

# Memo



**To:** Dr. John Kuhn, Superintendent of Schools  
**CC:** Dr. Joseph Waldron, Deputy Superintendent  
**From:** Jennifer Hinds, Executive Director of Finance  
**Date:** July 8, 2024  
**Re:** May 2024 Financial Information

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Attached are the financial reports for the General Fund for the month ended May 31, 2024 and additional supplemental information for your review.

## **Revenues**

The cumulative percent of current tax collections through May remained a little below the same nine month period last year (85.89% vs 89.37%). At the end of May, \$8.47M of second half payments were still outstanding and due by the end of June. There were no unexpected or other significant changes in local revenues from April.

Through the 6<sup>th</sup> six weeks, year-end attendance projections are likely to fall short of the budgeted expectations. Regular ADA is projected to be down as compared to budgeted ADA. 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**

Total year-to-date expenditures for the month ended May 2024 were \$116,915,899 or 77.68% of the expenditure budget as we have completed the ninth month (75% average). Payroll cost are within expectations with 81.11% of the total \$117.2M budget expended. Most expenditures categories on the major function level are trending as expected compared to the current fiscal year budget. Below are specific Function Codes whose actual expenditures are higher than the expected budget percentage.

Extracurricular Activities (FC 36) expenditures are at 82.22% of budget. Expenditure increase is due to increased student travel and increased contract services costs. Expenses will begin to level now that school has ended.

Social Work Services (FC 32) expenditures are at 95.28% of budget. Expenditure increase is due to continued increase in contract services costs.

Facilities Acquisition and Construction (FC 81) expenditures are at 88.39% of budget. Expenditure increase is due to project completion costs associated with Shotwell Press Box, Abilene High Indoor Turf Facility and Cooper High School Indoor Turf Facility.

Juvenile Justice program (FC 95) expenditures are at 177.05% of budget. Expenditures are elevated due to the increased students attending Taylor County learning center. Expenses will begin to level now that school has ended.

At this time, increases are not significant and are justifiable. Budget to actuals will continue to be monitored throughout the remainder of the year to ensure budgeted expectations are met.

If you have any questions, please contact me.

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

	Year to Date				Increase/ (Decrease)	%
	2023	Encumbr.	Actuals	2024		
<b>REVENUES</b>						
Local	\$ 42,330,077	\$ -	\$ 32,517,659	\$ 32,517,659	\$ (9,812,418)	-23.18%
State	64,408,176	-	63,288,881	63,288,881	(1,119,295)	-1.74%
Federal	3,170,921	-	2,294,614	2,294,614	(876,307)	-27.64%
Total Revenues	109,909,174	-	98,101,154	98,101,154	(11,808,020)	-10.74%
<b>EXPENDITURES</b>						
Instruction	\$ 65,471,556	\$ 303,871	\$ 62,923,457	\$ 63,227,328	\$ (2,244,228)	-3.43%
Instructional Resources and Media Services	1,725,000	28,160	1,611,613	1,639,773	(85,227)	-4.94%
Curriculum and Instructional Staff Development	1,856,478	661,303	1,425,672	2,086,975	230,497	12.42%
Instructional Leadership	2,196,854	3,944	2,279,391	2,283,335	86,481	3.94%
School Leadership	7,303,102	22,129	7,025,797	7,047,926	(255,176)	-3.49%
Guidance, Counseling and Evaluation Services	4,792,827	4,069	4,830,529	4,834,598	41,771	0.87%
Social Work Services	624,559	1,274	589,489	590,763	(33,796)	-5.41%
Health Services	1,156,791	8,914	1,048,208	1,057,122	(99,669)	-8.62%
Student Transportation	5,580,231	419,386	4,648,060	5,067,446	(512,785)	-9.19%
Extracurricular Activities	5,821,343	186,853	4,608,000	4,794,853	(1,026,490)	-17.63%
General Administration	4,327,878	210,080	4,435,396	4,645,476	317,598	7.34%
Facilities Maintenance and Operations	11,718,796	395,266	12,924,325	13,319,591	1,600,795	13.66%
Security and Monitoring Services	937,728	44,618	1,086,691	1,131,309	193,581	20.64%
Data Processing Services	4,959,878	1,191,629	3,538,753	4,730,382	(229,496)	-4.63%
Community Services	487,255	22	507,320	507,342	20,087	4.12%
Debt Services	1,571,034	5,152	1,322,184	1,327,336	(243,698)	-15.51%
Facilities Acquisition and Construction	19,640,425	150,146	1,388,901	1,539,047	(18,101,378)	-92.16%
Juvenile Justice Program	100,675	-	177,045	177,045	76,370	75.86%
Intergovernmental Charges	567,286	-	545,069	545,069	(22,217)	-3.92%
Total Expenditures	140,839,695	3,636,816	116,915,900	120,552,716	(20,286,979)	-14.40%
<b>OTHER</b>						
Sources	\$ 85,804	-	-	-	\$ (85,804)	-100.00%
Uses	-	-	-	-	-	#DIV/0!
<b>EXCESS REVENUES AND OTHER RESOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>						
	(30,844,717)	(3,636,816)	(18,814,746)	(22,451,562)	8,393,155	
<b>EXPENDITURES BY OBJECT CODE:</b>						
Payroll	\$ 96,415,055	\$ -	\$ 95,110,521	\$ 95,110,521	\$ (1,304,534)	-1.35%
Purchased and Contracted Services	10,996,012	1,486,305	9,360,947	10,847,252	(148,760)	-1.35%
Supplies and Materials	6,796,174	1,105,568	4,914,088	6,019,656	(776,518)	-11.43%
Miscellaneous Expenditures	2,895,972	84,434	4,447,501	4,531,935	1,635,963	56.49%
Debt Service	1,571,034	5,152	1,322,184	1,327,336	(243,698)	-15.51%
Capital Outlay	22,165,448	955,357	1,760,661	2,716,018	(19,449,430)	-87.75%
Total Expenditures	140,839,695	3,636,816	116,915,900	120,552,716	(20,286,979)	-14.40%

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

	<u>Amended Budget</u>	<u>Year To Date</u>	<u>Difference</u>	<u>%</u>
<b>REVENUES</b>				
5700s - Local	\$ 44,244,741	\$ 32,517,659	\$ (11,727,082)	73.49%
5800s - State	97,229,630	63,288,881	(33,940,749)	65.09%
5900s - Federal	4,191,000	2,294,614	(1,896,386)	54.75%
Total Revenues	<u>\$ 145,665,371</u>	<u>\$ 98,101,155</u>	<u>\$ (47,564,216)</u>	67.35%
<b>EXPENDITURES</b>				
11 - Instruction	\$ 77,914,368	\$ 62,923,457	\$ 14,990,911	80.76%
12 - Instructional Resources and Media Services	2,043,431	1,611,613	431,818	78.87%
13 - Curriculum and Instructional Staff Development	2,358,140	1,425,672	932,468	60.46%
21 - Instructional Leadership	3,129,852	2,279,391	850,461	72.83%
23 - School Leadership	9,372,419	7,025,797	2,346,622	74.96%
31 - Guidance, Counseling and Evaluation Services	6,134,166	4,830,529	1,303,637	78.75%
32 - Social Work Services	618,722	589,489	29,233	95.28%
33 - Health Services	1,348,092	1,048,208	299,884	77.75%
34 - Student Transportation	5,727,511	4,648,060	1,079,451	81.15%
36 - Extracurricular Activities	5,604,509	4,608,000	996,509	82.22%
41 - General Administration	5,868,667	4,435,396	1,433,271	75.58%
51 - Facilities Maintenance and Operations	17,211,298	12,924,325	4,286,973	75.09%
52 - Security and Monitoring Services	1,374,073	1,086,691	287,382	79.09%
53 - Data Processing Services	5,980,786	3,538,753	2,442,033	59.17%
61 - Community Services	880,126	507,320	372,806	57.64%
71 - Debt Service	2,628,803	1,322,184	1,306,619	50.30%
81 - Facilities Acquisition and Construction	1,571,303	1,388,901	182,402	88.39%
95 - Juvenile Justice Program	100,000	177,045	(77,045)	177.05%
99 - Intergovernmental Charges	650,000	545,069	104,931	83.86%
Total Expenditures	<u>\$ 150,516,266</u>	<u>\$ 116,915,899</u>	<u>\$ 33,600,367</u>	77.68%
<b>OTHER</b>				
7900s - Sources	-	-	-	N/A
8900s - Uses	-	-	-	N/A
EXCESS REVENUES AND OTHER RESOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (4,850,895)</u>	<u>\$ (18,814,744)</u>	<u>\$ (23,665,639)</u>	
<b>EXPENDITURES BY OBJECT CODE:</b>				
6100s - Payroll	\$ 117,262,568	\$ 95,110,520	\$ 22,152,048	81.11%
6200s - Purchased and Contracted Services	14,134,837	9,360,947	4,773,890	66.23%
6300s - Supplies and Materials	8,291,816	4,914,088	3,377,728	59.26%
6400s - Miscellaneous Expenditures	4,946,386	4,447,501	498,886	89.91%
6500s - Debt Service	2,628,803	1,322,184	1,306,619	50.30%
6600s - Capital Outlay	3,251,856	1,760,661	1,491,195	54.14%
Total Expenditures	<u>\$ 150,516,266</u>	<u>\$ 116,915,899</u>	<u>\$ 33,600,367</u>	77.68%

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

	Revenues/ Other Resources	Expenditures/ Other Uses	Revenues Over/(Under) Expenditures
<b>General Fund:</b>			
190 Shotwell Complex	\$ 563,300	513,488	\$ 49,812
191 FY22 Board Approved Capital Projects	-	1,903,376	(1,903,376)
197 Extracurricular (beyond District)	50,433	397,504	(347,071)
199 General Operating	97,487,422	114,101,531	(16,614,109)
Total	<u>\$ 98,101,155</u>	<u>\$ 116,915,899</u>	<u>\$ (18,814,744)</u>
<b>Special Revenue Fund:</b>			
205 Head Start	2,049,061	2,356,684	(307,623)
206 McKinney Vento Grant	21,567	81,677	(60,110)
211 ESEA Title I	2,666,327	4,312,412	(1,646,085)
224 IDEA-B Formula	2,223,240	4,047,750	(1,824,510)
225 IDEA-B Preschool	95,349	124,109	(28,760)
226 IDEA-B Discretionary Deaf	30,756	34,679	(3,923)
240 Food Service	9,847,447	8,521,095	1,326,352
242 Summer Feeding	60	15,927	(15,867)
244 Carl Perkins-Vocational Education	199,970	196,499	3,471
255 ESEA Title II, TPTR	283,116	353,438	(70,322)
263 Title III	44,757	45,509	(752)
279 TCLASS ESSER III	9,565	13,178	(3,613)
280 ARP II Homeless COVID Recovery		38,772	(38,772)
281 JROTC Department of Defense		818	(818)
282 ESSER III	4,640,733	4,698,503	(57,770)
284 IDEA-B Formula ARP (ESSER)		7,789	(7,789)
285 IDEA-B Preschool, ARP		18,579	(18,579)
288 Early Head Start	2,145,995	2,485,082	(339,087)
289 Title IV, Part A - SSAEP	240,680	354,858	(114,178)
309 Adult Education-Federal	566,137	634,223	(68,086)
312 Temp. Assistance for Needy Families-Federal	37,035	45,675	(8,640)
379 ARP Homeless I_TEHCY Supplemental	27,435	121,923	(94,488)
410 Textbook	39,644	51,814	(12,170)
412 Childcare Services	38,053	58,440	(20,387)
429 State Funded Special Revenue Funds	66,611	534,406	(467,795)
431 Adult Education-State	87,176	111,665	(24,489)
435 Deaf Ed - State	14,980	1,837	13,143
461 Campus Activity Fund	221,359	208,653	12,706
480 Partners In Education		-	-
481 Holland Medical HS Community Donation		378	(378)
487 Dodge Jones	15,000	-	15,000
488 Dian Graves Owen	7,500	2,491	5,009
489 Abilene Education Foundation	153,815	188,709	(34,894)
492 Kids Learning Together	66,850	101,350	(34,500)
493 Homeless Supply Program	16,495	9,010	7,485
496 Regional Day School for the Deaf-Local	217,581	200,202	17,379
499 Other	10,856	3,561	7,295
Total	<u>\$ 26,085,150</u>	<u>\$ 29,981,695</u>	<u>\$ (3,896,545)</u>
<b>Debt Service Fund:</b>			
599 Debt Service	<u>\$ 17,858,336</u>	<u>\$ 13,418,429</u>	<u>\$ 4,439,907</u>
<b>Capital Projects Fund:</b>			
620 Capital Projects-2019 Bonds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Actuals As of Fiscal Year 19*      240		Actuals As of Fiscal Year					Actuals as of	Encumbrances	Remaining Payroll Projection		Total	Grand	Budget	
FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	45,322	As of 1/31/2024	FY 2023	FY 2024	Payroll Projection	Total	Per TEAL	Difference		
30/2022														
-	-	-	3,777,770	-	3,777,770	-	-	-	-	3,777,770	3,853,117	75,347		
		-	192,347	-	192,347	-	-	-	-	192,347	117,000	(75,347)		
		192,347												
			-											
-	-	-	3,970,117	-	3,970,117	-	-	-	-	3,970,117	3,970,117	-		
-	-	-	3,764,959	-	3,764,959	-	-	-	-	3,764,959	3,751,507	(13,452)		
-	-	-	3,764,959	-	3,764,959	-	-	-	-	3,764,959				
-	-	-	-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-	-	-	-				
		-												
-	-	-	12,811	-	12,811	-	-	-	-	12,811	35,000	22,189		
-	-	-	-	-	-	-	-	-	-	-	66,610	66,610		
-	-	-	-	-	-	-	-	-	-	-				
-	-	-	3,777,770	-	3,777,770	-	-	-	-	3,777,770	3,853,117	75,347		
-	-	-	192,347	-	192,347	-	-	-	-	192,347	117,000	(75,347)		
-	-	-	-	-	-	-	-	-	-	-	-	-		
30/2023														
-	-	-	4,862,807	11,582,604	16,445,411	-	-	-	-	16,445,411	16,233,507	(211,904)		
-	-	-	667,031	1,620,406	2,287,437	-	-	-	-	2,287,437	2,499,341	211,904		
		667,031	1,355,998											
			264,408.12											
-	-	-	5,529,838	13,203,010	18,732,848	-	-	-	-	18,732,848	18,732,848	(0)		
-	-	-	4,862,807	9,142,544	14,005,351	-	-	-	-	14,005,351	10,250,000	(3,755,351)		
-	-	-	4,862,807	7,118,465		-	7,177,156	7,177,156						
-	-	-	-	2,024,079		-	-	-						
-	-	-	-	31,131	31,131	-	-	-	-	31,131	1,800,407	1,769,276		
-	-	-	-	2,408,929	2,408,929	-	-	-	-	2,408,929	4,175,050	1,766,121		
-	-	-	-	-	-	-	-	-	-	-	8,050	8,050		
-	-	-	4,862,807	11,582,604	16,445,411	-	-	-	-	16,445,411	16,233,507	(211,904)		
-	-	-	667,031	1,620,406	2,287,437	-	-	-	-	2,287,437	2,499,341	211,904		
-	-	-	-	-	-	-	-	-	-	-	-	-		
0/2024														
936,299	231,213	1,167,512	2,276,627	10,684,755	14,769,066	4,700,503	33,598,464	-	-	4,193,992	4,193,992	37,792,455	38,237,626	445,171
122,805	30,326	161,935	303,078	1,496,995	2,091,466	238,979	4,292,452	-	-	-	-	4,292,452	3,847,281	(445,171)
				2,091,465.81	238,979.00									
1,059,104	261,539		2,579,705	12,181,750	16,860,532	4,939,482	37,890,916	-	-	4,193,992	4,193,992	42,084,908	42,084,907	-
729,822	231,213	961,036	566,742	8,736,487	13,077,023	4,6								



**Abilene ISD**  
**Monthly Donations Report**  
**May 2024**

Date	Campus/Department	Donor Name	Donor Address	Value	Description of Donation	Purpose of Donation	Fund
5/6/2024	ATEMS - Construction & Electrical	Big Country Home Builders Association	4398 Crawford Dr (02)	\$ 3,500.00	Monetary	Educational needs for Stu	461
5/15/2024	CHS	Anonymous	Anonymous	\$ 15,000.00	Monetary	Stu Co Chinle Program	485
5/15/2024	Clack	Condley & Company LLP	PO Box 2993 (04)	\$ 500.00	Monetary	Choir Banquet	865
5/15/2024	Clack	McCoy Building Supply	PO Box 1028, San Angelo 7866	\$ 200.00	Monetary	Choir Banquet	865
5/22/2024	Bonham	Prime Timers of PDBC	701 S Pioneer Dr (05)	\$ 1,000.00	Monetary	School Needs	461
5/21/2024	Clack	Abilene Teacher FCU	PO Box 5706 (08)	\$ 500.00	Monetary	Choir Banquet	865
5/22/2024	AHS	AHS Choir Booster Club	2800 N 6th St (03)	\$ 1,032.00	Monetary	Transportatoin cost for Ch	199

**ABILENE INDEPENDENT SCHOOL DISTRICT  
SUPPLEMENTAL INFORMATION  
PERIOD ENDED MAY 31, 2024**

**TAX COLLECTIONS - current:**

	<b>2023-24</b>		<b>2022-23</b>		<b>Variance Compared</b>	
	<b>Cumulative tax collections</b>		<b>Cumulative tax collections</b>		<b>to Tax Levy (Cumulative)</b>	
	<b>Amount</b>	<b>Percent</b>	<b>Amount</b>	<b>Percent</b>	<b>Amount</b>	<b>Percent</b>
Tax levy	<u>\$ 60,039,293</u>	<u>100.00%</u>	<u>\$ 70,497,815</u>	<u>100.00%</u>		
September	-	0.00%	-	0.00%	-	0.00%
October	1,191,850	1.99%	3,747,270	5.32%	(2,002,241.00)	-3.33%
November	8,481,229	14.13%	11,514,718	16.33%	(1,323,187.00)	-2.20%
December	27,674,626	46.09%	35,505,851	50.36%	(2,561,162.00)	-4.27%
January	43,950,152	73.20%	52,276,671	74.15%	(568,984.00)	-0.95%
February	50,084,059	83.42%	61,086,020	86.65%	(1,939,989.00)	-3.23%
March	50,626,483	84.32%	61,982,871	87.92%	(2,160,064.00)	-3.60%
April	51,119,984	85.14%	62,402,405	88.52%	(2,026,798.00)	-3.38%
May	51,570,214	85.89%	63,001,653	89.37%	(2,086,902.00)	-3.48%
June	-	0.00%	67,358,259	95.55%	(57,367,545.00)	-95.55%
July	-	0.00%	68,293,628	96.87%	(58,160,063.00)	-96.87%
August	-	0.00%	68,713,719	97.47%	(58,520,299.00)	-97.47%

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 INDEPENDENT SCHOOL DISTRICT  
SUPPLEMENTAL INFORMATION  
PERIOD ENDED MAY 31, 2024**

**NUMBER OF PAYROLL CHECKS AND DIRECT DEPOSITS:**

	<b>2023-24</b>	<b>2022-23</b>	<b>Net</b>
	<b>Payroll checks/direct deposits</b>		<b>Change</b>
September	2,352	2,526	(175)
October	2,362	2,518	(157)
November	2,372	2,513	(141)
December	2,388	2,520	(133)
January	2,397	2,486	(89)
February	2,418	2,489	(72)
March	2,409	2,494	(85)
April	2,382	2,467	(85)
May	2,368	2,454	(86)
June		2,437	(2,437)
July		2,403	(2,403)
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.