

ABILENE ISD

FY25



MONTHLY FINANCIALS

OCTOBER 2024



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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: December 9, 2024
Re: October 2024 Financial Information

Attached are the financial reports for the General Fund for the month ended October 31, 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. Consequently, there are no current collections shown for September on the supplemental schedule. 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.

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

Payroll cost are within expectations with 18.96% of the total \$128.2M budget expended.

October expenditures for non-payroll costs continue to be a little higher due to the availability of the new budget. *Data Processing Services* are higher as well due to technology license agreements. Property tax appraisal fees are paid quarterly, accounting for the higher percentage spent in *Intergovernmental Charges*. *Security and Monitoring Services* are higher due to the yearly payment made to the City of Abilene for school resource officers.

Social Work Services (FC 32) expenditures are at 25.15% 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.

Student Transportation (FC 34) expenditures are at 27.28% of budget. Facilities Maintenance and Operations (FC 51) expenditures are at 31.41% 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 October 2024

	<u>Amended Budget</u>	<u>Year To Date</u>	<u>Difference</u>	<u>%</u>
REVENUES				
5700s - Local	\$ 44,441,631	\$ 6,863,470	\$ (37,578,161)	15.44%
5800s - State	95,152,527	14,480,421	(80,672,106)	15.22%
5900s - Federal	2,391,000	-	(2,391,000)	0.00%
Total Revenues	<u>\$ 141,985,158</u>	<u>\$ 21,343,890</u>	<u>\$ (120,641,268)</u>	15.03%
EXPENDITURES				
11 - Instruction	\$ 81,958,719	\$ 16,025,736	\$ 65,932,983	19.55%
12 - Instructional Resources and Media Services	2,042,384	453,359	1,589,025	22.20%
13 - Curriculum and Instructional Staff Development	2,199,298	416,668	1,782,630	18.95%
21 - Instructional Leadership	3,144,800	515,876	2,628,924	16.40%
23 - School Leadership	9,614,170	1,744,865	7,869,305	18.15%
31 - Guidance, Counseling and Evaluation Services	7,301,890	1,322,109	5,979,781	18.11%
32 - Social Work Services	1,975,297	496,806	1,478,491	25.15%
33 - Health Services	2,046,988	402,690	1,644,298	19.67%
34 - Student Transportation	4,946,732	1,349,395	3,597,337	27.28%
36 - Extracurricular Activities	5,308,056	1,347,183	3,960,873	25.38%
41 - General Administration	6,150,971	1,246,360	4,904,611	20.26%
51 - Facilities Maintenance and Operations	17,084,247	5,366,288	11,717,959	31.41%
52 - Security and Monitoring Services	1,429,803	714,830	714,973	49.99%
53 - Data Processing Services	5,592,107	1,540,974	4,051,133	27.56%
61 - Community Services	638,446	141,477	496,969	22.16%
71 - Debt Service	2,607,865	42,916	2,564,949	1.65%
81 - Facilities Acquisition and Construction	-	119,837	(119,837)	#DIV/0!
95 - Juvenile Justice Program	175,000	45,870	129,130	26.21%
99 - Intergovernmental Charges	700,000	173,046	526,954	24.72%
Total Expenditures	<u>\$ 154,916,773</u>	<u>\$ 33,466,286</u>	<u>\$ 121,450,487</u>	21.60%
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>\$ (12,122,396)</u>	<u>\$ (25,054,011)</u>	
EXPENDITURES BY OBJECT CODE:				
6100s - Payroll	\$ 128,223,315	\$ 24,307,307	\$ 103,916,008	18.96%
6200s - Purchased and Contracted Services	12,313,866	3,871,406	8,442,460	31.44%
6300s - Supplies and Materials	4,965,362	1,226,175	3,739,187	24.69%
6400s - Miscellaneous Expenditures	5,714,404	3,740,617	1,973,786	65.46%
6500s - Debt Service	2,607,865	42,916	2,564,949	1.65%
6600s - Capital Outlay	1,091,961	277,865	814,096	25.45%
Total Expenditures	<u>\$ 154,916,773</u>	<u>\$ 33,466,286</u>	<u>\$ 121,450,487</u>	21.60%

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

	Year to Date				Increase/ (Decrease)	%
	2023	Encumbr.	Actuals	2024		
REVENUES						
Local	\$ 7,107,977	\$ -	\$ 6,863,470	\$ 6,863,470	\$ (244,507)	-3.44%
State	15,959,148	-	14,480,421	14,480,421	(1,478,727)	-9.27%
Federal	90,247	-	-	-	(90,247)	-100.00%
Total Revenues	<u>23,157,372</u>	<u>-</u>	<u>21,343,890</u>	<u>21,343,890</u>	<u>(1,813,482)</u>	<u>-7.83%</u>
EXPENDITURES						
Instruction	\$ 16,483,080	\$ 369,405	\$ 16,025,736	\$ 16,395,141	\$ (87,939)	-0.53%
Instructional Resources and Media Services	575,449	92,210	453,359	545,569	(29,880)	-5.19%
Curriculum and Instructional Staff Development	412,397	129,543	416,668	546,211	133,814	32.45%
Instructional Leadership	584,445	4,674	515,876	520,550	(63,895)	-10.93%
School Leadership	1,773,151	2,320	1,744,865	1,747,185	(25,966)	-1.46%
Guidance, Counseling and Evaluation Services	1,175,474	9,410	1,322,109	1,331,519	156,045	13.28%
Social Work Services	196,528	259	496,806	497,065	300,537	152.92%
Health Services	289,205	15,000	402,690	417,690	128,485	44.43%
Student Transportation	1,404,254	171,623	1,349,395	1,521,018	116,764	8.32%
Extracurricular Activities	1,457,189	189,453	1,347,183	1,536,636	79,447	5.45%
General Administration	1,449,836	363,793	1,246,360	1,610,153	160,317	11.06%
Facilities Maintenance and Operations	5,176,100	181,117	5,366,288	5,547,405	371,305	7.17%
Security and Monitoring Services	278,506	91,997	714,830	806,827	528,321	189.70%
Data Processing Services	1,937,714	869,160	1,540,974	2,410,134	472,420	24.38%
Community Services	132,684	4,941	141,477	146,418	13,734	10.35%
Debt Services	41,437	2,375	42,916	45,291	3,854	9.30%
Facilities Acquisition and Construction	-	681	119,837	120,518	120,518	#DIV/0!
Juvenile Justice Program	18,420	-	45,870	45,870	27,450	149.02%
Intergovernmental Charges	187,969	-	173,046	173,046	(14,923)	-7.94%
Total Expenditures	<u>33,573,839</u>	<u>2,497,961</u>	<u>33,466,286</u>	<u>35,964,247</u>	<u>2,390,408</u>	<u>7.12%</u>
OTHER						
Sources	\$ -	-	-	-	\$ -	#DIV/0!
Uses	-	-	-	-	-	#DIV/0!
EXCESS REVENUES AND OTHER RESOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
	<u>(10,416,467)</u>	<u>(2,497,961)</u>	<u>(12,122,396)</u>	<u>(14,620,357)</u>	<u>(4,203,890)</u>	
EXPENDITURES BY OBJECT CODE:						
Payroll	\$ 23,885,013	\$ -	\$ 24,307,307	\$ 24,307,307	\$ 422,294	1.77%
Purchased and Contracted Services	4,294,189	1,401,813	3,871,406	5,273,219	979,030	22.80%
Supplies and Materials	1,916,338	872,593	1,226,175	2,098,768	182,430	9.52%
Miscellaneous Expenditures	3,321,883	173,528	3,740,617	3,914,145	592,262	17.83%
Debt Service	32,374	2,375	42,916	45,291	12,917	39.90%
Capital Outlay	124,042	47,652	277,865	325,517	201,475	162.42%
Total Expenditures	<u>33,573,839</u>	<u>2,497,961</u>	<u>33,466,286</u>	<u>35,964,247</u>	<u>2,390,408</u>	<u>7.12%</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	\$ 222,171	275,531	\$ (53,360)
191 FY22 Board Approved Capital Projects	-	699,685	(699,685)
197 Extracurricular (beyond District)	-	27,057	(27,057)
199 General Operating	<u>21,121,719</u>	<u>32,464,013</u>	<u>(11,342,294)</u>
Total	<u>\$ 21,343,890</u>	<u>\$ 33,466,286</u>	<u>\$ (12,122,396)</u>
Special Revenue Fund:			
205 Head Start	622,871	604,292	18,579
206 McKinney Vento Grant	-	9,276	(9,276)
211 ESEA Title I	477,408	1,509,947	(1,032,539)
224 IDEA-B Formula	447,475	1,036,982	(589,507)
225 IDEA-B Preschool	12,196	31,900	(19,704)
226 IDEA-B Discretionary Deaf	-	-	-
240 Food Service	2,481,375	2,310,030	171,345
242 Summer Feeding	-	-	-
244 Carl Perkins-Vocational Education	-	59,731	(59,731)
255 ESEA Title II, TPTR	-	52,040	(52,040)
263 Title III	-	6,471	(6,471)
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	741,083	606,729	134,354
289 Title IV, Part A - SSAEP	-	73,353	(73,353)
309 Adult Education-Federal	178,306	173,239	5,067
312 Temp. Assistance for Needy Families-Federal	4,806	5,758	(952)
379 ARP Homeless I_TEHCY Supplemental	35,757	35,757	-
410 Textbook	1,231,601	1,501,297	(269,696)
412 Childcare Services	-	22,268	(22,268)
429 State Funded Special Revenue Funds	427	118,755	(118,328)
431 Adult Education-State	34,041	30,555	3,486
435 Deaf Ed - State	-	19,050	(19,050)
461 Campus Activity Fund	27,067	37,746	(10,679)
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	62,292	46,765	15,527
492 Kids Learning Together	-	5,941	(5,941)
493 Homeless Supply Program	-	6,572	(6,572)
496 Regional Day School for the Deaf-Local	-	68,456	(68,456)
499 Other	8,270	-	8,270
Total	<u>\$ 6,364,975</u>	<u>\$ 8,438,534</u>	<u>\$ (2,073,559)</u>
Debt Service Fund:			
599 Debt Service	<u>\$ 51,041</u>	<u>\$ 500</u>	<u>\$ 50,541</u>
Workers Comp Fund:			
770 Workers Comp	<u>\$ 139,010</u>	<u>\$ 70,625</u>	<u>\$ 68,385</u>
Capital Projects Fund:			
620 Capital Projects-2019 Bonds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Abilene Independent School District
Employee Counts As of October 31, 2024**

Org	Campus/Department	October 2024 Employee Counts		
		General Fund	Other Funds	Total
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	8.000	55.000
011	The LIFT	2.000	-	2.000
Middle Schools:				
044	Madison Middle School	67.050	19.875	86.925
045	Mann Middle School	70.232	21.000	91.232
047	Clack Middle School	77.750	12.000	89.750
048	Craig Middle School	83.250	15.000	98.250
Elementary Schools:				
102	Austin Elementary	69.000	12.510	81.510
103	Bonham Elementary	59.600	18.000	77.600
104	Bowie Elementary	51.900	18.000	69.900
108	Dyess Elementary	60.330	16.400	76.730
112	Alcorta Elementary	46.700	11.000	57.700
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	46.700	17.000	63.700
152	Ortiz Elementary	51.300	15.000	66.300
153	Bassetti Elementary	58.340	14.000	72.340
155	Martinez Elementary	45.400	17.000	62.400
Other Campuses:				
003	Woodson Center for Excellence	38.950	7.000	45.950
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	103.940	176.940
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	105.500	-	105.500
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 Support/Staff Development	1.000	-	1.000
862	Communications	6.000	-	6.000
863	Special Education	34.950	6.050	41.000
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		1,892.950	558.050	2,451.000

*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				
December				
January				
February				
March				
April				
May				
June				
July				
August				
Fiscal Year 2025				(8.000)

**ABILENE INDEPENDENT SCHOOL DISTRICT
SUPPLEMENTAL INFORMATION
PERIOD ENDED SEPTEMBER 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		2,372	(2,372)
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 OCTOBER 31, 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	-	-	-
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			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	-	-	-
December	-	-	-
January	-	-	-
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
July	-	-	-
August	-	-	-

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

PROJECTED AVERAGE DAILY ATTENDANCE:

	Cumulative ADA	2024-2025 Projected End of Year		Budget VS. Actual	
		ADA	WADA	Cumulative 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	-	-	-	-	-
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 SEPTEMBER 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		0.00%	8,481,229	14.13%	(8,291,989.00)	-14.13%
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
October 2024**

Date	Campus/Department	Donor Name	Donor Address	Value	Description of Donation	Purpose of Donation	Fund
10/4/2024	Purcell	AEF (Zayra Gonzales)	PO Box 1999 (04)	\$300	Monetary	Teacher STAR Grant- PE Equipment	199
10/4/2024	Thomas	Berry Baptist Church	1515 Lakeside (02)	\$60	Bags of Candy	Fall Festival for Students and Families	
10/16/2024	ATEMS	AEF (Tracy Long)	PO Box 1999 (04)	\$1,410	Monetary	Teacher STAR Grant- Physics Project	199
	AHS	Abilene Eagle Booster	PO Box 928 (04)	\$1,967	Monetary	Bottle Filler for Girls Weightroom	199