for AP US History students trip to Dealy Plaza)	1,435.00	1,435.00		General General	N/A Instruction	Donation Transportation	N/A ATEMS
#5	199-13-6299-00-999-23-863 199-21-6399-00-863-23-863 (Transfer funds to cover training)		4,500.00 (4,500.00)		General General	Staff Development Instructional Leadership	Miscellaneous Contracted Services Supplies	Districtwide Special Education
#6	199-11-6XXX-XX-XXX-XX-XXX 199-12-6XXX-XX-XXX-XX-XXX 199-13-6XXX-XX-XXX-XX-XXX 199-23-6XXX-XX-XXX-XX-XXX 199-31-6XXX-XX-XXX-XX-XXX 199-32-6XXX-XX-XXX-XX-XXX 199-33-6XXX-XX-XXX-XX-XXX 199-34-6XXX-XX-XXX-XX-XXX 199-36-6XXX-XX-XXX-XX-XXX 199-41-6XXX-XX-XXX-XX-XXX 199-51-6XXX-XX-XXX-XX-XXX 199-52-6XXX-XX-XXX-XX-XXX 199-53-6XXX-XX-XXX-XX-XXX 199-61-6XXX-XX-XXX-XX-XXX 199-71-6XXX-XX-XXX-XX-XXX 199-00-3110-00-000-00-000 (FY24 Outstanding Purchase Orders rolled to FY25)		98,362.00 7,211.00 234,167.00 12,979.00 683.00 8.00 91.00 348,471.00 36,935.00 98,470.00 217,926.00 34,309.00 593,188.00 707.00 441.00	(1,683,948.00)	General General General General General General General General General General General General General General General General	Instruction Media Staff Development Campus Leadership Guidance & Counseling Social Work Services Health Services Student Transportation Extracurricular Activities General Administration Plant Maintenance Security Data Processing Community Services Debt Service N/A	Expenditures Expenditures Expenditures Expenditures Expenditures Expenditures Expenditures Expenditures Expenditures Expenditures Expenditures Expenditures Expenditures Expenditures Expenditures Expenditures Budgeted Fund Balance	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A
#7	199-00-3110-00-000-00-000 199-11-6XXX-XX-XXX-XX-XXX 199-31-6XXX-XX-XXX-XX-XXX 199-33-6XXX-XX-XXX-XX-XXX 199-34-6XXX-XX-XXX-XX-XXX 199-36-6XXX-XX-XXX-XX-XXX 199-41-6XXX-XX-XXX-XX-XXX 199-51-6XXX-XX-XXX-XX-XXX 199-53-6XXX-XX-XXX-XX-XXX (Reverse budget for FY24 Rolled PO's paid in FY24)		(8,119.00) (213.00) (91.00) (3,421.00) (4,937.00) (5,071.00) (17,478.00) (4,927.00)	44,257.00	General General General General General General General General General	N/A Instruction Guidance & Counseling Health Services Student Transportation Extracurricular Activities General Administration Plant Maintenance Data Processing	Budgeted Fund Balance Expenditures Expenditures Expenditures Expenditures Expenditures Expenditures Expenditures Expenditures Expenditures	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A
General Fund Totals		<u>1,783.00</u>	<u>1,641,474.00</u>	<u>(1,639,691.00)</u>				

PROPOSED BUDGET AMENDMENTS (CONTINUED)
January 13, 2025

Account code	Revenues - Increase/ (Decrease)	Expenditures - Increase/ (Decrease)	Excess/ (Deficit)	Account Code Explanation			
				Fund	Function	Object	Organization
Student Nutrition							
#8 240-35-6XXX-XX-XXX-XX-XXX		20,029.00		Food Service	Food Service	Expenditures	
240-00-3110-00-000-00-000			(20,029.00)	Food Service	N/A	Budgeted Fund Balance	N/A
(FY24 Outstanding Purchase Orders rolled to FY25)							
#9 240-00-3110-00-000-00-000			672.00	Food Service	N/A	Budgeted Fund Balance	N/A
240-35-6XXX-XX-XXX-XX-XXX		(672.00)		Food Service	Food Service	Expenditures	
(Reverse budget for FY24 Rolled PO's paid in FY24)							
Student Nutrition Fund Totals	<u>-</u>	<u>19,357.00</u>	<u>(19,357.00)</u>				

APPROVED BUDGET AMENDMENTS

December 9, 2024

	Account code	Revenues - Increase/ (Decrease)	Expenditures - Increase/ (Decrease)	Excess/ (Deficit)	Account Code Explanation			
					Fund	Function	Object	Organization
#1	199-23-6396-00-045-99-045		1,200.00		General	Campus Leadership	Supplies-Technology	Mann
	199-11-6396-00-045-11-045		1,200.00		General	Instruction	Supplies-Technology	Mann
	199-33-6396-00-045-99-045		1,200.00		General	Health Services	Supplies-Technology	Mann
	199-31-6396-00-045-99-045		1,250.00		General	Guidance & Counseling	Supplies-Technology	Mann
	199-13-6411-00-045-99-045		(4,850.00)		General	Staff Development	Travel-Employee	Mann
	(Transfer funds to cover new computer purchases)							
#2	199-36-6412-94-999-99-804		5,000.00		General	Extracurricular Activities	Travel- Student	Districtwide
	199-36-6498-94-804-99-804		5,000.00		General	Extracurricular Activities	Awards	Fine Arts
	199-11-6399-94-999-11-804		(10,000.00)		General	Instruction	Supplies	Districtwide
	(Transfer funds to cover student travel and awards)							
#3	199-51-6429-00-999-99-999		33,000.00		General	Plant Maintenance	Insurance Costs	Districtwide
	199-41-6429-03-740-99-999		(33,000.00)		General	General Administration	Insurance Costs	Districtwide
	(Transfer to help cover increase in property insurance cost)							
#4	199-52-6411-00-736-99-736		5,232.00		General	Security	Travel-Employee	Safety & Security
	199-23-6411-00-048-99-048		(218.00)		General	Campus Leadership	Travel-Employee	Craig
	199-12-6495-00-112-99-112		(218.00)		General	Library Services	Fees & Dues	Alcorta
	199-11-6399-00-151-11-151		(218.00)		General	Instruction	Supplies	Thomas
	199-13-6411-00-150-99-150		(218.00)		General	Staff Development	Travel-Employee	Ward
	199-11-6399-00-103-11-103		(218.00)		General	Instruction	Supplies	Bonham
	199-11-6399-00-153-11-153		(218.00)		General	Instruction	Supplies	Bassetti
	199-13-6411-00-108-99-108		(218.00)		General	Staff Development	Travel-Employee	Dyess
	199-23-6411-00-152-99-152		(218.00)		General	Campus Leadership	Travel-Employee	Ortiz
	199-23-6411-00-003-26-003		(218.00)		General	Campus Leadership	Travel-Employee	Woodson CFE
	199-13-6411-00-113-99-113		(218.00)		General	Staff Development	Travel-Employee	Purcell
	199-11-6499-00-047-11-047		(218.00)		General	Instruction	Miscellaneous Operating	Clack
	199-23-6411-00-156-32-156		(218.00)		General	Campus Leadership	Travel-Employee	Long ECC
	199-11-6411-00-002-11-002		(436.00)		General	Instruction	Travel-Employee	Cooper High
	199-23-6411-00-001-99-001		(436.00)		General	Campus Leadership	Travel-Employee	Abilene High
	199-11-6411-00-010-99-010		(218.00)		General	Instruction	Travel-Employee	LIFT
	199-11-6399-00-045-11-045		(218.00)		General	Instruction	Supplies	Mann
	199-11-6399-00-044-11-044		(218.00)		General	Instruction	Supplies	Madison
	199-11-6399-00-116-11-116		(218.00)		General	Instruction	Supplies	Stafford
	199-61-6411-00-107-24-107		(218.00)		General	Community Services	Travel-Employee	Crockett
199-13-6411-00-102-99-102		(218.00)		General	Staff Development	Travel-Employee	Austin	
199-23-6399-00-104-99-104		(218.00)		General	Campus Leadership	Supplies	Bowie	
199-13-6411-00-121-99-121		(218.00)		General	Staff Development	Travel-Employee	Taylor	
	(Transfer campus share to security budget to cover SRO Conference expense)							
#5	199-00-5744-00-000-99-999	1,967.00			General	N/A	Donation	N/A
	199-11-6399-00-001-11-001		1,967.00		General	Instruction	Supplies	Abilene High
	(Donation for purchase of water bottle filler for girls weight room)							
#6	199-00-5744-00-000-99-999	5,000.00			General	N/A	Donation	N/A
	199-12-6299-00-001-99-001		2,500.00		General	Library Services	Miscellaneous Contracted Services	Abilene High
	199-12-6299-00-002-99-002		2,500.00		General	Library Services	Miscellaneous Contracted Services	Cooper High
	(Donation for author visit and books for freshmen)							
#7	199-00-5744-00-000-99-999	1,500.00			General	N/A	Donation	N/A
	199-12-6299-00-001-99-001		750.00		General	Library Services	Miscellaneous Contracted Services	Abilene High
	199-12-6299-00-002-99-002		750.00		General	Library Services	Miscellaneous Contracted Services	Cooper High
	(Donation for author visit)							

APPROVED BUDGET AMENDMENTS (CONTINUED)
December 9, 2024

Account code	Revenues - Increase/ (Decrease)	Expenditures - Increase/ (Decrease)	Excess/ (Deficit)	Account Code Explanation			
				Fund	Function	Object	Organization
#8 199-00-5744-00-000-99-999	1,000.00			General	N/A	Donation	N/A
199-11-6399-81-120-30-120 (Donation for school shirts for SAP students)		1,000.00		General	Instruction	Supplies	Hartford
#9 199-36-6399-65-001-91-011		660.00		General	Extracurricular Activities	Supplies	Abilene High
199-36-6399-65-002-91-021		660.00		General	Extracurricular Activities	Supplies	Cooper High
199-00-3110-00-000-00-000 (Split net proceeds from Halloween Girls Golf Tournament)			(1,320.00)	General	N/A	Budgeted Fund Balance	N/A
General Fund Totals	<u>9,467.00</u>	<u>10,787.00</u>	<u>(1,320.00)</u>				

APPROVED BUDGET AMENDMENTS

November 4, 2024

	Account code	Revenues - Increase/ (Decrease)	Expenditures - Increase/ (Decrease)	Excess/ (Deficit)	Account Code Explanation			
					Fund	Function	Object	Organization
#1	199-71-6512-31-010-22-832 199-11-6399-00-999-22-832 (Transfer funds to cover bulk gas tank lease for FY25)		14,020.00 (14,020.00)		General General	Debt Service Instruction	Lease - Capital Lease Principal Supplies	The LIFT Districtwide
#2	199-36-6639-77-002-91-021 199-51-6639-00-951-99-951 (Transfer funds to cover the cost of an ice machine for the CHS training room)		12,352.00 (12,352.00)		General General	Extracurricular Activities Plant Maintenance	Capital Outlay-Other Equipment Capital Outlay-Other Equipment	CHS Maintenance
#3	199-11-6499-00-720-11-720 199-41-6399-00-720-99-720 (Transfer funds to cover Hartford SAP student grocery items)		100.00 (100.00)		General General	Instruction General Administration	Miscellaneous Operating Supplies	Student Services Student Services
#4	199-00-5744-00-000-99-999 199-11-6399-00-113-11-113 (Donation of AEF STAR Grant for PE supplies)	300.00	300.00		General General	N/A Instruction	Donation Supplies	N/A Purcell Elementary
#5	199-00-5744-00-000-99-999 199-11-6399-22-010-11-010 (Donation of AEF STAR Grant for Physics project supplies)	1,410.00	1,410.00		General General	N/A Instruction	Donation Supplies	N/A ATEMS
#6	199-00-5744-00-000-99-999 199-11-6399-00-009-22-009 (Donation of AEF STAR Grant for phlebotomy supplies)	1,500.00	1,500.00		General General	N/A Instruction	Donation Supplies	N/A Holland
	General Fund Totals	<u>3,210.00</u>	<u>3,210.00</u>	<u>-</u>				

Abilene Independent School District Board Document - Agenda Item VII.B

Meeting Date: January 13, 2025

Meeting Type: Regular Meeting

Item Type: Consent Agenda

Future Action Required: No

If Yes, Month: N/A

Subject: Monthly Financials

Background Information: Attached are November 2024 financial reports. Included is additional information concerning tax collections, payroll information, employee counts, enrollment & average daily attendance.

Attached Supporting Documents: November 2024 Monthly Financial Packet

Fiscal Implications: None

Administrative Recommendation: None

Contact Person: Jennifer Hinds



ABILENE ISD

FY25



MONTHLY FINANCIALS

NOVEMBER 2024



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Provides a synopsis of revenues and expenditures for the reporting month.

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Compares actual revenue & expenditures through the reporting month against latest amended budget.

03

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Compares prior year revenue & expenditures through the reporting month with current year revenue & expenditures.

04

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Compares revenue & expenditures through the reporting month for all funds. This includes General, Special Revenue, Debt Service, Workers Comp & Capital Projects.

05

Employee Counts

Summary of employee counts through the reporting month by fund and by campus/department.

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Summary of employee counts compared to previous month

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Payroll Counts

Summary of payroll checks & direct deposits.

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Summary of the student enrollment and average daily attendance for the reporting month.

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Summary of projected ADA vs Budgeted ADA by grading period.

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Tax Collections

Summary of cumulative tax collections vs total levy & prior year.

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Monthly Donation Report

Summary of monthly donations received for the reporting month.



Memo



To: Dr. John Kuhn, Superintendent of Schools
CC: Dr. Joseph Waldron, Deputy Superintendent
From: Jennifer Hinds, Executive Director of Finance
Date: January 13, 2025
Re: November 2024 Financial Information

Attached are the financial reports for the General Fund for the month ended November 30, 2024 and additional supplemental information for your review.

Revenues

Current property tax revenue for financial statement purposes is recognized at 1/12 of the total budget current tax revenue each month to better match expenditures throughout the year. However, in the supplemental information, the actual current collections are shown compared to the same period in the previous year. Since property taxes are not levied until October 1 of each year, all taxes collected in September represent delinquent collections from prior year. The District will continue to contract with the Taylor County CAD to collect all taxes, although by law, Jones County CAD is required to do the appraisals in Jones County. The Taylor and Jones CAD continues to do an outstanding job of aggressively monitoring and collecting taxes.

Each year in October, currently property tax revenue begins to be collected as indicated in the supplemental information. Traditionally around 80% of the property tax is collected between November and February each year.

Budgeted State Foundation revenue and Available School Fund revenue is also recognized equally each month for financial statement purposes rather than recognizing actual receipts which are received in varying amounts throughout the year. As each grading period attendance information is received, the state revenue budget is reviewed.

Expenditures

As we complete the first quarter of the fiscal year, total expenditures are at 28.44% of the budget. Total percentage of expenditures is slightly elevated, but not concerning at this time.

Payroll cost are within expectations with 26.18% of the total \$128.2M budget expended.

Data Processing Services, Intergovernmental Charges, Security and Monitoring Services continue to be higher than budgeted in the same trend as last month.

Social Work Services (FC 32) expenditures are at 31.57% of budget. Expenditure increase is due to continued increase in contract services costs and annual agreements that are paid at the beginning of the fiscal year.

Juvenile Justice program (FC 95) expenditures are at 58.39 of budget. Expenditures continue to be elevated due to increased students attending Taylor County learning center.

Student Transportation (FC 34) expenditures are at 38.56% of budget. Facilities Maintenance and Operations (FC 51) expenditures are at 36.42% of budget. Expenditures are elevated due to annual property insurance payment due at the first of the fiscal year.

Expenses are reasonable and will continue to be monitored throughout the year.

If you have any questions, please contact me.

**Abilene Independent School District
Revenues and Expenditures - Budget vs. Actual
General Fund
Period Ending November 2024**

	<u>Amended Budget</u>	<u>Year To Date</u>	<u>Difference</u>	<u>%</u>
REVENUES				
5700s - Local	\$ 44,444,841	\$ 10,298,901	\$ (34,145,940)	23.17%
5800s - State	95,152,527	21,720,632	(73,431,895)	22.83%
5900s - Federal	2,391,000	-	(2,391,000)	0.00%
Total Revenues	<u>\$ 141,988,368</u>	<u>\$ 32,019,532</u>	<u>\$ (109,968,836)</u>	22.55%
EXPENDITURES				
11 - Instruction	\$ 81,948,009	\$ 22,024,977	\$ 59,923,032	26.88%
12 - Instructional Resources and Media Services	2,042,384	628,629	1,413,755	30.78%
13 - Curriculum and Instructional Staff Development	2,199,298	551,813	1,647,485	25.09%
21 - Instructional Leadership	3,144,800	708,140	2,436,660	22.52%
23 - School Leadership	9,614,170	2,386,646	7,227,524	24.82%
31 - Guidance, Counseling and Evaluation Services	7,301,890	1,812,484	5,489,406	24.82%
32 - Social Work Services	1,975,297	623,688	1,351,609	31.57%
33 - Health Services	2,046,988	556,226	1,490,762	27.17%
34 - Student Transportation	4,946,732	1,907,671	3,039,061	38.56%
36 - Extracurricular Activities	5,320,408	1,764,465	3,555,943	33.16%
41 - General Administration	6,150,871	1,641,333	4,509,538	26.68%
51 - Facilities Maintenance and Operations	17,071,895	6,216,951	10,854,944	36.42%
52 - Security and Monitoring Services	1,429,803	836,411	593,392	58.50%
53 - Data Processing Services	5,592,107	1,746,528	3,845,579	31.23%
61 - Community Services	638,446	189,543	448,903	29.69%
71 - Debt Service	2,621,885	64,374	2,557,511	2.46%
81 - Facilities Acquisition and Construction	-	126,630	(126,630)	#DIV/0!
95 - Juvenile Justice Program	175,000	102,185	72,815	58.39%
99 - Intergovernmental Charges	700,000	173,046	526,954	24.72%
Total Expenditures	<u>\$ 154,919,983</u>	<u>\$ 44,061,740</u>	<u>\$ 110,858,243</u>	28.44%
OTHER				
7900s - Sources	-	-	-	N/A
8900s - Uses	-	-	-	N/A
EXCESS REVENUES AND OTHER RESOURCES OVER (UNDER) EXPENDITURES AND OTHER USES				
	<u>\$ (12,931,615)</u>	<u>\$ (12,042,208)</u>	<u>\$ (24,973,823)</u>	
EXPENDITURES BY OBJECT CODE:				
6100s - Payroll	\$ 128,223,315	\$ 33,572,851	\$ 94,650,464	26.18%
6200s - Purchased and Contracted Services	12,263,759	4,559,882	7,703,877	37.18%
6300s - Supplies and Materials	5,031,177	1,684,913	3,346,264	33.49%
6400s - Miscellaneous Expenditures	5,653,186	3,895,062	1,758,124	68.90%
6500s - Debt Service	2,621,885	64,374	2,557,511	2.46%
6600s - Capital Outlay	1,126,661	284,658	842,003	25.27%
Total Expenditures	<u>\$ 154,919,983</u>	<u>\$ 44,061,740</u>	<u>\$ 110,858,243</u>	28.44%

Abilene Independent School District
Revenues and Expenditures - Comparison
General Fund
Periods Ended Nov 2024 and 2023

	Year to Date				Increase/ (Decrease)	%
	2023	Encumbr.	Actuals	2024		
REVENUES						
Local	\$ 17,252,122	\$ -	\$ 10,298,901	\$ 10,298,901	\$ (6,953,221)	-40.30%
State	23,372,443	-	21,720,632	21,720,632	(1,651,811)	-7.07%
Federal	90,247	-	-	-	(90,247)	-100.00%
Total Revenues	<u>40,714,812</u>	<u>-</u>	<u>32,019,532</u>	<u>32,019,532</u>	<u>(8,695,280)</u>	<u>-21.36%</u>
EXPENDITURES						
Instruction	\$ 21,931,205	\$ 239,809	\$ 22,024,977	\$ 22,264,786	\$ 333,581	1.52%
Instructional Resources and Media Services	699,985	101,495	628,629	730,124	30,139	4.31%
Curriculum and Instructional Staff Development	528,499	129,726	551,813	681,539	153,040	28.96%
Instructional Leadership	767,372	5,486	708,140	713,626	(53,746)	-7.00%
School Leadership	2,339,817	3,045	2,386,646	2,389,691	49,874	2.13%
Guidance, Counseling and Evaluation Services	1,518,005	7,540	1,812,484	1,820,024	302,019	19.90%
Social Work Services	213,453	112	623,688	623,800	410,347	192.24%
Health Services	371,494	13,500	556,227	569,727	198,233	53.36%
Student Transportation	1,873,613	66,726	1,907,671	1,974,397	100,784	5.38%
Extracurricular Activities	2,040,834	177,178	1,764,465	1,941,643	(99,191)	-4.86%
General Administration	1,749,313	335,121	1,641,333	1,976,454	227,141	12.98%
Facilities Maintenance and Operations	6,306,073	181,273	6,216,951	6,398,224	92,151	1.46%
Security and Monitoring Services	781,804	54,263	836,411	890,674	108,870	13.93%
Data Processing Services	2,528,773	1,415,258	1,746,528	3,161,786	633,013	25.03%
Community Services	162,996	2,075	189,543	191,618	28,622	17.56%
Debt Services	32,374	2,375	64,374	66,749	34,375	106.18%
Facilities Acquisition and Construction	-	681	126,630	127,311	127,311	#DIV/0!
Juvenile Justice Program	42,720	-	102,185	102,185	59,465	139.20%
Intergovernmental Charges	193,473	-	173,046	173,046	(20,427)	-10.56%
Total Expenditures	<u>44,081,805</u>	<u>2,735,663</u>	<u>44,061,740</u>	<u>46,797,405</u>	<u>2,715,600</u>	<u>6.16%</u>
OTHER						
Sources	\$ -	-	-	-	\$ -	#DIV/0!
Uses	-	-	-	-	-	#DIV/0!
EXCESS REVENUES AND OTHER RESOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
	<u>(3,366,993)</u>	<u>(2,735,663)</u>	<u>(12,042,208)</u>	<u>(14,777,873)</u>	<u>(11,410,880)</u>	
EXPENDITURES BY OBJECT CODE:						
Payroll	\$ 31,853,807	\$ 213	\$ 33,572,851	\$ 33,573,064	\$ 1,719,257	5.40%
Purchased and Contracted Services	5,807,017	1,500,697	4,559,882	6,060,579	253,562	4.37%
Supplies and Materials	2,530,825	1,021,550	1,684,913	2,706,463	175,638	6.94%
Miscellaneous Expenditures	3,550,413	154,030	3,895,062	4,049,092	498,679	14.05%
Debt Service	32,374	2,375	64,374	66,749	34,375	106.18%
Capital Outlay	307,368	56,800	284,658	341,458	34,090	11.09%
Total Expenditures	<u>44,081,805</u>	<u>2,735,663</u>	<u>44,061,740</u>	<u>46,797,405</u>	<u>2,715,600</u>	<u>6.16%</u>

**Abilene Independent School District
Revenues and Expenditures
Governmental Fund Types
Period Ending October 2024**

	<u>Revenues/ Other Resources</u>	<u>Expenditures/ Other Uses</u>	<u>Revenues Over/(Under) Expenditures</u>
General Fund:			
190 Shotwell Complex	\$ 276,239	370,645	\$ (94,406)
191 FY22 Board Approved Capital Projects	-	706,478	(706,478)
197 Extracurricular (beyond District)	-	64,123	(64,123)
199 General Operating	31,743,293	42,920,494	(11,177,201)
Total	<u>\$ 32,019,532</u>	<u>\$ 44,061,740</u>	<u>\$ (12,042,208)</u>
Special Revenue Fund:			
205 Head Start	1,104,715	839,100	265,615
206 McKinney Vento Grant	15,889	19,278	(3,389)
211 ESEA Title I	1,048,029	1,964,471	(916,442)
224 IDEA-B Formula	1,331,623	1,459,549	(127,926)
225 IDEA-B Preschool	38,910	44,829	(5,919)
226 IDEA-B Discretionary Deaf	-	-	-
240 Food Service	3,450,333	3,177,211	273,122
242 Summer Feeding	-	-	-
244 Carl Perkins-Vocational Education	67,410	66,609	801
255 ESEA Title II, TPTR	66,614	82,788	(16,174)
263 Title III	13,651	13,000	651
279 TCLASS ESSER III	-	61,750	(61,750)
280 ARP II Homeless COVID Recovery	-	-	-
281 JROTC Department of Defense	-	-	-
282 ESSER III	-	-	-
284 IDEA-B Forumula ARP (ESSER)	-	-	-
285 IDEA-B Preschool, ARP	-	-	-
288 Early Head Start	977,369	837,284	140,085
289 Title IV, Part A - SSAEP	-	57,469	(57,469)
309 Adult Education-Federal	241,343	229,823	11,520
312 Temp. Assistance for Needy Families-Federal	7,185	7,989	(804)
379 ARP Homeless I_TEHCY Supplemental	35,757	35,757	-
410 Textbook	1,231,601	1,528,892	(297,291)
412 Childcare Services	-	22,268	(22,268)
429 State Funded Special Revenue Funds	122,042	134,444	(12,402)
431 Adult Education-State	38,518	38,603	(85)
435 Deaf Ed - State	27,709	26,561	1,148
461 Campus Activity Fund	41,318	55,951	(14,633)
480 Partners In Education	-	-	-
481 Holland Medical HS Community Donation	-	-	-
487 Dodge Jones	-	-	-
488 Dian Graves Owen	-	3,874	(3,874)
489 Abilene Education Foundation	83,126	65,453	17,673
492 Kids Learning Together	-	8,202	(8,202)
493 Homeless Supply Program	-	6,572	(6,572)
496 Regional Day School for the Deaf-Local	-	94,919	(94,919)
499 Other	11,283	-	11,283
Total	<u>\$ 9,954,425</u>	<u>\$ 10,882,646</u>	<u>\$ (928,221)</u>
Debt Service Fund:			
599 Debt Service	<u>\$ 5,905,179</u>	<u>\$ 500</u>	<u>\$ 5,904,679</u>
Workers Comp Fund:			
770 Workers Comp	<u>\$ 208,601</u>	<u>\$ 113,369</u>	<u>\$ 95,232</u>
Capital Projects Fund:			
620 Capital Projects-2019 Bonds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Abilene Independent School District
Employee Counts As of November 30, 2024**

Org	Campus/Department	November 2024 Employee Counts		Total
		General Fund	Other Funds	
High Schools:				
001	Abilene High School	172.250	21.300	193.550
002	Cooper High School	170.250	23.990	194.240
009	Holland Medical HS-HSU	7.000	-	7.000
010	ATEMS High School	47.000	10.000	57.000
011	The LIFT	2.000	-	2.000
Middle Schools:				
044	Madison Middle School	66.050	18.875	84.925
045	Mann Middle School	71.232	21.000	92.232
047	Clack Middle School	76.750	12.000	88.750
048	Craig Middle School	84.250	16.000	100.250
Elementary Schools:				
102	Austin Elementary	69.000	11.510	80.510
103	Bonham Elementary	59.100	17.000	76.100
104	Bowie Elementary	52.900	18.000	70.900
108	Dyess Elementary	61.330	16.400	77.730
112	Alcorta Elementary	47.700	11.000	58.700
113	Purcell Elementary	59.920	20.000	79.920
116	Stafford Elementary	50.328	14.000	64.328
121	Taylor Elementary	57.300	15.000	72.300
150	Ward Elementary	51.600	14.800	66.400
151	Thomas Elementary	46.200	15.000	61.200
152	Ortiz Elementary	55.300	12.000	67.300
153	Bassetti Elementary	59.340	12.000	71.340
155	Martinez Elementary	46.400	17.000	63.400
Other Campuses:				
003	Woodson Center for Excellence	38.950	9.000	47.950
004	Adult Education	4.000	7.000	11.000
006	DAEP	19.000	-	19.000
008	Juvenile Detention Ctr	2.000	-	2.000
107	Crockett Early Head Start	3.000	70.560	73.560
120	Hartford/SAP	4.300	1.000	5.300
131	Planetarium	0.500	-	0.500
156	Long Early Learning Center	73.000	104.940	177.940
Departments:				
701	Superintendent	3.000	-	3.000
720	Student Services	5.000	-	5.000
726	Deputy Supt/Operations	5.000	-	5.000
727	Finance	4.000	-	4.000
728	Human Resources	10.500	-	10.500
729	Accounting & Payroll Department	11.000	-	11.000
731	Purchasing Department	7.500	-	7.500
733	Textbook/Instructional Materials	1.000	-	1.000
734	Leadership	5.500	-	5.500
740	AISD Districtwide	2.000	-	2.000
742	One AISD Center	2.000	-	2.000
800	Transportation	104.500	-	104.500
801	Curriculum & Instruction	12.000	1.000	13.000
804	Fine Arts	3.000	-	3.000
806	LRC Services	2.000	-	2.000
808	Technology Center	24.500	-	24.500
810	Employee Benefits	1.000	-	1.000
819	Social Workers	6.000	-	6.000
832	Director of CTE	3.000	-	3.000
852	Academic Supplort/Staff Development	1.000	-	1.000
862	Communications	6.000	-	6.000
863	Special Education	34.950	7.050	42.000
867	Bilingual Coordinator	4.000	-	4.000
872	Attendance Officers	5.050	-	5.050
873	Health Services	1.000	-	1.000
874	Athletics	4.000	-	4.000
876	Shotwell Concessions	-	1.000	1.000
880	Title I Office	-	7.000	7.000
893	AISD TV	1.000	-	1.000
908	Print Shop	2.000	-	2.000
925	PEIMS Department	5.000	-	5.000
938	Food Service	-	27.625	27.625
939	Catering (Food Service)	-	2.000	2.000
951	Maintenance	53.000	-	53.000
952	Warehouse	6.500	-	6.500
953	Custodial	5.000	-	5.000
954	Energy Management	1.000	-	1.000
Total		1,899.950	555.050	2,455.000

*Employee Counts are based on assignment account FTE Percentage to enable us to determine which fund and campus the employee is assigned to.

Abilene Independent School District Employee Counts By Month

Month	Fiscal Year 2024-2025 Employee Counts			Change vs Prior Month
	General Fund	Other Funds	Total	
September	1,909.950	549.050	2,459.000	
October	1,892.950	558.050	2,451.000	(8.000)
November	1,899.950	555.050	2,455.000	4.000
December				
January				
February				
March				
April				
May				
June				
July				
August				
Fiscal Year 2025				(4.000)

**ABILENE INDEPENDENT SCHOOL DISTRICT
SUPPLEMENTAL INFORMATION
PERIOD ENDED NOVEMBER 30, 2024**

NUMBER OF PAYROLL CHECKS AND DIRECT DEPOSITS:

	2024-25	2023-24	Net
	Payroll checks/direct deposits		Change
September	2,379	2,352	28
October	2,391	2,362	29
November	2,391	2,372	19
December		2,388	(2,388)
January		2,397	(2,397)
February		2,418	(2,418)
March		2,409	(2,409)
April		2,382	(2,382)
May		2,368	(2,368)
June		2,366	(2,366)
July		2,302	(2,302)
August		-	-

This information is presented to determine if there are any significant fluctuations in the number of employees being paid in any given month. It only includes regular employees from all funding sources, but not any substitutes.

**ABILENE INDEPENDENT SCHOOL DISTRICT
STUDENT ENROLLMENT & ATTENDANCE DATA
PERIOD ENDED NOVEMBER 30, 2024**

Student Enrollment Counts:

	2024-25 FY25 Enrollment Amount	2023-24 FY24 Enrollment Amount	Year-Over-Year Change
September	14,607	14,676	(69.00)
October	14,538	14,632	(94.00)
November	14,539	14,640	(101.00)
December	-	-	-
January	-	-	-
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
July	-	-	-
August	-	-	-

Attendance Rate:

	2024-25 Attendance Rate	2023-24 Attendance Rate	Year-Over-Year Change
September	93.40%	93.90%	-0.50%
October	95.40%	89.10%	6.30%
November	92.00%	92.00%	0.00%
December			0.00%
January			0.00%
February			0.00%
March			0.00%
April			0.00%
May			0.00%
June			0.00%
July			0.00%
August			0.00%

Average Daily Attendance:

	2024-25 FY25 ADA Amount	2023-24 FY24 ADA Amount	Year-Over-Year Change
September	13,643	13,781	(137.83)
October	13,869	13,037	832.14
November	13,376	13,469	(92.92)
December	-	-	-
January	-	-	-
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
July	-	-	-
August	-	-	-

**ABILENE INDEPENDENT SCHOOL DISTRICT
PROJECTED AVERAGE DAILY ATTENDANCE
PERIOD ENDED NOVEMBER 30, 2024**

PROJECTED AVERAGE DAILY ATTENDANCE:

	Cumulative ADA	2024-2025 Projected End of Year		Budget VS. Actual Cumulative		
		ADA	WADA	ADA	WADA	
Budgeted	12,600	n/a	18,588.193			
Six week period -						
First	ENDS 9/20/2024	13,291.980	13,291.980	19,169.376	691.980	581.183
Second	ENDS 11/1/2024	13,259.790	13,259.790	19,137.073	659.790	548.880
Third	ENDS 12/20/2024	-	-	-	-	-
Fourth	ENDS 2/13/2024	-	-	-	-	-
Fifth	ENDS 4/4/2024	-	-	-	-	-
Sixth	ENDS 5/22/2024	-	-	-	-	-

This information is presented to project what the ADA/WADA will be at the end of 2024-25. The projected ADA is based on a historical average that compares each six weeks cumulative ADA with the final ADA. WADA is calculated based on the various weights of each instructional setting. The State revenue budget is based on the budgeted ADA/WADA

**ABILENE INDEPENDENT SCHOOL DISTRICT
SUPPLEMENTAL INFORMATION
PERIOD ENDED NOVEMBER 30, 2024**

TAX COLLECTIONS - current:

	2024-25		2023-24		Variance Compared to Tax Levy (Cumulative)	
	Cumulative tax collections Amount	Percent	Cumulative tax collections Amount	Percent	Amount	Percent
Tax levy	\$ 58,683,576	100.00%	\$ 60,039,293	100.00%		
September	-	0.00%	-	0.00%	-	0.00%
October	724,030	1.23%	1,191,850	1.99%	(443,773.00)	-0.76%
November	8,074,882	13.76%	8,481,229	14.13%	(217,107.00)	-0.37%
December		0.00%	27,674,626	46.09%	(27,047,260.00)	-46.09%
January		0.00%	43,950,152	73.20%	(42,956,377.00)	-73.20%
February		0.00%	50,084,059	83.42%	(48,953,839.00)	-83.42%
March		0.00%	50,626,483	84.32%	(49,481,991.00)	-84.32%
April		0.00%	51,119,984	85.14%	(49,963,196.00)	-85.14%
May		0.00%	51,570,214	85.89%	(50,403,323.00)	-85.89%
June		0.00%	55,537,411	92.50%	(54,282,307.00)	-92.50%
July		0.00%	55,833,211	92.99%	(54,569,857.00)	-92.99%
August		0.00%	-	0.00%	-	0.00%

This information will be used to track District tax collections. Any significant deviations would potentially warrant an adjustment to the District budget. Taxes are officially levied on October 1. As a result, there are no current collections during the month of September each year. Tax collections become delinquent on January 31.



**Abilene ISD
Monthly Donations Report
November 2024**

Date	Campus/Department	Donor Name	Donor Address	Value	Description of Donation	Purpose of Donation	Fund
11/6/2024	AHS/CHS	Abilene Cultural Affairs Counsel	PO Box 2281 (04)	\$ 5,000.00	Monetary	Books (Walls) for HS Freshmen & Author Visit Fees	199
11/6/2024	AHS/CHS	Dian Graves Owen Foundation	400 Pine St Ste 1000 6974 Mesa Springs Blvd (06)	\$ 1,500.00	Monetary	Expenses for Laura Elliott Author Visit	199
11/8/2024	Fine Arts	Diana Lang	1502 River Oaks Rd (05)	\$ 850.00	Trombone and Claves	Fine Arts Student Use	
11/14/2024	Mann	Kona Ice of Abilene	4009 Beltway South (06)	\$ 46.16	Monetary	Student Activity	461
11/15/2024	Hartford SAP	Beltway Park Shirt	701 S Pioneer Dr (05)	\$ 1,000.00	Monetary	School Shirts for Students	199-120
11/18/2024	Bonham	Pioneer Drive Baptist Church	unknown	\$ 357.00	Monetary	Student Activity	461
11/21/2024	LIFT	Jake Conroy - Ford Motor Co	1502 River Oaks Rd (05)	\$ 3,090.00	Tools	Automotive Classes	
11/21/2024	Mann	Kona Ice of Abilene	PO Box 1999 (04)	\$ 256.02	Monetary	Student Activity	461
11/22/2024	ATEMS	AEF (Kaylee Jones-Pierce)		\$ 1,435.00	Monetary	Teacher STAR Grant- Muesum Fieldtrip	199

Abilene Independent School District Board Document - Agenda Item VII.C

Meeting Date: January 13, 2025

Meeting Type: Regular Meeting

Item Type: Consent

Future Action Required: No

If Yes, Month: N/A

Subject: December 2024 Minutes

Background Information:

Attached Supporting Documents:

- December 9, 2024 – Workshop and Regular Meeting Minutes

Fiscal Implications:

Administrative Recommendation:
Approve minutes as presented.



Contact Person:

Robin Jones, Administrative Assistant to the Superintendent and Board of Trustees

Minutes of the December 9, 2024,
Workshop and Regular Meeting of the Board of Trustees

The Board of Trustees of the Abilene Independent School District met in a Workshop and Regular Meeting at 4:30 p.m., December 9, 2024, in the Alta Vista Room and Boardroom at One AISD Center 241 Pine Street, Abilene, Texas 79601. Mrs. Angie Wiley, President of the Board of Trustees, called the meeting to order at 4:30 p.m., observed that a quorum was present, and stated that notice of the meeting had been duly posted in the time and manner prescribed by law.

Trustees present for all or part of the meeting: Mrs. Angie Wiley, President; Mr. Rodney Goodman, Vice President; Mrs. Cindy Earles, Secretary; Mr. Bill Enriquez, Assistant Secretary, Dr. Danny Wheat, and Dr. Taylor Tidmore.
Members absent: Mr. Blair Schroeder

Administrators present for all or part of the meeting: Dr. John Kuhn, Superintendent; Dr. Joseph Waldron, Deputy Superintendent; Mrs. Patti Blue, Associate Superintendent for Curriculum and Instruction; Dr. Gustavo Villanueva, Associate Superintendent for Student Services; Mrs. Alison Sims, Associate Superintendent for the Development of Human Resources; Dr. Jordan Ziemer, Director of Communications; Mrs. Jennifer Hinds, Executive Director for Finance; and Mrs. Robin Jones, Assistant to the Superintendent and Board of Trustees.

- I. Call to Order
- II. Board Workshop Agenda

Mrs. Angie Wiley asked Dr. John Kuhn to give an overview of the items to be discussed in the Workshop portion of the meeting.

- A. 2025-2026 AISD Calendar

Mrs. Alison Sims gave an update on the process and timeline of the development of the 2025-2026 AISD Academic Calendar. The recommended draft will be presented to the Board for consideration and approval at the January 13, 2025 Regular Board Meeting.

- B. Purchasing Cooperative Fees Paid by Abilene ISD (September 1, 2023 - August 31, 2024)

Texas Education Code, Sec. 44.0331 Management Fees Under Certain Cooperative Purchasing Contracts requires the district to report to the Board on those cooperatives where the district pays a fee. Dr. Joseph Waldron shared that AISD paid \$100 annual membership fee to State of Texas – Comptroller Statewide Procurement Division and \$500 annual membership fee to West Texas Educational Purchasing Cooperative (WTEPC).

- III. Closed Session: A Closed Session may be held under the provisions of Texas Government Code, Chapter 551 including but not limited to Section 551.071, Section 551.072, Section 551.074, Section 551.076, and Section 551.082, and Section 551.0821.

Mrs. Angie Wiley announced that a Closed Session would be held under the provisions of Texas Code, Chapter 551. The Board convened in Closed Session at 4:42 p.m.

- A. The Board may deliberate matters of Personnel, i.e. appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee. (Section 551.074)
 - I. Professional Employment Contracts
- B. Consultation with Legal Counsel regarding Pending or Contemplated Litigation and/or Privileged Legal Advice (Section 551.071)
- C. The Board may discuss the Value, Exchange and/or Disposition of Real Property. (Section 551.072)
- D. The Board may discuss matters of Safety and Security. (Section 551.076)
- E. The Board may discuss matters pertaining to Students necessarily involving personally identifiable information, e.g. Student Discipline. (Sections 551.082, 551.0821)

- IV. Reconvene from Closed Session (Approximately 6:30 p.m.)

The Board reconvened at 6:36 p.m.

- A. Invocation

Mrs. Angie Wiley called on Mrs. Alison Sims to give the invocation and lead the pledges.

- B. Pledge of Allegiance to the Flags of the United States of America and the State of Texas
- C. Board/Superintendent Announcements/Information

Dr. John Kuhn shared a positive feedback email regarding the Student Nutrition staff, principal and teachers at Madison Middle School. Under the leadership of Student Nutrition Manager, Michelene Holley, they collected food donations to supply 75 – 100 Thanksgiving meals for students' families. Dr. Kuhn also shared a paper that was written by a CHS

student that talked about growing up in a troubled home and how much it meant to feel safe and at peace while at school.

Dr. Jordan Ziemer recognized April Brannen, 3rd grade teacher at Stafford Elementary, for her selection to participate in the State of Texas Assessment and Academic Readiness (STAAR) rangefinding committee.

I. Teaching Minute

The Teaching Minute video highlighted Ms. Kylee Zonker, Madison Middle School Math Teacher, and her application of TEKS Math Readiness Standard 8.4C.

V. Recognitions

A. TAEA District of Distinction

Mrs. Brady Sloan-Duncan, Fine Arts Coordinator, recognized Abilene ISD for being awarded TAEA District of Distinction for the 4th consecutive year.

B. TAEA Principal of the Year

Mrs. Brady Sloan-Duncan recognized Mrs. Emme Siburt, Principal of Abilene High School, for being awarded TAEA Principal of the Year.

VI. Oral Communication from the Public

Mrs. Angie Wiley asked if anyone wishing to address the Board had completed a public comment card. There were six.

- Pastor Andrew Penns – Woodson Elementary
- Ryan Goodwin – Bluebonnet
- Heather Goodwin – Bluebonnet
- Lauren Arndt – Bluebonnet
- John Berry – Bluebonnet
- Tammy Fogle – Bluebonnet

VII. Public Hearing for the 2023-2024 Financial Accountability Rating System of Texas (School FIRST)

A. Open Public Hearing

Mrs. Angie Wiley called on Mrs. Jennifer Hinds to provide a brief summary of the 2023-2024 Financial Accountability Rating System of Texas. The Public Hearing opened at 7:19 p.m.

Mrs. Jennifer Hinds reported that Abilene ISD received a “Superior” rating for the 13th consecutive year on its 2023-2024 report. She shared that one area of improvement in this report is the reduction of administrative costs.

B. Receive Public Comment

Mrs. Angie Wiley asked if anyone from the public wished to address the Board regarding the 2023-2024 Financial Accountability Rating System of Texas. There was none.

C. Close Public Hearing

The Public Hearing closed at 7:28 p.m.

VIII. Consent Agenda

Mrs. Angie Wiley asked if there was a motion regarding the Consent Agenda.

Mr. Rodney Goodman made a motion to approve the Consent Agenda as presented. Dr. Danny Wheat seconded the motion and it passed 6-0.

Ayes: Goodman, Wheat, Enriquez, Tidmore, Wiley, and Earles

Nays: None

Absent: Schroeder

- A. The Board will consider approval of the Budget Amendments.
- B. The Board will consider accepting the October Financials.
- C. The Board will consider approval of the Minutes of the November 4, 2024, Workshop and Regular Meeting.
- D. The Board will consider approval of the Student Nutrition MRPC Interlocal Agreement.
- E. The Board will consider approval of Innovative Courses for 2025-2026.

IX. Reports

A. Special Education Department Report

Mrs. Teri Reece, Executive Director for Special Education, gave an update on the Special Education Department which included eligibility criteria, disability categories, continuum services, numbers of SPED students and SPED teachers/assessment staff. She also included information about the number of evaluations, cyclical monitoring and community and enrichment activities.

X. Business Items Requiring Board Action

- A. The Board will discuss and possibly take action regarding Woodson Elementary, located at 520 N. 9th. St., Abilene, TX 79601.

Dr. John Kuhn shared that the Woodson Elementary property is vacant and is the site of a historic Black school. Woodson Legacy Committee has proposed a project to partner with a nonprofit (Interested Citizens of Abilene North) to receive the property as a donation from AISD and thereafter utilized it as a community center and for historic preservation.

Dr. Taylor Tidmore made a motion to authorize the superintendent to negotiate with Interested Citizens of Abilene North (I-CAN) for the purposes of donating the AISD-owned property known as Woodson Elementary located at 520 N. 9th St., Abilene, TX 79601, with the expressed expectation of the board that the superintendent ensure the inclusion of deed restrictions limiting future uses of the building shall not be in conflict with the best interests of Abilene ISD perpetuity. Mrs. Cindy Earles seconded the motion and it passed 6-0.

Ayes: Tidmore, Enriquez, Wheat, Goodman, Earles, and Wiley

Nays: None

Absent: Schroeder

- B. The Board will consider approval of the LASO Strong Foundations Implementation Grant Application.

Mrs. Patti Blue shared that the Learning Acceleration Support Opportunities (LASO) Grant program provides several grant opportunities we are pursuing. The Strong Foundations Implementation grant will provide High Quality Instructional Materials for our elementary campuses. A closely related grant entitled, Strong Foundations Implementation School Improvement PLC, will further support the implementation of high-quality instructional materials specifically with professional learning communities. The total grant award anticipated is \$1,025,000.

Mr. Rodney Goodman made a motion to approve the LASO Strong Foundations Implementation Grant Application as presented. Mrs. Angie Wiley seconded the motion and it passed 6-0.

Ayes: Wiley, Earles, Wheat, Goodman, Tidmore, and Enriquez

Nays: None

Absent: Schroeder

XI. The Board may take action relevant to Items Covered During Closed Session.

- A. The Board will consider approval of Personnel Recommendations.

I. Professional Employment Contracts

- B. Matters pertaining to Litigation, if any
C. Matters pertaining to Real Property, if any
D. Matters pertaining to Safety and Security, if any
E. Matters pertaining to Students, if any

XII. Adjournment

There being no further business, the meeting adjourned at 8:23 p.m.

APPROVED:

President

ATTEST:

Secretary

Abilene Independent School District Board Document - Agenda Item VII.D

Meeting Date: January 13, 2025

Meeting Type: Regular Meeting

Item Type: Consent Agenda

Future Action Required: No

If Yes, Month: N/A

Subject: Quarterly Investment Report as of November 30, 2024

Background Information: Per CDA(LLEGAL) - Quarterly investment reports must be submitted to the board and the superintendent for review within a reasonable time after the end of the period. This report provides the investment position of the district on the date of the report and demonstrates compliance with the district's investment policy and relevant provision of the Public Investment Act. In this report you will find beginning market value, ending market value, book value, and accrued interest for the period for each pooled fund as well as separately invested asset.

Attached Supporting Documents: Quarterly Investment Report for the Quarter Ended November 30, 2024

Fiscal Implications:

Administrative Recommendation: None

Contact Person: Jennifer Hinds



**ABILENE INDEPENDENT SCHOOL DISTRICT
INVESTMENT PORTFOLIO SUMMARY
FOR THE QUARTER ENDED NOVEMBER 30, 2024**

FUND	8/31/2024 FAIR VALUE	ADDITIONS	DISTRIBUTIONS	11/30/2024 FAIR VALUE
GENERAL FUND	\$ 53,291,067.16	\$ 42,327,675.26	\$ 28,943,383.91	\$ 66,675,358.51
FOOD SERVICE	4,182,810.24	43,655.84	1,300,000.00	2,926,466.08
DEBT SERVICE	10,643,049.97	2,966,085.62	305,234.07	13,303,901.52
WORKERS COMPENSATION	2,176,351.08	25,993.43	-	2,202,344.51
TOTALS	\$ 70,293,278.45	\$ 45,363,410.15	\$ 30,548,617.98	\$ 85,108,070.62

As of November 30, 2023 the General Fund portfolio had U. S. Agency securities with accrued interest totaling \$139,729. None of the other fund portfolios had any securities with accrued interest as of November 30, 2023.

INVESTMENT TYPE	%	11/30/2024 FAIR VALUE
INVESTMENT POOLS	80.74%	\$ 68,719,408.38
BANKS	14.55%	\$ 12,380,552.61
U. S. AGENCIES	4.71%	4,008,190.00
TOTAL - ALL FUNDS	100.00%	\$ 85,108,150.99

COMPLIANCE STATEMENT

The investment portfolio presented in these reports conforms in all respects to the investment policies of Abilene Independent School District as approved by the Board of Trustees of Abilene Independent School District.



Jennifer Hinds, Executive Director of Finance

12/20/24
Date



Jennifer Beall, Comptroller

12/20/24
Date

ABILENE INDEPENDENT SCHOOL DISTRICT
COMPLIANCE REPORT - FUND DETAILS
FOR THE QUARTER ENDED NOVEMBER 30, 2024

SECURITY	CALLED/ MATURITY	BOOK VALUE		FAIR VALUE		Change in FMV	Quarterly Additions	Quarterly Distributions
		08/31/24	11/30/24	08/31/24	11/30/24			
GENERAL FUND								
TEXPOOL								
SUBTOTAL - INVESTMENT POOLS		47,226,161.07	61,599,217.81	47,226,161.07	61,599,217.81	14,373,056.74	42,314,860.65	(27,941,803.91)
FIRST FINANCIAL	92.40%	\$ 47,226,161.07	\$ 61,599,217.81	\$ 47,226,161.07	\$ 61,599,217.81	14,373,056.74	42,314,860.65	(27,941,803.91)
SUBTOTAL - BANKS		1,055,346.09	1,067,950.70	1,055,346.09	1,067,950.70	12,604.61	12,604.61	-
FIRST FINANCIAL	1.60%	\$ 1,055,346.09	\$ 1,067,950.70	\$ 1,055,346.09	\$ 1,067,950.70	12,604.61	12,604.61	-
SUBTOTAL - U. S. AGENCIES		3,000,000.00	3,000,000.00	3,005,850.00	3,006,060.00	210.00	210.00	(1,000,140.00)
Fed Far 5.125%	04/17/25	1,000,000.00	1,000,000.00	1,000,140.00	1,000,140.00	(1,000,140.00)	-	-
PHLMC 5.00%	11/17/25	1,000,000.00	1,000,000.00	1,003,570.00	1,002,130.00	(1,440.00)	-	-
FNMA 5.50%	04/30/24	1,000,000.00	1,000,000.00	5,009,560.00	4,008,190.00	(1,001,370.00)	210.00	(1,001,580.00)
SUBTOTAL - U. S. AGENCIES	6.00%	\$ 5,000,000.00	\$ 4,000,000.00	\$ 5,009,560.00	\$ 4,008,190.00	(1,001,370.00)	210.00	(1,001,580.00)
TOTAL GENERAL FUND	100.00%	\$ 53,281,507.16	\$ 66,667,168.51	\$ 53,291,067.16	\$ 66,675,358.51	\$ 13,384,291.35	\$ 42,327,675.26	\$ (28,945,383.91)

IF8851 - YE Accrued Interest Adjustment			
Acct String	Debit	Credit	
199-00-1250-00-000-00-000-2019-000	348,948.64	-	-
199-00-5742-00-000-99-999-2019-999	-	-	348,948.64
			348,948.64

SECURITY	CALLED/ MATURITY	BOOK VALUE		FAIR VALUE		Change in FMV	Quarterly Additions	Quarterly Distributions
		08/31/24	11/30/24	08/31/24	11/30/24			
FOOD SERVICE FUND								
TEXPOOL								
SUBTOTAL - INVESTMENT POOLS		4,182,810.24	4,182,810.24	4,182,810.24	4,182,810.24	(1,256,344.16)	43,655.84	(1,300,000.00)
FIRST FINANCIAL	100.00%	\$ 4,182,810.24	\$ 4,182,810.24	\$ 4,182,810.24	\$ 4,182,810.24	(1,256,344.16)	43,655.84	(1,300,000.00)
SUBTOTAL - BANKS		4,182,810.24	4,182,810.24	4,182,810.24	4,182,810.24	(1,256,344.16)	43,655.84	(1,300,000.00)
FIRST FINANCIAL	100.00%	\$ 4,182,810.24	\$ 4,182,810.24	\$ 4,182,810.24	\$ 4,182,810.24	(1,256,344.16)	43,655.84	(1,300,000.00)
TOTAL FOOD SERVICE	100.00%	\$ 4,182,810.24	\$ 4,182,810.24	\$ 4,182,810.24	\$ 4,182,810.24	(1,256,344.16)	43,655.84	(1,300,000.00)

SECURITY	CALLED/ MATURITY	BOOK VALUE		FAIR VALUE		Change in FMV	Quarterly Additions	Quarterly Distributions
		08/31/24	11/30/24	08/31/24	11/30/24			
DEBT SERVICE FUND								
TEXPOOL								
SUBTOTAL - INVESTMENT POOLS		4,234,573.86	4,286,892.94	4,234,573.86	4,234,573.86	2,885,616.71	2,890,763.54	(5,227.20)
FIRST FINANCIAL	40.94%	\$ 4,234,573.86	\$ 4,286,892.94	\$ 4,234,573.86	\$ 4,234,573.86	2,885,616.71	2,890,763.54	(5,227.20)
SUBTOTAL - BANKS		6,408,476.11	6,183,791.32	6,408,476.11	6,183,791.32	(224,684.79)	75,322.08	(300,006.87)
FIRST FINANCIAL	59.06%	\$ 6,408,476.11	\$ 6,183,791.32	\$ 6,408,476.11	\$ 6,183,791.32	(224,684.79)	75,322.08	(300,006.87)
SUBTOTAL - BANKS		6,408,476.11	6,183,791.32	6,408,476.11	6,183,791.32	(224,684.79)	75,322.08	(300,006.87)
FIRST FINANCIAL	100.00%	\$ 6,408,476.11	\$ 6,183,791.32	\$ 6,408,476.11	\$ 6,183,791.32	(224,684.79)	75,322.08	(300,006.87)
TOTAL DEBT SERVICE	100.00%	\$ 10,643,049.97	\$ 10,470,684.26	\$ 10,643,049.97	\$ 10,470,684.26	\$ 2,660,931.92	\$ 2,966,085.62	\$ (305,234.07)

SECURITY	CALLED/ MATURITY	BOOK VALUE		FAIR VALUE		Change in FMV	Quarterly Additions	Quarterly Distributions
		08/31/24	11/30/24	08/31/24	11/30/24			
WORKERS COMPENSATION FUND								
TEXPOOL								
SUBTOTAL - INVESTMENT POOLS		2,176,351.08	2,202,344.51	2,176,351.08	2,202,344.51	25,993.43	25,993.43	-
FIRST FINANCIAL	100.00%	\$ 2,176,351.08	\$ 2,202,344.51	\$ 2,176,351.08	\$ 2,202,344.51	25,993.43	25,993.43	-
SUBTOTAL - BANKS		2,176,351.08	2,202,344.51	2,176,351.08	2,202,344.51	25,993.43	25,993.43	-
FIRST FINANCIAL	100.00%	\$ 2,176,351.08	\$ 2,202,344.51	\$ 2,176,351.08	\$ 2,202,344.51	25,993.43	25,993.43	-
TOTAL WORKERS COMPENSATION	100.00%	\$ 2,176,351.08	\$ 2,202,344.51	\$ 2,176,351.08	\$ 2,202,344.51	25,993.43	25,993.43	-
TOTAL - ALL FUNDS		\$ 70,283,718.45	\$ 82,266,663.36	\$ 70,293,278.45	\$ 85,108,150.99	\$ 14,814,872.54		

Average Portfolio Yield by Investment Type	
Texpool	4.96%
First Financial	5.16%

Benchmarks	
3 Month Treasury Bill	4.68%
6 Month Treasury Bill	4.53%
12 Month Treasury Bill	4.21%

Weighted Average Maturity	
General Fund	20.37 days
Food Service	1.00 day
Debt Service	1.00 day
Workers Compensation	1.00 day
Grand Total	16.46 days

Ratio of FV to Cost
(Any ratio in excess of 99.50% is considered acceptable.)
103.45%

Settlement	
Or	573
Last	
Interest Pymnt	
Quarter Ending Date	
11/30/24	589
11/30/24	514
11/30/24	627
11/30/24	563
11/30/24	550
End Bal	348,948.64
Less: Beg Bal	199-00-1250
	348,948.64

Abilene Independent School District Board Document - Agenda Item VII.I.

Meeting Date: January 13, 2025

Meeting Type: Regular

Item Type: Consent Agenda

Future Action Required: No

If Yes, Month: N/A

Subject: Resolution to Compensate Employees During Unexpected District Closures

Background Information: This is a resolution that aligns with Board Policy to compensate employees during unexpected district closures, i.e. bad weather events. The resolution authorizes and directs the Superintendent to pay all employees for a regular duty day or portion of a day pursuant to Abilene ISD Board Policy for an unexpected closure of the District, including those employees who were idle and not working those days that will not be made up. The resolution also authorizes and directs the Superintendent, at the Superintendent's discretion, to provide employees who were required to work on site during any emergency closing during the 2024-25 school year premium pay. This resolution is being brought to the Board in compliance with Board Policy and is expected to be applied to all past and future closure events in the 2024-2025 School Year.

Attached Supporting Documents: (2) Resolution, Policy DEA (LOCAL)

Fiscal Implications: None, these are budgeted costs.

Administrative Recommendation: Approve as Presented.

Contact Person: Dr. Joseph Waldron

CONNECT • LEAD • SUCCEED

COMPENSATION AND BENEFITS
COMPENSATION PLAN

DEA
(LOCAL)

The Superintendent shall recommend an annual compensation plan for all District employees. The compensation plan may include wage and salary structures, stipends, benefits, and incentives. [See also DEAA] The recommended plan shall support District goals for hiring and retaining highly qualified employees. The Board shall review and approve the compensation plan to be used by the District. The Board shall also determine the total compensation package for the Superintendent. [See BJ series]

Pay Administration

The Superintendent shall implement the compensation plan and establish procedures for plan administration consistent with the budget. The Superintendent or designee shall classify each job title within the compensation plan based on the qualifications, duties, and market value of the position.

Annualized Salary

The District shall pay all salaried employees over 12 months in equal monthly or bimonthly installments, regardless of the number of months employed during the school year. Salaried employees hired during the school year shall be paid in accordance with administrative regulations.

Pay Increases

The Superintendent shall recommend to the Board an amount for employee pay increases as part of the annual budget. The Superintendent or designee shall determine pay adjustments for individual employees, within the approved budget following established procedures.

*Mid-Year Pay
Increases*

Contract
Employees

A contract employee's pay may be increased after performance on the contract has begun only if authorized by the compensation plan of the District or there is a change in the employee's job assignment or duties during the term of the contract that warrants additional compensation. Any such changes in pay that do not conform with the compensation plan shall require Board approval. [See DEA(LEGAL) for provisions on pay increases and public hearing requirements]

Noncontract
Employees

The Superintendent may grant a pay increase to a noncontract employee after duties have begun because of a change in the employee's job assignment or to address pay equity. The Superintendent shall report any such pay increases to the Board at the next regular meeting.

Pay During Closing

If the Board chooses to pay employees during an emergency closure for which the workdays are not scheduled to be made up at a later date, then that authorization shall be by resolution or other Board action and shall reflect the purpose served by the expenditure. [See EB for the authority to close schools]

**RESOLUTION OF THE BOARD OF TRUSTEES OF
ABILENE INDEPENDENT SCHOOL DISTRICT**

WHEREAS, the Board of Trustees (the “Board”) of the Abilene Independent School District (the “District”) is authorized by § 11.51 of the Texas Education Code (“TEC”) to govern and oversee the management of the public schools in the District; and

WHEREAS, Abilene ISD, or a portion thereof, has the potential for being forced to close during the 2024-25 school year due to unforeseen circumstances; and

WHEREAS, during emergency closure events the vast majority of employees are directed to not come to work on those affected days and the Board believes there is a public purpose for paying employees for missed workdays that will not be made up; and

WHEREAS, the Board determines that in the event of an unplanned closure, there is a public purpose for providing premium pay to employees for working during that time; and

WHEREAS, the public purpose for payment of employees for the workdays missed would include increased morale, reduction of employee turnover, reducing the District’s exposure to possible unemployment or Fair Labor Standards Act claims, and equitable treatment of all employees.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE ABILENE INDEPENDENT SCHOOL DISTRICT:

RESOLVED, the Board of Trustees finds that the public interest will be served by paying all employees who are idled due to unexpected closures of the District, or parts thereof, for missed workdays that will not be made up.

RESOLVED, the Board authorizes and directs the Superintendent to pay all employees for a regular duty day pursuant to Abilene ISD Board Policy for an unexpected closure of the District, or parts thereof, including those employees who were idle and not working on the unexpected closure days that will not be made up.

RESOLVED, the Board authorizes and directs the Superintendent, at the Superintendent’s discretion, to provide employees who are required to work on site during an emergency closure in the 2024-25 school year premium pay, to be determined by the Superintendent.

RESOLVED, the Board of Trustees hereby (1) determines that these payments serve a public purpose, (2) retains sufficient control over the expenditures to ensure a public purpose is served, and (3) is confident the District will receive a return benefit.

RESOLVED, this resolution only applies to District closures due to unexpected or emergency reasons during the 2024-25 school year. This resolution does not establish ongoing policy and Abilene ISD is under no obligation to pay employees for any other days not worked.

PASSED AND APPROVED this _____ day of _____ 2025.

By: _____
Angie Wiley, President of the Abilene ISD Board of Trustees

Attest: _____
Cindy Earles, Board Secretary



**ABILENE
EDUCATION
FOUNDATION**

FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S REPORT

JULY 31, 2024 and 2023



Roberts & McGee CPA

Abilene Education Foundation

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ROBERTS & MCGEE, CPA

104 Pine Street, Suite 710
ABILENE, TEXAS 79601
(325) 701-9502

Stacey L McGee, CPA
Stacey.mcgee@rm-cpa.net

Cara Hilbrich, CPA
cara.hilbrich@rm-cpa.net

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Abilene Education Foundation
Abilene, Texas

Opinion

We have audited the accompanying financial statements of **Abilene Education Foundation** (a nonprofit organization), which comprise the statements of financial position as of July 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **Abilene Education Foundation** as of July 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 **Abilene Education Foundation** and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 **Abilene Education Foundation's** ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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 opinion.

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 generally accepted 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, including omissions, 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 generally accepted 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 **Abilene Education Foundation'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 **Abilene Education Foundation'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.

Roberts + McGee, CPA
Roberts & McGee, CPA

Abilene, Texas
October 29, 2024

Abilene Education Foundation
Statements of Financial Position
July 31, 2024 and 2023

	2024	(Restated) 2023
ASSETS		
Cash and cash equivalents	\$ 534,593	\$ 710,727
Prepaid expenses	10	497
Contributions receivable, net of discount	265,000	389,857
Beneficial interests in assets held by others	883,729	742,668
Total assets	\$ 1,683,332	\$ 1,843,749
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	\$ 24,184	\$ 5,215
Accrued expenses	6,649	21,210
Deferred revenue	-	9,746
Total liabilities	30,833	36,171
Net assets		
Net assets without donor restrictions	101,771	114,183
Net assets with donor restrictions	1,550,728	1,693,395
Total net assets	1,652,499	1,807,578
Total liabilities and net assets	\$ 1,683,332	\$ 1,843,749

See notes to the financial statements.

Abilene Education Foundation
 Statements of Activities
 Years Ended July 31, 2024 and 2023

	2024			2023 (Restated)		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS, AND OTHER SUPPORT						
Grants and contributions	\$ 107,807	\$ 354,558	\$ 462,365	\$ 114,372	\$ 1,076,999	\$ 1,191,371
In-kind contributions	6,486	3,744	10,230	6,486	930	7,416
Endowment income, net	11,640	13,798	25,438	31,586	9,485	41,071
Realized and unrealized gain (loss) on investments	5,775	54,086	59,861	2,178	23,850	26,028
Special events:						
Gross revenues from special events	37,487	-	37,487	-	-	-
Less cost of direct benefits to donors	(4,650)	-	(4,650)	-	-	-
Net revenue from special events	32,837	-	32,837	-	-	-
Program Service Fees	1,470	-	1,470	2,641	-	2,641
Net assets released from donor restrictions	568,853	(568,853)	-	528,449	(528,449)	-
 Total revenues, gains, and other support	 734,868	 (142,667)	 592,201	 685,712	 582,815	 1,268,527
EXPENSES						
Program services	593,250	-	593,250	546,738	-	546,738
Supporting services	154,030	-	154,030	167,482	-	167,482
 Total expenses	 747,280	 -	 747,280	 714,220	 -	 714,220
Change in net assets	(12,412)	(142,667)	(155,079)	(28,508)	582,815	554,307
Net assets at beginning of year	114,183	1,693,395	1,807,578	142,691	1,110,580	1,253,271
Net assets at end of year	\$ 101,771	\$ 1,550,728	\$ 1,652,499	\$ 114,183	\$ 1,693,395	\$ 1,807,578

See notes to the financial statements.

Abilene Education Foundation
Statement of Functional Expenses
Year Ended July 31, 2024

	Program Services							Supporting Services				
	Abilene COOL Program	Young Masters	Teachers in the Limelight Program	Classroom Grants	Student Scholarships	Student Assistance	Other Programs	Total Program Services	General and Administrative	Fundraising	Total Supporting Services	Total Expenses
EXPENSES												
Salaries	\$ 36,137	\$ 9,192	\$ 16,085	\$ 17,394	\$ -	\$ -	\$ 7,685	\$ 86,493	\$ 41,925	\$ 9,090	\$ 51,015	\$ 137,508
Payroll taxes	2,448	1,212	1,235	1,790	-	-	985	7,670	2,202	695	2,897	10,567
Employee benefits	-	-	-	-	-	-	-	-	15,814	-	15,814	15,814
Total personnel expenses	38,585	10,404	17,320	19,184	-	-	8,670	94,163	59,941	9,785	69,726	163,889
Advertising	-	-	8	-	-	-	-	8	-	2,973	2,973	2,981
Awards to students & teachers	39	5,400	20,400	91,659	41,550	25,626	6,000	190,674	-	-	-	190,674
Bank and credit card Fees	-	93	179	4	30	-	-	306	-	1,366	1,366	1,672
Books and subscriptions	-	-	-	39	-	-	42	81	1,067	1,009	2,076	2,157
Catering and events	2,628	1,074	6,691	1,077	-	-	4,699	16,169	3,020	8,815	11,835	28,004
Conferences and seminars	2,265	-	-	-	-	-	-	2,265	1,375	1,564	2,939	5,204
Contract services	-	235	728	-	-	-	900	1,863	-	-	-	1,863
Cost of direct benefits to donors	-	-	-	-	-	-	-	-	-	4,650	4,650	4,650
Grants to other organizations	237,204	-	-	350	-	-	3,000	240,554	30	-	30	240,584
Honoraria	400	300	-	150	-	-	480	1,330	248	304	552	1,882
Insurance	-	-	-	-	-	-	-	-	1,769	-	1,769	1,769
Miscellaneous	539	730	28	-	-	-	126	1,423	131	36	167	1,590
Postage and shipping	99	200	198	-	-	139	14	650	-	1,327	1,327	1,977
Printing and copying	70	1,194	449	793	18	-	271	2,795	14	1,166	1,180	3,975
Professional fees	-	739	2,576	219	1,277	-	84	4,895	19,060	-	19,060	23,955
Repairs and maintenance	888	-	91	-	-	-	-	979	1,950	3,149	5,099	6,078
Supplies	2,909	6,085	974	332	-	151	-	10,451	1,896	4,161	6,057	16,508
Telephone	2,375	-	-	-	-	-	-	2,375	944	-	944	3,319
Technology	735	1,300	1,550	1,508	-	-	1,390	6,483	5,284	13,309	18,593	25,076
Travel	11,657	385	-	-	-	-	-	12,042	1,851	-	1,851	13,893
Total other expenses	261,808	17,735	33,872	96,131	42,875	25,916	17,006	495,343	38,639	43,829	82,468	577,811
In-kind expenses	930	2,814	-	-	-	-	-	3,744	6,486	-	6,486	10,230
Less expenses included with revenues on statement of activities												
Cost of direct benefits to donors	-	-	-	-	-	-	-	-	-	(4,650)	(4,650)	(4,650)
Total expenses	\$ 301,323	\$ 30,953	\$ 51,192	\$ 115,315	\$ 42,875	\$ 25,916	\$ 25,676	\$ 593,250	\$ 105,066	\$ 48,964	\$ 154,030	\$ 747,280

See notes to the financial statements.

Abilene Education Foundation
Statement of Functional Expenses
Year Ended July 31, 2023

	Program Services							Supporting Services				
	Abilene COOL Program	Young Masters	Teachers in the Limelight Program	Classroom Grants	Student Scholarships	Student Assistance	Other Programs	Total Program Services	General and Administrative	Fundraising	Total Supporting Services	Total Expenses
EXPENSES												
Salaries	\$ 35,480	\$ 1,500	\$ 1,500	\$ 5,250	\$ -	\$ -	\$ 25,646	\$ 69,376	\$ 56,422	\$ 7,550	\$ 63,972	\$ 133,348
Payroll taxes	2,714	114	114	400	-	-	1,961	5,303	4,306	578	4,884	10,187
Employee benefits	-	-	-	-	-	-	-	-	14,975	-	14,975	14,975
Total personnel expenses	38,194	1,614	1,614	5,650	-	-	27,607	74,679	75,703	8,128	83,831	158,510
Advertising	-	-	-	-	-	-	-	-	-	3,637	3,637	3,637
Awards to students & teachers	-	4,125	21,000	68,212	17,000	44,588	26,157	181,082	-	-	-	181,082
Bank and credit card fees	-	-	-	-	-	-	-	-	-	1,033	1,033	1,033
Books and subscriptions	616	-	-	-	-	-	-	616	1,410	-	1,410	2,026
Catering and events	1,185	11,166	11,771	-	-	-	6,766	30,888	-	4,348	4,348	35,236
Conferences and seminars	1,201	-	-	-	-	-	-	1,201	2,709	-	2,709	3,910
Contract services	-	-	1,823	-	3,682	-	-	5,505	-	-	-	5,505
Grants to other organizations	245,257	-	-	-	-	-	-	245,257	-	-	-	245,257
Honoraria	1,026	-	-	-	-	-	-	1,026	-	-	-	1,026
Insurance	-	-	-	-	-	-	-	-	2,329	-	2,329	2,329
Miscellaneous	-	-	-	-	-	-	-	-	3,003	-	3,003	3,003
Postage and shipping	265	-	-	-	-	-	-	265	587	-	587	852
Professional fees	-	-	-	-	-	-	-	-	40,172	-	40,172	40,172
Repairs and maintenance	-	-	-	-	-	-	-	-	6,622	-	6,622	6,622
Supplies	198	-	-	-	8	-	-	206	6,172	-	6,172	6,378
Telephone	-	-	-	-	-	-	-	-	3,300	-	3,300	3,300
Travel	5,083	-	-	-	-	-	-	5,083	1,843	-	1,843	6,926
Total other expenses	254,831	15,291	34,594	68,212	20,690	44,588	32,923	471,129	68,147	9,018	77,165	548,294
In-kind expenses	930	-	-	-	-	-	-	930	6,486	-	6,486	7,416
Total expenses	\$ 293,955	\$ 16,905	\$ 36,208	\$ 73,862	\$ 20,690	\$ 44,588	\$ 60,530	\$ 546,738	\$ 150,336	\$ 17,146	\$ 167,482	\$ 714,220

See notes to the financial statements.

Abilene Education Foundation
Statements of Cash Flows
Years Ended July 31, 2024 and 2023

	2024	(Restated) 2023
OPERATING ACTIVITIES		
Change in net assets	\$ (155,079)	\$ 554,307
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Realized/unrealized (gain) loss on investments	(59,862)	(26,028)
Endowment earnings, net	(10,619)	(10,389)
Contributions designated for endowment	(94,051)	-
(Increase) decrease in:		
Contributions receivable	124,857	(389,857)
Prepaid expenses	487	213
Increase (decrease) in:		
Accrued expenses	(14,561)	2,107
Grants payable	18,969	5,215
Deferred revenue	(9,746)	9,746
Net cash provided (used) by operating activities	<u>(199,605)</u>	<u>145,314</u>
INVESTING ACTIVITIES		
Purchases of investments	(68,000)	-
Proceeds from endowment distributions	23,471	27,671
Net cash (used) provided by investing activities	<u>(44,529)</u>	<u>27,671</u>
FINANCING ACTIVITIES		
Collection of contributions restricted for endowment	68,000	-
Net cash (used) provided by investing activities	<u>68,000</u>	<u>-</u>
Net change in cash and cash equivalents	(176,134)	172,985
Cash and cash equivalents at beginning of year	<u>710,727</u>	<u>537,742</u>
Cash and cash equivalents at end of year	<u>\$ 534,593</u>	<u>\$ 710,727</u>

See notes to the financial statements.

Abilene Education Foundation
Notes to the Financial Statements
Years Ended July 31, 2024 and 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and financial reporting policies of Abilene Education Foundation (the Foundation) conform to accounting principles generally accepted in the United States of America and are based upon accounting practices generally followed by nonprofit organizations. A summary of the Foundation's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

Organization and Purpose

The Abilene Education Foundation was incorporated on October 10, 2000, under the laws of the State of Texas as a non-profit corporation. The purpose of the Foundation is to receive gifts, bequests, and donations from the general public and other nonprofit entities, and to use those donations to maintain a fund or funds of real, personal, or other property, to use and apply in whole or in part the net income and principle exclusively for support of the Abilene Independent School District (AISD), to enrich its academic curriculum, fine-arts, and co-curricular programs. Support of AISD may include the grant of college, technical, or vocational school scholarships to graduating seniors. The Foundation operates under the following programs: Abilene COOL (College Offers Opportunities for Life) Program, Young Masters Program, Teachers in the Limelight Program, Classroom Grants, Student Scholarships, Student Assistance, and other educational enrichment programs.

Basis of Presentation

The financial statements of the Foundation have been prepared on the accrual basis of accounting. Under this basis of accounting, revenue is recognized when earned, and expenses are recognized when incurred. The focus of these financial statements is to present the Foundation as a whole and to present balances and transactions according to the existence or absence of donor-imposed restrictions. This has been accomplished by classification of net assets and transactions into the following two classes of net assets:

Net Assets Without Donor Restrictions—Net assets not subject to donor-imposed stipulations.

Net Assets With Donor Restrictions—Net assets subject to donor-imposed stipulations that may or will be met by the actions of the Foundation and/or passage of time, and net assets subject to irrevocable donor restrictions requiring that the assets be maintained in perpetuity, usually for the purpose of generating investment income to fund current operations.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions, unless their use is restricted by explicit donor stipulation or by law. Expirations of restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time has elapsed) are reported as net assets released from donor restrictions.

Abilene Education Foundation
Notes to the Financial Statements
Years Ended July 31, 2024 and 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

In accordance with accounting principles generally accepted in the United States, contributions, including unconditional promises to give, are recognized as revenues in the period received. Conditional promises to give are not recognized until they become unconditional, that is when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value. Contributions to be received after one year are discounted at an appropriate discount rate commensurate with the risks involved. Amortization of the discount is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions. An allowance for uncollectible contributions receivable is provided based upon management's judgment including such factors as prior collection history, type of contribution, and nature of fundraising activity.

Income and net gains on investments of endowments and similar funds are reported as increases in net assets with donor restrictions if the terms of the gift require that they be added to the principal of the endowment fund. If the investment gains on investments that are available for current use by the Foundation are reported as increases in net assets without donor restrictions.

With respect to net assets with donor restrictions, the Foundation has adopted the following accounting policies:

Contributions received with donor-imposed restrictions that are met in the same year as received are reported as revenues of the net asset with donor restriction class, and a reclassification of net assets without donor restrictions is made to reflect the expiration of such restrictions. The Foundation uses net assets with donor restrictions first when contributions received for which both net assets with and without donor restrictions are available.

Cash and Cash Equivalents

Cash and cash equivalents consist of liquid investments with an initial maturity of three months or less. Fair value approximates carrying amounts.

Contributions Receivable

Contributions receivable are recorded at fair value, and all are expected to be collected; therefore, an allowance for uncollectible amounts has not been recorded.

The Foundation has contributions receivable of \$265,000 and \$389,857, net of discounts on long-term receivables, as of July 31, 2024 and 2023, respectively.

Contributed Office Space and Materials

The Foundation receives in-kind administrative office space and administrative services from AISD. AISD also provides office space for the Abilene COOL Program along with other in-kind donations for the program. The Foundation also may receive in-kind donations for fundraising events. In-kind gifts are recognized at their estimated fair value when received. During the year ended July 31, 2024 and 2023, total in-kind donations and expenses totaled \$10,229 and \$7,416, respectively.

Abilene Education Foundation
Notes to the Financial Statements
Years Ended July 31, 2024 and 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Revenue from Contracts with Customers

The Foundation has implemented Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 606, *Revenue from Contracts with Customers*. Exchange transactions involving contracts with customers occur primarily at a special fundraising event. Goods and services are provided at the scheduled special event, a single point in time, at which ownership, risks, and rewards transfer to the event sponsors and other customers. Revenues from special events are earned and recognized upon the completion of the special event.

Property and Equipment

Property and equipment are recorded at cost when purchased or at estimated fair market value of donated property or equipment as of the date of the donation. When the Foundation disposes of property and equipment, the cost and accumulated depreciation are removed from the accounting records. Maintenance, repairs and renewals are expensed as incurred. The Foundation's policy is to capitalize assets with a cost in excess of \$1,000 and a useful life in excess of one year. Depreciation is computed by the straight-line method over the estimated useful life of the asset as follows:

	<u>Years</u>
Furniture and equipment	5-10
Software	3-5

Federal Income Taxes

The Foundation has been granted an exemption from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code in an exemption letter dated March 24, 2005. The Internal Revenue Service has further determined that the Foundation is a publicly supported organization under Section 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

For the years ended July 31, 2024 and 2023, the Foundation did not conduct any unrelated business activities that would be subject to federal income taxes and had no uncertain tax positions. Therefore, no tax provision or liability has been reported in the accompanying financial statements. The Foundation's Federal Return of Organization Exempt from Income Tax is subject to examination by the Internal Revenue Service for three years from the date of filing. As a result, the Foundation is no longer subject to income tax examinations by the tax authorities for years prior to 2020.

Advertising Costs

Advertising costs in the statements of functional expenses are charged to operations when incurred. The Foundation has not estimated the value of future benefits from these expenses. Advertising costs for the years ended July 31, 2024 and 2023 were \$2,981 and \$3,637, respectively.

Reclassifications

Certain reclassifications have been made to the 2023 financial statements to correspond to the current year's format. Net assets and changes in net assets are unchanged due to these reclassifications.

Abilene Education Foundation
Notes to the Financial Statements
Years Ended July 31, 2024 and 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Allocation of Expenses

The Foundation’s expenses are charged directly to specific program functions when specifically identifiable. Indirect costs are allocated across the programs, administrative and fundraising functions based on a weighted benefit for each function. Salaries, taxes and related benefits are allocated based on the percentage of time applicable to each function.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results may differ from those estimates.

Subsequent Events

Management has evaluated subsequent events through October 29, 2024, the date the financial statements were available to be issued.

NOTE 2: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Foundation has \$799,593 and \$835,584 of financial assets available within one year of the statement of financial position dates of July 31, 2024 and 2023, respectively, to meet cash needs for general operating which consists of:

	2024	2023
Financial assets:		
Cash and cash equivalents	\$ 534,593	\$ 710,727
Contributions receivable	265,000	389,857
Beneficial interest in assets held by Community Foundation of Abilene	883,729	742,668
	1,683,322	1,843,252
Less those unavailable for general expenditure within one year due to:		
Perpetual endowment, quasi-endowment, and accumulated earnings subject to appropriation beyond one year	(883,729)	(742,668)
Restricted for programs due in more than one year	-	(265,000)
Financial assets available to meet cash needs for general expenditures within one year	\$ 799,593	\$ 835,584

Abilene Education Foundation
Notes to the Financial Statements
Years Ended July 31, 2024 and 2023

NOTE 3: CONTRIBUTIONS RECEIVABLE

Unconditional promises to give are expected to be realized in the following periods at July 31,

	2024	2023
In one year or less	\$ 265,000	\$ 265,000
Between one year and five years	-	135,000
	265,000	400,000
Less unamortized discount at 4%	-	(10,143)
	\$ 265,000	\$ 389,857

NOTE 4: BENEFICIAL INTERESTS IN ASSETS HELD BY OTHERS

The Foundation has transferred assets to the Community Foundation of Abilene (CFA), which holds them as agency funds (Funds) for the benefit of the Foundation. The Funds are subject to CFA's investment and spending policies. The objective of the spending policies related to the Funds held at the Community Foundation of Abilene is to distribute funds while maintaining real growth of endowment principal over the long-term, equaling, or exceeding the rate of inflation. The distribution rate is based upon a total return approach, which utilizes both income and capital appreciation to be withdrawn for spending, stated as 4% of a rolling investment value. The Foundation reports the fair value of the Funds as beneficial interests in assets held by others in the statements of financial position. CFA holds eleven Funds on behalf of the Foundation as follows:

- Abilene Education Foundation Agency Endowment
- Abilene Education-AHS Alumni Scholarship Fund
- Abilene Education-CHS Alumni Scholarship Fund
- Abilene Education – Martha Kiel Scholarship
- AEF Edwin & Agnes Jennings Teaching Excellence Award
- AEF Judy Dudley Memorial GIFT Grants Endowment Fund
- Chessmates: The Scholastic Chess Club of AISD Fund
- Crosstown Rivals Scholarship
- JB & Winnie Gibbs Coaching and Counseling Fund
- Mary Ann Polnick 21st Century Learning Grant Fund
- Royce Curtis Excellence in Education Scholarship Fund

Activity for the years ended July 31, 2024 and 2023 for these beneficial interests is as follows:

	2024	2023
Balance at beginning of year	\$ 742,668	\$ 733,922
Contributions invested	94,051	-
Interest and dividend income	15,436	14,819
Management fees	(4,816)	(4,430)
Realized gains (losses)	659	(904)
Unrealized gains (losses)	59,202	26,932
Distributions	(23,471)	(27,671)
Balance at end of year	\$ 883,729	\$ 742,668

Abilene Education Foundation
Notes to the Financial Statements
Years Ended July 31, 2024 and 2023

NOTE 5: FAIR VALUE MEASUREMENTS

Generally accepted accounting principles under ASC 820 require the use of valuation techniques that are consistent with the market approach, the income approach and/or the cost approach. The market approach uses prices and other relevant information generated by market transactions involving identical or comparable assets and liabilities. The income approach uses valuation to convert future amounts, such as cash flows or earnings, to a single present amount on a discounted basis. The cost approach is based on the amount that currently would be required to replace the service capacity of an asset (replacement cost). Valuation techniques should be consistently applied.

Inputs to valuation techniques refer to the assumptions that market participants would use in pricing the asset or liability. Inputs may be observable, meaning those that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from independent sources, or unobservable, meaning those that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. A fair value hierarchy exists for valuation inputs that give the highest priority to quoted prices in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The fair value hierarchy is as follows:

- Level 1 – Quoted market prices (unadjusted) in active markets for identical assets and liabilities. Level 1 assets include publicly traded securities and mutual funds. Valuations of these instruments do not require a higher degree of judgment, as valuations are based on quoted prices in a readily available, active market.
- Level 2 – Quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities that are not active; and inputs other than quoted prices that are observable, such as models or other valuation methodologies. Assets in this category generally include real estate, certain hedge funds, and other equity instruments.
- Level 3 – Unobservable inputs for the valuation of the asset or liability. Level 3 assets include instruments for which there is little, if any, market activity. These inputs require significant management judgement or estimation. Assets in this category generally include certain hedge funds, private equity funds, privately held stock, and debenture bonds. These financial instruments have inputs that cannot be validated by readily determinable market data and generally involve considerable judgement by management.

Abilene Education Foundation
Notes to the Financial Statements
 Years Ended July 31, 2024 and 2023

NOTE 5: FAIR VALUE MEASUREMENTS – continued

The following table summarize financial assets measured at fair value on a recurring basis, segregated by the level of valuation inputs within the fair value hierarchy used to measure fair value:

Fair value measurements at July 31, 2024				
	Total	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Beneficial interests in assets held by others **	\$ 883,729	\$ -	\$ -	\$ -
Total	\$ 883,729	\$ -	\$ -	\$ -
Fair value measurements at July 31, 2023				
	Total	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Beneficial interests in assets held by others **	\$ 742,668	\$ -	\$ -	\$ -
Total	\$ 742,668	\$ -	\$ -	\$ -

** In accordance with Subtopic 820-10, certain investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The values presented in the table above are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statement of financial position.

The beneficial interests in assets held at Community Foundation of Abilene (CFA) has been valued as a practical expedient, at the fair value of the Foundation’s share of CFA’s investment pool as of the measurement dates of July 31, 2024 and 2023. CFA values securities and other financial instruments on a fair value basis of accounting. The estimated fair values of certain investments held by CFA, which includes private placements and other securities for which prices are not readily available, are determined by CFA’s management and may not reflect amounts that could be realized upon immediate sale, nor amounts that ultimately may be realized. Accordingly, the estimated fair values may differ significantly from the values that would have been used had a ready market existed for these investments.

NOTE 6: ENDOWMENT

Endowment investments held by the Foundation as of July 31, 2024 and 2023 consist of funds held at CFA. These funds are invested at CFA’s discretion.

CFA’s board of trustees has the power to modify any restriction or condition on the distribution of funds for any specified charitable purpose or to a specified organization, if, in the sole judgment of the Board, such restriction or condition becomes, in effect, unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community served.

Abilene Education Foundation
Notes to the Financial Statements
Years Ended July 31, 2024 and 2023

NOTE 6: ENDOWMENT – continued

Changes in endowment investments for the years ended July 31, 2024 and 2023 are as follows:

	Without donor restrictions	With donor restrictions	Total
	<u> </u>	<u> </u>	<u> </u>
Endowment net assets, August 1, 2022	\$ 22,800	\$ 711,122	\$ 733,922
Contributions	-	-	-
Interest and dividend income	1,344	13,475	14,819
Realized gains (losses)	(82)	(822)	(904)
Unrealized gains (losses)	2,260	24,672	26,932
Distributions	(4,814)	(22,857)	(27,671)
Management fees	<u>(377)</u>	<u>(4,053)</u>	<u>(4,430)</u>
Endowment net assets, July 31, 2023	\$ 21,131	\$ 721,537	\$ 742,668
Contributions	-	94,051	94,051
Interest and dividend income	1,638	13,798	15,436
Realized gains (losses)	82	577	659
Unrealized gains (losses)	5,693	53,509	59,202
Distributions	-	(23,471)	(23,471)
Management fees	<u>(472)</u>	<u>(4,344)</u>	<u>(4,816)</u>
Endowment net assets, July 31, 2024	\$ <u>28,072</u>	\$ <u>855,657</u>	\$ <u>883,729</u>

In addition to the endowment funds disclosed above, Abilene Education Foundation is the beneficiary of other endowments held at CFA.

The Foundation is the named beneficiary of the JJM Fund for the Abilene Education Foundation held by CFA. The fair value of the fund at July 31, 2024 and 2023 was \$746,518 and \$709,667, respectively. The Foundation may receive annual income distributions from the fund, which totaled \$27,399 and \$26,910, respectively, for the years ended July 31, 2024 and 2023. CFA retains variance power for the fund.

The Foundation is the named beneficiary of the Martha Scott Carlson Fund for AEF GIFT Grants held by CFA. The fair value of the fund at July 31, 2024 and 2023 was \$35,155 and \$32,149, respectively. The Foundation may receive annual income distributions from the fund, which totaled \$0 and \$1,217, respectively, for the years ended July 31, 2024 and 2023. CFA retains variance power for the fund.

The Foundation is the named beneficiary of the Nina Gifford Fund for AEF COOL Program held by CFA, which was created during the Foundation’s fiscal year ended July 31, 2024. The fair value of the fund at July 31, 2024 was \$745,736. The Foundation may receive annual income distributions from the fund; however, no distributions were received from the fund for the year ended July 31, 2024. CFA retains variance power for the fund.

Abilene Education Foundation
Notes to the Financial Statements
Years Ended July 31, 2024 and 2023

NOTE 6: *ENDOWMENT – continued*

Interpretation of Relevant Law

The Board of Directors of the Foundation has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original restricted gift in perpetuity as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Foundation classifies as restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in perpetuity as restricted net assets is classified as restricted by time or purpose until those amounts are appropriated for expenditure by the organization in a manner consistent with the standard of prudence prescribed by UPMIFA. In accordance with UPMIFA, the organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund.
- (2) The purposes of the organization and the donor-restricted endowment fund.
- (3) General economic conditions.
- (4) The possible effect of inflation and deflation.
- (5) The expected total return from income and the appreciation of investments.
- (6) Other resources of the organization.
- (7) The investment policies of the organization.

Funds with Deficiencies

From time to time, the fair market value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Foundation to retain as a fund of perpetual duration. There were no such deficiencies as of July 31, 2024 and 2023.

Return Objectives and Risk Parameters

The Foundation has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the organization must hold in perpetuity or for a donor-specified period as well as board-designated funds.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Foundation relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest, dividends). The Foundation manages risk and return on the endowment using a framework that allocates the charitable assets to different types of investment strategies under a long-term asset allocation model.

Abilene Education Foundation
Notes to the Financial Statements
 Years Ended July 31, 2024 and 2023

NOTE 7: PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at July 31, 2024 and 2023:

	2024	2023
Furniture and equipment	\$ 28,715	\$ 28,715
Software	6,096	6,096
	34,811	34,811
Less accumulated depreciation	(34,811)	(34,811)
Net property and equipment	\$ -	\$ -

NOTE 8: CONTINGENCIES

In the ordinary course of operations, the Foundation may be subject to loss contingencies arising from lawsuits. Management believes that the outcome of such matters, if any, will not have a material impact on the Foundation's financial position or results of future operations.

The Foundation awards scholarships annually to current AISD students. Some of these scholarships span several years. The Foundation recognizes scholarship expenses at the point when scholarship awards have been approved by its independent volunteer review committees and the students have met enrollment requirements each year. The Foundation had scholarship award commitments that are conditional upon students meeting enrollment requirements during future years totaling \$108,800 and \$33,875, respectively, at July 31, 2024 and 2023.

NOTE 9: RISK AND UNCERTAINTIES

Economic and Geographic Concentrations

The Abilene Education Foundation's activities are focused on the educational needs of the students in the Abilene Independent School District. Thus, the contributors to the Foundation are limited to individuals, businesses, and foundations that have an interest in enhancing the education of AISD students. Economic conditions of the community may influence the level of contributions received.

Concentrations of Credit Risk – Cash and Investments

The Foundation maintains cash accounts at financial institutions that are insured by the Federal Deposit Insurance Corporation (FDIC). The Foundation's cash held at financial institutions exceeded the federally insured amount by \$136,231 and \$421,490, respectively, at July 31, 2024 and 2023.

The Foundation has invested its endowment funds with CFA, which invests the assets in a variety of financial equity and debt securities. These investments are subject to market valuation fluctuations, and the investments are subject to a risk of loss.

Abilene Education Foundation
Notes to the Financial Statements
Years Ended July 31, 2024 and 2023

NOTE 10: NET ASSETS

Net assets at July 31, 2024 and 2023 consisted of the following:

	2024	2023
<u>Without donor restrictions:</u>		
General fund	\$ 73,700	\$ 93,052
AEF Agency Endowment Fund	28,071	21,131
Total net assets without donor restrictions	\$ 101,771	\$ 114,183
<u>With donor restrictions:</u>		
Alumni Scholarship Endowment – AHS	\$ 62,446	\$ 59,260
Alumni Scholarship Endowment – CHS	52,366	49,707
Jennings Teaching Excellence Fund	410,295	389,701
Martha Kiel Scholarship Endowment Fund	32,519	29,819
Royce Curtis Scholarship Endowment Fund	89,812	85,320
J.B. & Winnie Gibbs Endowment Fund	39,992	38,157
Judy Dudley GIFT Endowment Fund	11,767	10,761
Mary Ann Polnick Learning Grant Endowment Fund	25,891	23,704
Abilene COOL Program (restated for 2023)	483,283	761,579
AEF Choice Grants	5,632	6,643
Scholarship Programs	67,105	52,452
AISD Homeless Assistance Program	65,569	58,920
Chessmates: Scholastic Chess Club of AISD Fund	14,426	13,192
Teachers in the Limelight Program	-	(4,571)
AEF Teacher Grant Programs	16,841	47,036
Bear Bailey Memorial Scholarship Fund	27,355	27,355
Crosstown Rivals Scholarship Fund	69,229	-
Marketing and rebranding project	6,840	-
AEF Agency Endowment Fund	69,360	44,360
Total net assets with donor restrictions	\$ 1,550,728	\$ 1,693,395

Abilene Education Foundation
Notes to the Financial Statements
Years Ended July 31, 2024 and 2023

NOTE 11: PRIOR PERIOD ADJUSTMENT

In the fiscal year ended July 31, 2023, the Foundation received two unconditional promises to give a total of \$780,000 over three years from two private foundations to support the COOL Program. Accounting standards require the full value of unconditional promises to give, net of discount for any long-term portion, to be recognized as revenue in the period in which the unconditional promises to give are received. However, the Foundation previously recognized as revenue only the portions received in cash during the year ended July 31, 2023 for these promises to give. Accordingly, the financial statements as of and for the year ended July 31, 2023 have been restated in this presentation as follows:

	As restated	As previously reported
Statement of financial position:		
Contributions receivable, net of discount	\$ 389,857	\$ -
Total assets	1,843,749	1,453,892
Net assets with donor restrictions	1,693,395	1,303,538
Total net assets	1,807,578	1,417,721
Statement of activities:		
Grants and contributions with donor restrictions	1,076,999	687,142
Total revenues, gains, and other support	1,268,527	878,670
Change in net assets	554,307	164,450

Abilene Independent School District Board Document - Agenda Item VIII.B

Meeting Date: January 13, 2025

Meeting Type: Regular

Item Type: Report

Future Action Required: No

If Yes, Month:

Subject: Student Services Department Overview

Background Information:

The Student Services Report will give you an overview of who is working in our department, their main responsibilities, and a brief look at the work that goes on in our department.

Attached Supporting Documents:

Presentation

Fiscal Implications:

None

Administrative Recommendation:

Contact Person:

Alison Camp





Student Services

Student Services' Purpose

- Student Service department aims to **support all campuses** to help students be successful and support students' overall well-being.
- Here are some key areas where we provide assistance:
 - Health Services
 - Social workers
 - Attendance
 - Behavior supports
 - CHAMPS Coaches

Health Services

Angela Valentine - Director of Health Services

School nurses monitor required immunizations, perform mandated health screenings, track communicable diseases, and provide direct nursing care to students for everyday and emergency needs.

Goals

- Reduce health-related absenteeism
- Eliminate or minimize health problems that impair learning
- Reduce or prevent health problems through education
- Educate the community about the health concerns of school-aged children
- Help students achieve the highest degree of independent functioning
- Assist with referrals and screenings

Attendance Officers

- Wil Barbee - Lead Attendance Officer
 - Craig, Mann, Thomas, Taylor, Martinez, Ward, Bonham, Dyess
 - Truancy Court Liaison
 - JDC and TCLC Coordinator
- Mindy Morris
 - Madison, Clack, Austin, Bassetti, Bowie, Alcorta, Ortiz, Purcell
- Jorge Rangel - AHS
- Annette Royal - CHS
- David Aguirre - Woodson, ATEMS, Stafford

Social Workers

Liaison between family, school, and community

- **Family/Student**

- Alleviate family stressors
- Provide crisis interventions
- Determine services to address barriers to student success

- **School**

- Essential information to understand factors affecting behavior and performance
- Assess students with mental health concerns
- Collaborate with Care Coordination Teams and Behavior Support Team

- **Community**

- Obtain and coordinate resources to address student and family needs
- Participate on agency committees to educate the needs of students & families



Maslow's hierarchy of needs



**Tina Fleet, Lead Social Worker
LMSW**



Alice De La Garza, LMSW



Sonja Bessent, LMSW



Diana Hall, LMSW



Bryn Stonehouse, LCSW

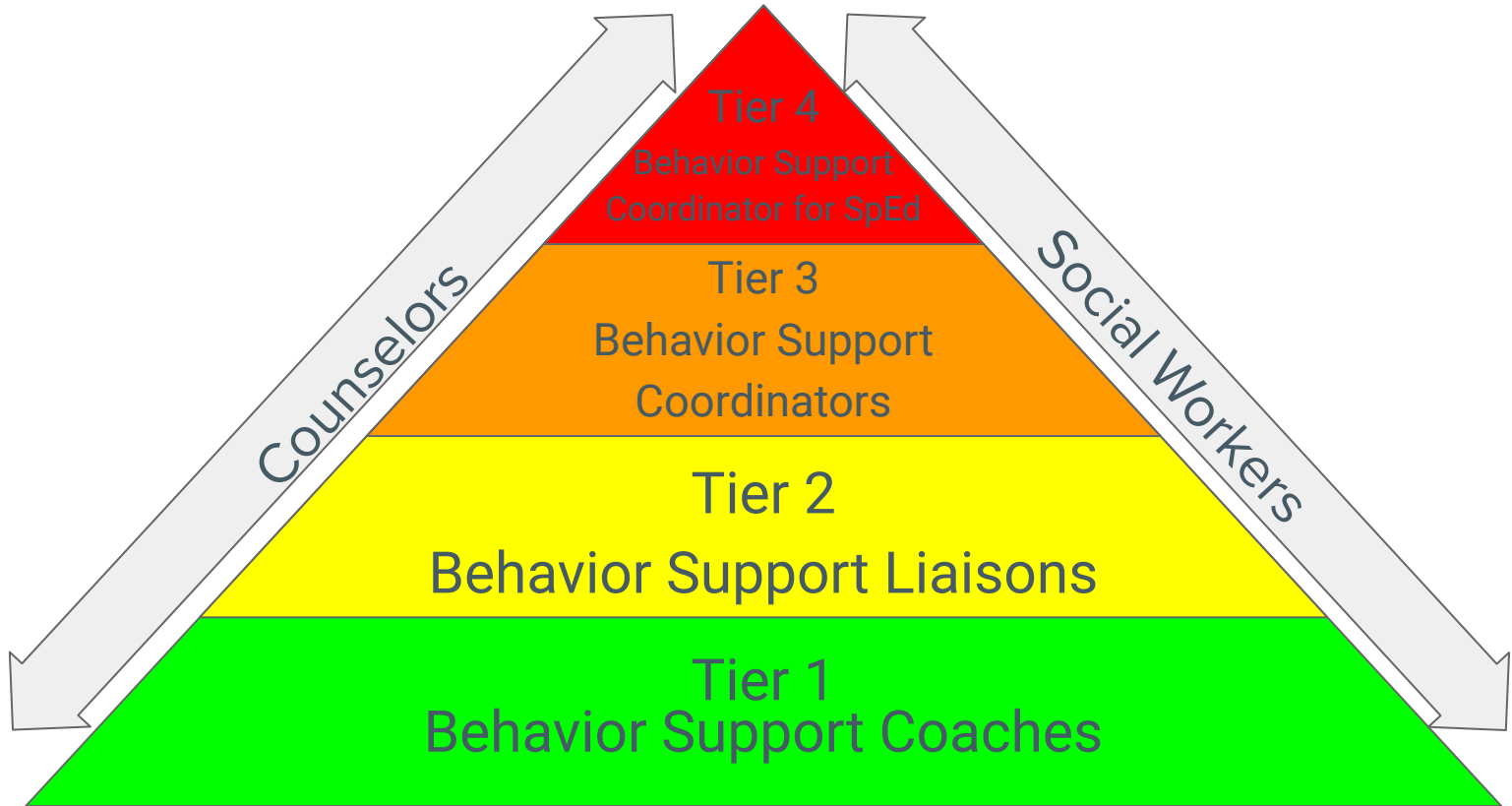


**Demory Bonilla-Cowell,
LMSW**

Behavior Supports

- Rebekah Sellers - Assistant Director of Behavior Supports
- Behavior Coordinators
- Campus Behavior Liaisons
- Kinder Transition Classes
- STEPS program in elementary & middle school
- Student Achievement Program (SAP)
- Therapeutic Intervention Program

BEHAVIOR SUPPORT FRAMEWORK



Safe and Civil Schools



Wendy Moreland and Susan Piersall
CHAMPS Coaches

Additional Areas of Assistance

- Assistant principal supervision and training
- Oversee elementary and secondary DAEP
- Expulsion hearings
- Transitions from JDC and TCLC to AISD
- Liaison between campuses and parents during disagreements
- Threat Assessments
- Impact Aid
- Dyess Liaison between AISD and Dyess AFB
- Title XI Investigations
- Transfers

Abilene Independent School District Board Document - Agenda Item

Meeting Date: January 13, 2025

Meeting Type: Regular

Item Type: Report

Future Action Required: NO

If Yes, Month: N/A

Subject: CCMR Goal Progress Measure

Background Information:

AISD has a goal regarding the percentage of students that graduate meeting CCMR. As part of Lone Star Governance, periodic updates will be given to The Board throughout the year. This is the first update for CCMR.

Attached Supporting Documents:

Presentation

Fiscal Implications:

NONE

Administrative Recommendation:

NONE

Contact Person:

Patti Blue





Board of Trustees Meeting

January 13, 2025



January 2025 - CCMR Goal Progress Measure Update

Patti Blue

Associate Superintendent for Curriculum and Instruction



What is CCMR?

CCMR is the acronym for

College, Career, and Military Readiness

The Texas Education Agency (TEA) defines College, Career, and Military Readiness (CCMR) as a set of indicators that measure a high school graduate's preparedness for college, the workforce, or the military:



What is CCMR?

College ready

Graduates can enroll in and succeed in entry-level college courses. This can be demonstrated by meeting the Texas Success Initiative (TSI) criteria in ELA/reading and mathematics.

Career ready

Graduates can enter the workforce and have mastered core academic skills, employability skills, and technical skills.

Military ready

Graduates can enlist in the United States Military or the Texas National Guard.



What is CCMR?

CCMR indicators are closely linked to graduation requirements and vary depending on a student's future plans. While meeting CCMR indicators isn't required for graduation, they play a big role in a Texas high school's A-F Accountability ratings.

How does TEA measure a student meeting CCMR?

- Meets TSI criteria in Reading and Math
- Earns dual course credits
- Meets criteria on AP exams
- Earns an associate degree
- Qualifies for OnRamps Course Credits
- Earns an industry-based certification (IBC) and completes a program of study.
- Graduates with completed IEP and workforce readiness
- Graduates with an advanced diploma plan and received special education services
- Enlists in the United States Armed Forces
- Enlists in the Texas National Guard

2023 CCMR ACCOUNTABILITY

ABILENE	COOPER	ATEMS	WOODSON
207 credits	157 credits	56 credits	46 credits
346 students	287 students	72 students	338 students
Credit = 60	Credit = 55	Credit = 78	Credit = 14

ABILENE ISD	466 credits
Credit = 45	1,045 students

2024 CCMR ACCOUNTABILITY

ABILENE	COOPER	ATEMS	WOODSON
233 credits	172 credits	56 credits	91 credits
359 students	286 students	64 students	318 students
Credit = 65	Credit = 60	Credit = 88	Credit = 29

ABILENE ISD	552 credits
Credit = 54	1,028 students



Where are you for Class of 2025 CCMR?

As of January 2025, 359 seniors have met CCMR.

(As of 1/10/25, there are 770 seniors districtwide.)

Additional details (remember students can earn credit in multiple ways, so these numbers will not add up to 359):

- Seniors who have already met TSI criteria = 228
- Seniors with earned IBCs = 131 (most of this testing is done in the late spring)
- Seniors enrolled in one or more dual credit courses in the fall 2024 = 172
- Seniors completing IEPs and demonstrating workforce readiness = 68 (pursuing)
- Seniors on ADP plans = 86 (pursuing)



Abilene ISD CCMR Goals

College, Career, and Military Readiness Board Outcome Goal: The percentage of graduates who meet the criteria for College, Career, and Military Readiness (CCMR) will increase from 48% in August 2022 to 60% by August 2027.

(Intermediate goal for 2024-2025: 54%)

GPM 3.1 – Increase the number of students receiving IBCs from 14.3% in May, 2024 to 18% in May, 2025.

GPM 3.2 – Increase the number of students earning CCMR required dual credit hours from 18.8% in May, 2024 to 22% in May, 2025.

GPM 3.3 – Increase the number of students meeting CCMR through TSIA2/SAT/ACT/AP from 39.3% in May, 2024 to 42% in May, 2025.

GPM 3.4 – Increase the number of students meeting CCMR through College Prep from 18.7% in May, 2024 to 21% in May, 2025.



How are we helping more students meet CCMR?

Increasing Dual Credit Opportunities

- More Partner Institutions
- Publicizing Opportunities
- Weighting Dual Credit Classes

Being More Intentional to Prepare Students for TSI Success:

- Study Sessions
- Testing Sooner - Especially in Math

Increasing the Number of IBC's Available

Increasing the Number of Level I and Level II Certifications Available

How are we helping more students meet CCMR?

CCMR
in
ABILENE ISD



Equip Abilene ISD students with the knowledge, skills, and experiences necessary to thrive in their chosen path—college, career, or military service—and become successful contributors to the Texas workforce and beyond.

ELEMENTARY SCHOOL

- Career exposure
- Career field trips
- Goal-setting workshops

MIDDLE SCHOOL

- Career exposure
- Xello interest inventory
- Graduation plan preparation
- Course requests/exposure to programs of study

HIGH SCHOOL

- Program of study guidance
- CareerCraft documentation and tracking
- Course selections
- Career counseling

EQUIPPED LEARNERS. BRIGHTER FUTURES!

District Level CCMR Committee
Meets Monthly

Creating more resources that will be
available to AISD Staff and Parents

Starting CCMR activities and
conversations earlier

ABILENE ISD

CCMR for Accountability vs Outcomes Bonuses



**College
Ready**



CCMR in Accountability

Meets Texas Success Initiative (TSI) criteria
or
Earns dual course credits
or
Meets criteria on AP/IB exams
or
Earns an associate degree
or
Qualifies for OnRamps course credits

**Career
Ready**



Earns an industry-based certification (IBC)
or
Graduates with completed IEP
and workforce readiness
or
Graduates with an advanced diploma plan
and received special education services
or
Earns a level I or level II certificate

**Military
Ready**



Enlists in the U.S. Armed Forces/Texas National Guard
(Not Applicable—Temporarily Suspended Pending Data)

CCMR in Outcomes Bonuses

Earns an associate degree
OR
Meets TSI criteria
(college prep courses not applicable)
AND
Enrolls at a postsecondary educational institution
immediately following high school

Meets TSI criteria
(college prep courses not applicable)
AND
Earns an IBC
or
Earns a level I or level II certificate

Enlists in the U.S. Armed Forces/Texas National Guard
(Not Applicable—Temporarily Suspended Pending Data)



CCMR Goal Progress Measure Update

QUESTIONS

Abilene Independent School District Board Document - Agenda Item IX.A

Meeting Date: January 13, 2025 Meeting Type: Regular

Item Type: Action Item Future Action Required: No If Yes, Month: N/A

Subject: 2023-2024 District Annual Financial and Compliance Report

Background Information: In accordance with the provisions of the Texas Education Code mandated through the TEA Financial Accountability System Resource Guide, an annual audit of the District's financial records by an independent audit firm must be approved and delivered to the TEA within 150 days after fiscal year end. Eide Bailly has been hired to conduct the annual audit for the year ended August 31, 2024. Jeromy Stephens, Audit Stockholder with Eide Bailly will be present to discuss the report and answer questions.

During the exit conference with Jeromy Stephens held prior to Christmas break, Abilene ISD was presented with a clean audit of the 2023-2024 financials. Jeromy will have many distinguishing markers to support the clean audit as he presents to the Board. This unmodified opinion of the financial statements is truly a point of celebration for Abilene ISD, the Board, Dr. Kuhn, Dr. Waldron, and the Finance Department, as well as other departments that played a part in preparing for the audit. These departments include but are not limited to, Purchasing, Federal Programs, PEIMS, HR and Student Nutrition. It's also a celebration for the many budget owners in our district who work diligently in spending wisely and staying compliant with rules school districts must follow to achieve compliance. Thank you for trusting us with this responsibility as we all work together for the student of Abilene ISD.

Attached Supporting Documents: Draft of 2023-2024 Annual Financial Report, Draft of 2023-2024 AU260 Auditors Communication with those charged with Governance, Eide Bailly presentation of the Annual Financial Report for 2023-2024

Fiscal Implications: None.

Administrative Recommendation: Consider approval of the 2023-2024 Annual Financial Report for the Abilene Independent School District.

Possible motion language: I move to approve the Abilene Independent School District 2023-2024 Annual Financial Report as presented.

Contact Person: Jennifer Hinds



Financial Statements

August 31, 2024

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CERTIFICATE OF BOARD

Abilene Independent School District
Name of School District

Taylor
County

221-901
Co.-Dist. Number

We, the undersigned, certify that the attached annual financial reports of the above-named school district were reviewed and approved _____disapproved _____ for the year ended August 31, 2024, at a meeting of the Board of Trustees of such school district on the 13th day of January, 2025.

Signature of Board Secretary

Signature of Board President

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Independent Auditor's Report

The Board of Trustees
Abilene Independent School District
Abilene, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Abilene Independent School District (the District) as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the District as of August 31, 2024, and the respective changes in financial position, and where applicable, cash flows thereof 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 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.

Adoption of New Accounting Standard

As discussed in Note 1 and 19 to the financial statements, the District has adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections* for the year ended August 31, 2024. Accordingly, the presentation and disclosure of the accounting change in the financial statements conform to the requirements of the new standard for the year ended August 31, 2024, to restate beginning fund balance. Our opinions are not modified with respect to this matter.

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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 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 Responsibility 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 GAAS 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 GAAS 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 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 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.

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Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, Budgetary Comparison Schedule – General Fund, Schedule of District's Proportionate Share of the Net Pension Liability – Teacher Retirement System of Texas, Schedule of District's Contributions to the Pension Plan – Teacher Retirement System of Texas, Schedule of District's Proportionate Share of the Net OPEB Liability, and Schedule of District's Contributions to the OPEB Plan be presented to supplement the basic financial statements. Such information, 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 GAAS, 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 District's basic financial statements. The combining nonmajor fund financial statements, TEA required schedules and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are 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 combining nonmajor fund financial statements, TEA required schedules and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Schedule L-1 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated January 6, 2025 on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 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 District’s internal control over financial reporting and compliance.

Abilene, Texas
January 6, 2025

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This section of Abilene Independent School District’s annual financial report presents our discussion and analysis of the District’s financial performance during the fiscal year ended August 31, 2024. Please read it in conjunction with the District’s financial statements, which follow this section.

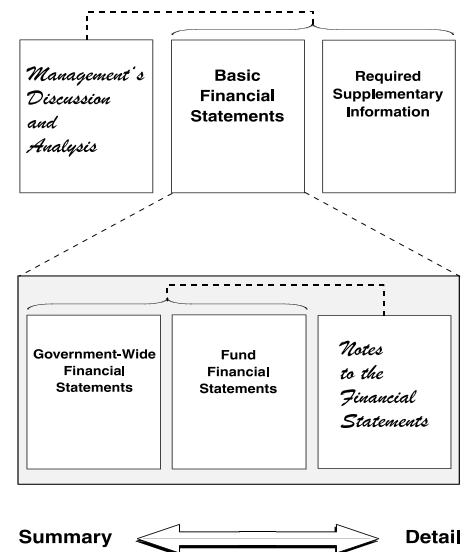
FINANCIAL HIGHLIGHTS

- At August 31, 2024, the District’s combined assets and deferred outflows exceeded its liabilities and deferred inflows by \$937 thousand, net position. The unrestricted portion of net position is negative (\$70.1 million) due to the recognition of GASB 68 which requires the recognition of the net pension liability and GASB 75 which requires the recognition of Other Post Employment Benefits (OPEB) on the Government-wide financial statements.
- The District’s total net position increased by \$8.7 million. The primary reason for the increase is due to additional federal revenues.
- The General Fund reported a total ending fund balance of \$50.3 million this year, an increase of \$4.9 million from last year. Of the total, \$41.8 million is unassigned and \$2.2 million is assigned or committed for the 2018 Bond LIFT Project, Shotwell improvements, and other construction needs.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts – *management’s discussion and analysis* (this section), the *basic financial statements*, *required supplementary information* and an optional section that presents *combining statements* for non-major governmental funds and TEA required schedules. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the District’s overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the District’s operations in *more detail* than the government-wide statements.
 - The governmental funds statements tell how general government services were financed in the *short term* as well as what remains for future spending.
 - *Proprietary fund* statements include the internal service fund, which accounts for the District’s workers compensation self-insurance plan. The activity of the internal service fund is included within the governmental activities in the government-wide financial statements.
 - *Fiduciary fund* statements provide information about the financial relationships in which the District acts solely as a *trustee or agent* for the benefit of others, to whom the resources in question belong.



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The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. The following summarizes the major features of the District’s financial statements, including the portion of the District government they cover and the types of information they contain. The remainder of this overview section of management’s discussion and analysis explains the structure and contents of each of the statements.

Major Features of the District's Government-Wide and Fund Financial Statements

<i>Type of Statements</i>	Fund Statements			
	Government-Wide	Governmental Funds	Proprietary Funds	Fiduciary Funds
<i>Scope</i>	Entire District (except fiduciary funds)	The activities of the District that are not proprietary or fiduciary	Activities the District operates similar to businesses: self-insurance	Instances in which the District is the trustee or agent for someone else's accounts
<i>Required financial statements</i>	Statement of net position Statement of activities	Balance sheet Statement of revenues, expenditures & changes in fund balances	Statement of net position Statement of revenues, expenses and changes in fund net position Statement of cash flows	Statement of fiduciary net position Statement of change in fiduciary net position
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic measurement focus	Modified accrual accounting and current measurement focus	Accrual accounting and economic measurement focus	Accrual accounting and economic measurement focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or 60 days thereafter, no capital assets included	All assets and liabilities, both financial and capital, short-term and long-term	All assets and liabilities, both short-term and long-term
<i>Type of in flow/out flow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during year or 60 days after the end of year; expenditures when goods or services have been received and payment is due during the year or 60 days thereafter	All revenues and expenses during year, regardless of when cash is received or paid	All revenues and expenses during year, regardless of when cash is received or paid

Government-Wide Statements

The government-wide financial statements, including the *Statement of Net Position* and the *Statement of Activities*, report on the District as a whole and are designed to provide readers with a broad overview of the District’s finances. These statements are presented on the accrual basis of accounting similar to the accounting basis used by most private-sector entities.

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The *Statement of Net Position* presents information on all of the District's assets, liabilities, and deferred inflows/outflows of resources with the difference reported as net position. The *Statement of Activities* presents the increases and decreases in net position for the current fiscal year regardless of when cash is received or paid. Increases and decreases in net position over time may serve as one indicator of whether the financial position of the District is improving or deteriorating but should be considered with additional factors as well.

Government-wide financial statements of the District include: Government-wide financial statements distinguish net position and the changes in net position between *governmental activities*, which are supported principally by taxes and intergovernmental revenues, and *business-type activities*, which are intended to recover all or a significant portion of their costs through user fees and charges.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant *funds*—not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The Board of Trustees established other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The District has three kinds of funds:

- *Governmental funds* – Most of the District's basic services are included in governmental funds which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental fund statement, or on the subsequent page, that explain the relationship (or differences) between them.
- *Proprietary funds* – The District uses a proprietary fund to track the revenues and expenses related to their workers compensation self-insurance program. The various functions within the District are charged for their part of the insurance, which is then transferred to the proprietary fund. The proprietary fund is used to pay all expenses of the self-insurance program from the charges to the District functions. The activity in the self-insurance fund is reported in the statement of net position and statement of revenues, expenses and changes in net position of the proprietary fund.

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- *Fiduciary funds* – The District is the trustee, or *fiduciary*, for certain funds. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's fiduciary activities are in custodial funds and are reported in a separate statement of fiduciary net position and statement of changes in fiduciary net position. We exclude these activities from the District's government-wide financial statements because the District cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net position. The following table presents comparative information of the government-wide financial statements (Exhibit A-1).

The District's Net Position (in thousands of dollars)			
	Governmental Activities		% Change
	2024	2023	
Current and Other Assets	\$ 70,636	\$ 72,457	-2.5%
Capital Assets	278,479	288,155	-3.4%
Restricted Assets	15,821	14,380	10.0%
Total assets	364,936	374,992	-2.7%
Deferred Outflows of Resources	45,322	49,837	-9.1%
Current Liabilities	18,540	25,223	-26.5%
Long-Term Liabilities	336,425	347,417	-3.2%
Total liabilities	354,965	372,640	-4.7%
Deferred Inflows of Resources	54,356	59,961	-9.3%
Net Investment in Capital Assets	52,026	48,935	6.3%
Restricted	19,050	17,447	9.2%
Unrestricted	(70,140)	(74,154)	-5.4%
Total net position	\$ 936	\$ (7,772)	-112.0%

The District's net investment in capital assets of \$52.0 million reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets and any unspent bond proceeds. The District uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the District's net position of \$19.1 million represents resources that are subject to external restrictions on how they may be used. The remaining negative balance of \$(70.1 million) is unrestricted. At the end of the current fiscal year due to the recognition of the net pension and net OPEB liabilities and related deferred outflows and inflows of resources in accordance with GASB 68 and 75, the Abilene Independent School District was not able to report positive balances in all reported categories of net position, both for the government as a whole, as well as for its separate governmental activities.

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In prior years when recognition of GASB 75 was not required, Abilene ISD reported a positive net position and would this year without the recognition of the net OPEB liability and related deferred outflows and inflows.

Changes in Net Position

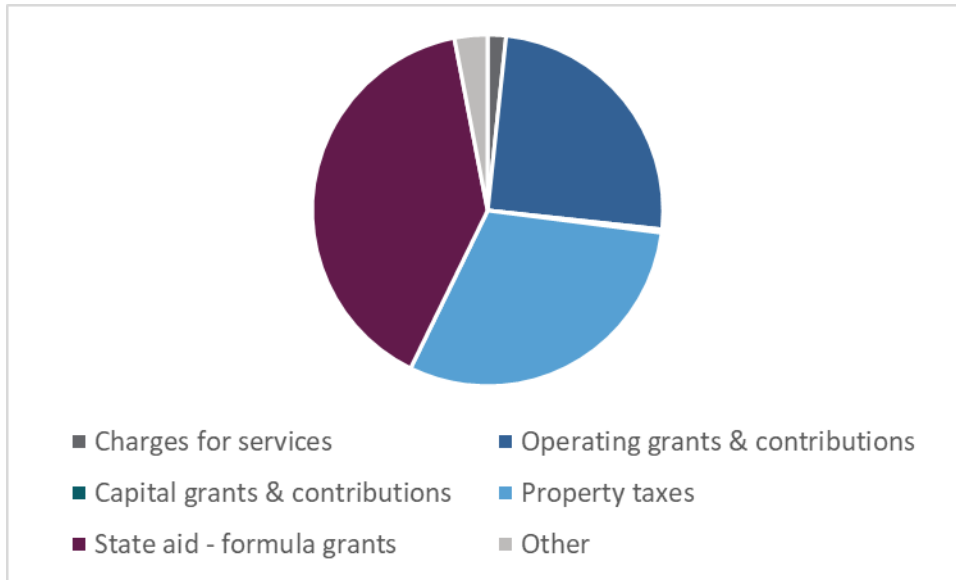
Total combined net position of the District increased by \$8.7 million during the year ended August 31, 2024. Funding for government-wide activities is through specific program revenues or general revenues such as property taxes and unrestricted grants and contributions. Unrestricted net position reflects a deficit created by the implementation of GASB 75 in a prior fiscal year. Although the District reports a deficit, the deficit is primarily due to reporting the District's proportionate share of the net OPEB liability and related deferred outflows and inflows of resources. The total district liability is reported in the governmental activities; however, the actual liability does not require the use of current resources at the fund level, which results in a timing difference since the TRS-Care plan is funded on a pay-as-you-go basis. The District has made all contractually required contributions as noted in the required supplementary information and has sufficient fund balance to meet the District's ongoing obligations to students and creditors.

Changes in the District's Net Position
(in thousands of dollars)

	Governmental Activities		% Change
	2024	2023	
Revenues			
Program revenues			
Charges for services	\$ 2,827	\$ 4,510	-37.3%
Operating grants & contributions	47,669	52,723	-9.6%
General revenues			
Property taxes	56,911	69,590	-18.2%
State aid - formula grants	91,026	78,644	15.7%
Other	7,500	5,977	25.5%
Total revenues	<u>205,933</u>	<u>211,444</u>	-2.6%
Expenses			
Instruction and instructional related activities	105,129	107,849	-2.5%
Instructional and school leadership	14,942	14,179	5.4%
Support services - student (pupil)	38,041	36,224	5.0%
Administrative support services	5,965	10,309	-42.1%
Support services - nonstudent based	24,214	21,524	12.5%
Ancillary services	1,234	1,110	11.2%
Debt services	6,988	6,892	1.4%
Facilities acquisition & construction	-	5	0.0%
JJAEP/intergovernmental charges	712	657	8.4%
Total expenses	<u>197,225</u>	<u>198,749</u>	-0.8%
Increase (Decrease) in Net Position	<u>8,708</u>	<u>12,695</u>	
Beginning Net Position	<u>(7,772)</u>	<u>(20,467)</u>	
Ending Net Position	<u>\$ 936</u>	<u>\$ (7,772)</u>	

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Sources of Revenue for Fiscal Year 2024



FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

In the governmental fund financial statements (Exhibit C-2), total governmental fund revenues totaled \$209.6 million, down \$7.9 million (3.6%) from 2023.

- Local revenues were down \$10.8 million (14.2%) due to a decrease in property taxes.
- State program revenues increased \$13.2 million (14.7%) compared to prior year mostly due to an increase in State Foundation funding.
- Federal revenues decreased \$10.2 million compared to prior year due to the runout of ESSER funding.
- Expenditures in governmental fund types reflected a net decrease of \$34.0 million compared to last year. Although there were variances in spending levels across all functional categories, the most significant variance was a \$24.6 million decrease in Capital Outlay, a \$7.0 million decrease in Instruction, and a \$4.6 million decrease in General Administration.

Governmental Fund Budgetary Highlights

Over the course of the year, the District recommended and the Board approved several revisions to the original General Fund budgeted revenue and expenditures. The original budget included a deficit of \$2.6 million. During the year, the Board approved amendments that resulted in a final amended budget deficit of \$4.9 million.

In the General Fund, actual expenditures were \$7.0 million (4.6%) less than the final budgeted amount of \$151.1 million (see Exhibit G-1). Variances resulted from the normal under spending that occurs each year. However, most of the variance is a result of lower than normal instructional FTEs.

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General Fund revenues and other resources were \$2.7 million more than the \$146.2 million final amended budget. A \$9.7 million positive variance resulted between the final amended budgeted shortfall of \$4.9 million and the actual increase in fund balance of \$4.9 million.

The Child Nutrition Program had a budgeted change in fund balance, an increase of \$204,363 (see Exhibit J-2) compared to an actual increase of \$328,547. The Debt Service fund reflected an actual increase of \$3.2 million (see Exhibit J-3), increasing fund balance to \$9,883,150.

Proprietary Fund Highlights

The only proprietary fund the District operates is the Workers Compensation fund. The Workers Compensation fund had an operating increase of \$359 thousand (see Exhibit D-2) increasing net position to \$2,271,354.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2024, the District had \$278.5 million of net capital assets, including land, equipment, buildings, right-to-use leased assets and construction in progress (see table below). More detailed information about the District's capital assets is presented in Note 5 to the financial statements.

District's Capital Assets
(in thousands of dollars)

	Governmental Activities	
	2024	2023
Land	\$ 2,178	\$ 2,178
Buildings and improvements	436,774	431,814
Furniture & equipment	34,712	33,514
Totals at historical costs	473,664	467,506
Less accumulated depreciation for		
Buildings and improvements	(168,719)	(154,342)
Furniture & equipment	(28,887)	(27,168)
Total accumulated depreciation	(197,606)	(181,510)
Right-to use assets	3,803	2,837
Less accumulated amortization for		
Right-to-use assets	(1,382)	(678)
Net capital assets	\$ 278,479	\$ 288,155

Long-Term Debt

At August 31, 2024, the District had total bonded debt outstanding of \$185.3 million. More information on the District's long-term debt is presented in Note 15 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District approved a strategic plan for 2022-23 that outlined belief statements, strategic priorities, vision and a mission. The strategic plan focuses on student success and the plan has been instrumental in the budget development process. The budget was developed to help the District achieve the mission of the strategic plan, which is to engage and empower each student to be contributing, responsible citizens who reach their full potential through relevant, innovative and rigorous learning experiences.

On February 10, 2022, the Board approved several one-time capital expenditure projects utilizing excess General Fund Reserves. These included a new Shotwell Stadium press box, an entry vestibule at Alcorta Elementary, and multi-purpose indoor turf facilities at both Abilene High and Cooper High Schools. These projects saw completion in Fiscal Year 2024.

The 2024-25 General Fund adopted budget is a deficit of approximately \$12.9M. The budget includes a district wide 2% employee compensation plan of midpoint based on the applicable assigned pay grades. In 2024-25, the budgeted revenue decreased by \$3.6 million from the prior year. The decrease is primarily attributable to the loss in state funding caused by the drop in ADA as well as reduction in expected SHARS funding and Indirect Costs due to the end of ESSER grant funds. It is important to note a lower tax rate for the current fiscal year due to compression. Assessed property values have continued to grow, and as the growth continues in value, the tax rate will continue to be compressed. The projected budget deficit also reflects the portion of payroll cost that had previous been reallocated to ESSER III. ESSER III funds expired at the end of the 2023-2024 school year, increasing the payroll burden on the General Fund in FY25. Steps are being taken to reduce the future payroll burden on the General Fund by staffing appropriately for the district's enrollment and as well as increasing efficiencies around the district to save funds. Operational footprint of the district is being considered as we look for ways to decrease costs and increase efficiency.

Property values increased by 6.31% for 2024-2025 compared to a 10.59% increase the prior year. The 2024 tax year total District tax rate per \$100 of property value is at \$0.9924 with a Maintenance and Operations (M&O) rate of \$0.6890 and an Interest and Sinking (I&S) rate of \$0.3034.

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CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's Administrative office at 241 Pine Street, Abilene, Texas 79601.

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Abilene Independent School District

Statement of Net Position (Exhibit A-1)

August 31, 2024

Data Control Codes		Governmental Activities
Assets		
1110	Cash and cash equivalents	\$ 4,118,676
1120	Current investments	59,664,901
1220	Property taxes receivable (delinquent)	2,332,415
1230	Allowance for uncollectible taxes	(1,227,907)
1240	Due from other governments	3,432,059
1250	Accrued interest	384,431
1267	Due from fiduciary funds	10,570
1290	Other receivables, net	74,728
1300	Inventories	1,358,073
1410	Prepaid expenses	487,664
Capital Assets		
1510	Land	2,177,742
1520	Buildings and improvements, net	268,055,824
1530	Furniture and equipment, net	5,825,036
1550	Right-to-use assets, net	2,420,605
1800	Restricted assets	15,821,377
1000	Total assets	<u>364,936,194</u>
Deferred outflows of resources		
1705	Deferred outflows - pension	29,198,651
1706	Deferred outflows - OPEB	13,426,349
1710	Deferred charge for refunding	2,696,966
1700	Total deferred outflows of resources	<u>45,321,966</u>
Liabilities		
2110	Accounts payable	2,546,571
2140	Interest payable	561,234
2150	Payroll deductions and withholdings	721,783
2160	Accrued wages payable	9,457,794
2180	Due to other governments	3,230,903
2200	Accrued expenses	276,371
2300	Unearned revenues	1,745,815
Noncurrent liabilities		
2501	Due within one year	9,703,183
2502	Due in more than one year	227,665,207
2540	Net pension liability	69,086,349
2545	Net OPEB liability	29,970,676
2000	Total liabilities	<u>354,965,886</u>

Abilene Independent School District
Statement of Net Position (Exhibit A-1) - continued
August 31, 2024

Data Control Codes		Governmental Activities
	Deferred Inflows of Resources	
2605	Deferred inflows - pension	5,722,771
2606	Deferred inflows - OPEB	48,632,803
2600	Total deferred inflows of resources	54,355,574
	Net Position	
3200	Net investment in capital assets	52,025,725
3820	Restricted for federal and state programs	4,201,542
3850	Restricted for debt service	14,121,697
3860	Restricted for construction	727,241
3900	Unrestricted	(70,139,505)
3000	Total net position	\$ 936,700

Data Control Codes	Functions/Programs	Expenses
	Governmental Activities	
11	Instruction	\$ 99,195,365
12	Instructional resources and media services	2,150,464
13	Curriculum and staff development	3,783,518
21	Instructional leadership	3,700,043
23	School leadership	11,241,677
31	Guidance, counseling, and evaluation services	7,800,639
32	Social work services	3,081,794
33	Health services	2,535,851
34	Student (pupil) transportation	6,370,370
35	Food services	10,775,742
36	Extracurricular activities	7,476,540
41	General administration	5,964,594
51	Facilities maintenance and operations	17,107,705
52	Security and monitoring services	1,796,033
53	Data processing services	5,310,577
61	Community services	1,234,043
72	Debt service - interest on long term debt	6,678,933
73	Debt service - bond issuance cost and fees	309,892
95	Payments to juvenile justice alternative Ed. Prg.	203,240
99	Other intergovernmental charges	508,417
TG	Total governmental activities	<u>197,225,437</u>
TP	Total primary government	<u><u>\$ 197,225,437</u></u>

Abilene Independent School District
Statement of Activities (Exhibit B-1)
Year Ended August 31, 2024

Program Revenues			Net (Expense) Revenue and Changes in Net Position
3	4	5	6
Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Gov. Governmental Activities
\$ 1,334,539	\$ 21,386,496	\$ -	\$ (76,474,330)
64,871	190,381	-	(1,895,212)
-	2,549,122	-	(1,234,396)
-	849,156	-	(2,850,887)
-	1,384,943	-	(9,856,734)
-	1,475,432	-	(6,325,207)
-	2,341,070	-	(740,724)
-	1,134,739	-	(1,401,112)
-	288,034	-	(6,082,336)
371,247	10,719,247	-	314,752
1,049,542	122,023	-	(6,304,975)
-	1,031,401	-	(4,933,193)
7,375	522,877	-	(16,577,453)
-	492,006	-	(1,304,027)
-	114,377	-	(5,196,200)
-	607,974	-	(626,069)
-	2,460,188	-	(4,218,745)
-	-	-	(309,892)
-	-	-	(203,240)
-	-	-	(508,417)
<u>2,827,574</u>	<u>47,669,466</u>	<u>-</u>	<u>(146,728,397)</u>
<u>\$ 2,827,574</u>	<u>\$ 47,669,466</u>	<u>\$ -</u>	<u>(146,728,397)</u>
General Revenues			
Taxes			
MT	Property taxes, levied for general purposes		39,360,831
DT	Property taxes, levied for debt service		17,549,896
SF	State aid - formula grants		91,026,471
GC	Grants and contributions not restricted		886,465
IE	Investment earnings		4,695,687
MI	Miscellaneous local and intermediate revenue		1,917,898
TR	Total general revenues		<u>155,437,248</u>
CN	Change in net position		8,708,851
NB	Net position, beginning		<u>(7,772,151)</u>
NE	Net position, ending		<u>\$ 936,700</u>

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Abilene Independent School District
Balance Sheet – Governmental Funds (Exhibit C-1)
August 31, 2024

Data Control Codes		10 General Fund	50 Debt Service Fund
Assets			
1110	Cash and cash equivalents	\$ 2,151,061	\$ -
1120	Investments - current	53,305,740	-
1220	Property taxes receivable - delinquent	1,871,414	461,001
1230	Allowance for uncollectible taxes (credit)	(985,212)	(242,695)
1240	Receivables from other governments	-	-
1250	Accrued interest	381,447	-
1260	Due from other funds	2,088,189	-
1290	Other receivables	4,673	-
1300	Inventories	1,132,995	-
1410	Prepaid expenditures	487,664	-
1800	Restricted assets	4,664,287	10,482,833
1000	Total assets	<u>65,102,258</u>	<u>10,701,139</u>
1000a	Total assets and deferred outflows	<u>\$ 65,102,258</u>	<u>\$ 10,701,139</u>
Liabilities			
2110	Accounts payable	\$ 2,367,203	\$ -
2150	Payroll deductions and withholdings payable	721,783	-
2160	Accrued wages payable	8,079,460	-
2170	Due to other funds	372,479	-
2180	Due to other governments	2,492,661	682,495
2200	Accrued expenditures	8,232	-
2300	Unearned revenues	112,171	-
2000	Total liabilities	<u>14,153,989</u>	<u>682,495</u>
Deferred Inflows of Resources			
2600	Unavailable revenues - property taxes	599,851	135,494
	Total deferred inflows of resources	<u>599,851</u>	<u>135,494</u>
Fund Balance			
3410	Nonspendable - inventories	1,132,995	-
3430	Nonspendable - prepaid items	487,664	-
3450	Restricted - federal or state funds grant	-	-
3470	Restricted - capital acquisition and contractual obligation	-	-
3480	Restricted - debt service	4,664,287	9,883,150
3545	Committed - other	502,218	-
3590	Assigned - other	1,722,656	-
3600	Unassigned	41,838,598	-
3000	Total fund balances	<u>50,348,418</u>	<u>9,883,150</u>
4000	Total liabilities, deferred inflows, and fund balances	<u>\$ 65,102,258</u>	<u>\$ 10,701,139</u>

Abilene Independent School District
Balance Sheet – Governmental Funds (Exhibit C-1) - continued
August 31, 2024

ONMF Other Non-major Governmental Funds	98 Total Governmental Funds
\$ 1,604,473	\$ 3,755,534
4,182,810	57,488,550
-	2,332,415
-	(1,227,907)
3,432,059	3,432,059
2,984	384,431
372,479	2,460,668
70,055	74,728
225,078	1,358,073
-	487,664
674,257	15,821,377
<u>10,564,195</u>	<u>86,367,592</u>
<u>\$ 10,564,195</u>	<u>\$ 86,367,592</u>
\$ 179,368	\$ 2,546,571
-	721,783
1,378,334	9,457,794
2,077,619	2,450,098
55,747	3,230,903
-	8,232
1,633,644	1,745,815
<u>5,324,712</u>	<u>20,161,196</u>
-	735,345
-	735,345
225,078	1,358,073
-	487,664
3,976,464	3,976,464
727,241	727,241
-	14,547,437
310,700	812,918
-	1,722,656
-	41,838,598
<u>5,239,483</u>	<u>65,471,051</u>
<u>\$ 10,564,195</u>	<u>\$ 86,367,592</u>

Abilene Independent School District
 Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position (Exhibit C-1r)
 August 31, 2024

Total Fund Balances - Governmental Funds \$ 65,471,051

The District uses internal service fund to charge the costs of certain activities, such as workers compensation, to appropriate functions in other funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. The net effect of this consolidation is to increase net position. 2,271,354

Capital assets, net of accumulated depreciation, are not financial resources and therefore are not reported as assets in the governmental funds. 278,479,207

Some liabilities, including bonds payable are not due and payable in the current year and therefore are not reported in the funds:

Bonds payable and tax maintenance notes	(190,815,246)	
Deferred charge on refunding	2,696,966	
Unamortized premiums on bonds payable	(17,013,228)	
Accumulated accretion on capital appreciation bonds	(6,856,380)	
Compensated absences payable	(1,361,562)	
Finance contract	(19,125,684)	
SBITA payable	(895,929)	
Leases payable	<u>(1,300,361)</u>	(234,671,424)

Accrued interest is not due and payable in the current year and therefore is not reported as a liability in the governmental funds. (561,234)

Certain assets are not available to pay for current year expenditures and therefore are deferred in the funds. These are:

Deferred inflows of resources for property taxes 735,345

The government-wide statements includes the District's proportionate share of the TRS net pension liabilities and TRS-Care net OPEB liabilities, as well as certain pension and OPEB related transactions accounted for as deferred inflows and outflows of resources:

Net pension liability	(69,086,349)	
Deferred outflows of resources - TRS pension	29,198,651	
Deferred inflows of resources - TRS pension	(5,722,771)	
Net OPEB liability	(29,970,676)	
Deferred outflows of resources - TRS-Care OPEB	13,426,349	
Deferred inflows of resources - TRS-Care OPEB	<u>(48,632,803)</u>	

Net Position of Governmental Activities (See A-1) \$ 936,700

Abilene Independent School District
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds (Exhibit C-2)
Year Ended August 31, 2024

Data Control Codes		10 General Fund	50 Debt Service Fund
Revenues			
5700	Total local and intermediate sources	\$ 45,959,842	\$ 18,143,225
5800	State program revenues	98,633,563	2,396,304
5900	Federal program revenues	2,931,910	-
5020	Total revenues	<u>147,525,315</u>	<u>20,539,529</u>
Expenditures			
Current			
0011	Instruction	71,795,550	-
0012	Instructional resources and media services	1,861,001	-
0013	Curriculum and instructional staff development	1,366,005	-
0021	Instructional leadership	3,008,409	-
0023	School leadership	9,024,737	-
0031	Guidance, counseling and evaluation services	6,106,243	-
0032	Social work services	819,171	-
0033	Health services	1,386,117	-
0034	Student (pupil) transportation	5,777,293	-
0035	Food services	1,559	-
0036	Extracurricular activities	5,567,952	-
0041	General administration	5,533,427	-
0051	Facilities maintenance and operations	16,804,942	-
0052	Security and monitoring services	1,329,621	-
0053	Data processing services	6,581,247	-
0061	Community services	676,554	-
Debt service			
0071	Principal on long term debt	2,233,279	9,540,000
0072	Interest on long term debt	886,999	7,522,137
0073	Bond issuance cost and fees	-	309,892
Capital outlay			
0081	Facilities acquisition and construction	2,591,706	-
Intergovernmental			
0095	Payments to juvenile alternative Ed. Prg.	203,240	-
0099	Other intergovernmental charges	508,417	-
6030	Total expenditures	<u>144,063,469</u>	<u>17,372,029</u>
1100	Excess (deficiency) of revenues over (under) expenditures	<u>3,461,846</u>	<u>3,167,500</u>
Other financing sources (uses)			
7912	Sale of real and personal property	78,131	-
7913	Proceeds from leases and SBITAs	1,314,809	-
7080	Total other financing sources (uses)	<u>1,392,940</u>	<u>-</u>
1200	Net change in fund balances	4,854,786	3,167,500
0100	Fund balance, beginning	45,493,632	-
1300	Adjustment (Note 19)	-	6,715,650
	Beginning fund balances, as restated	<u>45,493,632</u>	<u>6,715,650</u>
3000	Fund balance, ending	<u>\$ 50,348,418</u>	<u>\$ 9,883,150</u>

Abilene Independent School District
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds (Exhibit C-2)
Year Ended August 31, 2024

ONMF Other Non-major Governmental Funds	98 Total Governmental Funds
\$ 1,613,297	\$ 65,716,364
1,651,361	102,681,228
<u>38,239,455</u>	<u>41,171,365</u>
<u>41,504,113</u>	<u>209,568,957</u>
19,217,887	91,013,437
146,286	2,007,287
2,478,359	3,844,364
742,954	3,751,363
1,091,541	10,116,278
1,262,305	7,368,548
2,260,113	3,079,284
1,067,786	2,453,903
151,222	5,928,515
11,121,879	11,123,438
34,516	5,602,468
99,783	5,633,210
269,480	17,074,422
478,201	1,807,822
53,331	6,634,578
577,290	1,253,844
63,884	11,837,163
-	8,409,136
-	309,892
2,243,719	4,835,425
-	203,240
-	508,417
<u>43,360,536</u>	<u>204,796,034</u>
<u>(1,856,423)</u>	<u>4,772,923</u>
10,175	88,306
-	1,314,809
10,175	1,403,115
<u>(1,846,248)</u>	<u>6,176,038</u>
13,801,381	59,295,013
<u>(6,715,650)</u>	<u>-</u>
7,085,731	59,295,013
<u>\$ 5,239,483</u>	<u>\$ 65,471,051</u>

Abilene Independent School District
 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental
 Funds to the Statement of Activities (Exhibit C-2r)
 Year Ended August 31, 2024

Total Net Change in Fund Balances - Governmental Funds	\$ 6,176,038
 The District uses internal service funds to charge the costs of certain activities, such as self-insurance, to appropriate functions in other funds. The change in net position of the internal service fund is reported with governmental activities. The net effect of this consolidation is to increase net position.	359,103
 Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is capitalized and depreciated over their estimated useful lives. Total additions for the current year which were removed from fund expenditures amounted to \$7,822,690. Depreciation expense charged to the statement of activities totaled \$16,190,919. Amortization expense charged to the statement of activities totaled \$1,135,406. The remaining net book value of disposed assets was \$172,581. The net effect is a decrease in net position.	(9,676,216)
 Amortization of the premiums on the Series 2014, 2019 and 2020 bonds of \$2,277,326 was recorded, which increases net position.	2,277,326
 Certain revenues are recorded in the fund financial statements when the revenue is received. In the statement of activities, revenues are recognized when earned regardless of when received. Recognizing deferred tax revenues of \$735,345 and removing the prior year's tax revenue of \$779,487 results in a net increase in net position.	(44,142)
 Government funds report debt proceeds as financing sources when debt is first issued, whereas these are reported as long-term liabilities in the statement of net position. The net effect of reclassing lease and SBITA proceeds of \$1,314,809 is to decrease net position.	(1,314,809)
 Repayment of bond principal, loan, lease, and SBITA payments of \$11,843,976 is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and is not an expense on the statement of activities. A lease was terminated by the lessor which reduced the remaining lease obligation by \$196,319. This increases net position. Net increase in accreted interest on capital appreciation bonds of \$123,872 increases long-term liabilities. The increase in accrued interest payable of \$187,880 decreases net position in the government wide financial statements. Finally, amortization of deferred charge on bond refunding of \$235,371 decreases net position. The net result of all of the above adjustments is a net increase to the change in net position.	11,493,172
 The decrease in compensated absences payable is an expenditure in the governmental funds when paid, but the payment for these is not an expense in the statement of activities. This represents the net decrease to the compensated absences payable.	(13,959)

Abilene Independent School District
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental
Funds to the Statement of Activities (Exhibit C-2r)
Year Ended August 31, 2024

Changes in the deferred outflows of resources, deferred inflows of resources and net pension liability must be recorded as expenses. Changes in contributions made after measurement date caused the change in net position to decrease in the amount of \$69,875. The District's share of the unrecognized deferred inflows and outflows for TRS as of the measurement date must be amortized and the District's proportionate share of the pension expense must be recognized. These cause the change in net position to decrease in the amount of \$7,034,256. The net effect is a decrease in net position.

(7,104,131)

Changes in the deferred outflows of resources, deferred inflows of resources and net OPEB liability must be recorded as expenses. Changes in contributions made after measurement date caused the change in net position to decrease in the amount of \$55,808. The District's share of the unrecognized deferred inflows and outflows for TRS as of the measurement date must be amortized and the District's proportionate share of the OPEB expense must be recognized. These cause the change in net position to increase in the amount of \$6,612,277. The net effect is an increase in net position.

6,556,469

Change in Net Position of Governmental Activities (See B-1) \$ 8,708,851

Abilene Independent School District
Statement of Net Position – Proprietary Fund (Exhibit D-1)
August 31, 2024

	<u>Governmental Activities Internal Service Fund</u>
Assets	
Current assets	
Cash and cash equivalents	\$ 363,142
Investments - current	<u>2,176,351</u>
Total assets	<u>2,539,493</u>
Liabilities	
Current liabilities	
Accrued expenses	<u>268,139</u>
Total liabilities	<u>268,139</u>
Net Position	
Unrestricted net position	<u>2,271,354</u>
Total net position	<u><u>\$ 2,271,354</u></u>

Abilene Independent School District
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Fund (Exhibit D-2)
Year Ended August 31, 2024

	Governmental Activities
	Internal Service Fund
Operating revenues	
Local and intermediate sources	\$ 711,013
Total operating revenues	711,013
Operating expenses	
Professional and contracted services	18,000
Other operating costs	452,260
Total operating expenses	470,260
Operating income	240,753
Nonoperating revenues	
Earnings from temporary deposits and investments	118,350
Total nonoperating revenues	118,350
Change in net position	359,103
Total net position, beginning	1,912,251
Total net position, ending	\$ 2,271,354

Abilene Independent School District
Statement of Cash Flows –Proprietary Fund (Exhibit D-3)
Year Ended August 31, 2024

	Governmental Activities
	Internal Service Fund
Operating activities	
Charges for services	\$ 711,013
Cash payments for other operating costs	(18,000)
Cash payments for claims and contracted services	(449,258)
	243,755
Investing activities	
Purchases of short-term investments	(211,285)
Interest on investments	118,350
	(92,935)
Net change in cash and cash equivalents	150,820
Cash and cash equivalents - beginning of the year	212,322
Cash and cash equivalents - end of the year	\$ 363,142
Reconciliation of operating income to net cash from operating activities	
Operating income	\$ 240,753
Adjustments to reconcile operating income to net cash from operating activities	
Change in assets and liabilities	
Accrued expenses	3,002
	3,002
Net cash from operating activities	\$ 243,755

Abilene Independent School District
Statement of Fiduciary Net Position – Fiduciary Fund (Exhibit E-1)
August 31, 2024

	<u>Custodial Fund</u>
Assets	
Cash and cash equivalents	\$ 487,331
Other receivables	<u>3,033</u>
Total assets	<u>\$ 490,364</u>
Liabilities	
Accounts payable	\$ 2,759
Due to other funds	<u>10,570</u>
Total liabilities	<u>13,329</u>
Net position	
Restricted for student activities	<u>477,035</u>
Total net position	<u>\$ 477,035</u>

Abilene Independent School District
Statement of Changes in Fiduciary Net Position – Fiduciary Fund (Exhibit E-2)
Year Ended August 31, 2024

	Custodial Fund
Additions	
Contributions	\$ 492,702
Total additions	492,702
Deductions	
Instruction	436,101
Extracurricular activities	37,596
Total deductions	473,697
Change in net position	19,005
Net position, beginning	458,030
Net position, ending	\$ 477,035

Note 1 - Reporting Entity

The Board of Trustees, a seven-member group, has fiscal accountability over all activities related to public elementary and secondary education within the jurisdiction of the Abilene Independent School District (the District). The public elects the members of the Board of Trustees. The Trustees as a body corporate have the exclusive power and duty to govern and oversee the management of the public schools of the District. All powers and duties not specifically delegated by statute to the Texas Education Agency (Agency) or to the State Board of Education are reserved for the Trustees, and the Agency may not substitute its judgment for the lawful exercise of those powers and duties by the Trustees. The District is not included in any other governmental "reporting entity" as defined in Section 2100, Codification of Governmental Accounting and Financial Reporting Standards. There are no component units included within the reporting entity. The financial statements of the District include all activities for which the Board exercises these governance responsibilities.

The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., 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, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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 to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Internally dedicated resources are reported as general revenues rather than program revenues. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements, as well as the proprietary and fiduciary fund financial statements, are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when 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.

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Grants and similar items are recognized as revenue 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. 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 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 claims and judgments, are recorded only when payment is due.

Property taxes and penalties and interest associated with the current fiscal period are all 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 the government receives cash.

The government reports the following major governmental funds:

- The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The Debt Service Fund, a governmental fund type, accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The government reports the following proprietary funds:

- Internal service funds account for revenues and expenses related to services provided to parties inside the District. These funds facilitate distribution of support costs (such as workers compensation insurance) to the users of the support services.

Additionally, the government reports the following nonmajor funds:

- The Special Revenue Funds, a governmental fund type, account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The District accounts for each federal and state grant in a separate special revenue fund.
- The Capital Projects Fund, a governmental fund type, is used to account for the proceeds from long-term debt financing and revenues and expenditures related to authorized construction and other capital asset acquisitions.
- The Custodial fund, a fiduciary fund type, accounts for resources held for others in a custodial capacity.

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As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the worker's compensation insurance internal service fund are District contributions. Operating expenses include claims expense and administrative expense for administering the insurance fund. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, and then unrestricted resources, as they are needed.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments of the District are reported at fair value or amortized cost. The local government investment pools are operated in accordance with appropriate state laws and regulations.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

Inventories

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Capital Assets

Capital assets, which include property, plant and equipment, are reported in the governmental activities column in the statement of net position. The District defines capital assets as assets with an initial, individual cost of \$5,000 or more 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 reported at acquisition value. 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.

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Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and improvements	20-40
Furniture and equipment	5-20

Right-to-use lease assets are recognized at the lease commencement date and represent the District’s right to use an underlying asset for the lease term. Right-to-use lease assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to please the lease asset into service. Right-to-use lease assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method. The amortization period varies from 3 to 5 years.

Right-to-use subscription IT assets are recognized at the subscription commencement date and represent the District’s right to use the underlying IT asset for the subscription term. Right-to-use subscription IT assets are measured at the initial value of the subscription liability plus any payments made to the vendor at the commencement of the subscription term, less any subscription incentives received from the vendor at or before the commencement of the subscription term, plus any capitalizable initial implementation costs necessary to place the subscription asset into service. Right-to-use subscription IT assets are amortized over the shorter of the subscription term or useful life of the underlying asset using the straight-line method. The amortization period varies from 1 to 3 years.

Long-Term Liabilities

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable government activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

Lease liabilities represent the District’s obligation to make lease payments arising from the lease. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments expected to be made during the lease term. The present value of lease payments are discounted based on a borrowing rate determined by the District.

Subscription liabilities represent the District’s obligation to make subscription payments arising from the subscription contract. Subscription liabilities are recognized at the subscription commencement date based on the present value of future subscription payments expected to be made during the subscription term. The present value of subscription payments are discounted based on a borrowing rate determined by the District.

Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense) until that time.

The District has two types of items that qualify for reporting in this category. The first item is deferred outflows related to pension and OPEB plans as a result of various estimate differences that will be recognized as expenses in future years, reported in the government-wide statement of net position. The second item is deferred outflows related to deferred charges on previous bond refundings and is reported in the governmentwide statement of net position and will be recognized as expense in future years.

Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

The District has two types of items that qualify for reporting in this category. The first item, unavailable revenue from property taxes, arises under a modified accrual basis of accounting and is reported only in the Governmental Funds Balance Sheet. Delinquent property taxes not collected within 60 days of year-end are deferred and recognized as an inflow of resources in the governmental funds in the period the amounts become available. The second item is deferred inflows related to pension and OPEB plans as a result of various estimate differences that will be recognized as expenses in future years, reported in the government-wide statement of net position.

Pensions

The fiduciary net position of 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. The General Fund is typically used to liquidate pension liabilities.

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OPEB

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 relating to other-post employment 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. The General Fund is typically used to liquidate OPEB liabilities.

Net Position

Net position represents the difference between the sum of assets and deferred outflows of resources and the sum of liabilities and deferred inflows of resources. The District’s net position is composed of the following:

Net Investment in Capital Assets is the component of net position that reports capital assets less both the accumulated depreciation and the outstanding balance of debt that is directly attributable to the acquisition, construction, or improvements of these capital assets. The net investment in capital assets is made up of the following:

Net carrying value of capital assets	\$ 278,479,207
Less:	
Outstanding principal of capital debt and other capital borrowings	(212,137,220)
Unamortized balance of original issue premiums	(17,013,228)
Plus:	
Unamortized balance of capital related deferred outflows	<u>2,696,966</u>
Net investment in capital assets	<u><u>\$ 52,025,725</u></u>

Restricted for Federal and State Programs is the component of net position that reports the difference between assets and liabilities of the Federal and State special revenue programs that consists of assets with constraints placed on their use by the Department of Education, Health and Human Services, Defense, Agriculture or TEA.

Restricted for Debt Service is the component of net position that reports the difference between assets and liabilities of the Debt Service Fund, net of accrued interest, at August 31, 2024, that consists of assets with constraints placed on their use by the bond covenants.

Restricted for Construction is the component of net position that reports the difference between assets and liabilities that are restricted for construction projects at August 31, 2024, that consists of assets with constraints placed on their use by external parties.

Unrestricted is the difference between the assets and liabilities that are not reported in net position invested in capital assets, net position restricted for debt service, net position restricted for federal and state programs, net position restricted for capital projects, and net position restricted for other purposes.

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Fund Balance

The District classifies governmental fund balance in accordance with Government Accounting Standards Board (GASB) 54, Fund Balance Reporting and Governmental Fund Type Definitions:

Nonspendable fund balance includes fund balance that cannot be spent either because it is not in spendable form or because of legal or contractual constraints. At August 31, 2024, the District had \$1,358,073 and \$487,664 in nonspendable fund balance for inventory and prepaid items, respectively.

Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. As of August 31, 2024, \$3,976,614 was restricted for other federal and state grants. Fund balance restricted for the retirement of funded indebtedness totaled \$14,547,437 as of August 31, 2024. Fund balance restricted for capital acquisition and contractual obligation totaled \$727,241.

Committed fund balance is established and modified by a resolution from the District’s Board, the District’s highest level of decision-making authority, and can be used only for the specific purposes determined by the Board’s resolution. At August 31, 2024, the District had \$502,218 committed for future Shotwell Stadium improvements and \$310,700 committed for campus activity funds.

Assigned fund balance is intended to be used by the District for specific purposes but does not meet the criteria to be classified as restricted or committed. The Board has delegated the authority to assign fund balance to the Superintendent. At August 31, 2024, the District had fund balance assigned for open encumbrances of \$1,722,656 in the General Fund.

Unassigned fund balance is the residual classification for the District’s general fund and includes all spendable amounts not contained in the other classifications.

The District uses restricted amounts first when both restricted and unrestricted fund balance are available. Additionally, the District would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

Restricted Assets

Certain resources have been set aside for the repayment of bonds payable or for use in construction projects. The assets and related payables are classified as restricted because their use is limited by applicable bond covenants. Restricted assets at August 31, 2024 were as follows:

General Fund- QSCB sinking fund	\$ 4,664,287
2019 Capital Projects Fund- bond proceeds	674,257
Debt Service Fund- I&S taxes	<u>10,482,833</u>
	<u><u>\$ 15,821,377</u></u>

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Implementation of GASB Statement No. 100

As of August 31, 2024, the District adopted GASB Statement No. 100, *Accounting Changes and Error Corrections*. The implementation of this standard requires additional presentation and disclosure requirements for accounting changes and error corrections. The financial statements have been updated to conform to the presentation requirements related to the accounting change in the financial statements for the year ended August 31, 2024. The additional disclosures required by this standard are included in Note 19.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

New Accounting Pronouncements

GASB issued Statement No. 101, *Compensated Absences*. Statement 101 was issued in June 2022. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. The effects of this change on the District's financial statements have not yet been determined.

GASB issued Statement No. 102, *Certain Risk Disclosures*. Statement 102 was issued in December 2023. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a governments' vulnerabilities due to certain concentrations or constraints. The objective is achieved by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government's financial condition. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged. The District has not yet determined the impact of this Statement.

GASB issued Statement No. 103, *Financial Reporting Model Improvements*. Statement 103 was issued in April 2024. The objective of this statement is to improve the financial reporting model's effectiveness in providing information for decision-making and assessing a government's accountability. The statement was issued in April 2024 and is the result of a reexamination project that began in 2013. The statement's requirements are intended to improve transparency, comparability and quality; address application issues and increase consistency. This statement will be effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged. The District has not yet determined the impact of this Statement.

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Note 2 - Stewardship, Compliance and Accountability

Budgetary Information

Formal budgetary accounting is employed for all required Governmental Fund Types, as outlined in TEA's Financial Accounting Resource module, and is presented on the modified accrual basis of accounting consistent with generally accepted accounting principles. The budget is prepared and controlled at the function level within each organization to which responsibility for controlling operations is assigned.

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, Debt Service Fund and the National Breakfast and Lunch Program Special Revenue Fund. The remaining special revenue funds adopt project-length budgets that do not correspond to the District's fiscal year.

Encumbrance Accounting

The District employs encumbrance accounting, whereby encumbrances for goods or purchased services are documented by purchase orders and contracts. An encumbrance represents a commitment of Board appropriation related to unperformed contracts for goods and services. The issuance of a purchase order or the signing of a contract creates an encumbrance but does not represent an expenditure for the period, only a commitment to expend resources. Appropriations lapse at August 31 and encumbrances outstanding at that time are either canceled or appropriately provided for in the subsequent year's budget. Outstanding encumbrances at year end were \$1,722,656 and are reported as assigned fund balance in the General Fund.

Note 3 - Fair Value Measurements

GASB Statement No. 72, *Fair Value Measurement and Application* defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. Fair value accounting requires characterization of the inputs used to measure fair value into three-level fair value hierarchy as follows:

Level 1 inputs are based on unadjusted quoted market prices for identical assets or liabilities in an active market the entity has the ability to access.

Level 2 inputs are observable inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from sources independent from the entity.

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Level 3 inputs are observable inputs that reflect the entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available.

There are three general valuation techniques that may be used to measure fair value:

Market approach – uses prices generated by market transactions involving identical or comparable assets or liabilities.

Cost approach – uses the amount that currently would be required to replace the service capacity of an asset (replacement cost).

Income approach – uses valuation techniques to convert future amounts to present amounts based on current market expectations.

U.S. government-backed (federal agency) securities are valued using Level 2 inputs that are based on market data obtained from independent sources.

Note 4 - Detailed Notes on All Funds

Deposits and Investments

The District's funds are required to be deposited and invested under the terms of a depository contract pursuant to the School Depository Act. The depository bank deposits for safekeeping and trust with the District's agent, bank approved pledged securities in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) coverage. In order to maximize return on cash balances, the District uses consolidated bank accounts from which all disbursements are made, with cash in excess of the District's total daily requirement being invested for future needs.

At August 31, 2024, the bank balance of \$5,212,779 was on deposit with the contracted depository bank. District funds are insured up to \$250,000 for the combined amount of all time and savings accounts. Interest-bearing accounts were collateralized by pledged United States government securities with a fair value of \$27,268,002 at August 31, 2024, held by First Financial Bank, N.A. Because First Financial Bank, N.A. holds the pledged securities in trust on behalf of the District, the deposits were deemed collateralized under Texas law. All campus activity funds were on deposit with the contracted depository.

Investments

The Texas legislature passed the Public Funds Investment Act of 1995 ("Public Funds Investment Act") which authorizes the District to invest its excess funds in the following:

- Obligations of the United States or its agencies and instrumentalities,
- Obligations of the State of Texas or its agencies, and instrumentalities,
- Other obligations guaranteed by the United States or the State of Texas or their agencies and instrumentalities,

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- Public funds investment pools,
- No load money market funds with a weighted average maturity of 90 days or less,
- Fully collateralized repurchase agreements,
- Obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality not less than an “A”, or its equivalent, by a nationally recognized investment rating firm,
- Commercial paper having a stated maturity of 365 days or fewer from the date of issuance and is not rated less than A-1 or P-1 by two nationally recognized credit rating agencies or one nationally recognized credit agency and is fully secured by an irrevocable letter of credit,
- Guaranteed investment contracts for bond proceeds investment only, with a defined termination date and secured by U.S. Government direct or agency obligations approved by the Texas Public Funds Investment Act in an amount equal to the bond proceeds,
- Guaranteed or secured certificates of deposit, issued by state and national banks domiciled in Texas, and insured by federal depository insurance or secured by the obligations mentioned above,
- Bonds issued, assumed or guaranteed by the State of Israel, and Secured corporate bonds rated not lower than “AA—” or the equivalent.

The Public Funds Investment Act requires an annual review and approval of investment policies and practices. The review disclosed that in this area of investment practices, management reports and establishment of appropriate policies, the District materially adhered to the requirements of the Public Funds Investment Act. Additionally, investment practices of the District were in accordance with local policies, which are more restrictive than state statutes.

As of August 31, 2024, the following are the cash equivalents and investments held by the District, with respective maturities and credit rating:

Type of Investment	Book Value	Percent	Fair Value	Percent	Maturity in Less Than 1 Year	Maturity in 1-10 Years	Credit Rating
Cash	\$ 18,967,263	23.68%	\$ 18,967,263	23.68%	\$ 18,967,263	\$ -	N/A
Repurchase agreements	4,664,287	5.82%	4,664,287	5.82%	4,664,287	-	N/A
Total cash and cash equivalents	23,631,550	29.50%	23,631,550	29.50%	23,631,550	-	
U.S. Agency	5,000,000	6.25%	5,000,000	6.25%	4,000,000	1,000,000	Aaa
Investment Pools							
TexPool	51,460,735	64.25%	51,460,735	64.25%	51,460,735	-	AAAm
Total cash, cash equivalents and investments	<u>\$ 80,092,285</u>	<u>100%</u>	<u>\$ 80,092,285</u>	<u>100%</u>	<u>\$ 79,092,285</u>	<u>\$ 1,000,000</u>	

Investment Pools are measured at amortized cost or net asset value, i.e. fair value. As such, these investments are not required to be reported in the fair value hierarchy.

The State Comptroller of Public Accounts exercises responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both Participants in TexPool and other persons who do not have a business relationship with TexPool. TexPool operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. TexPool uses amortized cost rather than market value to report net assets to compute share prices. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool Shares. Audited financial statements of the pool are available at First Public, 12008 Research Blvd., Austin, Texas 78759. In addition, TexPool is subject to review by the State Auditor's Office and by the Internal Auditor of the Comptroller's Office.

Interest Rate Risk

The District's investment policy states that any internally created pool fund group of the District shall have a maximum dollar weighted maturity of 180 days. The maximum allowable stated maturity of any other individual investment owned by the District shall not exceed one year from the time of purchase. The Board may specifically authorize a longer maturity for a given investment, within legal limits.

Credit Risk

The District's investments in Local Government Investment Pools (LGIP's) include: TexPool. This is a public fund investment pool operating in full compliance with the Public Funds Investment Act. TexPool is rated "AAAm" by Standard and Poor's.

Concentration of Credit Risk

The District's investment policy does not limit investments in any one issuer except that the investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from overconcentration of assets in a specific class of investments, specific maturity, or specific issuer.

Custodial Credit Risk – Deposits

This is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. All deposits not covered by FDIC insurance but held in the depository bank, First Financial Bank, N.A., were fully collateralized.

Foreign Currency Risk

As of August 31, 2024, there are no foreign currency investments in the District's portfolio.

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Restricted Assets

The nature and restrictions associated with assets reported in object code 1800, Restricted Assets is as follows:

Cash and equivalents		
Restricted for QCSB debt service	\$	4,664,287
Restricted for debt services		6,248,259
Restricted for capital projects		674,257
		<u>11,586,803</u>
Investments		
Restricted for debt services		4,234,574
Total restricted assets	\$	<u><u>15,821,377</u></u>

Property Tax

In the fund financial statements, property tax revenues are considered available when collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The District levies its taxes on October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due upon receipt of the tax bill and are past due and subject to interest if not paid by January 31 of the year following the October 1 levy date. The assessed value of the property tax roll (net of exemptions) on January 1, 2023, upon which the levy for the August 31, 2024 fiscal year was based, was \$5,927,439,477. Taxes are delinquent if not paid by February 1. Delinquent taxes are subject to both penalty and interest charges plus delinquent collection fees for attorney costs.

Current tax collections for the year ended August 31, 2024 were 93.35% of the year-end adjusted tax levy. Allowances for uncollectible taxes within the General and Debt Service Funds are based on historical experience in collecting taxes. 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. As of August 31, 2024, property taxes receivable, net of estimated uncollectible taxes, totaled \$1,104,508. The tax rate to finance general governmental services was \$0.7135 per \$100 and the tax rate to finance the payment of principal and interest on long-term obligations was \$0.3191 per \$100 for the year ended August 31, 2024.

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. In the fund financial statements, amounts due from federal and state governments as of August 31, 2024 are summarized below.

Fund	State Grants/ Entitlements	Federal Grants	Total
Nonmajor Governmental Funds	\$ 194,341	\$ 3,237,718	\$ 3,432,059

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Interfund Receivables and Payables

The composition of interfund balances as of August 31, 2024 is as follows:

	Due From Other Funds	Due To Other Funds
General Fund		
Nonmajor Governmental Funds	\$ 2,077,619	\$ 372,479
Custodial Fund	10,570	-
Nonmajor Governmental Funds		
General Fund	372,479	2,077,619
Custodial Fund		
General Fund	-	10,570
	<u>\$ 2,460,668</u>	<u>\$ 2,460,668</u>
Totals	<u>\$ 2,460,668</u>	<u>\$ 2,460,668</u>

These interfund receivables and payables were recorded to eliminate cash deficit balances and to record temporary borrowings until the fund is reimbursed by grantor agencies.

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Note 5 - Capital Assets

Capital asset activity for the year ended August 31, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated				
Land	\$ 2,177,742	\$ -	\$ -	\$ 2,177,742
Construction in progress	-	4,658,418	(4,658,418)	-
Total capital assets, not being depreciated	2,177,742	4,658,418	(4,658,418)	2,177,742
Capital assets, being depreciated:				
Buildings and improvements	431,814,172	4,960,304	-	436,774,476
Furniture and equipment	33,514,006	1,292,877	(95,101)	34,711,782
Total capital assets being depreciated	465,328,178	6,253,181	(95,101)	471,486,258
Less: accumulated depreciation for				
Buildings and improvements	(154,341,678)	(14,376,974)	-	(168,718,652)
Furniture and equipment	(27,167,902)	(1,813,945)	95,101	(28,886,746)
Total accumulated depreciation	(181,509,580)	(16,190,919)	95,101	(197,605,398)
Total capital assets being depreciated, net	283,818,598	(9,937,738)	-	273,880,860
Right-to-use leased assets				
Buildings and improvements	276,130	-	(276,130)	-
Furniture and equipment	2,335,000	2,653	(313,511)	2,024,142
Total right-to-use leased assets	2,611,130	2,653	(589,641)	2,024,142
Less: accumulated amortization for				
Buildings and improvements	(69,033)	(34,516)	103,549	-
Furniture and equipment	(578,230)	(482,275)	313,511	(746,994)
Total accumulated amortization	(647,263)	(516,791)	417,060	(746,994)
Total leased assets being amortized, net	1,963,867	(514,138)	(172,581)	1,277,148
Right-to use subscription IT assets	226,026	1,566,856	(14,369)	1,778,513
Less accumulated amortization, IT assets	(30,810)	(618,615)	14,369	(635,056)
Total IT assets being amortized, net	195,216	948,241	-	1,143,457
Governmental activities capital assets, net	\$ 288,155,423	\$ (4,845,217)	\$ (4,830,999)	\$ 278,479,207

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Depreciation expense was charged to the District's functions as follows:

Instruction	\$ 9,972,465
Instructional resources and media	179,808
Curriculum and staff development	1,824
Instructional leadership	15,502
School leadership	1,319,542
Guidance, counseling and evaluation services	595,080
Social work services	49,898
Health services	126,225
Student transportation	671,898
Food service	77,915
Extracurricular activities	1,951,485
General administration	426,338
Facilities maintenance and operations	392,527
Security and monitoring services	103
Data processing services	408,537
Community services	1,772
	<hr/>
Total depreciation expense - governmental activities	<u><u>\$ 16,190,919</u></u>

Amortization expense for governmental activities was charged to the District's functions as follows:

Instruction	\$ 814,524
Curriculum and staff development	1,824
Instructional leadership	15,502
School leadership	41,175
Guidance, counseling and evaluation services	3,454
Social work services	2,160
Health services	1,819
Student transportation	122,662
Extracurricular activities	5,541
General administration	28,653
Facilities maintenance and operations	94,511
Data processing services	3,581
	<hr/>
Total amortization expense - governmental activities	<u><u>\$ 1,135,406</u></u>

Note 6 - 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. During fiscal year 2024, the District purchased commercial insurance to cover general liabilities. There were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

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Note 7 - Contingencies

The District is not a party to any legal actions that are believed by administration to have a material effect on the financial condition of the District. Accordingly, no provision for losses has been recorded in the accompanying basic financial statements for such contingencies. The District participates in numerous state and federal grant programs that 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, if any, refunds of any money received may be required and the collectability of any related receivable at August 31, 2024, 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 basic financial statements for such contingencies.

Note 8 - Defined Benefit Pension Plan

Plan Description

The District participates in a cost-sharing multiple-employer defined benefit pension that has a special funding situation. The plan is administered by the Teacher Retirement System of Texas (TRS). TRS's defined benefit pension plan is 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.

All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard workload and show 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 (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the Internet at https://www.trs.texas.gov/Pages/about_publications.aspx ; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698, or by calling (512) 542-6592.

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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 percent (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 in under a previous rule. There are no automatic post-employment benefit changes; including automatic COLAs. Ad hoc post-employment 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 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 2019 through 2025.

	Contribution Rates													
	2023	2024												
Member	8.00%	8.25%												
Non-Employer Contributing Entity (State)	8.00%	8.25%												
Employers	8.00%	8.25%												
	<table border="0" style="width: 100%;"> <thead> <tr> <th></th> <th style="text-align: center; border-bottom: 1px solid black;">2023</th> <th style="text-align: center; border-bottom: 1px solid black;">2024</th> </tr> </thead> <tbody> <tr> <td>Member Contributions</td> <td style="text-align: right;">\$ 9,192,235</td> <td style="text-align: right;">\$ 9,220,632</td> </tr> <tr> <td>NECE On-Behalf Contributions</td> <td style="text-align: right;">5,915,398</td> <td style="text-align: right;">6,039,690</td> </tr> <tr> <td>Employer Contributions</td> <td style="text-align: right;">4,985,105</td> <td style="text-align: right;">4,915,230</td> </tr> </tbody> </table>			2023	2024	Member Contributions	\$ 9,192,235	\$ 9,220,632	NECE On-Behalf Contributions	5,915,398	6,039,690	Employer Contributions	4,985,105	4,915,230
	2023	2024												
Member Contributions	\$ 9,192,235	\$ 9,220,632												
NECE On-Behalf Contributions	5,915,398	6,039,690												
Employer Contributions	4,985,105	4,915,230												

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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. In each respective role, 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 and junior colleges, 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 school, junior college, 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 part 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.
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

In addition to the employer contributions listed above, there are two additional surcharges an employer is subject to:

- All public schools, charter schools, and regional educational service centers must contribute 1.6% of the member's salary beginning in fiscal year 2021, gradually increasing to 2% in fiscal year 2025.
- When employing a retiree of the TRS the employer shall pay both the member contribution and State contribution as an employment after retirement surcharge.

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Actuarial Assumptions

The total pension liability in the August 31, 2022 actuarial valuation rolled forward to August 31, 2023 was determined using the following actuarial assumptions:

Valuation Date	August 31, 2022 rolled forward to August 31, 2023
Actuarial Cost Method	Individual entry age normal
Asset Valuation Method	Fair value
Single Discount Rate	7.00%
Long-term expected Investment Rate of Return	7.00%
Municipal Bond Rate as of August 2022	4.13%
Inflation	2.30%
Salary Increases including inflation	2.95% to 8.95%
Benefit changes during the year	None
Ad hoc post-employment 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, 2022. For a full description of these assumptions, please see the actuarial valuation report dated November 22, 2022.

Discount Rate

A single discount rate of 7.00% was used to measure the total pension liability. The single discount rate was based on the expected rate of return on plan investments of 7.00%. 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 9.5% of payroll in fiscal year 2024 gradually increasing to 9.56% of payroll over the next several years. This includes all employer and State contributions for active and rehired retirees.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all 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.

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The long-term expected rate of return on pension plan investments is 7.00%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates 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 allocation as of August 31, 2023 (see page 56 of the 2023 TRS ACFR) are summarized below.

Teacher Retirement System of Texas
Asset Allocation and Long-Term Expected Real Rate of Return as of August 31, 2023

Asset Class	Target Allocation ¹	Long-Term Expected Geometric Real Rate of Return ²	Expected Contribution to Long-Term Portfolio Returns
Global Equity			
USA	18.0%	4.0%	1.00%
Non-U.S. Developed	13.0%	4.5%	0.90%
Emerging Markets	9.0%	4.8%	0.70%
Private Equity	14.0%	7.0%	1.50%
Stable Value			
Government Bonds	16.0%	2.5%	0.50%
Absolute Return ⁴	0.0%	3.6%	0.00%
Stable Value Hedge Funds	5.0%	4.1%	0.20%
Real Return			
Real Estate	15.0%	4.9%	1.10%
Energy and Natural Resources and Infrastructure	6.0%	4.8%	0.40%
Commodities	0.0%	4.4%	0.00%
Risk Parity			
Risk Parity	8.0%	4.5%	0.40%
Leverage			
Cash	2.0%	3.7%	0.00%
Asset Allocation Leverage	-6.0%	4.4%	-0.10%
Inflation Expectation			2.30%
Volatility Drag ³			-0.90%
Totals	100.0%		8.00%

¹ Target Allocation based on FY 2023 policy manual.

² Capital Market Assumptions come from Aon Hewitt (as of 8/31/2024).

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

⁴ Absolute Return includes Credit Sensitive instruments.

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the Net Pension Liability of the plan using the discount rate of 7.00%, and what the net pension liability would be if it were calculated using a discount rate that is 1% lower (6.00%) or 1% higher (8.00%) than the current rate.

	1% Decrease in Discount Rate (6.00%)	Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
Total TRS net pension liability	\$ 102,695,878,717	\$ 68,690,350,942	\$ 40,414,736,337
District's proportionate share of the net pension liability	\$ 103,287,918	\$ 69,086,349	\$ 40,647,726

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At August 31, 2024, the District reported a liability of \$69,086,349 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	\$ 69,086,349
State's proportionate share that is associated with the District	74,908,100
Total	\$ 143,994,449

The net pension liability was measured as of August 31, 2022 and rolled forward to August 31, 2023 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 pension plan relative to the contributions of all employers to the plan for the period September 1, 2022 through August 31, 2023.

At August 31, 2023, the employer's proportion of the collective net pension liability was .1005764975% which was a decrease of .00051158491% from its proportion measured as of August 31, 2022.

Changes Since the Prior Actuarial Valuation

The actuarial assumptions and methods are the same as used in the determination of the prior year's net pension liability.

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The Texas 2023 Legislature passed legislation that provides a one-time stipend to certain retired teachers. The stipend was paid to retirees beginning in September of 2023. The Legislature appropriated funds to pay for this one-time stipend so there will be no impact on the net pension liability of TRS. In addition, the Legislature also provided for a cost of living adjustment (COLA) to retirees which was approved during the November 2023 election which will be paid in January 2024. Therefore, this contingent liability was not reflected as of August 31, 2023.

The amount of pension expense recognized by the District in the reporting period was \$12,204,128.

For the year ended August 31, 2024, the District recognized pension expense of \$11,310,475 and revenue of \$5,605,525 for support provided by the State.

At August 31, 2024, the 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 economic experience	\$ 2,461,570	\$ 836,560
Changes in actuarial assumptions	6,534,215	1,599,071
Difference between projected and actual investment earnings	10,053,741	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	5,233,895	3,287,140
Contributions paid to TRS subsequent to the measurement date	4,915,230	-
	<u>\$ 29,198,651</u>	<u>\$ 5,722,771</u>
Total		

\$4,915,230 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending August 31, 2025.

The net amount of employer's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended August 31	Pension Expense Amount
2025	\$ 3,882,533
2026	2,530,074
2027	9,220,573
2028	2,947,875
2029	(20,405)
Thereafter	-
Total	<u>\$ 18,560,650</u>

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Note 9 - Postemployment Health Benefits

Plan Description

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined Other Post-Employment 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 the 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 https://www.trs.texas.gov/Pages/about_publications.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 the 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 post-retirement benefit changes, including automatic COLAs.

The premium rates for retirees are reflected 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	

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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.

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 .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			
	2023		2024
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%
	2023		2024
Employer contributions	\$ 1,126,875		\$ 1,071,067
Member contributions	746,869		726,474
NECE on-behalf contributions	1,171,184		1,164,238

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 \$21.3 million in fiscal year 2023 provided by Rider 14 of the Senate Bill GAA of the 87th Legislature. These amounts were reappropriated from amounts received by the pension and TRS-Care funds in excess of the state’s actual obligation and then transferred to TRS-Care.

Actuarial Assumptions

The actuarial valuation was performed as of August 31, 2022. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2023. 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 demographic assumptions were developed in the experience study performed for the 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, 2022 TRS pension plan actuarial valuation that was rolled forward to August 31, 2023:

Rates of mortality	General inflation
Rates of retirement	Wage inflation
Rates of termination	Expected payroll growth
Rates of disability incidence	

The active mortality rates were based on PUB(2010), Amount-Weighted, Below-Median Income, Teacher male and female tables (with a two-year set forward for males). The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioner Mortality Tables. The rates were projected on a fully generational basis using the ultimate improvement rates from mortality projection scale MP-2021.

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Additional Actuarial Methods and Assumptions

Valuation date	August 31, 2022 rolled forward to August 31, 2023
Actuarial cost method	Individual Entry Age Normal
Inflation	2.30%
Single discount rate	4.13% as of August 31, 2023
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.
Projected salary increases	2.95% to 8.95%, including inflation
Healthcare trend rates	4.25% to 7.75% The initial medical trend rates were 7.75% for Medicare retirees and 7.00% for non-Medicare retirees. There was an initial prescription drug trend rate of 7.75% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period of 12 years.
Election rates	Normal Retirement: 62% participation prior to age 65 and 25% participation after age 65; 30% of pre-65 retirees are assumed to discontinue coverage at age 65.
Ad hoc post-employment benefit changes	None

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Discount Rate

A single discount rate of 3.91% was used to measure the total OPEB liability. There was a increase of 0.22 percent in the discount rate since the previous year. Because the investments are held in cash and there is no intentional objective to advance fund the benefits, the Single Discount Rate is equal to the prevailing municipal bond rate.

The source of the municipal bond rate is the Fidelity “20-year Municipal GO AA Index” as of August 31, 2023, using the Fixed Income Market Data/Yield Curve/Data Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds.

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1% lower than and 1% higher than the discount rate that was used (4.13%) in measuring the Net OPEB Liability.

	1% Decrease in Discount Rate (3.13%)	Discount Rate (4.13%)	1% Increase in Discount Rate (5.13%)
Total TRS net OPEB liability	\$ 26,074,313,528	\$ 22,138,305,064	\$ 18,926,429,065
District's proportionate share of the net OPEB liability	\$ 35,299,216	\$ 29,970,676	\$ 25,622,462

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Healthcare Cost Trend Rate Sensitivity Analysis

The following schedule shows the impact of the Net OPEB Liability if a healthcare trend rate that is 1% less than and 1% greater than the health trend rates assumed:

	1% Decrease in Healthcare Trend Rate	Current Single Healthcare Trend Rate	1% Increase in Healthcare Trend Rate
Total TRS net OPEB liability	\$ 18,229,786,300	\$ 22,138,305,064	\$ 27,166,627,825
District's proportionate share of the net OPEB liability	\$ 24,679,352	\$ 29,970,676	\$ 36,777,983

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At August 31, 2024, the District reported a liability of \$29,970,676 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	\$ 29,970,676
State's proportionate share that is associated with the District	36,164,228
Total	\$ 66,134,904

The Net OPEB Liability was measured as of August 31, 2022 and rolled forward to August 31, 2023 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The District's proportion of the Net OPEB Liability was based on the employer's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2022 through August 31, 2023.

At August 31, 2024, the District's proportion of the collective Net OPEB Liability was 0.1353792726% compared to 0.1438231198% as of August 31, 2023.

Changes Since the Prior Actuarial Valuation

The following were changes to the actuarial assumptions or other inputs that affected measurement of the Total OPEB Liability since the prior measurement period:

- The discount rate changed from 3.91% as of August 31, 2022, to 4.13% as of August 31, 2023, accompanied by revised demographic and economic assumptions based on the TRS experience study.

Change of Benefit Terms Since the Prior Measurement Date – There were no changes in benefit terms since the prior measurement date.

For the year ended August 31, 2024, the District recognized OPEB benefit of \$7,731,149 and revenue of \$1,417,071 for support provided by the State.

At August 31, 2024, the District reported its proportionate share of the TRS’s deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 1,355,946	\$ 25,214,647
Changes in actuarial assumptions	4,090,779	18,351,840
Difference between projected and actual investment earnings	12,949	-
Changes in proportion and difference between District contributions and the proportionate share of contributions	6,895,608	5,066,316
Contributions paid to TRS subsequent to the measurement date	1,071,067	-
Total	\$ 13,426,349	\$ 48,632,803

\$1,071,067 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability for the year ended August 31, 2025.

The other net amounts of the employer’s balances of deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended August 31	OPEB Expense Amount
2025	\$ (7,932,474)
2026	(6,557,859)
2027	(4,696,864)
2028	(5,509,191)
2029	(4,618,494)
Thereafter	(6,962,639)
Total	\$ (36,277,521)

Medicare Part D

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, which was effective January 1, 2006 established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare Part D allows for the TRS-Care to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. These on-behalf payments have been recognized as equal revenues and expenditures by the District in the amounts of \$604,408, \$623,965, and \$490,708 for the years ended August 31, 2024, 2023 and 2022, respectively.

Note 10 - Workers Compensation and Health Insurance

During the year ended August 31, 2024, employees of the District were covered by a third party commercial health insurance (the Plan). The District has paid premiums of \$410 per month per employee to the plan, and employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to a third-party administrator acting on behalf of a licensed insurer. The plan was authorized by Section 21.922, Texas Education Code, and was documented by contractual agreement. The plan is accounted for in the general fund.

The contract between the District and the third-party administrator is renewable annually on September 1, and terms of coverage and premium costs are included in the contractual provisions.

The District's workers’ compensation plan is administered by an independent claims administrator who reviews and processes all workers’ compensation claims. The District pays each month an amount equal to the actual paid losses plus a fee based on the number of claimants. The District has specific stop-loss coverage of \$400,000 for any one accident up to statutory limits and an aggregate policy with a maximum limit of \$1,000,000.

The following is a reconciliation of workers' compensation claims during the previous two years:

	<u>2024</u>	<u>2023</u>
Claims payable beginning of year	\$ 265,137	\$ 390,228
Claims incurred	452,260	347,537
Claims paid	<u>(449,258)</u>	<u>(472,628)</u>
Claims payable end of year	<u>\$ 268,139</u>	<u>\$ 265,137</u>

Note 11 - Unearned Revenue

Unearned revenue at year-end in the fund financial statements consisted of the following:

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Athletic ticket sales, lost textbooks, and parking receipts	\$ 112,171	\$ -	\$ -	\$ 112,171
State and local grant revenue	-	-	1,101,285	1,101,285
Federal grant revenue	-	-	<u>532,359</u>	<u>532,359</u>
	<u>\$ 112,171</u>	<u>\$ -</u>	<u>\$ 1,633,644</u>	<u>\$ 1,745,815</u>

Note 12 - Revenues from Local and Intermediate Sources

For the year ended August 31, 2024, revenues from local and intermediate sources reported in the fund financial statements for governmental fund types consisted of the following:

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Property taxes	\$39,434,498	\$17,520,371	\$ -	\$56,954,869
Food sales	-	-	371,247	371,247
Investment income	3,818,516	474,515	284,306	4,577,337
Penalties, interest, and other tax-related income	452,708	148,339	-	601,047
Co-curricular student activities	775,921	-	273,621	1,049,542
Tuition and fees	4,827	-	-	4,827
Gifts and bequests	31,630	-	310,396	342,026
Other	<u>1,441,742</u>	<u>-</u>	<u>373,727</u>	<u>1,815,469</u>
	<u>\$45,959,842</u>	<u>\$18,143,225</u>	<u>\$ 1,613,297</u>	<u>\$65,716,364</u>

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Note 13 - Accumulated Unpaid Sick Leave Benefits

The District established a policy to pay accumulated local sick leave upon retirement or after an employee resigns and has at least ten years of service with Abilene Independent School District. The employee will receive pay for up to 50 accumulated local sick days at a rate to be established by the Board. This obligation was estimated to be \$1,361,562 at August 31, 2024 for eligible employees and is recorded as other long-term liabilities in the government wide statement of net position.

Note 14 - Shared Services Arrangements

The District is the fiscal agent for three Shared Service Arrangements (“SSA”) which provide adult education and assistance to deaf students. All services, facilities, and administration are provided by the District for the other school districts in the region. Funding is received directly from the state. According to the guidance provided in TEA’s Resource Guide, the District has accounted for the fiscal agent’s activities of the SSA in Special Revenue Fund 431, Shared Service Arrangements - Adult Education Basic State.

The District is the fiscal agent for a Shared Services Arrangement (“SSA”) which provides an Adult Education Program for students to the member counties listed below. All services are provided by the fiscal agent. According to guidance provided in TEA’s Resource Guide, the District has accounted for the fiscal agent’s activities of the SSA in Special Revenue fund 309 and is accounted for using Model 3 in the SSA section of the Resource Guide.

Brown County
Callahan County
Coleman County
Comanche County
Eastland County
Fisher County
Haskell County
Jones County
Kent County
Knox County

Mitchell County
Nolan County
Runnels County
Scurry County
Shackelford County
Stephens County
Stonewall County
Taylor County
Throckmorton County

The District participates in a shared services arrangement (“SSA”) for the Regional Day School Program through fund 496 with the school districts listed below.

Albany ISD
Anson ISD
Cisco ISD
Clyde ISD
Colorado ISD
Comanche ISD
Hawley ISD

Merkel ISD
Ovalo CISD
Ranger ISD
Snyder ISD
Stamford ISD
Trent ISD
Wylie ISD

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Note 15 - Debt

Bonded indebtedness of the District is reflected in the Government-Wide Statement of Net Position. In the Fund Financial Statements, the current requirements for principal and interest expenditures are accounted for in the Debt Service Fund and General Fund.

Long-term debt includes par bonds and capital appreciation (deep discount) serial bonds. At August 31, 2024, the District's debt limitation under local policies, which represents 10% of the District's total assessed property value for school tax purposes, is \$592,743,948.

On March 25, 2022, the District issued a finance contract in the amount of \$22,400,000 to upgrade HVAC facilities. The contract has a rate of 2.40%. Payments are due semi-annually beginning August 15, 2022 and fully matures on February 15, 2037.

Unamortized bond premiums on the 2014, 2019 and 2020 Series bonds are reported with long-term bonds payable on the statement of net position.

Bonds payable, maintenance notes, compensated absences, leases payable, and SBITAs payable are typically liquidated through payments made by the following funds: General Fund and Debt Service Fund.

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Long-term debt of the District is reflected in the statement of net position at August 31, 2024. A summary of the changes in long-term liabilities follows:

	Rate Payable	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Unlimited Tax School Refng Bonds, Series 2014	4.4%	\$ 6,350,000	\$ -	\$ (3,110,000)	\$ 3,240,000	\$ 3,240,000
Unlimited Tax School Bldg Bonds, Series 2019	4.0%-5.0%	118,570,000	-	(3,495,000)	115,075,000	3,675,000
Unlimited Tax Refunding Bonds, Series Capital Appreciation Bonds 2020	1.8%-5.0%	1,380,246	-	-	1,380,246	611,030
Unlimited Tax Refunding Bonds, Series 2020 Current Interest Bonds	1.8%-5.0%	68,540,000	-	(2,935,000)	65,605,000	-
Bonds payable-subtotal		194,840,246	-	(9,540,000)	185,300,246	7,526,030
Accretion on CAB, Series 2020		6,732,508	123,872	-	6,856,380	-
Accretion-subtotal		6,732,508	123,872	-	6,856,380	-
Unamortized Premium on Bonds, Series 2014 Refunding		148,046	-	(74,025)	74,021	-
Unamortized Premium on Bonds, Series 2019 Building		11,329,188	-	(552,638)	10,776,550	-
Unamortized Premium on Bonds, Series 2020 Refunding		7,813,320	-	(1,650,663)	6,162,657	-
Unamortized premium-subtotal		19,290,554	-	(2,277,326)	17,013,228	-
Net bonds payable		220,863,308	123,872	(11,817,326)	209,169,854	7,526,030
Qualified School Construction Maintenance Tax and Revenue Notes, Series 2011	6.55%	5,515,000	-	-	5,515,000	-
Compensated absences		1,347,603	189,011	(175,052)	1,361,562	-
Finance contract	2.40%	20,434,872	-	(1,309,188)	19,125,684	1,340,175
SBITA payable		59,030	1,312,156	(475,257)	895,929	437,039
Leases payable	7.7%	2,013,558	2,653	(715,850)	1,300,361	399,939
Other long-term liabilities-subtotal		23,855,063	1,503,820	(2,675,347)	22,683,536	2,177,153
Total long-term liabilities		\$ 250,233,371	\$ 1,627,692	\$ (14,492,673)	\$ 237,368,390	\$ 9,703,183

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Bond Requirements

Debt service requirements on bonds payable are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2025	\$ 7,526,030	\$ 9,818,126	\$ 17,344,156
2026	4,634,216	11,771,640	16,405,856
2027	9,580,000	6,553,087	16,133,087
2028	10,070,000	6,061,837	16,131,837
2029	10,570,000	5,568,187	16,138,187
2030-2034	58,920,000	21,735,018	80,655,018
2035-2039	45,345,000	13,112,558	58,457,558
2040-2044	38,655,000	4,986,350	43,641,350
	<u>\$ 185,300,246</u>	<u>\$ 79,606,803</u>	<u>\$ 264,907,049</u>

There are a number of limitations and restrictions contained in the general obligation bond indentures. The District is in compliance with all significant limitations and restrictions at August 31, 2024.

Maintenance Tax Notes and Contractual Obligations

On March 10, 2011 the District issued a \$5,515,000 Qualified School Construction Maintenance Tax and Revenue Note, Taxable Series 2011 with the full principal of the Note maturing February 15, 2026. Proceeds will be used to renovate and repair instructional facilities in the District. The Note has an interest rate of 6.55% but is eligible for an interest rate subsidy of 5.46% due to the Note being characterized as a Qualified School Construction Bond as defined by Section 54F of the Internal Revenue Code of 1986. Therefore, the resulting net supplementary interest rate of the Note is 1.09%.

The District created a sinking fund by entering into a repurchase agreement to service the Note. The repurchase agreement calls for annual payments of \$250,762 the first year and \$276,644 until the maturity date of February 15, 2026 and will yield an interest rate of 4.01%. Total payments from general operating funds, including the supplementary interest, to repay the \$5,515,000 Note will be \$5,021,312. The sinking fund balance as of August 31, 2024 was \$4,664,287.

Presented below is a summary of the sinking fund requirements:

Fiscal Year	Annual Requirements
2025	\$ 276,644
2026	276,644
Total sinking fund requirements	\$ 553,288

Finance Contract Requirements

Debt service requirements on the finance contract are as follows:

Fiscal Year	Principal	Interest	Total Requirements
2025	\$ 1,340,175	\$ 442,190	\$ 1,782,365
2026	1,371,894	410,470	1,782,364
2027	1,404,365	378,000	1,782,365
2028	1,437,604	344,760	1,782,364
2029	1,471,630	310,735	1,782,365
2030-2034	7,897,399	1,014,422	8,911,821
2035-2037	4,202,617	147,016	4,349,633
	\$ 19,125,684	\$ 3,047,593	\$ 22,173,277

Note 16 - Leases

The District entered an agreement to lease copiers for District-wide use beginning August 2023. Under the terms of the lease, the District pays a monthly fee of \$21,230. The lease terminates in August 2028.

The District has entered into various agreements to lease vehicles for District-wide use beginning on dates ranging from April 2020 to May 2023. Under the terms of the leases, the District pays monthly fees ranging from \$346 to \$1,251. The leases terminate ranging from March 2024 to April 2027.

The District entered into an agreement for postage machine use beginning April 2022. Under the terms of the lease, the District pays a monthly fee of \$892. The lease terminates on March 30, 2027.

The District entered into an agreement for education equipment use beginning September 2021. Under the terms of the lease, the District pays a monthly fee of \$1,080. The lease terminates on August 31, 2026.

At August 31, 2024, the District has recognized a right to use asset, net of accumulated amortization, of \$1,277,148 and a lease liability of \$1,300,361 related to these agreements. During the fiscal year, the District recorded \$516,791 in amortization expense and \$41,161 in interest expense for the right to use the copier and vehicles.

The District used a discount rate of 4.12% on the copier lease, rates ranging from 1.36% to 4.17% on the vehicles, rate of 3.79% on the postage machine, a rate of 2.23% on the education equipment, and a rate of 4.35% on the building space. The discount rates are based on the estimated incremental borrowing rate of the District.

Remaining obligations associated with these leases for governmental activities are as follows:

Fiscal Year	Principal	Interest	Total Requirements
2025	\$ 399,939	\$ 56,106	\$ 456,045
2026	403,201	37,445	440,646
2027	249,384	19,430	268,814
2028	247,837	6,927	254,764
	<u>\$ 1,300,361</u>	<u>\$ 119,908</u>	<u>\$ 1,420,269</u>

Note 17 - Subscription-Based Information Technology Arrangement (SBITAs)

The District has entered into various SBITA contracts for educational and productivity software.

The District has made all payments required under three contracts and will retain the right to use the software product through August 2027.

The District entered another SBITA agreement for digital textbook access, recording a SBITA liability of \$895,929 and a right-of-use asset balance of \$1,143,457 at August 31, 2024. The District used an interest rate of 5.57%. The interest rate is based on the estimated incremental borrowing rate of the District. The District retains the right to use the product through August 2026.

Remaining obligations associated with this SBITA agreement for governmental activities are as follows:

Fiscal Year	Principal	Interest	Total Requirements
2025	\$ 437,039	\$ 24,343	\$ 461,382
2026	458,890	25,560	484,450
	\$ 895,929	\$ 49,903	\$ 945,832

Note 18 - General Fund Federal Source Revenues

Revenues from federal sources, which are reported in the General Fund, consist of:

Program or Service	ALN	Amount
ROTC reimbursement	12.000	\$ 144,819
School Health and Related Services	n/a	1,329,712
Impact Aid, Public Law 81-874	84.041	581,558
QSCB interest subsidy	n/a	152,289
Indirect costs		
Title I - Part A	84.010	304,372
IDEA B Formula	84.027	270,824
IDEA B Discretionary	84.027	1,837
IDEA B Preschool	84.173	12,240
Carl D Perkins Basic Grant Formula	84.048	10,348
Title II, Part A - Teacher, Principal, Training & Recruitment	84.367	24,037
Title III - Part A	84.365A	6,741
COVID-19 ESSER III (ARP) - TCLAS	84.425U	25,296
Title IV - Part A	84.424	17,047
AEL Adult Education & Literacy	84.002	47,017
AEL Temporary Assistance for Needy Families	93.558	3,773
Total		<u>\$ 2,931,910</u>

Note 19 - Restatement

During fiscal year ended August 31, 2024, there was a change within the financial reporting entity which resulted in the Debt Service Fund being reported as a major fund instead of as a nonmajor fund. As a result, fund balance of the Debt Service Fund of \$6,715,650 which was previously reported in the nonmajor funds is now reported as a major fund with a beginning fund balance of \$6,715,650. This resulted in adjustments to and restatements of beginning fund balance to nonmajor funds as follows:

	Governmental Funds	
	Debt Service Fund	Other Non-Major Governmental Funds
Beginning, as previously reported on August 31, 2023	\$ -	\$ 13,801,381
Change to or within the financial reporting entity	<u>6,715,650</u>	<u>(6,715,650)</u>
Beginning, as restated on September 1, 2023	<u>\$ 6,715,650</u>	<u>\$ 7,085,731</u>

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Note 20 - Deferred Compensation Plan

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all District employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. Until paid or made available to the employee or another beneficiary, all amounts of compensation deferred under the plan, investments purchased with those amounts and all income attributable to those investments are held in trust and are not subject to the claims of the District's general creditors. The District does not have fiduciary responsibility for the plan and therefore it is not reported as a pension trust fund in the District's financial statements. Participant's rights under the plan are equal to the fair value of the deferred account for each participant.

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Required Supplementary Information
August 31, 2024

Abilene Independent School District

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Abilene Independent School District
 Budgetary Comparison Schedule – General Fund (Exhibit G-1)
 Year Ended August 31, 2024

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	\$ 44,223,398	\$ 44,776,095	\$ 45,959,842	\$ 1,183,747
5800	State program revenues	97,229,630	97,229,630	98,633,563	1,403,933
5900	Federal program revenues	4,191,000	4,191,000	2,931,910	(1,259,090)
5020	Total revenues	<u>145,644,028</u>	<u>146,196,725</u>	<u>147,525,315</u>	<u>1,328,590</u>
Expenditures					
Current					
0011	Instruction	78,162,526	76,689,096	71,795,550	4,893,546
0012	Instructional resources and media services	2,024,954	1,968,288	1,861,001	107,287
0013	Curriculum and instructional staff development	2,307,231	1,601,391	1,366,005	235,386
0021	Instructional leadership	3,129,942	3,122,452	3,008,409	114,043
0023	School leadership	9,383,719	8,984,753	9,024,737	(39,984)
0031	Guidance, counseling and evaluation services	6,136,106	6,071,803	6,106,243	(34,440)
0032	Social work services	658,722	767,297	819,171	(51,874)
0033	Health services	1,303,853	1,398,092	1,386,117	11,975
0034	Student (pupil) transportation	5,137,489	6,678,543	5,777,293	901,250
0036	Extracurricular activities	5,538,868	5,943,599	5,567,952	375,647
0041	General administration	5,936,542	6,270,917	5,533,427	737,490
0051	Facilities maintenance and operations	17,062,122	16,711,298	16,804,942	(93,644)
0052	Security and monitoring services	1,274,111	1,624,073	1,329,621	294,452
0053	Data processing services	5,761,168	6,980,786	6,581,247	399,539
0061	Community services	840,542	805,126	676,554	128,572
Debt service					
0071	Principal on long term debt	2,233,279	2,233,279	2,233,279	-
0072	Interest on long term debt	394,192	545,524	886,999	(341,475)
Capital outlay					
0081	Facilities acquisition and construction	250,145	1,771,303	2,591,706	(820,403)
Intergovernmental					
0095	Payments to juvenile alternative Ed. Prg.	100,000	230,000	203,240	26,760
0099	Other intergovernmental charges	650,000	650,000	508,417	141,583
6030	Total expenditures	<u>148,285,511</u>	<u>151,047,620</u>	<u>144,063,469</u>	<u>6,984,151</u>
1100	Excess (deficiency) of revenues over (under) expenditures	(2,641,483)	(4,850,895)	3,461,846	8,312,741
Other financing sources (uses)					
7912	Sale of real and personal property	-	-	78,131	78,131
7913	Proceeds from capital leases	-	-	1,314,809	1,314,809
7080	Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,392,940</u>	<u>1,392,940</u>
1200	Net change in fund balances	(2,641,483)	(4,850,895)	4,854,786	9,705,681
0100	Fund balance - beginning	45,493,632	45,493,632	45,493,632	-
3000	Fund balance - ending	<u>\$ 42,852,149</u>	<u>\$ 40,642,737</u>	<u>\$ 50,348,418</u>	<u>\$ 9,705,681</u>

Abilene Independent School District

Schedule of District's Proportionate Share of the Net Pension Liability – Teacher Retirement System of Texas (Exhibit G-2)
Year Ended August 31, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
District's proportion of the net pension liability	0.100576498%	0.105692347%	0.091046536%	0.086599402%	0.094677311%	0.095626682%	0.095703310%	0.094585349%	0.100625900%	0.064298800%
District's proportionate share of net pension liability	\$ 69,086,349	\$ 62,746,828	\$ 23,186,331	\$ 46,380,873	\$ 49,216,226	\$ 52,635,247	\$ 30,600,763	\$ 35,742,397	\$ 35,569,916	\$ 17,175,099
State's proportionate share of the net pension liability associated with the District	74,908,100	71,200,471	36,752,830	78,763,439	72,420,575	80,725,719	48,982,745	60,001,221	56,952,497	49,522,165
Totals	<u>\$ 143,994,449</u>	<u>\$ 133,947,299</u>	<u>\$ 59,939,161</u>	<u>\$ 125,144,312</u>	<u>\$ 121,636,801</u>	<u>\$ 133,360,966</u>	<u>\$ 79,583,508</u>	<u>\$ 95,743,618</u>	<u>\$ 92,522,413</u>	<u>\$ 66,697,264</u>
District's covered payroll	\$ 114,902,935	\$ 115,994,634	\$ 113,110,638	\$ 109,680,694	\$ 102,976,616	\$ 102,183,362	\$ 100,562,501	\$ 98,232,144	\$ 95,430,501	\$ 92,180,591
District's proportionate share of net pension liability as a percentage of its covered payroll	60.13%	54.09%	20.50%	42.29%	47.79%	51.51%	30.43%	36.39%	37.27%	18.63%
Plan fiduciary net position as a percentage of the total pension liability	73.15%	75.62%	88.79%	75.54%	75.24%	73.74%	82.17%	78.00%	78.43%	83.25%

Note: The information disclosed for each fiscal year is reported as of the measurement date of the net pension liability with is August 31 of the preceding fiscal year.

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Abilene Independent School District
Schedule of District's Contributions – Teacher Retirement System to Texas (Exhibit G-3)
Year Ended August 31, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contributions	\$ 4,915,230	\$ 4,985,105	\$ 4,871,054	\$ 3,846,127	\$ 3,549,529	\$ 3,287,469	\$ 3,216,684	\$ 3,136,596	\$ 3,005,216	\$ 2,979,577
Contribution in relation to the contractually required contributions	(4,915,230)	(4,985,105)	(4,871,054)	(3,846,127)	(3,549,529)	(3,287,469)	(3,216,684)	(3,136,596)	(3,005,216)	(2,979,577)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 111,765,236	\$ 114,902,935	\$ 115,994,634	\$ 113,110,638	\$ 109,680,694	\$ 102,976,616	\$ 102,183,362	\$ 100,562,501	\$ 98,232,144	\$ 95,430,501
Contributions as a percentage of covered payroll	4.40%	4.34%	4.20%	3.40%	3.24%	3.19%	3.15%	3.12%	3.06%	3.12%

Note: The information disclosed for each fiscal year is reported as of the District's fiscal year-end date.

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Abilene Independent School District
Schedule of District's Proportionate Share of the Net OPEB Liability (Exhibit G-4)
Year Ended August 31, 2024

	2024	2023	2022	2021	2020	2019	2018
District's proportion of the net OPEB liability	0.135379273%	0.143823120%	0.131799189%	0.130446560%	0.132170966%	0.133181501%	0.129601183%
District's proportionate share of net OPEB liability	\$ 29,970,676	\$ 34,437,015	\$ 50,840,837	\$ 49,588,628	\$ 62,505,269	\$ 66,498,743	\$ 56,358,693
State's proportionate share of the net OPEB liability associated with the District	36,164,228	42,007,748	68,115,391	66,635,230	83,055,521	81,656,572	73,614,932
Totals	<u>\$ 66,134,904</u>	<u>\$ 76,444,763</u>	<u>\$118,956,228</u>	<u>\$116,223,858</u>	<u>\$145,560,790</u>	<u>\$148,155,315</u>	<u>\$129,973,625</u>
District's covered payroll	\$ 114,902,935	\$ 115,994,634	\$113,110,638	\$109,680,694	\$102,976,616	\$102,183,362	\$100,562,501
District's proportionate share of net OPEB liability as a percentage of its covered payroll	26.08%	29.69%	44.95%	45.21%	60.70%	65.08%	56.04%
Plan fiduciary net position as a percentage of the total OPEB liability	14.94%	11.52%	6.18%	4.99%	2.66%	1.57%	0.91%

Note: The information disclosed for each fiscal year is reported as of the measurement date of the net OPEB liability which is August 31 of the preceding fiscal year.

Note: Plan information was unavailable prior to 2018.

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Abilene Independent School District
Schedule of District's Contributions to the OPEB Plan (Exhibit G-5)
Year Ended August 31, 2024

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contributions	\$ 1,071,067	\$ 1,126,875	\$ 1,160,538	\$ 1,008,593	\$ 978,646	\$ 924,465	\$ 664,200
Contribution in relation to the contractually required contributions	<u>(1,071,067)</u>	<u>(1,126,875)</u>	<u>(1,160,538)</u>	<u>(1,008,593)</u>	<u>(978,646)</u>	<u>(924,465)</u>	<u>(664,200)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 111,765,236	\$ 114,902,935	\$ 115,994,634	\$113,110,638	\$109,680,694	\$102,976,616	\$102,183,362
Contributions as a percentage of covered payroll	0.96%	0.98%	1.00%	0.89%	0.89%	0.90%	0.65%

Note: The information disclosed for each fiscal year is reported as of the District's fiscal year-end date.

Note: Plan information was unavailable prior to 2018.

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Note 1 - Budget

Budgetary Information

Each school district in Texas is required by law to prepare annually a budget of anticipated revenues and expenditures for the general fund, debt service fund, and the National School Breakfast and Lunch Program special revenue fund. The Texas Education Code requires the budget to be prepared not later than August 20 and adopted by August 31 of each year. The budgets are prepared on a basis of accounting that is used for reporting in accordance with generally accepted accounting principles.

The following procedures are followed in establishing the budgetary data reflected in the fund financial schedules:

1. Prior to August 20 of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning September 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board is then called for the purpose of adopting the proposed budget after ten days' public notice of the meeting has been given.
3. Prior to September 1, the budget is formally approved and adopted by the Board.

Once a budget is approved, it can be amended by function and fund level only by approval of a majority of the members of the Board. Amendments are presented to the Board at its regular meetings. Each amendment must have Board approval. Such amendments are made before the fact, are reflected in the official minutes of the Board and are not made after fiscal year end as required by law. Each amendment is controlled by the budget coordinator Accounting at the revenue and expenditure fund/function level. Budget amounts are as amended by the Board. All budget appropriations lapse at year end.

Expenditures exceeded the amended budget in the general fund in the following functions:

	Budgeted	Actual	Variance
General Fund			
0023 School leadership	\$ 8,984,753	\$ 9,024,737	\$ (39,984)
0031 Guidance, counseling and evaluation services	6,071,803	6,106,243	(34,440)
0032 Social work services	767,297	819,171	(51,874)
0051 Facilities maintenance and operatinos	16,711,298	16,804,942	(93,644)
0072 Interest on long-term debt	545,524	886,999	(341,475)
0081 Facilities acquisition and construction	1,771,303	2,591,706	(820,403)

Note 2 - Net Pension Liability – Teachers Retirement System

Changes of Benefit Terms

There were no changes to benefit terms that affected the measurement of the total pension liability during the measurement period.

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Changes in the Size or Composition of the Population Covered by the Benefit Terms

There were no changes in the size or composition of the population covered by the benefit terms during the measurement period.

Changes of Assumptions

The actuarial assumptions and methods are the same as used in the determination of the prior year's net pension liability.

Note 3 - OPEB

Changes of Benefit Terms

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

Changes in the Size or Composition of the Population Covered by the Benefit Terms

There were no changes in the size or composition of the population covered by the benefit terms during the measurement period.

Changes of Assumptions

The following were changes to the actuarial assumptions or other inputs that affected measurement of the Total OPEB Liability since the prior measurement period:

- The discount rate changed from 3.91% as of August 31, 2022 to 4.13% as of August 31, 2023, accompanied by revised demographic and economic assumptions based on the TRS experience study.

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Other Supplementary Information
August 31, 2024

Abilene Independent School District

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Data Control Codes		203 Childcare Development Block Grant	205 Head Start	206 ESEA Title X, Pt. C Homeless	211 ESEA I, A Improving Basic Program
	Assets				
1110	Cash and cash equivalents	\$ 7,324	\$ -	\$ 1,933	\$ -
1120	Investments - current	-	-	-	-
1240	Receivables from other governments	-	402,009	4,854	651,269
1250	Accrued interest	-	-	-	-
1260	Due from other funds	-	-	-	-
1290	Other receivables	-	-	-	-
1300	Inventories	-	-	-	-
1800	Restricted assets	-	-	-	-
1000	Total assets	<u>\$ 7,324</u>	<u>\$ 402,009</u>	<u>\$ 6,787</u>	<u>\$ 651,269</u>
	Liabilities				
2110	Accounts payable	\$ -	\$ 9,190	\$ -	\$ 972
2160	Accrued wages payable	-	175,631	6,787	308,840
2170	Due to other funds	-	217,188	-	341,457
2180	Due to other governments	-	-	-	-
2300	Unearned revenues	7,324	-	-	-
2000	Total liabilities	<u>7,324</u>	<u>402,009</u>	<u>6,787</u>	<u>651,269</u>
	Fund Balances				
3410	Nonspendable - inventories	-	-	-	-
3450	Restricted - federal or state funds grant	-	-	-	-
3470	Restricted - capital acquisition and contractual obligation	-	-	-	-
3545	Committed - other	-	-	-	-
3000	Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total liabilities, deferred inflows and fund balances	<u>\$ 7,324</u>	<u>\$ 402,009</u>	<u>\$ 6,787</u>	<u>\$ 651,269</u>

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Abilene Independent School District
Combining Balance Sheet – Nonmajor Governmental Funds (Exhibit H-1)
August 31, 2024

224	225	226	240	242	244	255
IDEA Part B Formula	IDEA Part B Preschool	IDEA Part B Discretionary	National Breakfast and Lunch Program	Summer Feeding Program	Career and Technical - Basic Grant	ESEA II, A Training and Recruiting
\$ -	\$ 2,254	\$ -	\$ 2,152	\$ 204,506	\$ -	\$ -
-	-	-	4,182,810	-	-	-
885,280	10,334	10	701,401	1	33,799	24,703
-	-	-	-	-	-	-
-	-	-	91,080	69,476	-	-
-	-	-	733	-	-	-
-	-	-	225,078	-	-	-
-	-	-	-	-	-	-
<u>\$ 885,280</u>	<u>\$ 12,588</u>	<u>\$ 10</u>	<u>\$ 5,203,254</u>	<u>\$ 273,983</u>	<u>\$ 33,799</u>	<u>\$ 24,703</u>
\$ 22,704	\$ -	\$ -	\$ 50,944	\$ -	\$ 2,495	\$ -
363,425	12,588	-	249,598	-	4,552	2,808
499,151	-	10	543,349	-	26,302	21,895
-	-	-	-	-	-	-
-	-	-	315,235	116,569	450	-
<u>885,280</u>	<u>12,588</u>	<u>10</u>	<u>1,159,126</u>	<u>116,569</u>	<u>33,799</u>	<u>24,703</u>
-	-	-	225,078	-	-	-
-	-	-	3,819,050	157,414	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>4,044,128</u>	<u>157,414</u>	<u>-</u>	<u>-</u>
<u>\$ 885,280</u>	<u>\$ 12,588</u>	<u>\$ 10</u>	<u>\$ 5,203,254</u>	<u>\$ 273,983</u>	<u>\$ 33,799</u>	<u>\$ 24,703</u>

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Data Control Codes		263	279	280	282
		ESEA III, A English Language Acquisition	ESSER III TCLAS	ARP Education for Homeless Children and Youth	ESSER III (ARP)
	Assets				
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
1120	Investments - current	-	-	-	-
1240	Receivables from other governments	5,454	211,152	75	-
1250	Accrued interest	-	-	-	-
1260	Due from other funds	-	-	-	-
1290	Other receivables	-	-	-	-
1300	Inventories	-	-	-	-
1800	Restricted assets	-	-	-	-
1000	Total assets	\$ 5,454	\$ 211,152	\$ 75	\$ -
	Liabilities				
2110	Accounts payable	\$ -	\$ -	\$ -	\$ -
2160	Accrued wages payable	-	-	-	-
2170	Due to other funds	5,454	211,152	75	-
2180	Due to other governments	-	-	-	-
2300	Unearned revenues	-	-	-	-
2000	Total liabilities	5,454	211,152	75	-
	Fund Balances				
3410	Nonspendable - inventories	-	-	-	-
3450	Restricted - federal or state funds grant	-	-	-	-
3470	Restricted - capital acquisition and contractual obligation	-	-	-	-
3545	Committed - other	-	-	-	-
3000	Total fund balances	-	-	-	-
4000	Total liabilities, deferred inflows and fund balances	\$ 5,454	\$ 211,152	\$ 75	\$ -

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Abilene Independent School District
 Combining Balance Sheet – Nonmajor Governmental Funds (Exhibit H-1)
 August 31, 2024

285	288	288-01 Child & Adult Care Food Program	289-04	289-15	309	312
IDEA B Preschool ARPA	Early Head Start		Title IV, Part A	LEP Summer School	SSA Adult Basic Education	SSA - TANF Family Assistance
\$ -	\$ -	\$ -	\$ 84,800	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	208,528	33,224	2,693	-	50,468	4,467
-	-	-	-	-	-	-
-	-	-	-	-	27,263	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 208,528</u>	<u>\$ 33,224</u>	<u>\$ 87,493</u>	<u>\$ -</u>	<u>\$ 77,731</u>	<u>\$ 4,467</u>
\$ -	\$ 3,360	\$ -	\$ 1	\$ -	\$ -	\$ -
-	190,241	10,589	-	-	17,774	1,082
-	12,807	22,635	2,693	-	-	1,733
-	-	-	55,747	-	-	-
-	2,120	-	29,052	-	59,957	1,652
-	208,528	33,224	87,493	-	77,731	4,467
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 208,528</u>	<u>\$ 33,224</u>	<u>\$ 87,493</u>	<u>\$ -</u>	<u>\$ 77,731</u>	<u>\$ 4,467</u>

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Data Control Codes		379 Fed Funded Shared Services Agreement	397 Advanced Placement Incentives	410 Instructional Materials Allotment	412 CCPO
	Assets				
1110	Cash and cash equivalents	\$ -	\$ 18,035	\$ -	\$ 251,271
1120	Investments - current	-	-	-	-
1240	Receivables from other governments	7,997	-	43,206	-
1250	Accrued interest	-	-	-	-
1260	Due from other funds	-	-	180,858	-
1290	Other receivables	-	-	-	-
1300	Inventories	-	-	-	-
1800	Restricted assets	-	-	-	-
1000	Total assets	\$ 7,997	\$ 18,035	\$ 224,064	\$ 251,271
	Liabilities				
2110	Accounts payable	\$ -	\$ -	\$ -	\$ -
2160	Accrued wages payable	-	-	-	-
2170	Due to other funds	7,997	-	-	-
2180	Due to other governments	-	-	-	-
2300	Unearned revenues	-	18,035	224,064	251,271
2000	Total liabilities	7,997	18,035	224,064	251,271
	Fund Balances				
3410	Nonspendable - inventories	-	-	-	-
3450	Restricted - federal or state funds grant	-	-	-	-
3470	Restricted - capital acquisition and contractual obligation	-	-	-	-
3545	Committed - other	-	-	-	-
3000	Total fund balances	-	-	-	-
4000	Total liabilities, deferred inflows and fund balances	\$ 7,997	\$ 18,035	\$ 224,064	\$ 251,271

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Abilene Independent School District
 Combining Balance Sheet – Nonmajor Governmental Funds (Exhibit H-1)
 August 31, 2024

429 Other State Funded Special Revenue Funds	431 Adult Basic Education State	435 State Deaf	461 Campus Activity Fund	499 Other Local Special Revenue Funds	Total Nonmajor Special Revenue Funds	699 Capital Projects Fund
\$ -	\$ -	\$ -	\$ 326,026	\$ 656,172	\$ 1,554,473	\$ 50,000
-	-	-	-	-	4,182,810	-
132,237	9,762	9,136	-	-	3,432,059	-
-	-	-	-	-	-	2,984
-	-	-	690	3,112	372,479	-
-	-	-	489	68,833	70,055	-
-	-	-	-	-	225,078	-
-	-	-	-	-	-	674,257
<u>\$ 132,237</u>	<u>\$ 9,762</u>	<u>\$ 9,136</u>	<u>\$ 327,205</u>	<u>\$ 728,117</u>	<u>\$ 9,836,954</u>	<u>\$ 727,241</u>
\$ 87,367	\$ -	\$ -	\$ 1,069	\$ 1,266	\$ 179,368	\$ -
280	1,930	7,520	-	24,689	1,378,334	-
43,117	3,838	1,616	15,436	99,714	2,077,619	-
-	-	-	-	-	55,747	-
1,473	3,994	-	-	602,448	1,633,644	-
<u>132,237</u>	<u>9,762</u>	<u>9,136</u>	<u>16,505</u>	<u>728,117</u>	<u>5,324,712</u>	<u>-</u>
-	-	-	-	-	225,078	-
-	-	-	-	-	3,976,464	-
-	-	-	-	-	-	727,241
-	-	-	310,700	-	310,700	-
-	-	-	310,700	-	4,512,242	727,241
<u>\$ 132,237</u>	<u>\$ 9,762</u>	<u>\$ 9,136</u>	<u>\$ 327,205</u>	<u>\$ 728,117</u>	<u>\$ 9,836,954</u>	<u>\$ 727,241</u>

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Abilene Independent School District
Combining Balance Sheet – Nonmajor Governmental Funds (Exhibit H-1)
August 31, 2024

Data Control Codes		Total Nonmajor Governmental Funds
	Assets	
1110	Cash and cash equivalents	\$ 1,604,473
1120	Investments - current	4,182,810
1240	Receivables from other governments	3,432,059
1250	Accrued interest	2,984
1260	Due from other funds	372,479
1290	Other receivables	70,055
1300	Inventories	225,078
1800	Restricted assets	674,257
1000	Total assets	<u>\$ 10,564,195</u>
	Liabilities	
2110	Accounts payable	\$ 179,368
2160	Accrued wages payable	1,378,334
2170	Due to other funds	2,077,619
2180	Due to other governments	55,747
2300	Unearned revenues	1,633,644
2000	Total liabilities	<u>5,324,712</u>
	Fund Balances	
3410	Nonspendable - inventories	225,078
3450	Restricted - federal or state funds grant	3,976,464
3470	Restricted - capital acquisition and contractual obligation	727,241
3545	Committed - other	310,700
3000	Total fund balances	<u>5,239,483</u>
4000	Total liabilities, deferred inflows and fund balances	<u>\$ 10,564,195</u>

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Data Control Codes		203	205	206	211
		Childcare Development Block Grant	Head Start	ESEA Title X, Pt. C Homeless	ESEA I, A Improving Basic Program
	Revenues				
5700	Local and intermediate sources	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	-	2,765,140	77,879	5,245,158
5020	Total revenues	-	2,765,140	77,879	5,245,158
	Expenditures				
	Current				
0011	Instruction	-	1,668,035	-	3,203,378
0012	Instructional resources and media services	-	59,254	-	56,979
0013	Curriculum and instructional staff development	-	228,418	-	876,834
0021	Instructional leadership	-	12	950	198,496
0023	School leadership	-	228,178	-	167,459
0031	Guidance, counseling, and evaluation services	-	48,172	-	33,648
0032	Social work services	-	338,743	76,929	205,175
0033	Health services	-	67,959	-	-
0034	Student (pupil) transportation	-	36,567	-	42,748
0035	Food services	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	30,926	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	58,876	-	460,441
	Debt service				
0071	Principal on long term debt	-	-	-	-
0072	Interest on long term debt	-	-	-	-
0073	Bond issuance cost and fees	-	-	-	-
	Capital outlay				
0081	Facilities acquisition and construction	-	-	-	-
6030	Total expenditures	-	2,765,140	77,879	5,245,158
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
	Other financing sources (Uses)				
7912	Sale of real and personal property	-	-	-	-
7913	Proceeds from leases and SBITAs	-	-	-	-
7080	Total other financing sources (uses)	-	-	-	-
1200	Net change in fund balance	-	-	-	-
0100	Fund balance, beginning	-	-	-	-
1300	Adjustment (Note 19)	-	-	-	-
3000	Fund balance, ending	\$ -	\$ -	\$ -	\$ -

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Abilene Independent School District
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental
 Funds (Exhibit H-2)
 Year Ended August 31, 2024

224	225	226	240	242	244	255
IDEA Part B Formula	IDEA Part B Preschool	IDEA Part B Discretionary	National Breakfast and Lunch Program	Summer Feeding Program	Career and Technical - Basic Grant	ESEA II, A Training and Recruiting
\$ -	\$ -	\$ -	\$ 598,952	\$ 695	\$ -	\$ -
-	-	-	305,804	-	-	-
4,880,549	123,247	34,584	10,351,590	176,233	261,790	472,994
<u>4,880,549</u>	<u>123,247</u>	<u>34,584</u>	<u>11,256,346</u>	<u>176,928</u>	<u>261,790</u>	<u>472,994</u>
4,263,982	123,247	34,584	-	-	175,228	-
-	-	-	-	-	-	-
42,097	-	-	-	-	-	348,342
125,806	-	-	-	-	-	117,831
-	-	-	-	-	-	6,821
249,811	-	-	-	-	86,562	-
-	-	-	-	-	-	-
192,454	-	-	-	-	-	-
6,399	-	-	-	-	-	-
-	-	-	10,697,553	176,232	-	-
-	-	-	-	-	-	-
-	-	-	238,554	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,867	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,880,549</u>	<u>123,247</u>	<u>34,584</u>	<u>10,937,974</u>	<u>176,232</u>	<u>261,790</u>	<u>472,994</u>
-	-	-	318,372	696	-	-
-	-	-	10,175	-	-	-
-	-	-	-	-	-	-
-	-	-	10,175	-	-	-
-	-	-	328,547	696	-	-
-	-	-	3,715,581	156,718	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,044,128</u>	<u>\$ 157,414</u>	<u>\$ -</u>	<u>\$ -</u>

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Data Control Codes	263 ESEA III, A English Language Acquisition	279 ESSER III TCLAS	280 ARP Education for Homeless Children and Youth	282 ESSER III (ARP)
Revenues				
5700	\$ -	\$ -	\$ -	\$ -
5800	-	-	-	-
5900	111,107	226,013	38,847	9,133,473
5020	<u>111,107</u>	<u>226,013</u>	<u>38,847</u>	<u>9,133,473</u>
Expenditures				
Current				
0011	99,815	197,529	-	5,773,047
0012	-	-	-	30,053
0013	-	-	-	-
	staff development	9,494	27,294	761,015
0021	1,753	1,190	-	145,927
0023	-	-	-	143,676
0031	-	-	-	-
	Guidance, counseling, and evaluation services	-	-	408,070
0032	-	-	38,847	1,164,754
0033	-	-	-	607,106
0034	-	-	-	42
0035	-	-	-	-
0036	-	-	-	-
0041	-	-	-	99,783
0051	-	-	-	-
0052	-	-	-	-
0053	-	-	-	-
0061	45	-	-	-
Debt service				
0071	-	-	-	-
0072	-	-	-	-
0073	-	-	-	-
Capital outlay				
0081	-	-	-	-
6030	<u>111,107</u>	<u>226,013</u>	<u>38,847</u>	<u>9,133,473</u>
1100	-	-	-	-
Other financing sources (Uses)				
7912	-	-	-	-
7913	-	-	-	-
7080	-	-	-	-
1200	-	-	-	-
0100	-	-	-	-
1300	-	-	-	-
3000	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Abilene Independent School District
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental
 Funds (Exhibit H-2)
 Year Ended August 31, 2024

285	288	288-01 Child & Adult Care Food Program	289-04 Title IV, Part A	289-15 LEP Summer School	309 SSA Adult Basic Education	312 SSA - TANF Family Assistance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
<u>17,429</u>	<u>2,791,373</u>	<u>242,580</u>	<u>285,479</u>	<u>5,878</u>	<u>781,040</u>	<u>53,384</u>
<u>17,429</u>	<u>2,791,373</u>	<u>242,580</u>	<u>285,479</u>	<u>5,878</u>	<u>781,040</u>	<u>53,384</u>
17,429	1,567,290	-	272,146	5,878	581,534	29,500
-	-	-	-	-	-	-
-	161,534	-	8,461	-	-	-
-	12	-	4,509	-	79,869	4,769
-	468,772	-	-	-	36,306	10,601
-	493	-	150	-	83,331	8,514
-	274,042	-	-	-	-	-
-	200,267	-	-	-	-	-
-	65,466	-	-	-	-	-
-	5,514	242,580	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	213	-	-	-
-	-	-	-	-	-	-
-	47,983	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>17,429</u>	<u>2,791,373</u>	<u>242,580</u>	<u>285,479</u>	<u>5,878</u>	<u>781,040</u>	<u>53,384</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Data Control Codes	379 Fed Funded Shared Services Agreement	397 Advanced Placement Incentives	410 Instructional Materials Allotment	412 CCPO
Revenues				
5700	\$ -	\$ -	\$ -	\$ -
5800	-	-	373,609	68,828
5900	163,688	-	-	-
5020	163,688	-	373,609	68,828
Expenditures				
Current				
0011	-	-	373,609	54,331
0012	-	-	-	-
0013	-	-	-	-
0021	-	-	-	-
0023	-	-	-	14,497
0031	2,065	-	-	-
0032	161,623	-	-	-
0033	-	-	-	-
0034	-	-	-	-
0035	-	-	-	-
0036	-	-	-	-
0041	-	-	-	-
0051	-	-	-	-
0052	-	-	-	-
0053	-	-	-	-
0061	-	-	-	-
Debt service				
0071	-	-	-	-
0072	-	-	-	-
0073	-	-	-	-
Capital outlay				
0081	-	-	-	-
6030	163,688	-	373,609	68,828
1100	-	-	-	-
Other financing sources (Uses)				
7912	-	-	-	-
7913	-	-	-	-
7080	-	-	-	-
1200	-	-	-	-
0100	-	-	-	-
1300	-	-	-	-
3000	\$ -	\$ -	\$ -	\$ -

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Abilene Independent School District
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental
Funds (Exhibit H-2)
Year Ended August 31, 2024

429 Other State Funded Special Revenue Funds	431 Adult Basic Education State	435 State Deaf	461 Campus Activity Fund	499 Other Local Special Revenue Funds	Total Nonmajor Special Revenue Funds	599 Debt Service Fund
\$ -	\$ -	\$ -	\$ 273,621	\$ 684,123	\$ 1,557,391	\$ -
696,388	125,207	81,525	-	-	1,651,361	-
-	-	-	-	-	38,239,455	-
<u>696,388</u>	<u>125,207</u>	<u>81,525</u>	<u>273,621</u>	<u>684,123</u>	<u>41,448,207</u>	<u>-</u>
57,964	87,351	81,525	261,142	289,343	19,217,887	-
-	-	-	-	-	146,286	-
6,384	-	-	-	8,486	2,478,359	-
38,861	13,463	-	-	9,506	742,954	-
-	15,231	-	-	-	1,091,541	-
-	9,162	-	-	332,327	1,262,305	-
-	-	-	-	-	2,260,113	-
-	-	-	-	-	1,067,786	-
-	-	-	-	-	151,222	-
-	-	-	-	-	11,121,879	-
-	-	-	-	34,516	34,516	-
-	-	-	-	-	99,783	-
-	-	-	-	-	269,480	-
477,831	-	-	157	-	478,201	-
53,331	-	-	-	-	53,331	-
-	-	-	-	9,945	577,290	-
62,017	-	-	-	-	63,884	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>696,388</u>	<u>125,207</u>	<u>81,525</u>	<u>261,299</u>	<u>684,123</u>	<u>41,116,817</u>	<u>-</u>
-	-	-	12,322	-	331,390	-
-	-	-	-	-	10,175	-
-	-	-	-	-	-	-
-	-	-	-	-	10,175	-
-	-	-	12,322	-	341,565	-
-	-	-	298,378	-	4,170,677	6,715,650
-	-	-	-	-	-	(6,715,650)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 310,700</u>	<u>\$ -</u>	<u>\$ 4,512,242</u>	<u>\$ -</u>

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Abilene Independent School District
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental
Funds (Exhibit H-2)
Year Ended August 31, 2024

Data Control Codes	699	Total Nonmajor Governmental Funds
Revenues		
5700	Local and intermediate sources	\$ 55,906 \$ 1,613,297
5800	State program revenues	- 1,651,361
5900	Federal program revenues	- 38,239,455
5020	Total revenues	<u>55,906</u> <u>41,504,113</u>
Expenditures		
Current		
0011	Instruction	- 19,217,887
0012	Instructional resources and media services	- 146,286
0013	Curriculum and instructional staff development	- 2,478,359
0021	Instructional leadership	- 742,954
0023	School leadership	- 1,091,541
0031	Guidance, counseling, and evaluation services	- 1,262,305
0032	Social work services	- 2,260,113
0033	Health services	- 1,067,786
0034	Student (pupil) transportation	- 151,222
0035	Food services	- 11,121,879
0036	Extracurricular activities	- 34,516
0041	General administration	- 99,783
0051	Facilities maintenance and operations	- 269,480
0052	Security and monitoring services	- 478,201
0053	Data processing services	- 53,331
0061	Community services	- 577,290
Debt service		
0071	Principal on long term debt	- 63,884
0072	Interest on long term debt	- -
0073	Bond issuance cost and fees	- -
Capital outlay		
0081	Facilities acquisition and construction	<u>2,243,719</u> <u>2,243,719</u>
6030	Total expenditures	<u>2,243,719</u> <u>43,360,536</u>
1100	Excess (deficiency) of revenues over (under) expenditures	<u>(2,187,813)</u> <u>(1,856,423)</u>
Other financing sources (Uses)		
7912	Sale of real and personal property	- 10,175
7913	Proceeds from leases and SBITAs	- -
7080	Total other financing sources (uses)	<u>-</u> <u>10,175</u>
1200	Net change in fund balance	(2,187,813) (1,846,248)
0100	Fund balance, beginning	2,915,054 13,801,381
1300	Adjustment (Note 19)	- (6,715,650)
3000	Fund balance, ending	<u>\$ 727,241</u> <u>\$ 5,239,483</u>

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Required TEA Schedules

August 31, 2024

Abilene Independent School District

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<u>Last Ten Years Ended August 31</u>	1	2	3
	<u>Tax Rates</u>		Assessed/ Appraised Value for School Tax Purposes
	<u>Maintenance</u>	<u>Debt Service</u>	
2015 (and prior years)	\$ Various	\$ Various	\$ Various
2016	1.040000	0.170600	4,280,261,809
2017	1.040000	0.164100	4,469,378,022
2018	1.040000	0.158300	4,493,015,439
2019	1.040000	0.162400	4,670,459,397
2020	0.970000	0.351400	5,004,253,793
2021	0.964200	0.327200	5,212,303,908
2022	0.924900	0.353500	5,324,439,064
2023	0.880900	0.328400	6,041,231,858
2024 (school year under audit)	0.713500	0.319100	5,927,439,477
1000 Totals			
8000 Taxes Refunded			

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Abilene Independent School District
Schedule of Delinquent Taxes Receivable (Exhibit J-1)
Year Ended August 31, 2024

10	20	31	32	40	50	99
Beginning Balance September 1, 2023	Current Year's Total Levy	Maintenance Total Collections	Debt Service Total Collections	Entire Year's Adjustments	Ending Balance August 31, 2024	Total Taxes Refunded Under Section 26.1115 (C)
\$ 267,886	\$ -	\$ 14,428	\$ 1,621	\$ (35,919)	\$ 215,918	
48,547	-	3,273	537	-	44,737	
64,274	-	3,449	544	(1)	60,280	
72,100	-	3,815	580	(1)	67,704	
66,756	-	5,071	792	1,462	62,355	
83,016	-	3,916	1,419	1,959	79,640	
84,580	-	18,336	6,222	41,062	101,084	
274,161	-	64,223	24,546	(30,600)	154,792	
1,140,942	-	417,778	155,731	(209,497)	357,936	
<u>-</u>	<u>60,039,293</u>	<u>38,726,141</u>	<u>17,318,351</u>	<u>(2,806,832)</u>	<u>1,187,969</u>	
<u>\$ 2,102,262</u>	<u>\$ 60,039,293</u>	<u>\$ 39,260,430</u>	<u>\$ 17,510,343</u>	<u>\$ (3,038,367)</u>	<u>\$ 2,332,415</u>	
						<u>\$ 727,699</u>

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Abilene Independent School District
 Budgetary Comparison Schedule – Child Nutrition Program (Exhibit J-2)
 Year Ended August 31, 2024

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Local and intermediate sources	\$3,882,135	\$3,882,135	\$ 598,952	\$(3,283,183)
State program revenues	365,427	365,427	305,804	(59,623)
Federal program revenues	7,917,399	7,917,399	10,351,590	2,434,191
Total revenues	12,164,961	12,164,961	11,256,346	(908,615)
Expenditures				
Current				
Food services	11,694,448	11,591,492	10,697,553	893,939
Facilities maintenance and operations	119,106	269,106	238,554	30,552
Debt service				
Principal on long term debt	-	100,000	1,867	98,133
Total expenditures	11,813,554	11,960,598	10,937,974	1,022,624
Excess of revenues over expenditures	351,407	204,363	318,372	114,009
Other financing sources				
Sale of real and personal property	-	-	10,175	10,175
Proceeds from leases and SBITAs	-	-	-	-
Total other financing sources	-	-	10,175	10,175
Net change in fund balances	351,407	204,363	328,547	124,184
Fund balance, beginning	3,715,581	3,715,581	3,715,581	-
Fund balance, ending	<u>\$4,066,988</u>	<u>\$3,919,944</u>	<u>\$ 4,044,128</u>	<u>\$ 124,184</u>

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Abilene Independent School District
 Budgetary Comparison Schedule – Debt Service Fund (Exhibit J-3)
 Year Ended August 31, 2024

Data Control Codes		Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance with Final Budget - Positive (Negative)
		Original	Final		
Revenues					
5700	Local and intermediate sources	\$17,462,137	\$17,462,137	\$ 18,143,225	\$ 681,088
5800	State program revenues	-	-	2,396,304	2,396,304
5020	Total revenues	<u>17,462,137</u>	<u>17,462,137</u>	<u>20,539,529</u>	<u>3,077,392</u>
Expenditures					
Debt service					
0071	Principal on long term debt	9,540,000	9,540,000	9,540,000	-
0072	Interest on long term debt	7,612,245	7,612,245	7,522,137	90,108
0073	Bond issuance costs and fees	309,892	309,892	309,892	-
6030	Total expenditures	<u>17,462,137</u>	<u>17,462,137</u>	<u>17,372,029</u>	<u>90,108</u>
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	3,167,500	3,167,500
1200	Net change in fund balances	-	-	3,167,500	3,167,500
0100	Fund balance, beginning	<u>6,715,650</u>	<u>6,715,650</u>	<u>6,715,650</u>	-
3000	Fund balance, ending	<u>\$ 6,715,650</u>	<u>\$ 6,715,650</u>	<u>\$ 9,883,150</u>	<u>\$ 3,167,500</u>

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<u>Data Control Codes</u>		<u>Responses</u>
<u>Section A: Compensatory Education Programs</u>		
AP1	Did your District expend any state compensatory education program state allotment funds during the District's fiscal year?	Yes
AP2	Does the District 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.	\$ 16,681,599
AP4	List the actual direct program expenditures for state compensatory education programs during the District's fiscal year. (PICs 24, 26, 28, 29, 30)	\$ 8,775,143
<u>Section B: Bilingual Education Programs</u>		
AP5	Did your District expend any bilingual education program state allotment funds during the District's fiscal year?	Yes
AP6	Does the District 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 District's fiscal year.	\$ 670,315
AP8	List the actual direct program expenditures for bilingual education programs during the District's fiscal year. (PIC 25)	\$ 309,536

Federal Award Section
August 31, 2024

Abilene Independent School District

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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*

The Board of Trustees
Abilene Independent School District
Abilene, Texas

We have audited, 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, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Abilene Independent School District (the District) as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 6, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 entity'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 or significant deficiencies. However, material weaknesses or significant deficiencies may exist that have not been identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from 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.

Abilene, Texas
January 6, 2025

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Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance Required by the Uniform Guidance

The Board of Trustees
Abilene Independent School District
Abilene, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Abilene Independent School District's (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

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Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Abilene, Texas
January 6, 2025

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Abilene Independent School District
Schedule of Expenditures of Federal Awards (Exhibit K-1)
Year Ended August 31, 2024

Pass Through Entity Identifying Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Expenditures
	U.S. Department of Education		
	Direct Program		
Not available	Impact Aid - P.L. 874 Title I	84.041	\$ 581,558
	Passed Through Texas Workforce Commission:		
0918ALAD00	AEL - Professional Development	84.002	7,001
0918ALAE00	AEL - Professional Development	84.002	5,017
0918ALAF00	AEL - Professional Development	84.002	11,797
0918ALAE00	AEL- Adult Education and Literacy	84.002	43,407
0918ALAF00	AEL- Adult Education and Literacy	84.002	484,655
0918ALAF00	AEL - El Civics	84.002	100,731
0918ALAF00	AEL - Integrated Education and Training	84.002	68,854
0918ALAF00	AEL - Correctional Education	84.002	32,452
0918ALAF00	AEL - Federal Workforce Integration Initiative	84.002	74,143
	Total ALN 84.002		<u>828,057</u>
	Total Passed Through Texas Workforce Commission		828,057
	Passed Through Texas Education Agency		
23610101221901	ESEA Title I, Part A - Improving Basic Programs	84.010	321,736
24610101221901	ESEA Title I, Part A - Improving Basic Programs	84.010	4,956,676
246101397110104	2023-2025 Title I, 1003 ESF FO	84.010	249,982
24610103221901	ESEA Title I, Part D, Subpart 2	84.010	21,136
	Total ALN 84.010A		<u>5,549,530</u>
	Special Education Cluster		
236600012219016000	IDEA-B Formula	84.027A	477,683
246600012219016000	IDEA-B Formula	84.027A	4,673,690
246600112219016000	IDEA-B Discretionary Deaf	84.027A	32,592
66002206	IDEA-B High Cost Fund	84.027A	3,829
	Total ALN 84.027		<u>5,187,794</u>
246610012219016000	IDEA-B Preschool	84.173A	135,487
225360012219015000	COVID-19 IDEA-B Preschool ARP	84.173X	17,429
	Total ALN 84.173		<u>152,916</u>
	Total Special Education Cluster		<u>5,340,710</u>
24420006221901	Carl D. Perkins Basic Grant Formula for CATE	84.048A	272,138
23694501221901	Title II, Part A - Teacher, Principal, Training & Recruitment	84.367A	13,121
24694501221901	Title II, Part A - Teacher, Principal, Training & Recruitment	84.367A	483,910
	Total ALN 84.367A		<u>497,031</u>

Abilene Independent School District
Schedule of Expenditures of Federal Awards (Exhibit K-1)
Year Ended August 31, 2024

Pass Through Entity Identifying Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Expenditures
24680101221901	Title IV, Part A - Student Support and Academic Enrichment Program	84.424A	302,526
21528042221901	COVID-19 ESSER III (TCLAS) ***	84.425U	251,309
21528001221901	COVID-19 ESSER III ***	84.425U	9,133,473
	Total ALN 84.425U		<u>9,384,782</u>
23671001221901	Title III, Part A - ELA	84.365A	61
24671001221901	Title III, Part A - ELA	84.365A	117,787
	Total ALN 84.365A		<u>117,848</u>
69552202	LEP Summer School	84.369A	5,878
	Total Passed Through Texas Education Agency		<u>21,470,443</u>
	Passed Through ESC Region 14		
24460005711031	McKinney-Vento Homeless Education TEHCY Shared Services Arrangement	84.196	77,879
215330017110089	COVID-19 Education for Homeless Children ARP ***	84.425W	163,688
215330047110014	COVID-19 Education for Homeless Children ARP ***	84.425W	38,847
	Total Passed Through ESC Region 14		<u>280,414</u>
	Total U.S. Department of Education		<u>23,160,472</u>
	U.S. Department of Health & Human Services Passed Through Texas Workforce Commission:		
	TANF Cluster		
0918ALAF00	AEL - Temporary Assistance for Needy Families	93.558	57,157
	Total TANF Cluster ALN 93.558		<u>57,157</u>
	Total Passed Through Texas Workforce Commission:		<u>57,157</u>
06CH01216302	Head Start	93.600	2,141,792
06CH01216303	Head Start	93.600	623,348
06CH01216302	Early Headstart	93.600	2,155,833
06CH01216303	Early Headstart	93.600	600,865
	Passed Through Workforce Solutions of West Central Texas:		
Not available	Early Headstart	93.600	34,675
	Total ALN 93.600 - Head Start Cluster		<u>5,556,513</u>
	Total U.S. Dept. of Health & Human Services		<u>5,613,670</u>

Abilene Independent School District
Schedule of Expenditures of Federal Awards (Exhibit K-1)
Year Ended August 31, 2024

Pass Through Entity Identifying Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Expenditures
	U.S. Department of Agriculture		
	Direct Program		
01034	Summer Food Service Program for Children	10.559	176,233
	Passed Through Texas Education Agency:		
71402301	School Breakfast Program*	10.553	240,024
71402401	School Breakfast Program*	10.553	1,845,131
71302301	National School Lunch Program - cash assistance**	10.555	832,053
71302401	National School Lunch Program - cash assistance**	10.555	6,296,799
	Total Passed Through Texas Education Agency		<u>9,214,007</u>
	Passed Through the Texas Department of Agriculture:		
	National School Lunch Program		
01034	- non cash assistance**	10.555	690,667
01034	Supply Chain Assistance Grant Award**	10.555	446,916
01785	Child and Adult Care Food Program	10.558	242,580
	Total Passed through Texas Department of Agriculture		<u>1,380,163</u>
	Total U.S. Department of Agriculture		<u>10,770,403</u>
	U.S. Department of Defense		
	Direct		
Not available	ROTC Reimbursement	12.000	144,819
	Total ALN 12.000		<u>144,819</u>
	Total U.S. Department of Defense		<u>144,819</u>
	Total Federal Financial Assistance		<u>\$ 39,689,364</u>
	Total Child Nutrition Cluster (ALN 10.553, 10.555, 10.559)		\$ 10,527,823
	* Total School Breakfast Program (ALN 10.553)		2,085,155
	** Total National School Lunch Program (ALN 10.555)		8,266,435
	*** Total Education Stabilization Fund (ALN 84.425)		9,587,317

Note 1- Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the District under programs of the federal government for the year ended August 31, 2024. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

Note 2 - Summary of Significant Accounting Policies

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund types are accounted for using a current financial resources measurement focus. All federal expenditures were accounted for in the General Fund and Special Revenue Funds, components of the Governmental Fund type. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Federal grants are considered to be earned to the extent of expenditures made under the provisions of the grant.

School health and related services revenues are considered earned income at the local government level and thus are not included in the Schedule of Expenditures of Federal Awards. The following is a reconciliation of Federal Revenues on Exhibit C-2 to the Schedule of Expenditures of Federal Awards:

Federal Awards per Schedule of Expenditures of Federal Awards	\$ 39,689,364
School Health and Related Services (SHARS)	1,329,712
Qualified School Construction bond interest subsidy	<u>152,289</u>
Total federal program revenues - Exhibit C-2	<u><u>\$ 41,171,365</u></u>

Note 3 - Indirect Cost Rate

The District is not eligible to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance because the District has previously received a negotiated indirect cost rate for its federal awards.

Note 4 - Food Donation

Nonmonetary assistance is reported in this schedule at the fair market value of the commodities received and disbursed. At August 31, 2024, the District had food commodities totaling \$225,078 in inventory.

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Section I – Summary of Auditor’s Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major programs:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	No

Identification of major programs:

Name of Federal Program	Federal Financial Assistance Listing / ALN Number
Title I, Part A	84.010
COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425W; 84.425U
Dollar threshold used to distinguish between Type A and Type B programs	\$1,190,681
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

The audit disclosed no findings required to be reported.

Section III – Federal Award Findings and Questioned Costs

The audit disclosed no findings and questioned costs required to be reported.

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Abilene Independent School District
 Schedule of Required Responses to Selected School First Indicators (Exhibit L-1)
 August 31, 2024

<u>Data Control Codes</u>		<u>Responses</u>
SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year-end?	No
SF3	Did the school district make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	Yes
SF4	Was the school district issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the school district is considered to have been issued a warrant hold.	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	Yes
SF8	Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year-end	\$ 6,856,380

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January 6, 2025

To the Board of Trustees of
Abilene Independent School District
Abilene, Texas

We have audited the financial statements of Abilene Independent School District (the District) as of and for the year ended August 31, 2024, and have issued our report thereon dated January 6, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under the Uniform Guidance

As communicated in our letter dated October 11, 2024, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether the District complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs. Our audit of the financial statements and major program compliance does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of the District's major federal program compliance, is to express an opinion on the compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the District's internal control over compliance.

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We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our 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* dated January 6, 2025. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor’s Report on Compliance with Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated January 6, 2025.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity’s Significant Accounting Practices

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. As described in Notes 1 and 19, the District changed accounting policies related to the presentation and disclosure requirements for accounting changes and error corrections required by GASB Statement No. 100, *Accounting Changes and Error Corrections*. Accordingly, the accounting change has been retrospectively applied to the financial statements beginning September 1, 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management’s current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management’s estimate of the state Foundation receivable and related revenue from the State of Texas is based on the projected student counts at year-end.

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Management’s estimate of the other post-employment benefits and net pension liability are based on an actuary’s calculation in accordance with the employment contracts.

Management’s estimate of the allowance for uncollectible property taxes is based on collection rates in prior years and delinquent taxes outstanding currently.

We evaluated the key factors and assumptions used to develop the significant accounting estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting District’s financial statements relate to the pension and OPEB plans.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. There were no corrected misstatements identified as a result of our audit procedures.

The following summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Understatement of aggregate remaining funds proceeds from SBITAs	\$123,237
Understatement of aggregate remaining funds SBITA expense	\$123,237

The effect of these uncorrected misstatements, including the effect of the reversal of prior year uncorrected misstatements as of and for the year ended August 31, 2024, is no impact to change in fund balance or ending fund balance.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor’s report. No such disagreements arose during the course of the audit.

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Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. As described in Notes 1 and 19 to the financial statements, due to the adoption of GASB Statement 100, *Accounting Changes and Error Corrections*, the District restated opening balances as of September 1, 2023. We have included an emphasis of matter in our report regarding this restatement.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated January 6, 2025.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as District's auditors.

Other Information Included in Annual Reports

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the Abilene Independent School District's annual reports does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

Additionally, in accordance with such standards, we have read the information and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements. We noted no inconsistencies.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

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

Abilene, Texas

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Board of Trustees Meeting

January 13, 2025



Fiscal Year 2023-2024 Annual Financial Report

Jennifer Hinds
Executive Director of Finance

January 2025



CPAs & BUSINESS ADVISORS

ABILENE INDEPENDENT SCHOOL DISTRICT

2024 Financial Highlights

AUDITOR'S OPINION

Opinion

- Unmodified opinion on the financial statements

Basis for Opinion

- Audit conducted in accordance with generally accepted auditing standards

Management's Responsibility for the Financial Statements

- Preparation and fair presentation of the financial statements
- Internal control

Auditor's Responsibility

- To express an opinion on the financial statements
- Obtain reasonable assurance that the financial statements are free from material misstatement

STATEMENT OF NET POSITION

	August 31, 2024		August 31, 2023	
Assets	\$	364,936,194	\$	374,991,786
Deferred outflows of resources		45,321,966		49,836,858
Total assets and deferred outflows of resources		410,258,160		424,828,644
Liabilities		354,965,886		372,640,180
Deferred inflows of resources		54,355,574		59,960,615
Total liabilities and deferred inflows of resources		409,321,460		432,600,795
Net position	\$	936,700	\$	(7,772,151)

Total assets and deferred outflows of resources decreased approximately \$14.6 million (primarily driven by decreases in capital assets caused by depreciation) and decrease of total liabilities and deferred inflows of resources of approximately \$23.3 million (primarily due to decrease in FSP overpayment from the state and net pension/OPEB liabilities). Net position increased approximately \$8.7 million.

BALANCE SHEET OF GOVERNMENTAL FUNDS

	August 31, 2024		August 31, 2023	
Cash and investments	\$	61,244,084	\$	58,669,704
Receivables, net		4,995,726		9,734,967
Other assets		4,306,405		11,134,665
Restricted assets		15,821,377		14,379,621
Total assets	\$	86,367,592	\$	93,918,957
Accounts payable	\$	2,546,571	\$	2,517,056
Accrued wages and payroll withholdings		10,179,577		9,983,739
Other liabilities		7,435,048		21,343,662
Deferred inflows of resources		735,345		779,487
Total liabilities and deferred inflows of resources	\$	20,896,541	\$	34,623,944
Fund balance	\$	65,471,051	\$	59,295,013

Decrease of assets of approximately \$7.6 million (driven by decrease in receivables and interfund borrowings) and a decrease in liabilities of approximately \$13.7 million (primarily driven by decrease in FSP overpayment from state and interfund borrowings).

FUND BALANCE

		August 31, 2024		August 31, 2023
Nonspendable	\$	1,845,737	\$	1,855,933
Restricted		19,251,142		17,508,885
Committed		812,918		800,596
Assigned		1,722,656		2,226,446
Unassigned		41,838,598		36,903,153
Total fund balance	\$	65,471,051	\$	59,295,013

Increase in fund balance of approximately \$6.2 million (primarily driven by increases in amounts restricted for debt service and unassigned fund balance). The unassigned fund balance represents approximately 3.1 times average monthly general fund expenditures.

GOVERNMENTAL FUNDS – REVENUE SOURCES

		August 31, 2024		August 31, 2023
Local and intermediate sources	\$	65,716,364	\$	76,551,774
State program revenues		102,681,228		89,527,996
Federal program revenues		41,171,365		51,354,353
Total revenues		209,568,957		217,434,123
Other financing sources (uses) net		1,403,115		1,735,179
	\$	210,972,072	\$	219,169,302

Decrease in total revenues and other financing sources of approximately \$8.2 million (primarily driven by decreases in federal program revenues).

GOVERNMENTAL FUNDS – EXPENDITURES BY FUNCTION

		August 31, 2024		August 31, 2023
Instruction, curriculum and media services	\$	96,865,088	\$	103,946,218
Instructional and school leadership		13,867,641		14,087,624
Guidance, counseling, and evaluation services		7,368,548		7,552,784
Student transportation and support services		22,585,140		22,422,465
Extracurricular activities		5,602,468		6,538,562
Plant maintenance, security & data processing		25,516,822		22,072,563
Deb service		20,556,191		20,380,259
Capital outlay		4,835,425		29,395,489
All other functions		7,598,711		12,361,468
Total expenses	\$	204,796,034	\$	238,757,432

Decrease in expenditures of approximately \$34 million, primarily driven by reduction in capital outlay expenditures. Instruction accounts for 48.4% of expenditures, excluding capital outlay, in 2024 and 49.6% of expenditures, excluding capital outlay, in 2023.

OTHER REPORTS

- **Internal Control Over Financial Reporting and on Compliance**
(Governmental Auditing Standards)
 - No material weaknesses identified
 - No significant deficiencies reported
 - No instances of noncompliance
- **Report on Compliance Required by the Uniform Guidance**
 - Major programs
 - Title I Part A
 - Elementary and Secondary School Emergency Relief Fund
 - District complied with requirements of each major federal program

THANK YOU

Jeromy Stephens, CPA
Partner



CPAs & BUSINESS ADVISORS



Fiscal Year 2023-2024 Annual Financial Report

*Jennifer Hinds
Executive Director of Finance*

January 2025



Board of Trustees Meeting

January 13, 2025

Abilene Independent School District Board Document – VII. F

Meeting Date: January 09, 2025

Meeting Type: Regular Meeting

Item Type: Consent

Future Action Required:

If Yes, Month:

Subject: 24-25 HS Cell Phone Policy Resource Request

Background Information:

We are presenting a funding request to support the implementation of the new cell phone policy at our high schools. This policy, which restricts cell phone use during the instructional day, is designed to enhance student engagement, improve focus, and create a more productive learning environment. To effectively enforce this policy, we are requesting funding for the purchase of YONDR pouches, a solution that has proven successful in managing cell phone access in educational settings.

Attached, you will find supporting documents, including a quote from YONDR to provide a pouch for every student in the district. Additionally, a representative from YONDR is available via Zoom to provide more information about the product and its implementation and to answer any questions the Board may have. This investment represents a critical step toward creating an environment that prioritizes student learning and academic success.

Attached is the quote from Yondr.

Attached Supporting Documents:

Yondr Quote

Fiscal Implications:

Refer to the attached quote.

Administrative Recommendation:

That the board approve the requested funding.

Contact Person:

Dr. Gustavo Villanueva

Mrs. Alison Camp

Abilene Independent School District Board Document - Agenda Item IX.B

Meeting Date: January 13, 2025 Meeting Type: Regular

Item Type: Action Item Future Action Required: No If Yes, Month: N/A

Subject: Shotwell Annual Report – Based on Fiscal Year 2023-2024

Background Information: Annually administration presents the Abilene ISD Shotwell Complex Revenue and Expenditure Report. This year, the report for the year ended August 31, 2024, will be presented with looks at Revenue & Expenditures, FY24 vs FY23, and a 10-year historical look back.

The Shotwell fund for FY23 had a deficit of (\$9,832.50). The Shotwell fund for FY24 had a deficit of (\$71,187.18).

The Shotwell committed fund balance as of the August 31, 2024 was \$502,218. Assuming no other expenditures are made from committed fund balance during the 2024-25 fiscal year, we recommend the Shotwell committed fund balance to remain at \$502,218 as of August 31, 2025.

Attached Supporting Documents: Shotwell Complex Financial Report as of August 31, 2024, Presentation

Fiscal Implications: Shotwell has had an annual deficit in each of the last five years.

Administrative Recommendation: Consider approval of the 2023-2024 Shotwell Complex Financial Report as presented.

Possible motion language: I move to approve the 2023-2024 Shotwell Complex Financial Report as presented.

Contact Person: Jennifer Hinds

Shotwell Complex Financial Report

For the Year
2023-2024



ABILENE ISD

Annual Shotwell Complex Financial Report

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Memo



To: Dr. John Kuhn, Superintendent of Schools
CC: Dr. Joseph Waldron, Deputy Superintendent
From: Jennifer Hinds, Executive Director of Finance
Date: January 13, 2025
Re: 2023-2024 Shotwell Complex Financial Report

The following is the financial report for the Shotwell Complex for the year ended August 31, 2024. The report is generally divided into three separate cost centers - Events, Concessions and Other.

OVERALL SUMMARY OF EVENTS:

In 2023-2024, the Shotwell complex was host to 17 High School Varsity Football games. Of the 17 games hosted, 10 were AISD regular season games and 7 were post-season games. In addition to football, the complex also hosts soccer games and track meets. Overall, attendance during the regular season increased 2.84% compared to the prior year contributing to a small increase in event revenue for AISD teams.

REVENUE SUMMARY:

Total Event revenue increased 36.05% compared to the previous year. AISD teams gate receipts increased 7.35% over the prior year, while the remaining revenue increase comes from non-AISD Teams who we hosted for post-season games. While this increase may seem large as compared to the previous year, it's important to keep in mind that due to Press box construction, there were no post-season games hosted in FY23. Total Concessions revenue increased 50.56% as compared to the prior year. This increase of revenue is explained by the increase in games played at the complex in FY24. Other revenue decreased in the current year 22.2% as compared to the prior year. Decreases in advertising revenues for the Shotwell Scoreboard and vending machine commissions make up most of the decrease. Eight advertising partners paying a yearly advertising fee of either \$6,000.00 (Premier Partner), \$12,000.00 (Founding Partner), or \$18,000.00 (Anchor Partner) are the main source of this cost center's revenue. Combined event, concessions, and other revenue are equivalent to the overall increase in revenue over prior year by \$129,371.00; a 25.15% increase.

EXPENSE SUMMARY:

Total event expenditures increased 59% from the prior year. This increase is due to a rise in payroll costs for game workers as well as a rise in costs for contracted services (officiating and Police/Ambulance Services). The same holds true as well for utility costs as well. Total concessions expenditures increased 26% from the prior year. Food costs increased as well as payroll costs for concession workers, general supplies and repairs/rentals. Combined event, concessions, and other expenditures are equivalent to the overall increase in expenses over prior year by \$190,727.00; a 36% increase. It is important to note that while we see an overall rise in expenditures due to 7 more games hosted at the complex in FY24, the average total expenses (inclusive of all cost centers) per game decreased from \$52,428.00 per game in FY23 to \$42,059.00 per game in FY24.

Net revenues over expenses decreased \$61,356.00 from the previous year (\$-71,188 in 2023-24 compared to \$-9,832 in 2022-23).

**Abilene Independent School District
Shotwell Complex Revenue and Expenditure Report
September 1, 2023 through August 31, 2024**

	<u>Events</u>	<u>Concessions</u>	<u>Other</u>	<u>Total</u>
<u>REVENUES</u>				
Gate Receipts				
AISD Teams	\$ 235,877.33	\$ -	\$ -	\$ 235,877.33
Non-AISD Teams	63,069.76	-	-	63,069.76
Concessions	-	239,219.32	-	239,219.32
Miscellaneous				
Advertising	-	-	92,500.00	92,500.00
Rental of Facility	-	-	5,726.20	5,726.20
Vending Machine Commission (50%)	-	-	6,926.65	6,926.65
Food Truck Commissions	-	-	500.00	500.00
TOTAL REVENUES	<u>298,947.09</u>	<u>239,219.32</u>	<u>105,652.85</u>	<u>643,819.26</u>
<u>EXPENDITURES</u>				
			5,426.20	
Payroll Costs				
Groundskeeper (includes Medicare)	-	-	41,928.87	41,928.87
Game Workers (includes SS/Medi)	144,950.57	-	-	144,950.57
Concession Workers (includes SS/Medi)	-	118,674.08	-	118,674.08
Contracted Services				
Officiating	80,860.02	-	-	80,860.02
Police/Ambulance Service	43,137.16	-	-	43,137.16
Game Guarantees/UII Fees	-	-	-	-
Repairs/Rentals	-	7,534.26	-	7,534.26
Utilities	-	-	119,353.42	119,353.42
Miscellaneous	8,693.12	-	-	8,693.12
Supplies and Materials				
Gasoline & Other Fuel	-	408.68	-	408.68
Food	-	102,926.57	-	102,926.57
Non-Food	-	155.76	-	155.76
Repair Supplies	-	-	-	-
Furniture	-	-	-	-
Computer Equipment	-	-	-	-
General Supplies	23,457.44	8,872.76	-	32,330.20
Capital Outlay-Equipment	-	-	-	-
Dues	-	-	-	-
Miscellaneous Operating				
In-District Travel	-	500.00	-	500.00
Miscellaneous	12,847.13	706.60	-	13,553.73
TOTAL EXPENDITURES	<u>313,945.44</u>	<u>239,778.71</u>	<u>161,282.29</u>	<u>715,006.44</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (14,998.35)</u>	<u>\$ (559.39)</u>	<u>\$ (55,629.44)</u>	<u>\$ (71,187.18)</u>

**Abilene Independent School District
Shotwell Complex Expense Comparison
FY24 vs FY23**

	Event Expense				Concession Expense				Other			
	23-24	22-23	Diff	% inc/dec	23-24	22-23	Diff	% inc/dec	23-24	22-23	Diff	% inc/dec
Payroll Costs												
Groundskeeper (includes Medicare)	-	-	-		-	-	-		41,929	49,536	(7,607)	-15%
Game Workers (includes SS/Medi)	144,951	93,621	51,330	55%	-	-	-		-	-	-	
Concession Workers (includes SS/Medi)	-	-	-		118,674	95,675	22,999	24%	-	-	-	
Contracted Services												
Officiating	80,860	45,395	35,465	78%	-	-	-		-	-	-	
Police/Ambulance Service	43,137	24,907	18,230	73%	-	-	-		-	-	-	
Game Guarantees/UIL Fees	-	-	-		-	-	-		-	-	-	
Repairs/Rentals	-	-	-		7,534	4,575	2,959	65%	-	-	-	
Utilities	-	-	-		-	-	-		119,353	86,993	32,360	37%
Miscellaneous	8,693	7,818	875	11%	-	-	-		-	-	-	
Supplies and Materials												
Gasoline & Other Fuel	-	-	-		409	675	(266)	-39%	-	-	-	
Food	-	-	-		102,927	83,576	19,351	23%	-	-	-	
Non-Food	-	-	-		156	-	156		-	-	-	
Repair Supplies	-	-	-		-	-	-		-	-	-	
Furniture	-	-	-		-	-	-		-	-	-	
Computer Equipment	-	-	-		-	-	-		-	-	-	
General Supplies	23,457	25,042	(1,585)	-6%	8,873	5,991	2,882	48%	-	-	-	
Capital Outlay-Equipment	-	-	-		-	-	-		-	-	-	
Dues	-	-	-		-	-	-		-	-	-	
Miscellaneous Operating												
In-District Travel	-	-	-		500	-	500		-	-	-	
Miscellaneous	12,847	750	12,097	1613%	707	325	382	117%	-	-	-	
EXPENSE	313,945	197,533	116,412	59%	239,779	190,817	48,962	25.66%	161,282	136,529	24,753	18%

TOTAL EXPENDITURES PER GAME			
	23-24	22-23	Diff % inc/dec
Total Expenditures	715,006	524,279	190,727 36%
# of Games	17	10	
Avg Expense per Game	42,059	52,428	(10,369)

**Abilene Independent School District
Shotwell Complex Revenue and Expenditure Comparison Report
For the Ten Years Ended August 31, 2024**

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>Total Since Sept. 1, 2002</u>
REVENUES											
Gate Receipts											
AISD	\$ 235,757.00	\$ 257,065.30	\$ 299,005.55	\$ 276,839.75	\$ 247,854.80	\$ 243,716.77	\$ 137,084.97	\$ 211,819.65	\$ 219,733.75	\$ 235,877.33	5,911,191.12
Non-AISD	68,904.39	95,549.39	67,838.41	50,913.74	53,137.96	56,085.61	7,935.28	66,838.67	0.00	63,069.76	1,614,647.88
Concessions	159,380.61	185,858.63	195,775.59	172,933.10	155,311.77	166,118.73	92,679.24	173,841.49	158,888.93	239,219.32	4,233,259.15
Miscellaneous											
Gifts and Bequests	-	-	-	-	-	-	-	-	-	-	4,000.00
Advertising	6,000.00	-	8,525.00	11,000.00	39,000.00	26,000.00	31,000.00	13,000.00	115,000.00	92,500.00	655,494.00
Investment Income	-	-	-	-	-	-	-	-	-	-	868.77
Rents	30,410.66	11,690.00	15,904.50	2,250.00	4,700.00	275.00	500.00	620.00	1,120.00	5,726.20	181,315.36
Vending Machine Commission (50%)	9,028.57	7,384.51	7,571.39	7,958.21	9,160.20	6,426.67	6,049.99	15,569.40	15,187.41	6,926.65	525,503.17
Donations	-	-	-	-	-	-	-	500.00	-	-	500.00
ACH Tests	-	-	-	-	-	-	-	-	16.44	-	16.44
HUDL Donations	-	-	-	-	-	-	-	-	2,000.00	-	2,000.00
Food Truck Commission	-	-	-	3,750.00	2,340.00	3,047.79	-	-	2,500.00	500.00	12,137.79
TOTAL REVENUES	509,481.23	557,547.83	594,620.44	525,644.80	511,504.73	501,670.57	275,249.48	482,189.21	514,446.53	643,819.26	13,140,933.68
EXPENDITURES											
Payroll Costs											
Groundskeeper	39,670.98	40,786.59	48,486.88	48,525.28	52,754.20	52,754.20	51,455.09	41,035.01	49,535.90	41,928.87	859,472.60
Game Workers	62,030.37	86,171.63	89,339.27	90,458.46	94,522.54	102,589.49	72,648.41	115,892.70	93,621.15	144,950.57	2,076,121.84
Concession Workers	70,902.57	70,980.87	80,802.36	81,087.16	84,403.18	101,709.91	67,190.39	104,270.33	95,674.54	118,674.08	1,716,957.92
Contracted Services											
Officiating	24,965.24	32,042.33	37,816.51	33,984.12	31,338.87	38,388.24	32,529.62	63,575.16	45,394.73	80,860.02	749,290.31
Armored Pickup	-	-	-	-	-	-	-	-	-	-	10,606.20
Police/Ambulance Service	27,258.24	36,721.35	33,266.75	35,844.82	35,027.83	41,630.84	19,756.80	43,817.30	24,907.10	43,137.16	648,303.51
Game Guarantees/UIL Fees	52,400.43	28,704.06	60,409.61	50,570.82	20,263.08	9,060.04	-	-	-	-	1,666,255.45
Maintenance/ Repairs/Rentals	2,230.05	1,103.33	1,524.05	1,569.10	1,655.42	2,036.52	2,558.24	2,481.42	4,575.32	7,534.26	75,303.69
Utilities	59,650.34	57,335.93	56,180.67	67,817.72	58,105.94	78,032.16	78,321.23	102,801.34	86,993.37	119,353.42	1,428,796.61
Miscellaneous	-	-	23,534.31	2,295.00	1,620.00	6,186.80	608.31	1,665.00	7,217.62	8,693.12	54,820.16
Supplies and Materials											
Gasoline & Other Fuel	24.34	25.17	97.57	82.91	78.30	22.58	-	-	675.07	408.68	2,908.05
Food	69,364.03	82,367.59	100,879.07	65,794.69	75,290.56	86,187.59	41,006.11	82,749.37	83,575.51	102,926.57	1,804,810.48
Non-Food	2,830.47	1,386.02	2,605.38	1,100.81	1,123.16	-	-	-	-	155.76	45,395.71
Repair Supplies	3,763.39	3,934.07	5,698.91	1,855.37	1,958.73	1,976.49	-	-	-	-	65,361.17
Furniture	-	-	-	-	-	255.88	-	-	-	-	4,887.88
Computer Equipment	-	-	-	-	-	1,497.98	334.14	488.69	-	-	2,320.81
General Supplies	2,848.18	1,250.72	9,038.12	37,223.62	16,206.33	19,655.27	14,489.75	17,561.57	31,033.72	32,330.20	260,449.32
Equipment	448.00	-	-	-	-	-	-	-	-	-	57,832.48
Capital Outlay-Equipment	-	-	11,488.27	-	-	12,774.60	-	-	-	-	52,398.18
Dues	-	-	-	-	-	375.00	-	-	-	-	375.00
Miscellaneous Operating	3,957.65	455.00	1,326.60	450.95	875.00	1,000.00	400.00	325.00	1,075.00	14,053.73	50,894.96
Capital Outlay											
Scoreboard (Spectrum)	-	-	-	-	-	-	-	-	-	-	260,075.00
TOTAL EXPENDITURES	422,344.28	443,264.66	562,494.33	518,660.83	475,223.14	556,133.59	381,298.09	576,662.89	524,279.03	715,006.44	11,893,637.33
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ 87,136.95	\$ 114,283.17	\$ 32,126.11	\$ 6,983.97	\$ 36,281.59	\$ (54,463.02)	\$ (106,048.61)	\$ (94,473.68)	\$ (9,832.50)	\$ (71,187.18)	1,247,296.35



Board of Trustees Meeting

January 13, 2025



Annual Shotwell Complex Report FY 2024

Jennifer Hinds
Executive Director of Finance

January 2025



AGENDA

- **Historical Overview**
- **Revenue & Expense**
- **Historical Annual Income**
- **Fund Balance Summary**
- **Recommendations**



History of the Shotwell Fund

- **Fund created in 2002-03 school year**
- **Primary Reason - Turf Shotwell**
- **Intent was to account for the funds appropriated to the turf project and establish a savings account for future capital projects at the facility**



Shotwell Revenue

- **Event Revenue**
 - **Gate Receipts/Ticket Sales**
- **Concessions Revenue**
 - **Concessions Sales**
- **Other Revenue**
 - **Advertising**
 - **Rental of Facility**
 - **Vending Machine Commission (50%)**



Shotwell Revenue

Year Ended 8/31/2024

- **Event Revenue**
 - **\$298,947**
- **Concessions Revenue**
 - **\$239,219**
- **Other Revenue**
 - **\$105,653**

Total \$643,818

Year Ended 8/31/2023

- **Event Revenue**
 - **\$219,734**
- **Concessions Revenue**
 - **\$158,889**
- **Other Revenue**
 - **\$135,824**

Total \$514,447



Shotwell Expenses

- **Event Expense**
 - **Payroll Costs for Game Workers**
 - **Officiating**
 - **Police/Ambulance Service**
- **Concessions Expense**
 - **Payroll Costs for Concession Workers**
 - **Food Costs**
 - **General Supplies for Concession Stand**
- **Other Expense**
 - **Groundskeeper**
 - **Utilities**



Shotwell Expenses

Year Ended 8/31/2024

- **Event Expense**
 - **\$313,945**
- **Concessions Expense**
 - **\$197,533**
- **Other Expense**
 - **\$161,282**

Total - \$715,006

Year Ended 8/31/2023

- **Event Expense**
 - **\$197,533**
- **Concessions Expense**
 - **\$190,817**
- **Other Expense**
 - **\$136,529**

Total - \$524,279



Historical Net Income

2018-19 \$36,281

2019-20 (\$54,463)

2020-21 (\$106,048)

2021-22 (\$94,474)

2022-23 (\$9,833)

2023-24 (\$71,187.18)



Lifetime
Shotwell Revenue
Over Expense
9.1.02 to 8.31.24
\$1,247,296.35





Fund Balance

Current Assigned
Shotwell
Fund Balance

\$502,218





Recommendation:

Consider approval of the 2023-2024 Shotwell Complex Financial Report as presented.

No further action needed for 2023-2024 in regards to the Shotwell Fund Balance unless the Board so chooses.



Annual Shotwell Complex Report FY 2024

Jennifer Hinds
Executive Director of Finance

January 2025



Board of Trustees Meeting

January 13, 2025



2025-2026 Calendar Development Process

Alison Sims



Calendar Recommendation

Alison Sims



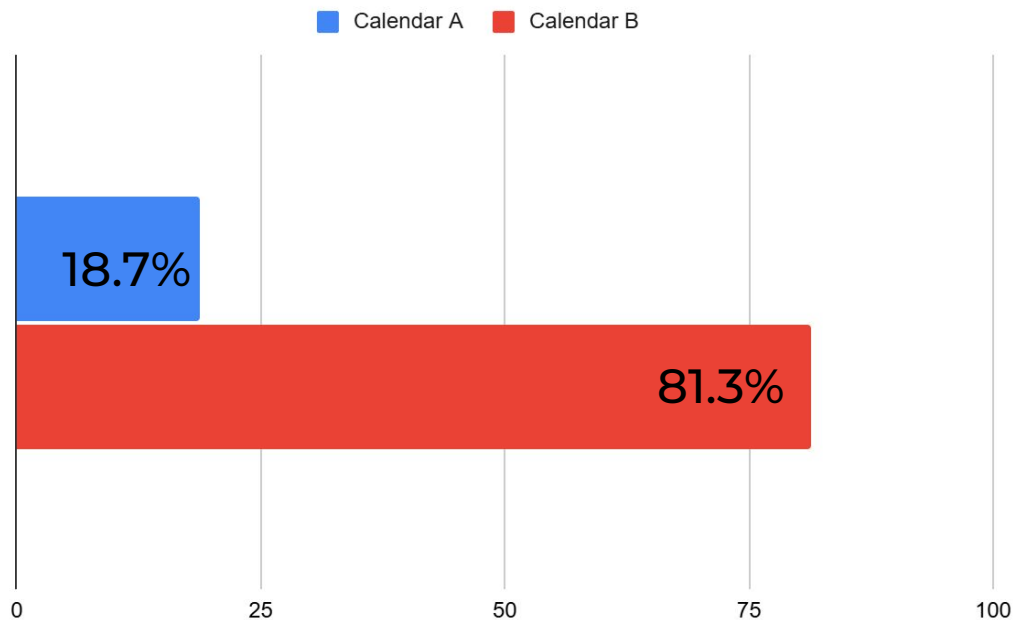
Timeline:

September 9, 2024	Board Workshop – Overview of Calendar Development Process
September 17, 2024	Calendar Development Committee Meeting – Process Outline, Feedback for Draft Calendar Options, Homework – Campus Staff Feedback
September 17, 2023	DWCC Meeting - Process Outline, Feedback for Draft Calendar Options, Homework – Campus Staff Feedback
September 26, 2024	Draft Calendar Options shared with AISD Staff, Feedback to Calendar Committee and DWCC members
October 7, 2024	Board Workshop – Calendar Development Update
October 10, 2024	Calendar Development Committee Meeting – Members share campus feedback, input for final drafts for district survey
November 4, 2024	Board Meeting – Calendar Development Update
December 2-6, 2024	Parent/Community Calendar Survey available to AISD parents and community members through AISD website
December 2-6, 2024	District-Wide Calendar Survey available to all staff
January 7, 2025	Joint DWCC/Calendar Development Committee Meeting – Discuss results of district survey, Finalize a single recommended calendar for consideration by AISD Board of Trustees
January 13, 2025	Regular Board Meeting - Consideration of Recommended 2025-2026 AISD Academic Calendar by trustees





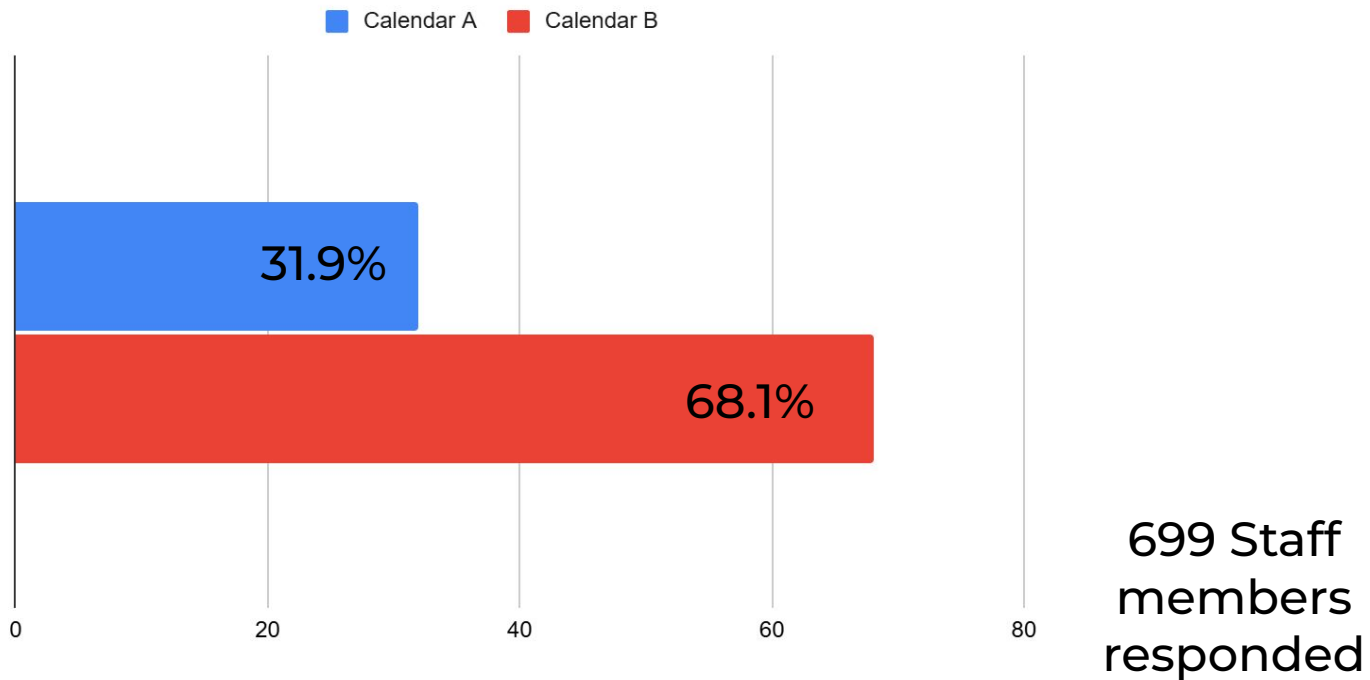
Student Survey Results



214 Students
responded

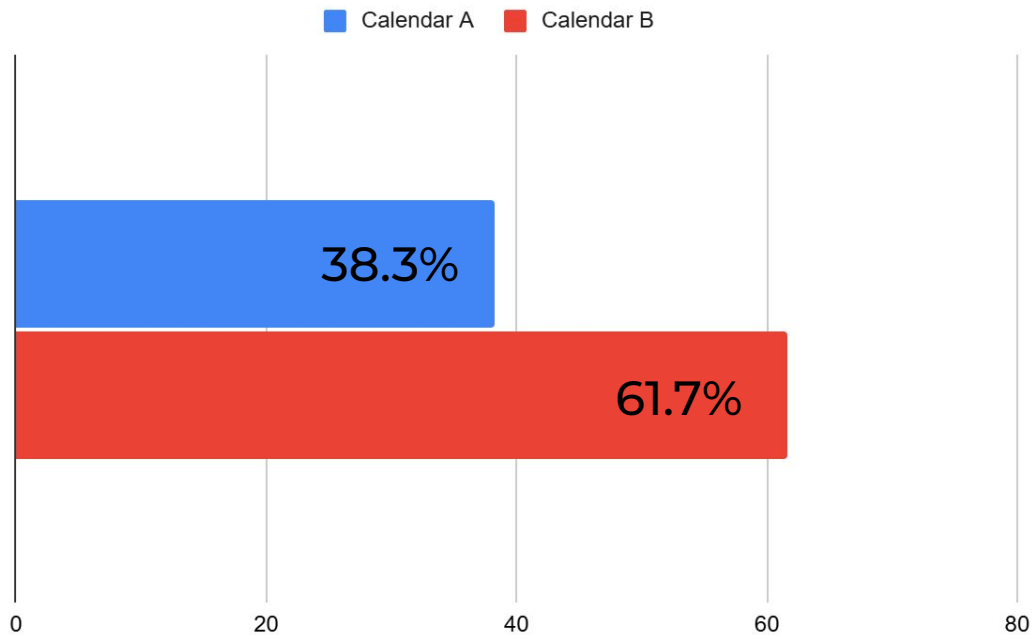


Staff Survey Results





Parent Survey Results





Highlights of Draft B:

- Nine Staff Development Days
- Three Alternative Staff Development Days
- Two full Work Days before school starts
- Work Day January 5
- 4-day Easter weekend
- Four nine week grading periods
- School ends before Memorial Day



Recommendation:
Adoption of Calendar Draft B

DRAFT B

Jul 2025						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Aug 2025						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						14

Sep 2025						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
						20

Student Days

Total Student Minutes	76985
State Required Minutes	76095
Minute Difference	890

Oct 2025						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
						20

Nov 2025						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						15

Dec 2025						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18*	19	20
21	22	23	24	25	26	27
28	29	30	31			
						14

Key Dates

AISD First Day of Classes	12-Aug-25
Last Day of AISD Classes	21-May-26
Graduation - Abilene High	
Graduation - ATEMS, Cooper High	

Jan 2026						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
						18

Feb 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
						18

Mar 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				17

Holidays

Labor Day	1-Sep
Columbus Day	13-Oct
Thanksgiving	27-Nov
Christmas Break	December 22-January 2
MLK Holiday	19-Jan
President's Day (student holiday)	16-Feb
Spring Break	9-13 Mar
Memorial Day	25-May
Juneteenth	June 19, Holiday June 18
Independence Day	7/4/2025, Holiday July 3

Apr 2026						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		
						20

May 2026						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21*	22	23
24	25	26	27	28	29	30
31						15

Jun 2026						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

This proposed calendar utilizes a 445 minute school day.

Calendar Key

- { } Semester Grading Period Begins or Ends
- Professional Development Day
- Holidays
- Alternative Staff Development Day (AISD Closed)
- Work Day
- * Early Release Days

Teacher Days

Days with students	171
Professional Development Days	9
Work Days	4
Alternative Staff Development	3
Total Teacher Days	187

Abilene Independent School District Board Document – Agenda Item VII. H

Meeting Date: January 13, 2025 Meeting Type: Regular Meeting

Item Type: Consent Agenda Future Action Required: Yes If Yes, January 13, 2025

Subject: Early Head Start and Head Start Refunding Proposal

Background Information:

The Office of Head Start provides notice to the program once the refunding process for the next fiscal year can begin. On November 5, 2024, AISD received the official note stating the annual funding and enrollment levels AISD is eligible to apply for Fiscal Year 25. The Head Start fiscal year is May 1, 2025– April 30, 2026. This refunding application is for year four of our five-year grant cycle. To ensure AISD is considered by OHS for funding, the application must be submitted in the Head Start Enterprise System by February 1, 2025.

The Head Start Policy Council reviewed, discussed, and approved the refunding proposal on December 17, 2024.

Attached Supporting Documents:

AISD Head Start Funding Guidance Letter

AISD Head Start Program Goals, Objectives, and Action Plan FY 25

AISD Head Start Organizational Chart 2024-2025

AISD Community Needs Assessment 2024-2025

AISD Head Start Refunding Proposal FY 25

Fiscal Implications:

AISD Head Start Program Refunding: \$6,092,844

Administrative Recommendation:

It is recommended to approve the 2025-2026, Head Start/Early Head Start Refunding Proposal, 2025-2026 Program Goals and Objectives, and updated 2024-2025 Community Needs Assessment.

Contact Person:

Kimberly Brumley, Director of Federal Programs

Julie Wilson, Director of AISD Early Childhood Programs

Abilene Independent School District

Community Assessment
2024-2025



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History of Taylor County & Abilene, Texas

The geographical area now known as Taylor County was created in 1858. It was named for Edward, James and George Taylor, defenders of the Alamo. Dozens of families settled in the southern part of the county in a cut or gap in the Callahan Divide. This settlement was named Buffalo Gap. It became the county seat in 1878.

In the years between 1878 and 1880, the Texas and Pacific Railroad considered two possible routes through West Central Texas. One route was by way of Buffalo Gap and the other was by way of Fort Phantom Hill. When it looked probable that the route would be developed through Buffalo Gap, land values around the settlement began to increase. People fought over land ownership which resulted in litigation and caused a delay in the construction of the railroad.



The Railroad met with landowners and civic leaders in the summer of 1880. The Railroad negotiated with property owners to the north of Buffalo Gap. When the dust settled, the thriving community of Buffalo Gap was bypassed.

One of the landowners, Caleb Merchant, chose the name for the new community. He named the area "Abilene" in honor of the Kansas town to which ranchers had been driving their cattle. The name means "grassy plain" and originally came from a Biblical reference in Luke 3 to a Middle East tetrarchy (empire ruled by 4 rulers).

The area was advertised in newspapers across the state as the "Future Great Town of West Texas." People came in trains and by wagons to buy lots. Over a two day period of time 319 lots were sold for a total of \$51,310. The profits were split between the railroad and the landowners.

On October 31, 1883, the county seat was moved to Abilene from Buffalo Gap. The Railroad gave the city a solid foundation from which to grow.

In 1891, the beginnings of the educational community began with Simmons College. Over the years, the school grew into Hardin-Simmons University. It was followed by Abilene Christian University and McMurry University. In recent years, Abilene leaders were successful in bringing branches of Cisco College, Texas State Technical Institute, and Texas Tech University to the town. The educational community meets educational needs of citizens of Abilene, surrounding communities and international students. The student population adds to the economic growth in Abilene and holds a wealth of volunteers for various community groups and activities within the school system.

In the 1950's community members began working to get an Air Force base in Abilene. Residents raised \$839,261 (an equivalent of \$7 million today) to buy 3,400 acres for the base. Today, Dyess Air Force Base holds the distinguished honor of being the city's largest employer. The Base is home to the C-130s, B-1 Bombers and the training grounds for all B-1 air crews. Also, during the 1950's, oil was discovered within a 75-mile radius of Abilene. Many were drawn to the area due to oil related jobs. Abilene became the headquarters for independent operators and major oil companies. Refining plants were also established in the area.

Since its beginnings in 1858, Taylor County and Abilene have grown to populations of 143,326 and 128,207 respectively. Agriculture, the military, and the oil industry set a solid economic foundation. The most common occupations are educational services, health care and social assistance; arts, entertainment, recreation and accommodation and food services; professional, scientific, management and administrative waste management, public administration, retail trade, construction, manufacturing, and other service-oriented occupations. Civic leaders continue to encourage business growth in the area.

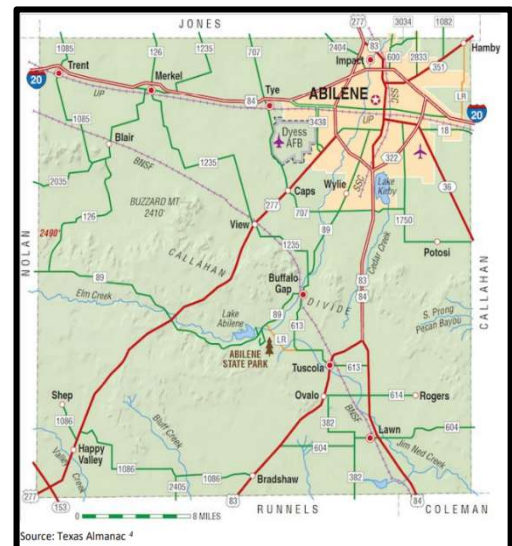
History of Head Start Grant in Taylor County & Abilene Independent School District

In 1965, the community Head Start grant was awarded to the Taylor County Community Action Program (CAP). That same year, Taylor County CAP delegated full operation of the local Head Start program to Abilene Independent School District (AISD) and the “pass-through” relationship established continued for 45 years.

In 1999, the Taylor County CAP released the service area outside of the AISD attendance boundaries to the Region 14 Service Center. The rural areas were released because 90% of Taylor County’s population was located within the AISD boundaries and a long waiting list of eligible children was maintained with students within the AISD attendance zone. As well as the limited funds resulted in the service area being redefined in grant applications as those areas of the county that were “within the AISD attendance boundaries.” However, any parent wanting to enroll a child residing outside of AISD’s attendance boundaries may fill out an application for possible enrollment and be placed on the waiting list, with the understanding that students living in AISD boundaries will be served first.

In 2010, the Taylor County CAP relinquished the Head Start Grant. Abilene ISD applied to be the grantee and was awarded the grant to serve the AISD boundaries within the city of Abilene, Texas. The partnership/Local Education Agency (LEA), with AISD, was already established making this transition seamless.

As of today 89.4%, of the population still resides within the AISD boundaries. Although there are now two grantees in the county, Head Start services are not currently available for all eligible students in Taylor County. In the Taylor County area that Region 14 serves, two of the school districts have Head Start programs. Three do not have Head Start, but they have ECSE and Pre-K programs in place for students.



Profiles of the Head Start Campuses

There are two sites in Abilene that serve Head Start (HS) eligible children. In total, the two sites are funded to serve 521 students and pregnant teens. Long Early Learning Center (Long ELC) is located in Northwest Abilene (3600 Sherry Lane). The original building was built in 1959. In 2017, Long ELC was renovated, to meet the needs of small children, as well as a new wing built so all the early childhood programs/classrooms would be in one site.



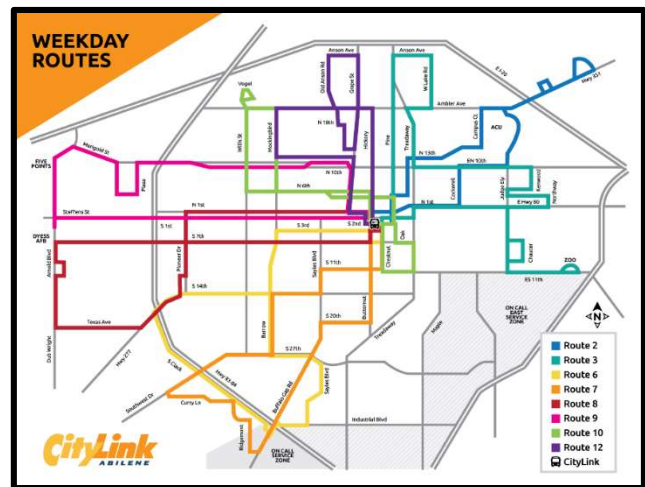
Long ELC encompasses the Head Start funded program (380 three and four-year-old children) and multiple other programs: Pre-Kindergarten, Dual Language One-Way, Early Childhood Special Education and the Regional School for the Deaf.

Crockett Head Start located in South Abilene (3282 S 13th), was built in 1950 and a second wing was added in 1953. It was fully renovated in 2001 and 2015. The 2001 renovations were funded by federal funds and local foundation monies. The 2015 renovation were funded by a local bond election. Crockett is funded to serve 132 infants and toddlers as well as up to 9 pregnant teens.



These sites are in lower income neighborhoods making them more readily accessible to the families being served. Both sites are within walking distance of the City Link bus routes. Additional transportation services are provided for students through our LEA, AISD.

Head Start teen parents and their infants/toddlers can ride buses together from their homes to Crockett HS. Parents sign their infant/toddlers in with the campus staff and then ride the school buses to a middle or high school campus where they attend classes.



According to the 2023-2024 PIR HS provided transportation for 179 families. The HS families continue to see a need for transportation to be provided for our families. Due to this need the LEA assists by providing children in the Head Start program transportation services from elementary schools to the Long Early Learning Center (Long ELC).

AISS Early Childhood Mission Statement

Long and Crockett promotes and advances the school readiness skills needed by young children. This is accomplished through enhancing students' cognitive, social, and emotional development while also supporting and strengthening parent-child relationships.

AISS Mission Statement

AISS will equip learners to make a positive impact in the world through relevant, innovative, and challenging learning experiences.

AISS Board Goals

- AISS will develop a strong literacy and numeracy foundation for every student.
- AISS will advance character development by nurturing habits of mind and ethical, principal-based leadership.
- AISS will prepare all students for success in college and the workforce.
- AISS will fully integrate student-led technology and development innovative learning environments and facilities for the purpose of high student engagement, safety, and academic success.
- AISS will secure high quality, effective staff who embrace diversity, are reflective of and responsive to the district's student body, utilize best practices and understand the importance of student engagement, rigorous and relevant learning environment, and the significance of connecting with students to foster a desire to learn.

AISS Strategic Priorities

- Establish a culture of collaboration between students, teachers, administrators and the AISS community.
- Learners will be actively engaged in classrooms.
- AISS will develop intentional strategic partnerships which capitalize on the strengths, resources, and talents of all stakeholders.
- Tell the AISS story of being a school district of choice that provides unparalleled opportunities for all students, staff, and parents.

1302.11 Determining community strengths, needs and resources & 1302.11 (3)(4)(5) Program Strategic Approach

The Head Start Community Needs Assessment (CNA) is conducted to help the leadership and decision-makers better understand the needs of the community, as they seek to provide quality comprehensive child and family development services.

The CNA includes research designed to evaluate the perspectives and opinions of community stakeholders especially those from underserved populations. It is used in planning and developing philosophy statements for the Head Start Programs, as well as determining short- and long-term goals for the programs. Below is the process for conducting the Early Childhood Head Start Community Needs Assessment.

- **Define the community:** Abilene ISD boundaries
- **Engage the community:** Families, community agencies who work with our population, LEA, staff, Policy Council, LEA School Board, Parent Committees
- **Collect data:** Community agencies CNA, interviews, and Program Information Report (PIR), LEA data, Community Agencies data, US Census, and other data as show in Sources
- **Analyze the data:** Analyze the data you've collected.
- **Report and share your findings:** Health/Mental Health & Community Advisory Committee, Policy Council, Parent Committees, LEA School Board, Early Childhood Website
- **Develop an action plan:** development of the program short and long term goals, as well as design in services
- **Periodically assess:** Annual review, 5-year comprehensive assessment

1302.11 (a)(1) Service Area for Head Start

The current service area for the AISD Head Start program are the portions of the city of Abilene, Texas that fall within the AISD attendance boundaries.

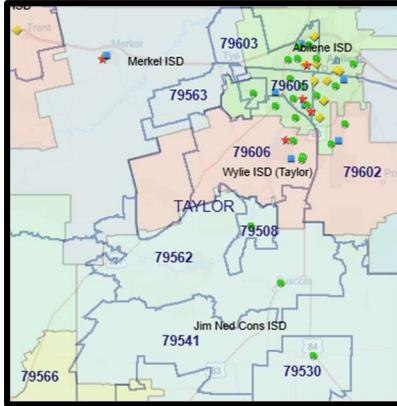
Abilene, Texas is located within Taylor County. United States Census shows a July 2023 projection of growth for the following information. Taylor County ranks 35th in population among counties within the State of Texas, with an approximate population of 146,836. Last year Taylor County ranked 34th in county population. Abilene is the largest city within the county with a population of approximately 129,043, which is an increase from the previous Census projection of 2020. Taylor County is growing in population however not at the rate of the larger metropolitan areas causing the decrease in population rank from the previous Census projection in 2020. ([U.S. Census Bureau](#)) ([Texas Demographics](#))

The state percentage for Texas residents living in poverty is 13.7%. The percentage of residents in Abilene, TX living in poverty is 15.9%, making it above the state's poverty average. ([U.S. Census Bureau](#)).

POPULATION, HOUSING UNITS, AREA AND DENSITY: 2020

Geographic area	Population	Housing units
Taylor County	143,326	60,817
COUNTY SUBDIVISION AND PLACE		
Abilene CCD	128,207	54,375
Potosi CDP	3,947	1,372
Tye city (part)	1,176	543
Remainder of Abilene CCD	123,084	52,460
Jim Ned CCD	9,421	3,840
Buffalo Gap town	543	265
Lawn town	311	158
Tuscola city	850	339
Remainder of Jim Ned CCD	7,717	3,078
Merkel CCD	5,580	2,602
Merkel town	2,471	1,176
Trent town	295	159
Remainder of Merkel CCD	2,814	1,267

Source: U.S. Census Bureau, 2020 Census



Taylor county has 5 Independent School Districts within the boundaries. There is also a charter school in Abilene however they do not offer any Early Childhood Programs.

The city also has 2 Private Christian Schools who offer Early Childhood Programs at a cost of \$6,000-\$9,000 annually.

School Districts within the Taylor County, Texas

Independent School District	Early Childhood Programs Available	Early Childhood Students Served 2023-2024	Student Population 2023-2024	Early Childhood Students Served 2024-2025	Student Population 2024-2025
AISD	PK, ECSE, Early Head Start & Head Start	887	14,637	874	14,559
Merkel ISD including Tye	PK, ECSE & Head Start	67	1,121	74	1118
Trent ISD	PK, ECSE, no Head Start	11	148	11	144
Jim Ned ISD including Buffalo Gap and Tuscola	PK, ECSE, no Head Start	36	1856	23	1633
Wylie including Potosi	PK, ECSE, no Head Start	179	5,502	178	5506

Source: ISD Administrative Offices: Enrollment Information November 1, 2023, and November 1, 2024.

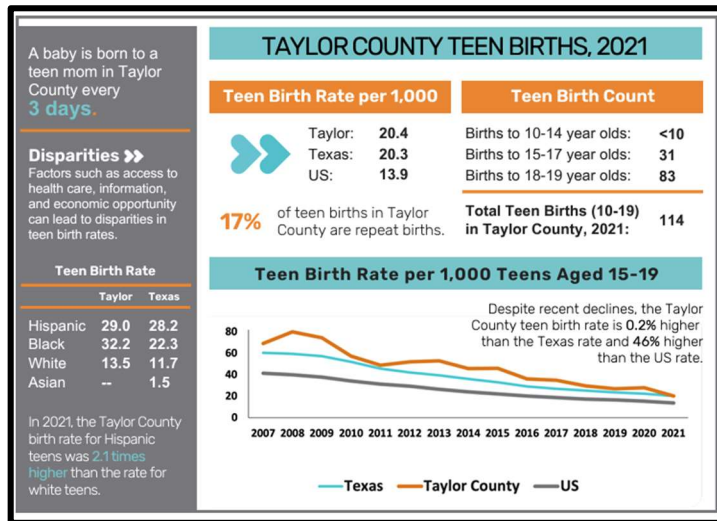
1302.11 (2)(i) Expectant Mothers

According to Center for Disease Control (CDC), Texas is a top ten state with highest teen birth rates in the nation at 20.4 births per 1,000 girls for 2022. This has decreased by 2% since 2020. The total number of pregnant/parenting students in AISD last year was 25, 23 of those were serviced through the Head Start program. [\(CDC\)](#)

Teen Pregnancy/Parenting Numbers

School Year	Crockett HS	AISD
2023-2024	23	25
2022-2023	25	38
2021-2022	22	41
2020-2021	23	25
2019-2020	COVID	33
2018-2019	26	45
2017-2018	27	55

Source: AISD



Healthy Futures of Texas, shows that the United States, Texas, and Taylor County have all seen a decline in Teen Birth Rates, however Taylor County is still higher than the National and State rate.

The Abilene community is making a focused effort to reach teen women before pregnancy and are serving pregnant teens with medical care, parenting classes and postnatal care. The LEA has a School Health Advisory Committee (SHAC),

whose goal is to strengthen the connections between health and learning. Currently the SHAC is reviewing the Sex Education Curriculum within the LEA. [\(Healthy Futures of Texas\)](#)

1302.11 (2)(i)(A) Race & Ethnicity

The Abilene Community is diverse in race, ethnicity, and cultures. The diversity within the community continues to grow. Within the past 15 years there has been an influx of refugees into Abilene because the community has been designated as a “resettlement city” for the International Rescue Committee (IRC). Refugees may be placed in a city where they have relatives or friends, or where there’s an established community that shares their language or culture. Other considerations include the cost of living and a community’s ability to provide medical services. This agency assists and helps refugees navigate their new surroundings and connect with the LEA. Abilene is a community with many churches, business and medical centers willing to support the incoming refugees, as well as a robust community for jobs, making it have all the resources needed for a resettlement city. The ethnicity and race of the HS enrollment is reflective of the communities according to the Census.

Children Characteristics

Subject	Abilene city, Texas	
	Total	
	Estimate	Margin of Error
Children under 18 years in households	28,734	+433
AGE		
Under 6 years	36.5%	+1.4
RACE & HISPANIC/LATINO ORIGIN		
One race	91.7%	+2.0
White	65.6%	+2.3
Black or African American	10.2%	+1.5
American Indian and Alaska Native	1.0%	+0.6
Asian	2.3%	+0.6
Native Hawaiian and Other Pacific Islander	0.0%	+0.2
Some other race	12.6%	+2.1
Two or more races	8.3%	+2.0
Hispanic or Latino origin (of any race)	36.4%	+1.2
White alone, not Hispanic or Latino	47.0%	+1.2

[Source: U.S. Census Bureau, 2020 American Community Survey 5-Year Estimates](#)

RACE & ETHNICITY OF AISD HS CHILDREN SERVED 2023-2024 SCHOOL YEAR

Subject	Hispanic	Non-Hispanic
RACE & HISPANIC/LATINO ORIGIN		
One race		
White	284	98
Black or African American	58	102
American Indian and Alaska Native	2	2
Asian	1	5
Native Hawaiian and Other Pacific Islander	0	1
Other	0	0
Two or more races	27	19

Source: AISD PIR 2023-2024

1302.11 (2)(i)(B) Eligible Children

POVERTY STATUS IN THE PAST 12 MONTHS BY SEX BY AGE

	Abilene city, Texas	
	Estimate	Margin of Error
Children under 18 years in households	17,025	±1,461
Male:		
Under 5 years	776	±225
5 years	219	±100
Female:		
Under 5 years	869	±231
5 years	105	±61
TOTAL	1,969	± 617

Source: U.S. Census Bureau, 2020 American Community Survey 5-Year Estimates

NUMBER OF CHILDREN SERVICED IN AISD IN 2023-2024 SCHOOL YEAR (birth-4)

Crockett HS site (0-3 & pregnant teens)	175
0-3	155
Pregnant teens	20
Long HS site	421
2-year-olds	6
3-year-olds	127
4-year-olds	288
Long LEA	502
4-year-olds	371
ECSE	107
Total Served in Community	1,098

Source: AISD PIR 2023-2024, AISD data

The total number of children, within our service area, who are eligible for services is approximately 1,969 according to the 2020 Census. In the 2023-2024 school year HS served 576 students, which is 29.2% of the eligible children. In collaboration with the LEA another 502 eligible students received services through the State funded Pre-K program, Early Childhood Special Education (ECSE), and/or Regional School for the Deaf. Within our community HS and the LEA serve 55.7% of the eligible children under five. It is impossible to serve all eligible children since monies and availability of space hinder the expansion of services to these ages. Since the HS and the LEA are only able to serve 55.7% of the eligible children within the service area, HS maintain a wait list.

1302.11 (6) Diverse Economic Backgrounds

There are typically not any over income families being served within the HS programs, unless there is a significant family need noticed on the application. Families who are over income in HS, but within the guidelines for the State funded prekindergarten program are placed with the LEA. If someone applies and they are over income for both programs, the application is kept and could be reviewed if opening occur and there is no waitlist.

302.11 (2)(i)(C) Homelessness & 1302.11 (2)(i)(D) Foster Care

In the last year, the total number of homeless, and foster care children within AISD has declined. In the fall of 2017, the Abilene community started a chapter of Safe Families for Children. It’s a preemptive alternative to foster care that is designed to keep families together. Families partner with churches to provide stable care for the child while supporting the parents through the issues they are facing. The organization states 95% of the children return to their home. We believe this program has been beneficial to the numbers of families experiencing separation.

HS also have a partnership with the LEA Title 1 and Homeless liaison which provides services for the growing number of students who are considered homeless and unaccompanied. They support by providing school supplies, clothing, and training on the resources available within the community.

AISD Homeless & Foster Care	2023-2024
Children serviced experiencing homelessness	
• Crockett HS	29
• Long HS	53
• Unaccompanied Youth (AISD)	376
• Homeless in other AISD programs	1190
Total in AISD	1,648
Service Children in Foster Care	
• Crockett HS	6
• Long HS	33
• LEA (less HS)	178
Total in AISD	187

Historical patterns within the HS Program suggest that families move frequently within the AISD boundaries. The Program Information Report (PIR) data indicates the HS programs provided cumulative services for 616 students and pregnant teens from a funded enrollment of 521 children and pregnant teens. The 15.4% turnover in the student population matches the community’s mobility rate. The HS because of the lengthy waitlist, do not have a problem with filling the open position.

Mobility rate in Taylor County	16%
Source: Census Reporter	
Mobility rate in HS Program 2022-2023	15.4%

1302.11 (2)(i)(E) Children with Disabilities

Number of Children with Disabilities

	2023-2024
0-2 (Crockett HS)	22
3-4 (Long HS)	43
Total served by HS Grant	65
3-18 years (less the HS Grant students)	2,614
Total served in AISD	2,679

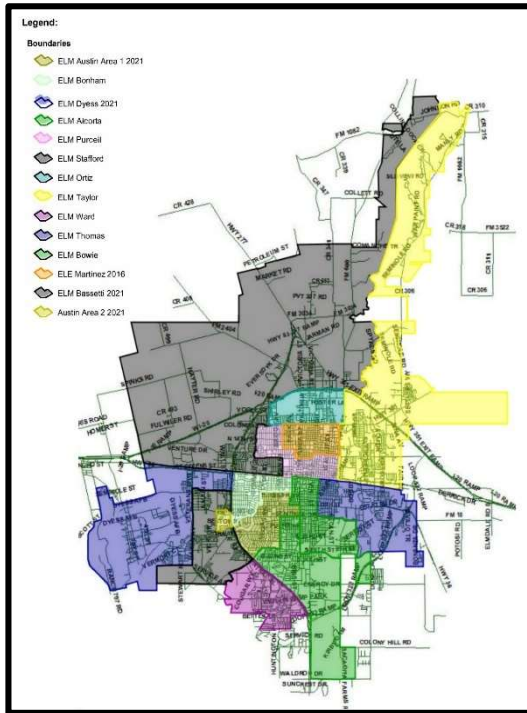
Source: AISD PIR 2022-2023 & AISD

AISD Early Childhood Programs are experiencing an increase in the number of students with disabilities. The PIR indicates 596 students were serviced by HS, of those students 65 were served under IDEA, which is 10.9% of the year's cumulative enrollment. Child Find is a component of IDEA that requires states and LEA to identify, locate and evaluate all children with disabilities residing in Texas, regardless of the severity of their disabilities and who need special education and a related service. AISD continues to see an increase in students with disabilities and due to this increase another ECSE classroom was added to Long ELC 2023-2024 school year with the need another potential class this 2024-2025 school year.

Some of the disabilities in the Abilene area include, but are not limited to: autism, deaf or hard of hearing, deaf-blindness, emotional disturbance, intellectual disability, multiple disabilities, noncategorical early childhood (ages three through five), orthopedic impairment, other health impairment, specific learning disability, speech or language impairment, traumatic brain injury or visual impairment.

The Abilene community is sensitive to children with special needs and their parents. Available services within the Abilene community include early intervention services, diagnostic services, educational services, speech and language therapy, occupational therapy, physical therapy, music therapy, vision and mobility training, audiology services, respite care, orthotic services, prosthetics, adaptive equipment, diagnostic testing, childcare, advocacy, support groups, parent training, and case management.

1302.11 (2)(i)(F) Geographic location



At the end of each year, Long HS students who will be 5 on or before September first, transition into one of the AISD’s 13 elementary schools. There are only 3 elementary campuses located on the east side of the city and 10 located on the west side. A majority of HS eligible students reside in the northwest part of the city where Long ELC is located as well as 4 elementary schools. Also, in the northwest part of the city, there are 3 federally subsidized housing complexes which provide housing to many of the HS families and a large number of the refugee population. Additionally, Abilene has numerous low-income properties and apartments dispersed throughout the community, therefore eligible children are located across the city. AISD has been attentive and intentional in supporting and meeting the needs of our families in the determination of the placement of Crockett and Long Early Learning Center

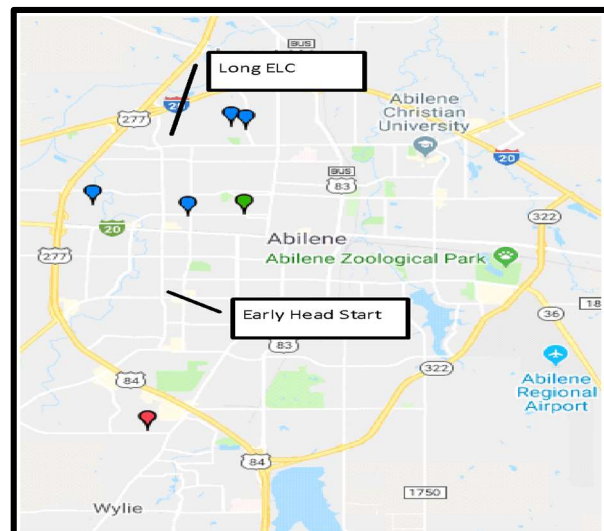
2023-2024 Long ELC & Crockett HS Geographical Enrollment according to household zip codes

	AISD Long ELC	Crocket HS
79601	86	22
79602	62	17
79603- Long ELC zip code	166	48
79605- Crockett HS zip code	151	59
79606	64	11
79607	32	0
Out of District due to Foster-previously enrolled in district	0	0

Source: AISD PIR 2023-2024

The Abilene community has 3 Multi-Family Public Housing complexes. All of them are located on the Northwest side of Abilene, TX around Long ELC. All the multi-family public housing complexes are in the geographical location of the 79603-zip code.

<http://www.abileneha.org/properties/map>



1302.11 (2)(i)(F) Languages

Currently, there are at least 40 identified non-English languages spoken by students enrolled in the AISD Early Childhood programs. The LEA maintains a Bilingual/ESL (English as a Second Language) Department to assure that the educational and language needs of these students and their families are met. Due to the growing Emergent Bilingual population, HS recognized the need for more ESL teachers. This 2023-24 school year the HS program has 16 certified ESL teachers, while the Early Childhood Program has 27 certified ESL teachers. The teachers who are not ESL certified have been given one year to obtain the certification, with the support of the LEA.

Languages spoken by children enrolled in AISD Head Start Programs	
	Number of Students
English	556
Spanish	24
Native Central America, South American and Mexican Languages	0
Caribbean Languages (e.g. Haitian-Creole, Patois)	0
Middle Eastern & South Asian Languages (e.g. Arabic, Hebrew Hindi, Urdu, Bengali)	1
East Asian Languages (e.g. Chinese, Vietnamese, Tagalog)	1
Native North American/Alaska Native Languages	0
Pacific Island Languages (e.g. Palauan, Fijian)	0
European & Slavic Languages (e.g. German, French, Italian, Croatian, Yiddish, Portuguese, Russian)	1
African Languages (e.g. Swahili, Wolof)	13
Other (e.g. American Sign Language)	0

Source: AISD PIR 2023-2024

Emergent Bilingual

Crockett HS	21
Long HS	19

Source: AISD PIR 2023-2024

With the increasing number of Emergent Bilinguals, AISD has worked to provide interpreters. The Early Childhood programs can provide staff interpreters for Spanish, Swahili, Kirundi, French, Amharic and American Sign Language. Interpreters for families who speak Spanish, Swahili, Kinyarwanda, Kirundi, Pashto, Dari and other African Languages are provided through the LEA. For all other languages the HS Programs can contact the International Rescue Committee for support, who sometimes reach out to the local universities for interpreting needs for families.

1302.11 (2)(ii) Education

The family education levels for HS are similar to the numbers within the community. AISD worked hard during the pandemic to help students graduate. The pandemic helped the Abilene community see education in a non-traditional setting, allowing students to complete their education in a manner that suited their individual needs. AISD saw the benefits of the non-traditional education by having less than a 1% dropout rate (58 students) for the 2022-2023 school year.

POVERTY STATUS IN THE PAST 12 MONTHS

	Abilene city, Texas	
	Estimate	Margin of Error
Income in the past 12 months below poverty level:	12,863	+2,504
Less than high school graduate	(31.9%) 4,108	+1,421
High school graduate (includes equivalency)	(40.5%) 5,215	+1,358
Some college, associate degree	(21.7%) 2,799	+993
Bachelor's degree or higher	(5.7%) 741	+589

Source: [U.S. Census Bureau, 2021 ACS 1-Year Estimates](https://www.census.gov/data/releases/releases/data/census/acs/acs-1-year-estimates.html)

Head Start Family Education

Highest level of education obtained by the child's parent or guardian	# of families at enrollment
Advanced degree or Baccalaureate degree	26
Associate degree, Vocational school, or some college	117
High School Graduate or GED	274
Less than High School Graduate	102

Source: AISD PIR 2023-2024

Abilene ISD is sensitive to the learning needs and career aspirations of all students. An increase in the number of students entering trade schools and/or universities was observed. A career tech high school opened the fall of 2021. Leadership & Innovation in the Future Technologies (LIFT) and Academy for Technology, Engineering, Math and Science (A.T.E.M.S.) is a state-of-the-art Career and Center for Technical Education (CTE) offering a variety of career and technical trade classes. The LEA also offers "dual credit" classes on the secondary campuses making two-year colleges, and four-year universities more affordable. The LEA also has Holland Medical School which is designed for students pursuing careers in the healthcare field.

The Abilene community has several options of post-secondary education. There are several 4-year universities, Abilene Christian University, McMurry University, and Hardin Simmons University and Texas Tech Nursing School, one two-year college, Cisco College. Texas State Technical School, Texas Cosmetology School, Cisco College, and Neecee's Cosmetology are some of the local trade schools.

For families who have less than a high school diploma, the LEA offers Adult Education. There they can work towards Adult Secondary Education (GED), English language instruction and Career Services at no cost for instruction and/or materials.

1302.11 (2)(ii) Health Conditions/Nutrition

Collaborating with families to assure that children are healthy physically, socially, and emotionally is important. HS health staff screen monitor and document children's status in the above areas and help families obtain resources when needed.

	HS enrolled children	
	# of children at enrollment	# of children at end of enrollment year
Dental Homes	510	538
Medical Homes	550	569
Up to date on EPSDT	557	433
Up to date on Immunizations	530	541
Immunizations on a Catch-up Schedule	30	20
Immunization Exemption	6	6
	Diagnosed as Needed Treatment and/or Services	Of Diagnosed- Received Treatment and/or Services
Dental	39	26
Chronic Health Condition	137	124

Source: AISD PIR 2023-2024

Nutritional Conditions of Head Start

Number of HS children obese	64
Number of HS children overweight	54
Number of HS children healthy	288
Number of HS children underweight	15

Source: AISD PIR 2023-2024

AISD participates in a program called Care Packs, which helps to combat food insecurities by sending home supplemental snacks over the weekends. During the 2023-2024 school year, Long ELC had 135 students receiving a Care Pack. This is 15% of the early childhood program. This rate is comparable to the Insecurity Rate from Feed America, for Taylor County.

	2021		2022	
	Texas	Taylor County	Texas	Taylor County
Child Insecurity Rate (under 18)	18.1%	17.3%	22.8%	23.5%

Source: Feeding America, Map the Meal Gap

The HS programs are diligent in their efforts to promote good eating habits and are committed to introducing healthy foods to infants, toddlers, and children. The HS programs participate in the Child and Adult Care Food Program (CACFP). Crockett HS provides reimbursable breakfast, lunch and snack and Long HS provides reimbursable snacks. The program ensures children receive nutritious foods that contribute to their health and wellness.

1302.11 (2)(ii) Social Service Needs

There has been an increase in the number of services/needs provided to our families. Unemployment, cost of living and the inflation on necessities have caused many families to need more support from community agencies. Many families are either unaware of the community resources available or the community agencies they are familiar with are underfunded. According to the HS PIR a minimum of 1,858 services were provided to 518 families, this is an increase compared to the previous PIR. It should also be noted that many families were on a reoccurring Care Pack, which on the PIR is only counted as 1 service. The goal of the HS Family Service is to teach families of the resources the Abilene Community has available, while assisting in emergency needs if necessary.

According to Texas Human Services Programs (2022) there are 2,042 SNAP eligible children for the HS program. Within the HS program we are funded to serve 521 of these potential children. As an Early Childhood program, we approximately serve 1,000 throughout the course of a school year.

Supplemental Nutritional Assistance Program (SNAP) Enrollment

	Texas	Taylor County
Total Cases	1,510,709	7,377
Eligible Individuals	3,402,068	15,932
Age Groups		
Under 5	484,468	2,042
Average Payment / Case	\$333	\$295

Source: [Hendrick Health Systems Community Health Assessment](#) 2022

	Crockett Head Start	Long Head Start
TANF	1	6
Supplemental Nutrition Assistance (SNAP)	59	234
WIC (birth-4 years)	86	124
Medicaid/CHIP	151	400
Children receiving SSI	5	30
State only funded, private or other	2	15
Children with no insurance	2	6

Source: AISD PIR 2023-2024

According to the Census children under the age of 6 with no health insurance is at 9.9%. When children are uninsured, they are more likely to have unmet health needs and lack a usual source of care, diminishing in their chances to grow into healthy and productive adults. This suggests that many families in Texas are in greater need than in the past.

The HS uninsured rate is less than 3% compared to the Census. This shows the Early Childhood program is reaching out to families, making them aware of resources available within our community and state.

Selected Characteristics of Health Insurance Coverage in the United States

	Total		Percent Insured		Percent Uninsured	
	Estimate	Margin of Error	Estimate	Margin of Error	Estimate	Margin of Error
Civilian noninstitutionalized population	138,415	±1,713	83.0%	±2.9	17.0%	±2.9
AGE						
Under 6 years	11,868	±1,177	90.1%	±6.4	9.9%	±6.4

[Source: U.S. Census Bureau, 2021 American Community Survey 1-Year Estimates](#)

Parents working minimum wage jobs often have difficulty making ends meet, so they rely on government programs to bridge the gap between what they can provide and what their families need. HS Programs have a partnership with the AISD Title 1 and Homeless liaison to provide services for the growing number of students who are considered homeless or economically disadvantaged. They help to provide the families with clothes, food, and education on community agencies.

The 2023-2024 PIR data indicates that 67% of the HS children lived in a single parent household. Dynamics within what has been known as the “traditional family” have changed. The data indicate that homes with single mothers are more prevalent than homes with two parents and significantly higher than single fathers.

Living Arrangements of HS Served Children

	Long HS Families	Crockett HS Families
Total Number of Families	390	135
Two Parents	97	29
Single Parent	293	106
Mother (biological, adoptive, stepparent, etc.)	262	133
Father (biological, adoptive, stepparent, etc.)	17	2
Non-Parents		
Grandparents	11	1
Relative other than grandparents	4	0
Foster parents not relatives	3	0
Other	2	1

Source: AISD PIR 2023-2024

1302.11 (2)(ii) Economic Factors

The Massachusetts Institute of Technology (MIT) developed the Living Wage Calculator to estimate the cost of living in communities or regions based on typical expenses. This tool helps individuals, communities and employers determine a local wage rate that allows residents to meet minimum standards of living.

According to Comptroller.Texas.Gov the consumer price index has increased 6% since January of 2022, while minimum wage, \$7.25 per hour, has remained the same since 2009. This inflation has hurt the families of Taylor County and the families of Head Start.

Living Wage Calculator for Texas 2024

	1 Adult			2 Adults (1 Working)			2 Adults (Both Working)		
	1 child	2 Children	3 Children	1 child	2 Children	3 Children	1 child	2 Children	3 Children
Food	\$5,630	\$8,444	\$11,224	\$8,715	\$11,225	\$13,686	\$8,715	\$11,225	\$13,686
Child Care	\$7,236	\$13,846	\$20,013	\$0	\$0	\$0	\$7,236	\$13,846	\$20,013
Medical	\$9,924	\$9,810	\$10,282	\$9,810	\$10,282	\$9,869	\$9,810	\$10,282	\$9,869
Housing	\$13,811	\$13,811	\$18,398	\$13,811	\$13,811	\$18,398	\$13,811	\$13,811	\$18,398
Trans.	\$10,966	\$13,814	\$15,894	\$13,814	\$15,894	\$15,876	\$13,814	\$15,894	\$15,876
Civic	\$3,810	\$4,795	\$5,553	\$4,795	\$5,553	\$5,191	\$4,795	\$5,553	\$5,191
Other	\$6,966	\$7,407	\$1,238	\$7,407	\$10,238	\$9,841	\$7,407	\$10,238	\$9,841
Required Annual Income After Taxes	\$59,729	\$73,313	\$92,987	\$60,317	\$68,968	\$74,827	\$67,554	\$82,814	\$94,839
Living Wage	\$31.77	\$38.33	\$49.47	\$31.94	\$36.35	\$40.48	\$17.91	\$21.67	\$24.65
Poverty Wage	\$9.83	\$12.41	\$15.00	\$12.41	\$15.00	\$17.59	\$6.21	\$7.50	\$8.79
Minimum Wage	\$7.25	\$7.25	\$7.25	\$7.25	\$7.25	\$7.25	\$7.25	\$7.25	\$7.25

Source: MIT, [Living Wage Calculator for Texas, 2024](#)

Within the Abilene community there are a variety of jobs available at all levels of education. Some jobs are manual labor positions and require no specific training (examples: construction laborers, farm workers/laborers, crop and or nursery workers, cooks in institutions and fast-food restaurants, cleaning services in hotels/motels, roustabouts for oil and gas industry). However, many of the available jobs require training beyond a high school diploma (examples: automotive service technicians, mechanics, diesel engine specialist, computer support specialists, computer-controlled machine tool operators, administrative secretaries and assistants, medical lab technicians, licensed vocational nurse, registered nurses, electrical power line installers, and school teachers). The major employers include Dyess Air Force Base, Hendrick Health System, Abilene Independent School District, Abilene State Supported Living System, Texas Department of Criminal Justice, City of Abilene, Abilene Christian University, Blue Cross Blue Shield, Taylor County, Sears Methodist, and numerous fast-food restaurants.

Unemployment Rate

	August 2024	September 2024
<i>Abilene, Texas Unemployment Rate</i>	3.8%	3.4%
Texas Unemployment Rate	4.1%	4.1%
National Unemployment Rate	4.1%	4.1%

[Texas Workforce Commission, Bureau of Labor Statistics](#)

1302.11 (2)(iii) Typical Work, School and Training Schedules

Employment Characteristics of Families with own children under 18 years

	Abilene city, Texas	
	Estimate	Margin of Error
Families- below poverty level in the past 12 months	3,041	+847
Married-couple family:	961	+378
No workers	309	+847
1 worker	353	+847
2 workers	264	+847
3 or more workers	35	+847
Other families	2,080	+847
Female householder, no spouse present	1,832	+847
In labor force	1,400	+847
Not in labor force	423	+847
Male householder, no spouse present	248	+847
In labor force	172	+847
Not in labor force	76	+847

Source: [U.S. Census Bureau, 2021 American Community Survey 1-Year Estimates](https://www.census.gov/data/tables/2020/acs/tables.html)

Employment	# of families at enrollment
Total number of families	411
One or more parent is employed	384
One or more in job training	9
One or more parent is in school	53
One is a member of US military or active duty	0
Neither parent is employed, in job training, or in school	114

Source: AISD PIR 2023-2024

The 2023-2024 PIR data shows that 72% of our families were in the workforce, job training or in school. The Census reports 73% of poverty families are also within the workforce. Of the HS families only 24% have education beyond a high school diploma, which indicates most of our families are working in a minimum wage job with an atypical work schedule. The low unemployment rate and HS parent data both suggest that a great majority of parents are working, or are in school, and need full-day educational/childcare services for their children.

1302.11 (2)(iv) Other child development, childcare centers & family childcare programs

According to Texas Department of Family and Protective Services, Abilene, TX has 30 licensed daycares and 22 licensed home-based programs. Of those sites, 41 of them meet the criteria for accepting Child Care Services (CCS). However, 29 of those CCS accepted centers provide full-day services. Due to limited number of full day centers, limited availability and/or the cost, HS maintain a waitlist, as do many of the quality centers within the community. [TxDFPS](#)

Long HS has increased the number of 3 year old served within the last few years, yet the waiting list continues to grow.

WAITING LIST FOR HEAD START

	AS OF November 1, 2023	AS OF November 1, 2024
Crockett Head Start	230	257
Long Head Start		
• Three-year-old	72	98
• Four-year-old	10	0
Total	312	355

Source: AISD

Workforce Solutions of West Central Texas administers funding through CCS to help parents pay for childcare while they search for employment, work, go to school or participate in job training to become more self-sufficient. The eligibility requirements for CCS are like the qualifying factors for HS, making many of our families eligible for CCS. During the pandemic HS waitlist numbers declined, due to parents not working and the fear of putting their children in a public-school setting, however the decrease in unemployment since the pandemic is causing parents to need full-day quality childcare. Living Wage Calculations averages the cost of day care in Taylor County to be \$603 a month, which is an increase of \$87 a month since last year and \$149 from 2022. There are no other centers or child developments within our service area who are funded by a Head Start grant. The HS program also does not compete with a pre-kindergarten program because they are affiliated with the Local Education Agency AISD.

1302.11 (2)(v) Community Resources

A [Community Resource Directory](#) has been created, in English and in Spanish, for our families to know the agencies within the community where they can receive help if needed. This Directory serves as a resource guide for families and is available in digital or print.

This directory not only has a list of community partners, it has other agencies with whom Long ELC has long standing relationships. The Family Service department work with families to make sure they are aware of services available to them within the Abilene community.

1302.11 (2)(vi) Strengths of the Community

- The Abilene Community has a Development Corporation of Abilene, which is the economic development driver of Abilene with the goal to increase job opportunities and capital investment as well as recruit and retain companies for the community.
- 240+ manufacturing operations in Abilene.
- 19 Food Pantries, 6 meal sites
- 2 organizations that prepare Care Packs for children for weekend insecurity food.
- The HS maintains partnerships with 70+ agencies and individuals.
- Hendrick Health is a longstanding not-for-profit healthcare institution, providing quality health care.
- The LEA provides transportation services to Long Head Start students, thereby directing the use of federal funds to other needed services.
- City Link offers busing throughout the community, Crockett and Long are on the available routes.
- Abilene has a strong relationship with Dyess Air Force Base and Long HS is a Purple Star Campus.
- Abilene community has 4 Universities, 2 Junior/Technical Colleges, and 2 Cosmetology Schools.
- There are agencies available for children with disabilities within the community and AISD.
- HS sites, utilities, maintenance, and some personnel costs are provided in-kind from the LEA, AISD.
- The AISD GED program is offered to HS parents, as well as any adult in the service area.
- The AISD Adult Education program has a grant available for GED testing fees.
- The community has a summer feeding program. There were 16 feeding sites for children under the age of 18 the summer of 2023.

1302.11 (2)(vii) Gaps in Community Resources

A community survey was conducted in 2022 for the service area for the AISD Early Childhood Programs. Of the individuals who completed the survey all of them live or work for an agency within Taylor County and directly impact on the programs.

Rank	Community Needs Determined by Eligible Families
1	Community awareness of available services and programs
2	Affordable childcare or an increase funding for HS (birth-3 year olds)
3	After School childcare
4	Secure sources for affordable, nutritious food
5	Affordable Housing
6	Housing Assistance (subsidies, utilities, repairs)
7	Assistance with Career Development: Career planning and testing
8	Access to affordable medical and dental services
9	Parent Education: Asset Building
10	Affordable and reliable internet
11	Financial Assistance for certifications and Licenses
12	Mental Health services/support for children under the age of 5
13	Support services for children with developmental disabilities
14	Parent Education: Employment Services
15	Emergency Medical care
16	Support Group for Single Parents or Grandparents
17	Housing Assistance (furniture, household goods)
18	Parent Education: School Readiness goals
19	Support for Foster Families
20	Public Transportation that is accessible

Rank	Community Needs Determined by Head Start Staff
1	Community awareness of available services and programs.
2	Secure sources for affordable, nutritious food
3	Affordable quality childcare: After-school, Infant & Toddler
4	Certified Early Childhood Special Education Teachers
5	Housing Assistance (subsidies, utilities, repairs)
6	Access to affordable medical and dental services
7	Mental Health services/support for children under the age of 5
8	Support services for children with developmental disabilities
9	Housing Assistance (furniture, household goods)
10	Parent Education: GED, Certifications, Higher Ed
11	Parent Education: Supporting child development
12	Parent Education: Sensory Needs
13	Interpreters for African Languages & ESL Teachers
14	Assistance with Career Development: Career planning and testing
15	Public Transportation that is accessible

Rank	Community Needs Determined by Agencies
-------------	---

- | | |
|----|--|
| 1 | Community awareness of available services and programs |
| 2 | More funding for their agency |
| 3 | Secure sources for affordable, nutritious food |
| 4 | Housing Assistance (subsidies, utilities, repairs) |
| 5 | Affordable Childcare: Infant & Toddler, After-school care, summer care |
| 6 | Access to affordable medical & dental services |
| 7 | Parent Education: Sensory Needs |
| 8 | Parent Education: GED, Certifications, Higher Ed |
| 9 | Parent Education: Asset Building |
| 10 | Mental Health services/support for children under the age of 5 |
| 11 | Assistance with Career Development: Career planning and testing |
| 12 | Information about support groups |
| 13 | Interpreters for African Languages |
| 14 | Support services for children with developmental disabilities |
| 15 | Disability Assistance |

Sources

AIISD Head Start and Early Head Start Program Information Report (PIR)

AIISD Administration Office

241 Pine Street, Abilene, TX 79604

Merkel ISD Administration Office

300 Ash Street, Merkel, TX 79536

Trent ISD Administration Office

12821 Interstate 20, Trent, TX 79561

Jim Ned ISD Administration Office

830 Garza Street, Tuscola, TX 79562

Wylie ISD Administration Office

6251 Buffalo Gap Road, Abilene, TX 79606

United States Census Bureau

www.census.gov

Texas State Historical Association

<https://www.tshaonline.org/handbook/entries/taylor-county>

AIISD Elementary School Boundaries

<https://www.abileneisd.org/for-parents/school-boundaries/>

Community Health Needs Assessment: Hendrick Hospital Abilene Market

<https://www.hendrickhealth.org/documents/CHNA/Hendrick-Health-Abilene-Market-CHNA-Report-08-08-22.pdf>

Texas Health Data 2013

www.healthdata.dshs.texas.gov/vitalstatistics/Birth

Kids Count Data Center

<http://datacenter.kidscount.org/>

Safe Families for Children

<https://safe-families.org/about/impact/>

Texas Department of Family and Protective Services

https://www.dfps.state.tx.us/Child_Care/Search_Texas_Child_Care/ppFacilitySearchDayCare.asp

Workforce Solutions of West Central Texas

<https://wfswct.org/125/About-Child-Care-Services-CCS>

Power to Decide

<https://powertodecide.org/what-we-do/information/national-state-data/texas>

Development Corporation of Abilene

<https://developabilene.com/>

The Texas Campaign

<https://txcampaign.org/research-data/data-map/>

International Rescue Committee

www.rescue.org

Abilene Housing Authority

www.Abileneha.org

Census Reporter

<https://censusreporter.org/profiles/06000US4844190010-abilene-ccd-taylor-county-tx/>

Food Bank of West Central Texas

<https://fbwct.org/food-pantry-and-meal-site-schedules/>

Living Wage Calculator

<https://livingwage.mit.edu/counties/48441>

Texas Workforce Commissions

<https://www.twc.texas.gov/>

Bureau of Labor Statistics

<https://www.bls.gov/>



ADMINISTRATION FOR
CHILDREN & FAMILIES

Office of Head Start | 330 C St., SW, 4th Floor, Washington DC 20201 | eclkc.ohs.acf.hhs.gov

November 05, 2024

Grant No. 06CH012163

Dear Head Start Grant Recipient:

An application for funding for the upcoming budget period must be submitted by February 1, 2025.

The following table reflects the annual funding and enrollment levels available to apply for:

Funding Type	Head Start	Early Head Start
Program Operations	\$3,238,648	\$2,765,695
Training and Technical Assistance	\$36,359	\$52,142
Total Funding		\$6,092,844

Program	Head Start	Early Head Start
Federal Funded Enrollment	380	141

Period of Funding: 05/01/2025 - 04/30/2026

Application Submission Requirements

The application must be prepared and submitted in accordance with the *Head Start Grant Application Instructions with Guidance, Version 3.01 (Application Instructions)* for a continuation application. It must be submitted on behalf of the Authorizing Official registered in the HSES.

Incomplete applications will not be processed.

Application Instructions are available on the home page of HSES. Please review the instructions carefully prior to preparing the application. Submission guidance can be found in the “Resources” section of the HSES.

Funding is contingent upon the availability of federal funds and satisfactory performance under the terms and conditions of the Head Start award. Annual funding levels are subject to change because of Congressional action or program performance and may result in additional funding guidance from the Office of Head Start.

Addressing Staffing Challenges through Grant Applications

Programs are strongly encouraged to make necessary changes to stabilize the Head Start

workforce and must consider the staffing and training needs for their proposed program design, including necessary compensation and staff supports to implement a sustainable high-quality program. Further guidance on strategies to support the Head Start workforce can be found in ACF-IM-HS-22-06 Strategies to Stabilize the Head Start Workforce.

Additional guidance on making program adjustments necessary to maintain a high-quality program with qualified staff can be found in ACF-IM-HS-22-09 Enrollment Reductions and Conversion of Head Start Slots to Early Head Start Slots.

Program Improvement (One-Time) Requests & Request Related to Health and Safety

Grant recipients encountering program improvement needs that cannot be supported by the agency budgets or other resources are invited to apply for one-time funding. This funding must be applied for separately through the *Supplement or Supplement—Facilities 1303* amendment type in HSES. Please select the appropriate amendment based on the description in HSES. Requests generally include but not limited to facility projects (construction, purchase, or major renovations requiring 1303 applications, including costs necessary to determine eligibility to submit a 1303 application, and/or costs necessary to prepare and submit a 1303 application); minor repairs and enhancements; playground installations or upgrades; funding to support transportation needs with making investments in buses or other vehicles necessary to operate the program; or security and surveillance investments to assure maximum safety of children. Requests are prioritized and funded based on funding availability and may require additional time before a final decision.

For questions regarding *Application Instructions* or program improvement needs and requests, please contact Audra Sanders, Head Start Program Specialist, at 214-767-0433 or audra.sanders@acf.hhs.gov or Sheri Harmon, Grants Management Specialist, at 206-615-2558 or sheri.harmon@acf.hhs.gov.

For assistance submitting the application in HSES, contact help@hsesinfo.org or 1-866-771-4737.

Thank you for your cooperation and timely submission of the grant application.

Sincerely,

/Tatia Long/

Tatia Long
Regional Program Manager
Office of Head Start

**AI SD HEAD START/EARLY HEAD START
Organizational Chart**

Policy Council

Abilene ISD Board of Trustees

AI SD Accounting

Supt. of Schools
Dr. John Kuhn

Assoc. Supt. for C & I
Patricia Blue

Dir. Federal Programs
Kimberly Brumley

Dir. of Early Childhood Programs/HS Director
Julie Wilson

Asst. HS Director/Staff Dev.
Jana Nicole Churchill

EHS Director
Christine Krause

Asst. EHS Dir/FCP/Staff Dev
Dusty Fahey

EC Development & Health Services

Community & Family Engagement

Program Design & Management

Program Design & Management

Community & Family Engagement

EC Development & Health Services

- Education/Curric. Coords.
- Disabilities Coordinator
- Health/Nutr. Coordinator/RN
└ RN/LVN
- Mental Health Professionals
└ Mental Health Aides
- Transition/ Motor Lab Coord.
└ Motor Lab Tutors
- Mentor Teachers/Coaches (Title 1)

- Family & Comm Engagement
 - └ Master/Family Advocates
- ERSEA Coordinator
- Family Lit/Fatherhood Spec. (Title 1)

- HS Bookkeeper
 - └ Fiscal Assistant
- Facilities/Transp. Coordinator
 - └ Maintenance (AISD)
 - └ Bus Drivers (AISD)
 - └ Custodians (AISD)
- Campus Secretary
- Data Clerks

- EHS Bookkeeper
- Center Secretaries
- Operations Manager
 - └ Maintenance (AISD)
 - └ Bus Drivers (EHS)
 - └ Custodians (AISD)

- Family & Comm Engagement Coord. -Transition
 - └ Master Family Advocates

- Disabilities/Mental Health
- ERSEA Specialist
- Education Spec. & Education Coach
- Health Coordinator/RN
└ RN/LVN
- Nutrition Consultant (contracted)
 - └ Food Svc. Mgr.
 - └ Head Cooks
 - └ FS Helper

Long Early Learning Center
Instructional Staff

Crockett EHS Center
Instructional Staff

Parent/Child

Parent/Child

Abilene ISD's Early Head Start and Head Start

Goals, Objectives, and Action Plan FY 2025-2026

The Abilene ISD's Early Childhood Program has many strengths including strong community partnerships and tenured employees who have extensive experience with Early Head Start and Head Start children and families. The programs also have a long history of high performance and excellent on-site reviews with the most recent being a CLASS (Class Assessment Scoring System) onsite review December 2-6, 2019, and a Focus Area Two (FA2) monitoring review January 27-31, 2020. In October 2023, the program participated in a Focus Area One (FA1) monitoring review and was fully compliant on all Performance Standards. The program will participate in a CLASS review November 25, 2024-February 21, 2025.

The AISD's Early Childhood Program's Annual Self-Assessment was completed during the spring of 2024 and approved by the Policy Council in August of 2024. Data analyzed from staff, community members and families revealed there were no non-compliance issues. Data from both programs indicated that all learners demonstrated growth in all school readiness goals. The area for continual instructional growth and training in Head Start was found in the Language and Literacy area. The programs determined that mentor coaches and staff development training would, over time, strengthen staff's abilities to teach children needed skills. Parental involvement and development of parenting skills were also noted areas for growth.

The Community Assessment, discussed and approved by the Policy Council on November 19, 2024, revealed a growing trend from parents expressing significant needs in a wide range of areas including knowledge of community resources and childcare. Data collected through the Community Assessment also revealed that children need strong academic, social, and emotional skill development.

Based on data collected, analyzed, and disaggregated, AISD Early Childhood leadership team determined that the following goals, objectives, and action steps would be used to strengthen the teaching and learning processes. The goals and objectives were reviewed and approved by the Policy Council on December 17, 2024.

Goal 1: Early Childhood Program will use the Head Start Early Learning Outcomes Framework to ensure all children receive quality comprehensive services, integrated across all program areas.

Measurable Performance Objective 1:

- Children's outcome data, from the beginning of the year to the end of the year, will demonstrate an average of 15% increase in cognitive, social/emotional, and physical development skills based on the school readiness plan.
- Early Head Start child's outcome data is determined where children are developmentally through the use of the GOLD assessment tool that compares their progress to other children in their age group nationwide. This assessment determines where they are within widely held expectations. Children will demonstrate skills in social/emotional, physical, language, cognitive, literacy, and math within the upper 75% as compared to other children in their age group nationwide.

Expected Outcome(s):

- Typically developing students will transition from the program(s), demonstrating age-appropriate school readiness skills.

Progress/Outcomes:

Challenges:

Measurable Performance Objective 2:

- The percentage of Early Head Start/Head Start parents indicating that they have the skills to support the needs of their children on the Family Strengths/Needs Outcomes data will increase by 10% from the beginning of the year to the end of the year.

Expected Outcome(s):

- Parents will indicate they have gained additional skills to support the needs of their children.

Progress/Outcomes:

Challenges:

Goal 2: The AISD Early Childhood Program will create and maintain a positive classroom environment that strengthens social/emotional, communication, and problem-solving skills for children and staff.

Measurable Performance Objective 1:

- Through staff development and coaching, Head Start instructional staff will obtain an average Emotional Support domain score on CLASS observation of at least 6.0, as demonstrated through formal/informal observations and assessment data.
- Through staff development and coaching, Early Head Start instructional staff will demonstrate an average score on ITERS-3 of at least 5.0.

Expected Outcome(s):

- Staff outcomes data will demonstrate competency in social/emotional, self-regulation, and problem-solving skills. Increased staff competency will result in improved classroom instruction and support students' progress toward school readiness goals.

Progress/Outcomes:

Challenges:

Measurable Performance Objective 2:

- Through the implementation of a social/emotional curriculum, Head Start students' initially demonstrating social emotional needs on eDECA will show an increase in total protective factor, self-regulation, initiative, behavior and attachment by 10% from the BOY to EOY assessments.
- Early Head Start students initially demonstrating social emotional needs on e-DECA will demonstrate a 10% increase in initiative, attachment and self-regulation skills from the BOY to EOY.
- eDECA definitions:
 - ✓ Self-regulation: being able to manage/regulate emotions
 - ✓ Attachment: healthy bond with caregivers
 - ✓ Initiative: independent care
 - ✓ Behavior: ability to function appropriately in any/all settings
 - ✓ Total Protective Factor: resiliency

Expected Outcome(s):

- Student outcomes data will demonstrate an increase in age appropriate social/emotional, self-regulation, and problem-solving skills.

Progress/Outcomes:

Challenges:

Goal 3: The AISD Early Childhood Program will engage with the community to provide comprehensive services needed by children and families to promote School Readiness.

Measurable Performance Objective 1:

- Head Start/Early Childhood will secure and maintain a minimum of 70 partnerships with community resources, enhancing service delivery to families.

Expected Outcome(s): Children and families will be connected to community services needed for self-sufficiency and to be school ready.

Progress/Outcomes:

Challenges:

Measurable Performance Objective 2:

- Head Start/Early Head Start will increase engagement with community partners/agencies by providing training opportunities at a minimum of 3 times per year for staff and/or community members.

Expected Outcome(s):

- Staff and community partners will have a deeper understanding of family needs and the services available to address those needs.

Progress/Outcomes:

Challenges:

Goal 4: AISD Early Childhood Program will fully integrate technology for the purpose of high student and family engagement, academic success, and safety.

Measurable Performance Objective 1:

- Head Start/Early Head Start will increase staff knowledge through professional development related to technology utilized in the program by providing a minimum of 5 trainings per year.

Expected Outcome(s):

- Staff will be proficient in the use of technology needed to complete job-related responsibilities.

Progress/Outcomes:

Challenges:

Measurable Performance Objective 2:

- The Head Start/Early Head Start Program will increase opportunities for children to explore innovative, developmentally appropriate technology and learning materials by utilizing a minimum of \$45,000 a year to purchase high-quality instructional materials.

Expected Outcome(s):

- Children will have the age-appropriate technological skills necessary to be successful in a twenty-first century classroom.

Progress/Outcomes:

Challenges:

Measurable Performance Objective 3:

- The Head Start/Early Head Start Program will utilize innovative technology and procedures during the instructional day 100% of the time to ensure the safety of students, parents and staff.

Expected Outcome(s):

- Students, parents, and staff will be able to teach and learn in a safe environment.

Progress/Outcomes:

Challenges:

Measurable Performance Objective 4:

- The Early Childhood Program will utilize technology to complete data checkpoints and aggregate and disaggregate program data three times a year to inform continuous growth and improvement across all program areas.

Expected Outcome(s):

- The Program staff will monitor and adjust all aspects of program planning based on data outcomes.

Progress/Outcomes:

Challenges:

Goal 5: AISD Early Childhood Program will recruit and employ high-quality, effective staff who embrace diversity, utilize best practices, and understand the importance of student, family, and community engagement.

Measurable Performance Objective 1:

- The Head Start/Early Head Start Program will strengthen and enhance professional development, classroom environment and effective teaching practices by providing practice-based coaching to classroom staff 1 to 4 times monthly, depending upon the level of intensity needed by individual staff members.

Expected Outcome(s):

- Staff will demonstrate progress toward individualized professional development goals.

Progress/Outcomes:

Challenges:

Measurable Performance Objective 2:

- 100% of Head Start/Early Head Start instructional staff will be highly qualified to provide a rigorous and relevant learning environment.

Expected Outcome(s):

- Instructional staff will demonstrate knowledge and implementation of best practices, which support student/family engagement within the Early Childhood Program.

Progress/Outcomes:

Challenges:

**ABILENE ISD
HEAD START/EARLY HEAD START
REFUNDING PROPOSAL
PROGRAM PLANNING DECISIONS AND BUDGETS FY 25
(May 1, 2025- April 30, 2026)**

PROGRAM PLANNING DECISIONS:

1. Continue to define the service area as those areas of Abilene within the AISD attendance boundaries.
2. Continue the program design and program services as currently implemented, serving 380 children in Head Start, and 141 infants, toddlers, and pregnant women in Early Head Start.
3. Continue to operate a center-based program option in 20 HS classrooms and 16 EHS classrooms, and implement an OHS approved locally designed center-based option in one EHS classroom to meet the needs of parents and guardians, the majority of whom are working or in school.
4. Continue present staffing patterns which includes the added positions from the COLA grant in the spring of 2024.
5. Continue to utilize in-kind campus space donated by AISD at Long Early Learning Center and Crockett EHS.
6. Implement the Goals, Objectives and Action Plans as presented.

PROPOSED HEAD START BUDGET FY 2025:

	FTE	PROGRAM OPERATION	TRAINING	IN-KIND MATCH
a. PERSONNEL	62.49	\$ 2,166,590	\$ -	\$ 633,159
b. FRINGE BENEFITS		\$ 654,888	\$ -	\$ -
c. TRAVEL/TRAINING		\$ 15,000	\$ 15,009	\$ -
d. EQUIPMENT**		\$ 40,500	\$ -	\$ -
e. SUPPLIES		\$ 223,750	\$ -	\$ -
f. CONTRACTUAL		\$ 25,000	\$ -	
h. OTHER		\$ 112,920	\$ 21,350	\$ 185,593
TOTAL FEDERAL FUNDS		\$ 3,238,648	\$ 36,359	\$ 818,752

*Note: Personnel includes the addition of a Master Family Advocate to work towards the updated HS Performance Standards.

**Note: Equipment includes maintenance of digital marquee.

PROPOSED EARLY HEAD START BUDGET FY 2025:

	FTE	PROGRAM OPERATION	TRAINING	IN-KIND MATCH
a. PERSONNEL	72.21	\$ 2,063,108	\$ -	\$ 384,399
b. FRINGE BENEFITS		\$ 494,259	\$ -	\$ -
c. TRAVEL		\$ 10,000	\$ 21,725	\$ -
d. EQUIPMENT		\$ 73,000	\$ -	\$ -
e. SUPPLIES		\$ 96,078	\$ 300	\$ 79,197
f. CONTRACTUAL		\$ 6,150	\$ -	\$ -
h. OTHER		\$ 23,100	\$ 30,117	\$ 305,985
TOTAL FEDERAL FUNDS		\$ 2,765,695	\$ 52,142	\$ 769,581



**Head Start and
Early Head Start
Refunding Application and
Annual Update on Needs and Goals**

Julie Wilson
*Director of Early Childhood
Programs*

Refunding Application

	Operations	Training	In-Kind
Head Start	\$3,238,648	\$36,359	\$818,752
Early Head Start	\$2,765,695	\$52,142	\$769,581
TOTAL	\$6,092,844	\$88,501	\$1,588,333



Community Needs

- ▶ Birth-5 population trends match district trend
- ▶ AISD serves 55.7% of eligible children birth-5
- ▶ Average cost of daycare increased \$87/month
- ▶ Evidence of 6% inflation since January 2022 while minimum wage remains the same
- ▶ All stakeholder groups ranked increasing awareness of resources as the most important need



Program Goals

- ▶ High quality comprehensive services
- ▶ Positive environment
- ▶ Community engagement
- ▶ Student and family engagement
- ▶ Staff recruitment and effectiveness

