

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 12, 2026, beginning at 5:00 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
 - II. Superintendent Performance Evaluation
 - 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)
 - I. District Vulnerability Assessment Full Report
 - II. Appointment of New School Marshals
 - D. The Board may discuss matters pertaining to Students necessarily involving personally identifiable information, e.g. Student Discipline. (Sections 551.082, 551.0821)
 - E. The Board may discuss the Value, Exchange and/or Disposition of Real Property. (Section 551.072)
- 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
- IV. Recognitions
 - A. School Board Appreciation Month
 - B. National Board Certified Teachers
 - C. Employee Awards

- V. Oral Communications from the Public
- VI. Business Items Requiring Board Action
 - A. The Board will consider approval of the District Financial Compliance Report.
Mr. Jeromy Stephens, Sr. Partner - Eide Bailly
- VII. Public Hearing on 2024-2025 Texas Academic Performance Report
 - A. Open Public Hearing
 - B. Receive Public Comment
 - C. Close Public Hearing
- VIII. 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 4, 2025, Workshop Meeting; and December 8, 2025, Regular Meeting.
 - D. The Board will consider approval of the 2024-2025 Shotwell Complex Financial Report.
 - E. The Board will consider approval of the Abilene ISD District of Innovation Plan for 2026-2031.
 - F. The Board will consider approval of the Investment Report for Quarter Ending November 30, 2025.
- IX. Reports
 - A. Behavior Supports
 - B. Goal Progress Measures
- X. The Board may take action relevant to Items Covered During Closed Session.
 - A. The Board will consider approval of Personnel Recommendations, if any.
 - I. Professional Employment Contracts
 - B. Matters pertaining to Real Property, if any
 - C. Matters pertaining to Safety and Security, if any
 - I. The Board will consider the Appointment of New School Marshals.
 - D. Matters pertaining to Litigation, if any
 - E. Matters pertaining to Students, if any
- XI. Adjournment

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

Meeting Date: January 12, 2026 Meeting Type: Regular

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

Subject: 2024-2025 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, 2025. 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 2024-2025 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: 2024-2025 Annual Financial Report, 2024-2025 AU260 Auditors Communication with those charged with Governance, Eide Bailly presentation of the Annual Financial Report for 2024-2025

Fiscal Implications: None.

Administrative Recommendation: Consider approval of the 2024-2025 Annual Financial Report for the Abilene Independent School District.

Possible motion language: I move to approve the Abilene Independent School District 2024-2025 Annual Financial Report as presented.

Contact Person: Jennifer Hinds



Financial Statements

August 31, 2025

Certificate of Board.....	1
Financial Section	
Independent Auditor’s Report.....	2
Management’s Discussion and Analysis	6
Government Wide Financial Statements	
Statement of Net Position (Exhibit A-1).....	15
Statement of Activities (Exhibit B-1).....	17
Government Fund Financial Statements	
Balance Sheet – Governmental Funds (Exhibit C-1)	18
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position (Exhibit C-2)	19
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds (Exhibit C-3)	20
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities (Exhibit C-4)	21
Proprietary Fund Financial Statements	
Statement of Net Position – Proprietary Fund (Exhibit D-1)	23
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Fund (Exhibit D-2)	24
Statement of Cash Flows –Proprietary Fund (Exhibit D-3)	25
Fiduciary Fund Financial Statements	
Statement of Fiduciary Net Position – Fiduciary Fund (Exhibit E-1)	26
Statement of Changes in Fiduciary Net Position – Fiduciary Fund (Exhibit E-2).....	27
Notes to Financial Statements	
Notes to Financial Statements	28
Required Supplementary Information	
Budgetary Comparison Schedule – General Fund (Exhibit G-1)	66
Schedule of District’s Proportionate Share of the Net Pension Liability – Teacher Retirement System of Texas (Exhibit G-2)	67
Schedule of District’s Contributions – Teacher Retirement System to Texas (Exhibit G-3)	68
Schedule of District’s Proportionate Share of the Net OPEB Liability (Exhibit G-4)	69
Schedule of District’s Contributions to the OPEB Plan (Exhibit G-5)	70
Notes to Required Supplementary Information	71
Other Supplementary Information	
Combining Balance Sheet – Nonmajor Governmental Funds (Exhibit H-1)	73
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds (Exhibit H-2).....	76
Required TEA Schedules	
12-Month Schedule of Delinquent Taxes Receivable (Exhibit J-1)	79
Budgetary Comparison Schedule – Child Nutrition Program (Exhibit J-2).....	80

Budgetary Comparison Schedule – Debt Service Fund (Exhibit J-3)	81
Use of Funds Report (Exhibit J-4).....	82
Federal Award Section	
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 <i>Government Auditing Standards</i>	83
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance Required by the Uniform Guidance	85
Schedule of Expenditures of Federal Awards (Exhibit K-1).....	88
Notes to the Schedule of Expenditures of Federal Awards	91
Schedule of Findings and Questioned Costs (Part I) – Summary of Auditor's Results (Exhibit K-2)	92
Schedule of Findings and Questioned Costs (Part 2) Financial Statement Findings & Federal Awards Findings (Exhibit K-3).....	93
Schedule of Required Responses to Selected School First Indicators (Exhibit L-1)	94

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, 2025, at a meeting of the Board of Trustees of such school district on the 12th day of January, 2026.

Signature of Board Secretary

Signature of Board President



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, each 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, 2025, 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, each major fund, and the aggregate remaining fund information of the District as of August 31, 2025, 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.

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.

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 (Exhibit G-1), Schedule of the District's Proportionate Share of the Net Pension Liability –Teacher Retirement System of Texas (Exhibit G-2), Schedule of the District's Contributions to the Pension Plan –Teacher Retirement System of Texas (Exhibit G-3), Schedule of the District's Proportionate Share of the Net OPEB Liability (Exhibit G-4), Schedule of the District's Contributions to the OPEB Plan (Exhibit G-5) 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 auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated January 6, 2026 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.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP". The signature is written in black ink and is positioned above the printed name and date.

Abilene, Texas
January 6, 2026

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, 2025. Please read it in conjunction with the District’s financial statements, which follow this section.

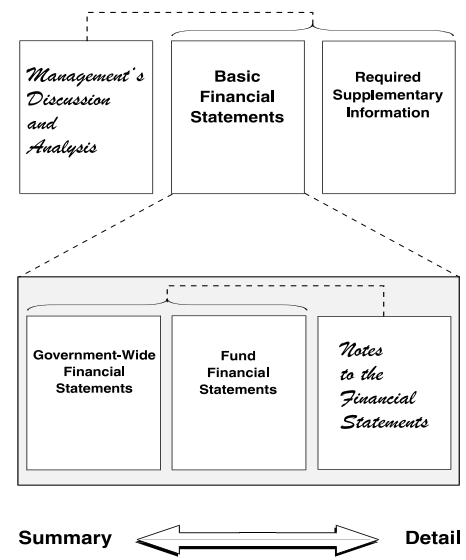
FINANCIAL HIGHLIGHTS

- At August 31, 2025, the District’s combined assets and deferred outflows exceeded its liabilities and deferred inflows by \$5.9 million, net position. The unrestricted portion of net position is negative (\$65.9 million) due to the recognition of 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 \$4.9 million. The primary reason for the increase is due to additional state revenues.
- The General Fund reported a total ending fund balance of \$49.6 million this year, down \$768 thousand from last year. Of the total, \$41.6 million is unassigned and \$1.5 million is assigned or committed for 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.



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.

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.

- *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
	2025	2024	
Current and Other Assets	\$ 65,230	\$ 70,636	-7.7%
Capital Assets	263,059	278,479	-5.5%
Restricted Assets	19,985	15,821	26.3%
Total assets	<u>348,274</u>	<u>364,936</u>	-4.6%
Deferred Outflows of Resources	<u>36,215</u>	<u>45,322</u>	-20.1%
Current Liabilities	13,711	18,540	-26.0%
Long-Term Liabilities	317,487	336,425	-5.6%
Total liabilities	<u>331,198</u>	<u>354,965</u>	-6.7%
Deferred Inflows of Resources	<u>47,429</u>	<u>54,356</u>	-12.7%
Net Investment in Capital Assets	48,142	52,026	-7.5%
Restricted	23,610	19,050	23.9%
Unrestricted	<u>(65,890)</u>	<u>(70,140)</u>	-6.1%
Total net position	<u>\$ 5,862</u>	<u>\$ 936</u>	526.3%

The District’s net investment in capital assets of \$48.1 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 \$23.6 million represents resources that are subject to external restrictions on how they may be used. The remaining negative balance of \$(65.9 million) is unrestricted. At the end of the current fiscal year due to the recognition of the net OPEB liability and related deferred outflows and inflows of resources in accordance with GASB 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.

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.

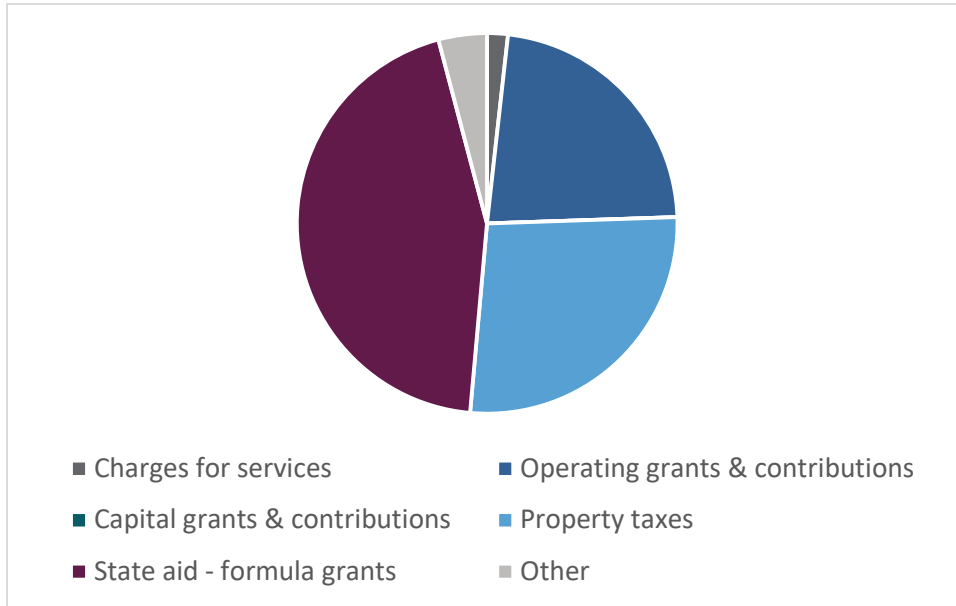
Changes in Net Position

Total combined net position of the District increased by \$4.9 million during the year ended August 31, 2025. 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
	2025	2024	
Revenues			
Program revenues			
Charges for services	\$ 3,760	\$ 2,827	33.0%
Operating grants & contributions	52,403	47,669	9.9%
General revenues			
Property taxes	57,407	56,911	0.9%
State aid - formula grants	94,603	91,026	3.9%
Other	4,666	7,500	-37.8%
Total revenues	<u>212,839</u>	<u>205,933</u>	3.4%
Expenses			
Instruction and instructional related activities	112,039	105,129	6.6%
Instructional and school leadership	15,326	14,942	2.6%
Support services - student (pupil)	40,314	38,041	6.0%
Administrative support services	6,265	5,965	5.0%
Support services - nonstudent based	24,794	24,214	2.4%
Ancillary services	1,274	1,234	3.2%
Debt services	6,825	6,988	-2.3%
Facilities acquisition & construction	297	-	0.0%
JJAEP/intergovernmental charges	779	712	9.4%
Total expenses	<u>207,913</u>	<u>197,225</u>	5.4%
Increase in Net Position	4,926	8,708	
Beginning Net Position (Deficit)	936	(7,772)	
Ending Net Position	<u>\$ 5,862</u>	<u>\$ 936</u>	

Sources of Revenue for Fiscal Year 2025



FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS

In the governmental fund financial statements (Exhibit C-3), total governmental fund revenues totaled \$206.9 million, down \$2.1 million (1.0%) from 2024.

- Local revenues were down \$1.4 million (2.1%) due to a decrease in property taxes.
- State program revenues increased \$7.2 million (7.0%) compared to prior year mostly due to an increase in State Foundation ADA funding
- Federal revenues decreased \$8.5 million compared to prior year due to exhausted Federal programs related to the pandemic.
- Expenditures in governmental fund types reflected a net decrease of \$1.1 million compared to last year. Although there were variances in spending levels across all functional categories, the most significant variance was a \$1.0 million decrease in Data processing services and a \$2.4 million increase in Instruction.

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 no estimated surplus. During the year, the Board approved amendments that resulted in a final amended budget deficit of \$18.6 million.

In the General Fund, actual expenditures were \$15.7 million (10.0%) less than the final budgeted amount of \$166.7 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 full time employees (FTE.)

General Fund revenues and other resources were \$2.1 million more than the \$148 million final amended budget. A \$17.9 million positive variance resulted between the final amended budgeted shortfall of \$18.7 million and the actual decrease in fund balance of \$768 thousand.

The Child Nutrition Program had a budgeted change in fund balance, an increase of \$45,139 (see Exhibit J-2) compared to an actual reduction of \$122,689, due to actual revenues being lower than budgeted revenues offset by a decrease in actual expenditures as compared to budgeted expenditures. The Debt Service fund reflected an increase in fund balance of \$4.7 million (see Exhibit J-3).

Proprietary Fund Highlights

The only proprietary fund the District operates is the Workers Compensation fund. The Workers Compensation fund had an operating increase of \$204 thousand (see Exhibit D-2) increasing net position to \$2,474,976.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2025, the District had \$263 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	
	2025	2024
Land	\$ 2,178	\$ 2,178
Buildings and improvements	437,538	436,774
Furniture & equipment	35,603	34,712
	475,319	473,664
Totals at historical costs		
Less accumulated depreciation for		
Buildings and improvements	(183,311)	(168,719)
Furniture & equipment	(30,566)	(28,887)
	(213,877)	(197,606)
Total accumulated depreciation		
Right-to use assets	4,066	3,803
Less accumulated amortization for		
Right-to-use assets	(2,448)	(1,382)
	(2,448)	(1,382)
Net capital assets	\$ 263,060	\$ 278,479

Long-Term Debt

At August 31, 2025, the District had total bonded debt outstanding of \$177.8 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 2025-26 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.

The 2025-26 General Fund adopted budget is a deficit of approximately \$3.4M. The budget includes a House Bill 2 pay increases for Teachers, \$500 increase for teachers with 1 to 2 years of experience, 2% general pay increase for administrative professionals and Technology paygrades 4 through 7, 4% general pay increase for technology paygrades 1 to 3, auxiliary, and clerical professionals and pay structure adjustments to improve and maintain market pay equity. In 2025-26, the budgeted revenue increased by \$9.6 million from the prior year. The increase is primarily attributable to the increase in the state revenue calculation due to districts from changes in House Bill 2 from the latest legislative session. It is important to note minimal compression in the tax rate for the coming fiscal year as well as assessed property values showing continued growth. The District held a November 2025 Voter Approved Tax Rate Election (VATRE) that asked voters to approve 6 additional pennies being added to the current voter approved rate. The budget was originally built using the current voter approved tax rate and state aide calculation does not include additional tier 2 yields. Since the VATRE passed, budgeted revenue will be amended to reflect additional anticipated revenue in both local and state funding as well as reflect additional expenditures prioritized by the district.

The 2025 tax year total District tax rate per \$100 of property value is at \$0.9580 with a Maintenance and Operations (M&O) rate of \$0.7421 and an Interest and Sinking (I&S) rate of \$0.2159.

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.

Abilene Independent School District
Statement of Net Position (Exhibit A-1)
August 31, 2025

Data Control Codes		Governmental Activities
	Assets	
1110	Cash and cash equivalents	\$ 27,672,425
1120	Current investments	31,604,415
1220	Property taxes receivable (delinquent)	2,403,359
1230	Allowance for uncollectible taxes	(1,240,900)
1240	Due from other governments	3,020,164
1267	Due from fiduciary funds	10,775
1290	Other receivables, net	224,010
1300	Inventories	1,048,454
1410	Prepaid expenses	487,665
	Capital Assets	
1510	Land	2,177,742
1520	Buildings and improvements, net	254,226,735
1530	Furniture and equipment, net	5,036,187
1550	Right-to-use assets, net	1,618,268
1800	Restricted assets	19,984,962
1000	Total assets	348,274,261
	Deferred outflows of resources	
1705	Deferred outflows - pension	14,888,530
1706	Deferred outflows - OPEB	18,864,807
1710	Deferred charge for refunding	2,461,595
1700	Total deferred outflows of resources	36,214,932
	Liabilities	
2110	Accounts payable	1,269,836
2140	Interest payable	738,136
2150	Payroll deductions and withholdings	370,337
2160	Accrued wages payable	9,410,746
2180	Due to other governments	86,379
2200	Accrued expenses	322,762
2300	Unearned revenues	1,513,449
	Noncurrent liabilities	
2501	Due within one year	12,326,729
2502	Due in more than one year	211,339,440
2540	Net pension liability	56,146,560
2545	Net OPEB liability	37,673,986
2000	Total liabilities	331,198,360

Abilene Independent School District
Statement of Net Position (Exhibit A-1)
August 31, 2025

Data Control Codes		Governmental Activities
	Deferred Inflows of Resources	
2605	Deferred inflows - pension	6,800,292
2606	Deferred inflows - OPEB	40,628,428
		47,428,720
	Net Position	
3200	Net investment in capital assets	48,141,805
3820	Restricted for federal and state programs	4,078,435
3850	Restricted for debt service	19,150,127
3860	Restricted for construction	381,772
3900	Unrestricted	(65,890,026)
		\$ 5,862,113
3000	Total net position	\$ 5,862,113

Data Control Codes	Functions/Programs	Expenses
	Governmental Activities	
11	Instruction	\$ 105,309,529
12	Instructional resources and media services	2,225,359
13	Curriculum and staff development	4,503,039
21	Instructional leadership	3,575,650
23	School leadership	11,750,409
31	Guidance, counseling, and evaluation services	8,419,545
32	Social work services	2,888,482
33	Health services	2,745,881
34	Student (pupil) transportation	6,958,602
35	Food services	11,917,248
36	Extracurricular activities	7,384,266
41	General administration	6,265,147
51	Facilities maintenance and operations	17,422,942
52	Security and monitoring services	1,801,395
53	Data processing services	5,569,779
61	Community services	1,273,936
72	Debt service - interest on long term debt	6,504,728
73	Debt service - bond issuance cost and fees	321,344
81	Facilities acquisition and construction	296,830
95	Payments to juvenile justice alternative Ed. Prg.	275,270
99	Other intergovernmental charges	503,678
TG	Total governmental activities	<u>207,913,059</u>
TP	Total primary government	<u>\$ 207,913,059</u>

Abilene Independent School District
Statement of Activities (Exhibit B-1)
Year Ended August 31, 2025

		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
		\$ 1,504,495	\$ 22,044,535	\$ -	\$ (81,760,499)
		71,858	266,252	-	(1,887,249)
		-	2,793,043	-	(1,709,996)
		-	1,034,056	-	(2,541,594)
		-	2,109,328	-	(9,641,081)
		-	1,699,043	-	(6,720,502)
		-	1,282,316	-	(1,606,166)
		-	723,677	-	(2,022,204)
		-	637,029	-	(6,321,573)
		981,446	11,388,140	-	452,338
		1,122,091	304,560	-	(5,957,615)
		-	1,192,753	-	(5,072,394)
		79,819	1,229,343	-	(16,113,780)
		-	490,741	-	(1,310,654)
		-	412,801	-	(5,156,978)
		-	675,411	-	(598,525)
		-	4,119,747	-	(2,384,981)
		-	-	-	(321,344)
		-	-	-	(296,830)
		-	-	-	(275,270)
		-	-	-	(503,678)
		<u>3,759,709</u>	<u>52,402,775</u>	<u>-</u>	<u>(151,750,575)</u>
		<u>\$ 3,759,709</u>	<u>\$ 52,402,775</u>	<u>\$ -</u>	<u>(151,750,575)</u>
General Revenues					
Taxes					
MT	Property taxes, levied for general purposes				39,896,749
DT	Property taxes, levied for debt service				17,510,237
SF	State aid - formula grants				94,603,419
GC	Grants and contributions not restricted				503,358
IE	Investment earnings				3,426,625
MI	Miscellaneous local and intermediate revenue				735,600
TR	Total general revenues				<u>156,675,988</u>
CN	Change in net position				4,925,413
NB	Net position, beginning				936,700
NE	Net position, ending				<u>\$ 5,862,113</u>

Data Control Codes		10 General Fund	50 Debt Service Fund
Assets			
1110	Cash and cash equivalents	\$ 25,672,713	\$ -
1120	Investments - current	26,309,318	-
1220	Property taxes receivable - delinquent	1,912,728	490,631
1230	Allowance for uncollectible taxes (credit)	(987,608)	(253,292)
1240	Receivables from other governments	332,962	-
1260	Due from other funds	962,735	-
1290	Other receivables	152,109	-
1300	Inventories	879,096	-
1410	Prepaid expenditures	487,665	-
1800	Restricted assets	5,135,391	14,517,799
1000	Total assets	<u>60,857,109</u>	<u>14,755,138</u>
1000a	Total assets and deferred outflows	<u>\$ 60,857,109</u>	<u>\$ 14,755,138</u>
Liabilities			
2110	Accounts payable	\$ 1,075,285	\$ -
2150	Payroll deductions and withholdings payable	370,337	-
2160	Accrued wages payable	8,017,043	-
2170	Due to other funds	1,031,408	-
2180	Due to other governments	-	647
2200	Accrued expenditures	8,232	-
2300	Unearned revenues	153,652	29,629
2000	Total liabilities	<u>10,655,957</u>	<u>30,276</u>
Deferred Inflows of Resources			
2600	Unavailable revenues - property taxes	621,076	140,523
	Total deferred inflows of resources	<u>621,076</u>	<u>140,523</u>
Fund Balance			
3410	Nonspendable - inventories	879,096	-
3430	Nonspendable - prepaid items	487,665	-
3450	Restricted - federal or state funds grant	-	-
3470	Restricted - capital acquisition and contractual obligation	-	-
3480	Restricted - debt service	5,135,391	14,584,339
3545	Committed - other	502,218	-
3590	Assigned - other	968,991	-
3600	Unassigned	41,606,715	-
3000	Total fund balances	<u>49,580,076</u>	<u>14,584,339</u>
4000	Total liabilities, deferred inflows, and fund balances	<u>\$ 60,857,109</u>	<u>\$ 14,755,138</u>

See Notes to Financial Statements

Abilene Independent School District
 Balance Sheet – Governmental Funds (Exhibit C-1)
 August 31, 2025

ONMF Other Non-major Governmental Funds	98 Total Governmental Funds
\$ 1,483,955	\$ 27,156,668
3,021,348	29,330,666
-	2,403,359
-	(1,240,900)
2,687,202	3,020,164
1,031,408	1,994,143
71,901	224,010
169,358	1,048,454
-	487,665
331,772	19,984,962
<u>8,796,944</u>	<u>84,409,191</u>
\$ 8,796,944	\$ 84,409,191
\$ 194,551	\$ 1,269,836
-	370,337
1,393,703	9,410,746
951,960	1,983,368
85,732	86,379
-	8,232
1,330,168	1,513,449
<u>3,956,114</u>	<u>14,642,347</u>
-	761,599
-	761,599
169,358	1,048,454
-	487,665
3,909,077	3,909,077
381,772	381,772
28,010	19,747,740
352,613	854,831
-	968,991
-	41,606,715
<u>4,840,830</u>	<u>69,005,245</u>
\$ 8,796,944	\$ 84,409,191

Abilene Independent School District
 Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position (Exhibit C-2)
 August 31, 2025

Total Fund Balances - Governmental Funds \$ 69,005,245

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. 2,474,976

Capital assets, net of accumulated depreciation, are not financial resources and therefore are not reported as assets in the governmental funds. 263,058,932

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	(183,289,216)	
Deferred charge on refunding	2,461,595	
Unamortized premiums on bonds payable	(14,998,132)	
Accumulated accretion on capital appreciation bonds	(4,562,730)	
Compensated absences payable	(1,724,717)	
Finance contract	(17,785,509)	
SBITA payable	(458,790)	
Leases payable	<u>(847,075)</u>	(221,204,574)

Accrued interest is not due and payable in the current year and therefore is not reported as a liability in the governmental funds. (738,136)

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 761,599

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	(56,146,560)	
Deferred outflows of resources - TRS pension	14,888,530	
Deferred inflows of resources - TRS pension	(6,800,292)	
Net OPEB liability	(37,673,986)	
Deferred outflows of resources - TRS-Care OPEB	18,864,807	
Deferred inflows of resources - TRS-Care OPEB	<u>(40,628,428)</u>	<u>(107,495,929)</u>

Net Position of Governmental Activities (See A-1) \$ 5,862,113

Abilene Independent School District
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds (Exhibit C-3)
Year Ended August 31, 2025

TRUE Data Control Codes		10 General Fund	50 Debt Service Fund
	Revenues		
5700	Total local and intermediate sources	\$ 44,498,296	\$ 18,260,901
5800	State program revenues	102,613,232	3,829,144
5900	Federal program revenues	3,001,416	-
5020	Total revenues	<u>150,112,944</u>	<u>22,090,045</u>
	Expenditures		
	Current		
0011	Instruction	79,273,792	-
0012	Instructional resources and media services	1,897,600	-
0013	Curriculum and instructional staff development	1,950,500	-
0021	Instructional leadership	2,806,859	-
0023	School leadership	9,116,887	-
0031	Guidance, counseling and evaluation services	6,732,324	-
0032	Social work services	1,783,499	-
0033	Health services	2,102,140	-
0034	Student (pupil) transportation	6,566,925	-
0035	Food services	1,062	-
0036	Extracurricular activities	5,413,537	-
0041	General administration	5,311,789	-
0051	Facilities maintenance and operations	16,549,934	-
0052	Security and monitoring services	1,351,577	-
0053	Data processing services	5,391,039	-
0061	Community services	691,389	-
	Debt service		
0071	Principal on long term debt	2,284,710	7,526,030
0072	Interest on long term debt	850,445	9,541,482
0073	Bond issuance cost and fees	-	321,344
	Capital outlay		
0081	Facilities acquisition and construction	133,079	-
	Intergovernmental		
0095	Payments to juvenile alternative Ed. Prg.	275,270	-
0099	Other intergovernmental charges	503,678	-
6030	Total expenditures	<u>150,988,035</u>	<u>17,388,856</u>
1100	Excess (deficiency) of revenues over (under) expenditures	<u>(875,091)</u>	<u>4,701,189</u>
	Other financing sources (uses)		
7912	Sale of real and personal property	44,848	-
7913	Proceeds from leases and SBITAs	61,901	-
7080	Total other financing sources (uses)	<u>106,749</u>	<u>-</u>
1200	Net change in fund balances	(768,342)	4,701,189
0100	Fund balance, beginning	50,348,418	9,883,150
3000	Fund balance, ending	<u>\$ 49,580,076</u>	<u>\$ 14,584,339</u>

See Notes to Financial Statements

Abilene Independent School District
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds (Exhibit C-3)
Year Ended August 31, 2025

ONMF Other Non-major Governmental Funds	98 Total Governmental Funds
\$ 1,569,182 3,471,362 29,662,389 <u>34,702,933</u>	\$ 64,328,379 109,913,738 32,663,805 <u>206,905,922</u>
14,184,015 114,416 2,525,178 711,235 1,118,847 955,657 1,025,083 487,209 137,357 11,811,476 9,497 816 409,863 440,444 205,677 574,474 209,149 9,373 - 373,409 - - <u>35,303,175</u>	93,457,807 2,012,016 4,475,678 3,518,094 10,235,734 7,687,981 2,808,582 2,589,349 6,704,282 11,812,538 5,423,034 5,312,605 16,959,797 1,792,021 5,596,716 1,265,863 10,019,889 10,401,300 321,344 506,488 275,270 503,678 <u>203,680,066</u>
<u>(600,242)</u>	<u>3,225,856</u>
- <u>201,589</u>	44,848 <u>263,490</u>
<u>201,589</u>	<u>308,338</u>
(398,653) 5,239,483 <u>\$ 4,840,830</u>	3,534,194 65,471,051 <u>\$ 69,005,245</u>

Abilene Independent School District

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities (Exhibit C-4)
Year Ended August 31, 2025

Total Net Change in Fund Balances - Governmental Funds \$ 3,534,194

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. 203,622

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 \$1,940,272. Net book value of disposed capital assets totaled \$73,588. Depreciation expense charged to the statement of activities totaled \$16,368,308. Amortization expense charged to the statement of activities totaled \$1,065,827. The net effect is a decrease in net position. (15,420,275)

Amortization of the premiums on the Series 2014, 2019 and 2020 bonds of \$2,015,096 was recorded, which increases net position. 2,015,096

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 \$761,599 and removing the prior year's tax revenue of \$735,344 results in a net increase in net position. 26,255

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 \$263,490 is to decrease net position. (263,490)

Repayment of bond principal, loan, lease, and SBITA payments of \$10,020,020 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. This increases net position. Net increase in accreted interest on capital appreciation bonds of \$105,320 increases long-term liabilities while the payment of accretion on capital appreciation bonds of \$2,398,970 reduces long-term liabilities. The increase in accrued interest payable of \$176,803 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. 11,901,496

The increase 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 increase to the compensated absences payable. (363,155)

Abilene Independent School District

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities (Exhibit C-4)
Year Ended August 31, 2025

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 \$147,657. 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 \$2,300,196. The net effect is a decrease in net position.

(2,447,853)

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 \$34,661. 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 \$5,774,184. The net effect is an increase in net position.

5,739,523

Change in Net Position of Governmental Activities (See B-1) \$ 4,925,413

Abilene Independent School District
Statement of Net Position – Proprietary Fund (Exhibit D-1)
August 31, 2025

	<u>Governmental Activities</u> <u>Internal Service Fund</u>
Assets	
Current assets	
Cash and cash equivalents	\$ 515,757
Investments - current	<u>2,273,749</u>
Total assets	<u>2,789,506</u>
Liabilities	
Current liabilities	
Accrued expenses	<u>314,530</u>
Total liabilities	<u>314,530</u>
Net Position	
Unrestricted net position	<u>2,474,976</u>
Total net position	<u><u>\$ 2,474,976</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, 2025

	Governmental Activities Internal Service Fund
Operating revenues	
Local and intermediate sources	\$ 701,925
Total operating revenues	701,925
Operating expenses	
Professional and contracted services	20,250
Other operating costs	589,005
Total operating expenses	609,255
Operating income	92,670
Nonoperating revenues	
Earnings from temporary deposits and investments	110,952
Total nonoperating revenues	110,952
Change in net position	203,622
Total net position, beginning	2,271,354
Total net position, ending	\$ 2,474,976

Abilene Independent School District
Statement of Cash Flows –Proprietary Fund (Exhibit D-3)
Year Ended August 31, 2025

	Governmental Activities Internal Service Fund
Operating activities	
Charges for services	\$ 701,925
Cash payments for other operating costs	(20,250)
Cash payments for claims and contracted services	(542,614)
	139,061
Investing activities	
Purchases of short-term investments	(97,398)
Interest on investments	110,952
	13,554
Net cash from investing activities	13,554
Net change in cash and cash equivalents	152,615
Cash and cash equivalents - beginning of the year	363,142
Cash and cash equivalents - end of the year	\$ 515,757
Reconciliation of operating income to net cash from operating activities	
Operating income	\$ 92,670
Adjustments to reconcile operating income to net cash from operating activities	
Change in assets and liabilities	
Accrued expenses	46,391
	46,391
Net cash from operating activities	\$ 139,061

Abilene Independent School District
Statement of Fiduciary Net Position – Fiduciary Fund (Exhibit E-1)
August 31, 2025

	<u>Custodial Fund</u>
Assets	
Cash and cash equivalents	\$ 483,629
Other receivables	<u>2,493</u>
Total assets	<u><u>\$ 486,122</u></u>
Liabilities	
Accounts payable	\$ 2,373
Due to other funds	<u>10,775</u>
Total liabilities	<u>13,148</u>
Net position	
Restricted for student activities	<u>472,974</u>
Total net position	<u><u>\$ 472,974</u></u>

Abilene Independent School District
Statement of Changes in Fiduciary Net Position – Fiduciary Fund (Exhibit E-2)
Year Ended August 31, 2025

	Custodial Fund
Additions	
Contributions	\$ 424,274
Total additions	424,274
Deductions	
Instruction	400,560
Extracurricular activities	27,775
Total deductions	428,335
Change in net position	(4,061)
Net position, beginning	477,035
Net position, ending	\$ 472,974

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.

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.

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.

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

<u>Assets</u>	<u>Years</u>
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 live 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 live 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 Teacher Retirement System of Texas (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TRS's fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The General Fund is typically used to liquidate pension liabilities.

OPEB

The fiduciary net position of the 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	\$ 263,058,932
Less:	
Outstanding principal of capital debt and other capital borrowings	(202,380,590)
Unamortized balance of original issue premiums	(14,998,132)
Plus:	
Unamortized balance of capital related deferred outflows	2,461,595
Net investment in capital assets	\$ 48,141,805

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, 2025, 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, 2025, 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.

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, 2025, the District had \$1,048,454 and \$487,665 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, 2025, \$3,909,077 was restricted for other federal and state grants. Fund balance restricted for the retirement of funded indebtedness totaled \$19,747,740 as of August 31, 2025. Fund balance restricted for capital acquisition and contractual obligation totaled \$381,772.

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, 2025, the District had \$502,218 committed for future Shotwell Stadium improvements and \$352,613 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, 2025, the District had fund balance assigned for open encumbrances of \$968,991 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.

Compensated Absences

Employees can earn five, six or seven days of paid local leave and five days of paid state leave per school year. State leave accumulates without a limit and can be transferred among Districts. Local paid leave accumulates without limit. Accumulated local leave is paid out at retirement under certain conditions. The maximum payout is derived by multiplying the number of years of service by five.

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.

Adoption of New Accounting Standards

As of September 1, 2024, the District adopted GASB Statement No. 101, *Compensated Absences*. The provisions of this standard modernize the types of leave that are considered a compensated absence and provides guidance for a consistent recognition and measurement of the compensated absence liability. There was not a significant effect on the District's financial statements as a result of implementation of this standard.

As of September 1, 2024, the District adopted GASB Statement No. 102, *Certain Risk Disclosures*, which requires management to evaluate whether there are risks related to a government's vulnerabilities due to certain concentrations or constraints that require disclosure. There were no significant concentrations or constraints that warranted disclosure as a result of implementation of this standard.

New Accounting Pronouncements

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.

GASB issued Statement No. 104, Disclosure of Certain Capital Assets. Statement 104 was issued in September 2024. This statement establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures. In addition, it establishes requirements for capital assets held for sale. 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.

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 \$968,991 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.

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.

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.

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.

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, 2025, the bank balance of \$29,503,743 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 \$61,678,791 at August 31, 2025, 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,
- 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, 2025, 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	\$ 52,693,050	66.08%	\$ 52,693,050	66.08%	\$ 52,693,050	\$ -	N/A
Repurchase agreements	5,135,391	6.44%	5,135,391	6.44%	5,135,391	-	N/A
Total cash and cash equivalents	57,828,441	72.52%	57,828,441	72.52%	57,828,441	-	
Investment Pools							
TexPool	21,916,990	27.48%	21,916,990	27.48%	21,916,990	-	AAAm
Total cash, cash equivalents and investments	<u>\$ 79,745,431</u>	<u>100%</u>	<u>\$ 79,745,431</u>	<u>100%</u>	<u>\$ 79,745,431</u>	<u>\$ -</u>	

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, 2025, there are no foreign currency investments in the District’s portfolio.

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	\$	5,135,391
Restricted for debt services		145,635
Restricted for capital projects		331,772
		5,612,798
 Investments		
Restricted for debt services		14,372,164
Total restricted assets	\$	19,984,962

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, 2024, upon which the levy for the August 31, 2025 fiscal year was based, was \$5,913,600,967. 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, 2025 were 96.41% 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, 2025, property taxes receivable, net of estimated uncollectible taxes, totaled \$1,162,459. The tax rate to finance general governmental services was \$0.689 per \$100 and the tax rate to finance the payment of principal and interest on long-term obligations was \$0.3034 per \$100 for the year ended August 31, 2025.

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, 2025 are summarized on the next page.

Fund	State Grants/ Entitlements	Federal Grants	Total
General Fund	\$ 332,962	\$ -	\$ 332,962
Nonmajor Governmental Funds	124,018	2,563,184	2,687,202
	<u>\$ 456,980</u>	<u>\$ 2,563,184</u>	<u>\$ 3,020,164</u>

Interfund Receivables and Payables

The composition of interfund balances as of August 31, 2025 is as follows:

	Due From Other Funds	Due To Other Funds
General Fund		
Custodial Fund	\$ 10,775	\$ -
Nonmajor Governmental Funds	951,960	1,031,408
Custodial Fund		
General Fund	-	10,775
Nonmajor Governmental Funds		
General Fund	1,031,408	951,960
	<u>\$ 1,994,143</u>	<u>\$ 1,994,143</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.

Note 5 - Capital Assets

Capital asset activity for the year ended August 31, 2025 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated				
Land	\$ 2,177,742	\$ -	\$ -	\$ 2,177,742
Total capital assets, not being depreciated	2,177,742	-	-	2,177,742
Capital assets, being depreciated:				
Buildings and improvements	436,774,476	763,457	-	437,537,933
Furniture and equipment	34,711,782	913,325	(22,476)	35,602,631
Total capital assets being depreciated	471,486,258	1,676,782	(22,476)	473,140,564
Less: accumulated depreciation for				
Buildings and improvements	(168,718,652)	(14,592,546)	-	(183,311,198)
Furniture and equipment	(28,886,746)	(1,775,762)	96,064	(30,566,444)
Total accumulated depreciation	(197,605,398)	(16,368,308)	96,064	(213,877,642)
Total capital assets being depreciated, net	273,880,860	(14,691,526)	73,588	259,262,922
Right-to-use leased assets				
Furniture and equipment	2,024,142	3,024	-	2,027,166
Total right-to-use leased assets	2,024,142	3,024	-	2,027,166
Less: accumulated amortization for				
Furniture and equipment	(746,994)	(410,181)	-	(1,157,175)
Total accumulated amortization	(746,994)	(410,181)	-	(1,157,175)
Total leased assets being amortized, net	1,277,148	(407,157)	-	869,991
Right-to use subscription IT assets	1,778,513	260,466	-	2,038,979
Less accumulated amortization, IT assets	(635,056)	(655,646)	-	(1,290,702)
Total IT assets being amortized, net	1,143,457	(395,180)	-	748,277
Governmental activities capital assets, net	<u>\$ 278,479,207</u>	<u>\$ (15,493,863)</u>	<u>\$ 73,588</u>	<u>\$ 263,058,932</u>

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

Instruction	\$ 10,145,455
Instructional resources and media	182,504
School leadership	1,297,535
Guidance, counseling and evaluation services	600,497
Social work services	53,582
Health services	123,207
Student transportation	556,069
Food service	83,618
Extracurricular activities	1,930,589
General administration	508,288
Facilities maintenance and operations	265,501
Security and monitoring services	105
Data processing services	451,428
Community services	2,100
Facilities acquisition and construction	<u>167,830</u>
 Total depreciation expense - governmental activities	 <u><u>\$ 16,368,308</u></u>

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

Instruction	\$ 468,722
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	71,062
Extracurricular activities	5,541
General administration	356,476
Facilities maintenance and operations	94,511
Data processing services	<u>3,581</u>
 Total amortization expense - governmental activities	 <u><u>\$ 1,065,827</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 2025, 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.

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, 2025, 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/learningresources/publications>; by writing to TRS at attention Finance Division, PO BOX 149676, Austin, TX, 78714-0185, or by calling 1-800-223-8778.

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 postemployment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan description above. Accordingly, the 2023 Texas Legislature passed Senate Bill (SB) 10 and House Joint Resolution (HJR) 2 to provide eligible retirees with a one-time stipend and an ad hoc cost-of-living-adjustment (COLA).

One-Time Stipends

Stipends, regardless of annuity amount, were paid in September 2023 to annuitants who met the qualifying age requirement on or before August 31, 2023:

- A one-time \$7,500 stipend to eligible annuitants who are 75 years of age and older.
- A one-time \$2,400 stipend to eligible annuitants age 70 to 74.

Cost-of-Living Adjustment

A cost-of-living adjustment (COLA) was dependent on Texas voters approving a constitutional amendment (Proposition 9) to authorize the COLA. Voters approved the amendment in the November 2023 election and the following COLA was applied to eligible annuitants' payments beginning with their January 2024 payment:

- 2% COLA for eligible retirees who retired between September 1, 2013 through August 31, 2020.
- 4% COLA for eligible retirees who retired between September 1, 2001 through August 31, 2013.
- 6% COLA for eligible retirees who retired on or before August 31, 2001.

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 2020 through 2025.

	Contribution Rates	
	2024	2025
Member	8.25%	8.25%
Non-Employer Contributing Entity (NECE) (State)	8.25%	8.25%
Employers	8.25%	8.25%
	2024	2025
Member Contributions	\$ 9,220,632	\$ 9,438,559
NECE On-Behalf Contributions	6,039,690	6,505,655
Employer Contributions	4,915,230	4,767,573

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 2024, 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.

Actuarial Assumptions

The total pension liability in the August 31, 2023 actuarial valuation rolled forward to August 31, 2024 was determined using the following actuarial assumptions:

Valuation Date	August 31, 2023 rolled forward to August 31, 2024
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 2024	3.87%
Last year ending August 31 in Projection Period (100 years)	2123
Inflation	2.30%
Salary Increases including inflation	2.95% to 8.95%
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, 2023. For a full description of these assumptions, please see the actuarial valuation report dated November 12, 2023.

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 9.54% of payroll in fiscal year 2025 and thereafter. 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.

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, 2024 (see page 56 of the 2024 TRS ACFR) are summarized below.

Teacher Retirement System of Texas
Asset Allocation and Long-Term Expected Real Rate of Return as of August 31, 2024

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%	4.4%	1.00%
Non-U.S. Developed	13.0%	4.2%	0.80%
Emerging Markets	9.0%	5.2%	0.70%
Private Equity	14.0%	6.7%	1.20%
Stable Value			
Government Bonds	16.0%	1.9%	0.40%
Absolute Return ⁴	0.0%	4.0%	0.00%
Stable Value Hedge Funds	5.0%	3.0%	0.20%
Real Return			
Real Estate	15.0%	6.6%	1.20%
Energy and Natural Resources and Infrastructure	6.0%	5.6%	0.40%
Commodities	0.0%	2.5%	0.00%
Risk Parity			
Risk Parity	8.0%	4.0%	0.40%
Leverage			
Cash	2.0%	1.0%	0.00%
Asset Allocation Leverage	-6.0%	1.3%	-0.10%
Inflation Expectation			2.40%
Volatility Drag ³			-0.70%
Totals	<u>100.0%</u>		<u>7.90%</u>

¹ Target Allocation based on FY 2024 policy manual.

² Capital Market Assumptions come from 2024 SAA Study CMA Survey (as of 12/31/2023).

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	\$ 97,566,906,778	\$ 61,084,175,799	\$ 30,855,639,673
District's proportionate share of the net pension liability	\$ 89,680,283	\$ 56,146,560	\$ 28,361,486

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

At August 31, 2025, the District reported a liability of \$56,146,560 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	\$ 56,146,560
State's proportionate share that is associated with the District	61,165,851
Total	\$ 117,312,411

The net pension liability was measured as of August 31, 2023 and rolled forward to August 31, 2024 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, 2023 through August 31, 2024.

At August 31, 2024, the employer's proportion of the collective net pension liability was .091916702% which was a decrease of .008659796% from its proportion measured as of August 31, 2023.

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.

The 2023 Texas Legislature passed Senate Bill 10 (SB 10), which provided a stipend payment to certain retirees and variable ad hoc cost-of-living adjustments (COLA) to certain retirees in early fiscal year 2024. Due to its timing, the legislation and payments were not reflected in the August 31, 2023 actuarial valuation. Under the roll forward method, an adjustment was made to reflect the legislation in the rolled forward liabilities for the current measurement year, August 31, 2024. SB 10 and House Joint Resolution 2 (HJR 2) of the 88th Regular Legislative Session appropriated payments of \$1.645 billion for one-time stipends and \$3.355 billion for COLAs.

This appropriation is treated as a supplemental contribution and included in other additions. Since the Legislature appropriated funds for this one-time stipend and COLA, there was no impact on the Net Pension Liability of TRS.

For the year ended August 31, 2025, the District recognized pension expense of \$7,310,342 and revenue of \$5,642,889 for support provided by the State.

At August 31, 2025, 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	\$ 3,094,722	\$ 438,365
Changes in actuarial assumptions	2,898,967	388,652
Difference between projected and actual investment earnings	341,295	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	3,785,973	5,973,275
Contributions paid to TRS subsequent to the measurement date	4,767,573	-
Total	\$ 14,888,530	\$ 6,800,292

\$4,767,573 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, 2026.

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
2026	\$ (122,965)
2027	6,027,036
2028	260,715
2029	(2,516,960)
2030	(327,161)
Thereafter	-
Total	\$ 3,320,665

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/learningresources/publications> ; by writing to TRS at P.O. Box 149676, Austin, TX, 78714-0185; or by calling (800) 223-8778.

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

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 employer. The actual public school contribution rate is prescribed by the Legislature in the General Appropriations Act, which is 0.75 percent of each active employee’s pay for fiscal year 2024. The following table shows contributions to the TRS-Care plan by type of contributor:

Contribution Rates			
	2024		2025
Active employee	0.65%		0.65%
Non-employer contributing entity (NECE) (State)	1.25%		1.25%
Employers	0.75%		0.75%
Federal/private Funding remitted by employers	1.25%		1.25%
	2024		2025
Employer contributions	\$ 1,071,067		\$ 1,036,406
Member contributions	726,474		743,644
NECE on-behalf contributions	1,164,238		1,251,729

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.

Actuarial Assumptions

The actuarial valuation was performed as of August 31, 2023. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2024. 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, 2021.

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 updated based on the experience study performed for TRS for the period ending August 31, 2021. 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, 2023, TRS pension actuarial valuation that was rolled forward to August 31, 2024:

Rates of mortality	General inflation
Rates of retirement	Wage inflation
Rates of termination	Rates of disability

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.

Additional Actuarial Methods and Assumptions

Valuation date	August 31, 2023 rolled forward to August 31, 2024
Actuarial cost method	Individual Entry Age Normal
Inflation	2.30%
Single discount rate	3.87% as of August 31, 2024
Aging factors	Based on the Society of Actuaries' 2013 Study, "Health Care Costs- Birth to Death."
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claim 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 6.25% for Medicare retirees and 6.75% for non-Medicare retirees. There was an initial prescription drug trend rate of 7.25% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period of 11 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

Discount Rate

A single discount rate of 3.87% was used to measure the total OPEB liability. There was a decrease of 0.26% 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 Bond Buyer’s “20-Bond GO Index” as of August 31, 2024, using the Fixed Income 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 (3.87%) in measuring the Net OPEB Liability.

	1% Decrease in Discount Rate (2.87%)	Discount Rate (3.87%)	1% Increase in Discount Rate (4.87%)
Total TRS net OPEB liability	\$ 36,059,038,653	\$ 30,351,532,252	\$ 25,739,781,222
District's proportionate share of the net OPEB liability	\$ 44,758,456	\$ 37,673,986	\$ 31,949,628

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	\$ 24,716,816,909	\$ 30,351,532,252	\$ 37,694,128,071
District's proportionate share of the net OPEB liability	\$ 30,679,869	\$ 37,673,986	\$ 46,788,019

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

At August 31, 2025, the District reported a liability of \$37,673,986 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	\$ 37,673,986
State's proportionate share that is associated with the District	<u>47,204,994</u>
 Total	 <u>\$ 84,878,980</u>

The Net OPEB Liability was measured as of August 31, 2023 and rolled forward to August 31, 2024 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, 2023 through August 31, 2024.

At August 31, 2025, the District’s proportion of the collective Net OPEB Liability was 0.124125484% compared to 0.135379273% as of August 31, 2024.

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 4.13 percent as of August 31, 2023, to 3.87 percent as of August 31, 2024, accompanied by revised demographic and economic assumptions based on the TRS experience study.
- The tables used to model the impact of aging on the underlying claims were revised.

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, 2025, the District recognized OPEB benefit of \$6,135,778 and revenue of \$1,412,731 for support provided by the State.

Abilene Independent School District
Notes to Financial Statements
August 31, 2025

At August 31, 2025, 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	\$ 7,220,838	\$ 18,801,362
Changes in actuarial assumptions	4,821,825	12,292,586
Difference between projected and actual investment earnings	-	105,499
Changes in proportion and difference between District contributions and the proportionate share of contributions	5,785,738	9,428,981
Contributions paid to TRS subsequent to the measurement date	1,036,406	-
Total	\$ 18,864,807	\$ 40,628,428

\$1,036,406 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, 2026.

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
2026	\$ (5,627,311)
2027	(3,921,017)
2028	(4,685,317)
2029	(3,863,852)
2030	(2,252,954)
Thereafter	(2,449,576)
Total	\$ (22,800,027)

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 \$761,842, \$604,408, and \$623,965 for the years ended August 31, 2025, 2024 and 2023, respectively.

Note 10 - Workers Compensation and Health Insurance

During the year ended August 31, 2025, 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:

	2025	2024
Claims payable beginning of year	\$ 268,139	\$ 265,137
Claims incurred	589,005	452,260
Claims paid	(542,614)	(449,258)
Claims payable end of year	\$ 314,530	\$ 268,139

Note 11 - Unearned Revenue

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

	General Fund	Debt Service Fund	Nonmajor Governmental Funds	Total
Athletic ticket sales, lost textbooks, and parking receipts	\$ 112,339	\$ -	\$ -	\$ 112,339
State and local grant revenue	41,313	29,629	858,990	929,932
Federal grant revenue	-	-	471,178	471,178
	\$ 153,652	\$ 29,629	\$ 1,330,168	\$ 1,513,449

Note 12 - Revenues from Local and Intermediate Sources

For the year ended August 31, 2025, revenues from local and intermediate sources reported in the fund financial statements for governmental fund types consisted of the following:

	General Fund	Debt Service Fund	Nonmajor Governmental Funds	Total
Property taxes	\$39,875,524	\$17,505,207	\$ -	\$57,380,731
Food sales	-	-	368,774	368,774
Investment income	2,558,934	582,122	174,617	3,315,673
Penalties, interest, and other tax-related income	488,440	173,572	-	662,012
Co-curricular student activities	780,042	-	342,049	1,122,091
Tuition and fees	8,855	-	-	8,855
Gifts and bequests	22,152	-	273,236	295,388
Other	764,349	-	410,506	1,174,855
	\$44,498,296	\$18,260,901	\$ 1,569,182	\$64,328,379

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 at retirement under certain conditions for accumulated local sick days at a rate to be established by the Board. This obligation was estimated to be \$1,724,717 at August 31, 2025 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

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, 2025, the District's debt limitation under local policies, which represents 10% of the District's total assessed property value for school tax purposes, is \$627,311,740.

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.

Abilene Independent School District
Notes to Financial Statements
August 31, 2025

Long-term debt of the District is reflected in the statement of net position at August 31, 2025. 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%	\$ 3,240,000	\$ -	\$ (3,240,000)	\$ -	\$ -
Unlimited Tax School Bldg Bonds, Series 2019	4.0%-5.0%	115,075,000	-	(3,675,000)	111,400,000	3,865,000
Unlimited Tax Refunding Bonds, Series Capital Appreciation Bonds 2020	1.8%-5.0%	1,380,246	-	(611,030)	769,216	769,216
Unlimited Tax Refunding Bonds, Series 2020 Current Interest Bonds	1.8%-5.0%	65,605,000	-	-	65,605,000	-
Bonds payable-subtotal		185,300,246	-	(7,526,030)	177,774,216	4,634,216
Accretion on CAB, Series 2020		6,856,380	105,320	(2,398,970)	4,562,730	-
Accretion-subtotal		6,856,380	105,320	(2,398,970)	4,562,730	-
Unamortized Premium on Bonds, Series 2014 Refunding		74,021	-	(74,021)	-	-
Unamortized Premium on Bonds, Series 2019 Building		10,776,550	-	(552,643)	10,223,907	-
Unamortized Premium on Bonds, Series 2020 Refunding		6,162,657	-	(1,388,432)	4,774,225	-
Unamortized premium-subtotal		17,013,228	-	(2,015,096)	14,998,132	-
Net bonds payable		209,169,854	105,320	(11,940,096)	197,335,078	4,634,216
Qualified School Construction Maintenance Tax and Revenue Notes, Series 2011	6.55%	5,515,000	-	-	5,515,000	5,515,000
Compensated absences		1,361,562	363,155	-	1,724,717	-
Finance contract	2.40%	19,125,684	-	(1,340,175)	17,785,509	1,371,894
SBITA payable		895,829	260,466	(697,505)	458,790	458,790
Leases payable	7.7%	1,300,361	3,024	(456,310)	847,075	346,829
Other long-term liabilities-subtotal		22,683,436	626,645	(2,493,990)	20,816,091	2,177,513
Total long-term liabilities		\$ 237,368,290	\$ 731,965	\$ (14,434,086)	\$ 223,666,169	\$ 12,326,729

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>
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	11,060,000	5,073,037	16,133,037
2031-2035	60,710,000	19,944,495	80,654,495
2036-2040	39,500,000	11,552,644	51,052,644
2041-2044	31,650,000	3,263,750	34,913,750
	<u>\$ 177,774,216</u>	<u>\$ 69,788,677</u>	<u>\$ 247,562,893</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, 2025.

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 \$5,791,644. The sinking fund balance as of August 31, 2025 was \$5,135,391.

Presented below is a summary of the sinking fund requirements:

<u>Fiscal Year</u>	<u>Annual Requirements</u>
2026	\$ 276,644
Total sinking fund requirements	<u>\$ 276,644</u>

Finance Contract Requirements

Debt service requirements on the finance contract are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
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	1,506,461	275,903	1,782,364
2031-2035	8,084,318	827,503	8,911,821
2036-2037	2,509,237	58,032	2,567,269
	<u>\$ 17,785,509</u>	<u>\$ 2,605,403</u>	<u>\$ 20,390,912</u>

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 April 2027 to July 2028.

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.

The District entered into an agreement to lease building space beginning in September 2010. Under the terms of the lease, the District pays a monthly fee of \$3,608. The lease terminates on August 31, 2030.

At August 31, 2025, the District has recognized a right to use asset, net of accumulated amortization, of \$869,991 and a lease liability of \$847,075 related to these agreements. During the fiscal year, the District recorded \$410,181 in amortization expense and \$56,106 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
2026	\$ 346,829	\$ 37,446	\$ 384,275
2027	252,408	19,430	271,838
2028	247,838	6,927	254,765
	<u>\$ 847,075</u>	<u>\$ 63,803</u>	<u>\$ 910,878</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 2026.

The District entered into two agreements to utilize online educational materials beginning in September 2024. The District made upfront payments totaling \$272,712. The right of use terminates ranging from August 2026 to September 2029. At August 31, 2025, the District has recognized a right to use asset, net of accumulated amortization, of \$748,277 and a lease liability of \$458,790 related to these agreements. During the fiscal year, the District recorded \$655,646 in amortization expense and \$36,590 in interest expense for the right to use the copier and vehicles.

The District used a discount rate of 3.65 and 3.88% on the two contracts. The discount rates are based on the estimated incremental borrowing rate of the District.

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

Fiscal Year	Principal	Interest	Total Requirements
2026	\$ 458,790	\$ 25,661	\$ 484,451
	<u>\$ 458,790</u>	<u>\$ 25,661</u>	<u>\$ 484,451</u>

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	\$ 166,518
School Health and Related Services	n/a	1,473,488
Impact Aid, Public Law 81-874	84.041	331,656
QSCB interest subsidy	n/a	273,670
Indirect costs		
Title I - Part A	84.010	343,773
IDEA B Formula	84.027	301,100
IDEA B Discretionary	84.027	2,208
IDEA B Preschool	84.173	8,994
Carl D Perkins Basic Grant Formula	84.048	7,240
Title II, Part A - Teacher, Principal, Training & Recruitment	84.367	22,905
Title III - Part A	84.365A	4,007
Title IV - Part A	84.424	13,900
AEL Adult Education & Literacy	84.002	49,930
AEL Temporary Assistance for Needy Families	93.558	2,027
Total		<u>\$ 3,001,416</u>

Note 19 - 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.

Required Supplementary Information
August 31, 2025

Abilene Independent School District

Abilene Independent School District
 Budgetary Comparison Schedule – General Fund (Exhibit G-1)
 Year Ended August 31, 2025

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	\$ 44,441,631	\$ 45,465,194	\$ 44,498,296	\$ (966,898)
5800	State program revenues	95,152,527	100,152,527	102,613,232	2,460,705
5900	Federal program revenues	2,391,000	2,391,000	3,001,416	610,416
5020	Total revenues	<u>141,985,158</u>	<u>148,008,721</u>	<u>150,112,944</u>	<u>2,104,223</u>
Expenditures					
Current					
0011	Instruction	81,962,069	83,683,234	79,273,792	4,409,442
0012	Instructional resources and media services	2,042,384	2,154,195	1,897,600	256,595
0013	Curriculum and instructional staff development	2,199,948	2,241,224	1,950,500	290,724
0021	Instructional leadership	3,144,800	3,252,738	2,806,859	445,879
0023	School leadership	9,610,170	9,787,952	9,116,887	671,065
0031	Guidance, counseling and evaluation services	7,301,890	7,401,945	6,732,324	669,621
0032	Social work services	1,975,297	1,925,305	1,783,499	141,806
0033	Health services	2,046,988	2,298,228	2,102,140	196,088
0034	Student (pupil) transportation	4,946,732	7,961,683	6,566,925	1,394,758
0035	Food services	-	-	1,062	(1,062)
0036	Extracurricular activities	5,308,056	5,870,651	5,413,537	457,114
0041	General administration	6,150,971	6,265,980	5,311,789	954,191
0051	Facilities maintenance and operations	17,084,247	18,062,669	16,549,934	1,512,735
0052	Security and monitoring services	1,429,803	1,569,344	1,351,577	217,767
0053	Data processing services	5,592,107	6,680,368	5,391,039	1,289,329
0061	Community services	638,446	798,030	691,389	106,641
Debt service					
0071	Principal on long term debt	2,284,710	3,372,326	2,284,710	1,087,616
0072	Interest on long term debt	323,155	1,000,000	850,445	149,555
Capital outlay					
0081	Facilities acquisition and construction	-	1,000,000	133,079	866,921
Intergovernmental					
0095	Payments to juvenile alternative Ed. Prg.	175,000	675,000	275,270	399,730
0099	Other intergovernmental charges	700,000	700,000	503,678	196,322
6030	Total expenditures	<u>154,916,773</u>	<u>166,700,872</u>	<u>150,988,035</u>	<u>15,712,837</u>
1100	Excess (deficiency) of revenues over (under) expenditures	(12,931,615)	(18,692,151)	(875,091)	17,817,060
Other financing sources (uses)					
7912	Sale of real and personal property	-	-	44,848	44,848
7913	Proceeds from capital leases	-	-	61,901	61,901
7080	Total other financing sources (uses)	-	-	106,749	106,749
1200	Net change in fund balances	(12,931,615)	(18,692,151)	(768,342)	17,923,809
0100	Fund balance - beginning	50,348,418	50,348,418	50,348,418	-
3000	Fund balance - ending	<u>\$ 37,416,803</u>	<u>\$ 31,656,267</u>	<u>\$ 49,580,076</u>	<u>\$ 17,923,809</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, 2025

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
District's proportion of the net pension liability	0.091916702%	0.100576498%	10.569234700%	0.091046536%	0.086599402%	0.094677311%	0.095626682%	0.095703310%	0.094585349%	0.100625900%
District's proportionate share of net pension liability	\$ 56,146,560	\$ 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
State's proportionate share of the net pension liability associated with the District	61,165,851	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
Totals	\$ 117,312,411	\$ 143,994,449	\$ 133,947,299	\$ 59,939,161	\$ 125,144,312	\$ 121,636,801	\$ 133,360,966	\$ 79,583,508	\$ 95,743,618	\$ 92,522,413
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
District's proportionate share of net pension liability as a percentage of its covered payroll	50.24%	60.13%	54.09%	20.50%	42.29%	47.79%	51.51%	30.43%	36.39%	37.27%
Plan fiduciary net position as a percentage of the total pension liability	77.51%	73.15%	75.62%	88.79%	75.54%	75.24%	73.74%	82.17%	78.00%	78.43%

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.

Abilene Independent School District
Schedule of District's Contributions – Teacher Retirement System to Texas (Exhibit G-3)
Year Ended August 31, 2025

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contributions	\$ 4,767,573	\$ 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
Contribution in relation to the contractually required contributions	(4,767,573)	(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)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 114,406,778	\$ 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
Contributions as a percentage of covered payroll	4.17%	4.40%	4.34%	4.20%	3.40%	3.24%	3.19%	3.15%	3.12%	3.06%

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

Abilene Independent School District
Schedule of District's Proportionate Share of the Net OPEB Liability (Exhibit G-4)
Year Ended August 31, 2025

	2025	2024	2023	2022	2021	2020	2019	2018
District's proportion of the net OPEB liability	0.124125484%	0.135379273%	0.143823120%	0.131799189%	0.130446560%	0.132170966%	0.133181501%	0.129601183%
District's proportionate share of net OPEB liability	\$ 37,673,986	\$ 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	47,204,994	36,164,228	42,007,748	68,115,391	66,635,230	83,055,521	81,656,572	73,614,932
Totals	\$ 84,878,980	\$ 66,134,904	\$ 76,444,763	\$ 118,956,228	\$ 116,223,858	\$ 145,560,790	\$ 148,155,315	\$ 129,973,625
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
District's proportionate share of net OPEB liability as a percentage of its covered payroll	33.71%	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	13.70%	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.

Abilene Independent School District
Schedule of District's Contributions to the OPEB Plan (Exhibit G-5)
Year Ended August 31, 2025

	2025	2024	2023	2022	2021	2020	2019	2018
Contractually required contributions	\$ 1,036,406	\$ 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	(1,036,406)	(1,071,067)	(1,126,875)	(1,160,538)	(1,008,593)	(978,646)	(924,465)	(664,200)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 114,406,778	\$ 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	0.91%	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.

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.

Note 2 - Net Pension Liability – Teachers Retirement System

Changes of Benefit Terms

The 2023 Texas Legislature passed Senate Bill 10 (SB 10), which provided a stipend payment to certain retirees and variable ad hoc cost-of-living adjustments (COLA) to certain retirees in early fiscal year 2024. Due to its timing, the legislation and payments were not reflected in the August 31, 2023 actuarial valuation. Under the roll forward method, an adjustment was made to reflect the legislation in the rolled forward liabilities for the current measurement year, August 31, 2024. SB 10 and House Joint Resolution 2 (HJR 2) of the 88th Regular Legislative Session appropriated payments of \$1.645 billion for one-time stipends and \$3.355 billion for COLAs. This appropriation is treated as a supplemental contribution and included in other additions. Since the Legislature appropriated funds for this one-time stipend and COLA, there was no impact on the Net Pension Liability of TRS.

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

Since the last valuation was prepared for this plan, Texas Senate Bill 1055, which was signed by the Governor on May 10, 2023, added Stephen F. Austin State University into the University of Texas System. As a result, eligible employees of Stephen F. Austin State University ceased being members under this OPEB plan effective August 31, 2023. This change is reflected in the Total OPEB Liability as of August 31, 2023. In addition, this valuation reflects the minor benefit changes that became effective September 1, 2023, since these changes were announced to plan members in advance of August 31, 2023. These minor benefit changes, which are not expected to have a significant impact on plan costs for fiscal year 2024, are provided for in the fiscal year 2024 Assumed Per Capita Health Benefit Costs.

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 4.13% as of August 31, 2023 to 3.87% as of August 31, 2024, accompanied by revised demographic and economic assumptions based on the TRS experience study.
- The tables used to model the impact of aging on the underlying claims were revised.

Other Supplementary Information
August 31, 2025

Abilene Independent School District

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	\$ -	\$ -	\$ -
1120	Investments - current	-	-	-	-
1240	Receivables from other governments	-	222,302	13,455	739,928
1260	Due from other funds	-	57,927	-	-
1290	Other receivables	-	-	-	693
1300	Inventories	-	-	-	-
1800	Restricted assets	-	-	-	-
1000	Total assets	<u>\$ 7,324</u>	<u>\$ 280,229</u>	<u>\$ 13,455</u>	<u>\$ 740,621</u>
	Liabilities				
2110	Accounts payable	\$ -	\$ 6,753	\$ -	\$ 15,535
2160	Accrued wages payable	-	175,631	6,607	307,850
2170	Due to other funds	-	95,945	6,848	417,236
2180	Due to other governments	-	-	-	-
2300	Unearned revenues	7,324	1,900	-	-
2000	Total liabilities	<u>7,324</u>	<u>280,229</u>	<u>13,455</u>	<u>740,621</u>
	Fund Balances				
3410	Nonspendable - inventories	-	-	-	-
3450	Restricted - federal or state funds grant	-	-	-	-
3470	Restricted - capital acquisition and contractual obligation	-	-	-	-
3490	Restricted - other restrictions of fund balar	-	-	-	-
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>\$ 280,229</u>	<u>\$ 13,455</u>	<u>\$ 740,621</u>

Abilene Independent School District
Combining Balance Sheet – Nonmajor Governmental Funds (Exhibit H-1)
August 31, 2025

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
\$ -	\$ 71,622	\$ -	\$ 4,780	\$ 233,626	\$ -	\$ -
-	-	-	3,021,348	-	-	-
395,374	30,203	33,788	782,728	-	164	66,162
-	-	-	591,410	99,461	4,388	-
-	-	-	733	-	-	-
-	-	-	169,358	-	-	-
-	-	-	-	-	-	-
<u>\$ 395,374</u>	<u>\$ 101,825</u>	<u>\$ 33,788</u>	<u>\$ 4,570,357</u>	<u>\$ 333,087</u>	<u>\$ 4,552</u>	<u>\$ 66,162</u>
\$ -	\$ -	\$ -	\$ 84,086	\$ -	\$ -	\$ -
363,920	12,834	-	249,598	-	4,552	2,810
31,454	88,991	33,788	-	-	-	63,352
-	-	-	-	29,985	-	-
-	-	-	315,234	146,106	-	-
<u>395,374</u>	<u>101,825</u>	<u>33,788</u>	<u>648,918</u>	<u>176,091</u>	<u>4,552</u>	<u>66,162</u>
-	-	-	169,358	-	-	-
-	-	-	3,752,081	156,996	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>3,921,439</u>	<u>156,996</u>	<u>-</u>	<u>-</u>
<u>\$ 395,374</u>	<u>\$ 101,825</u>	<u>\$ 33,788</u>	<u>\$ 4,570,357</u>	<u>\$ 333,087</u>	<u>\$ 4,552</u>	<u>\$ 66,162</u>

Data Control Codes		263 ESEA III, A English Language Acquisition	288 Early Head Start	288-01 Child & Adult Care Food Program	289-04 Title IV, Part A
	Assets				
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 29,066
1120	Investments - current	-	-	-	-
1240	Receivables from other governments	4,202	176,446	33,224	5,312
1260	Due from other funds	-	19,824	-	27,009
1290	Other receivables	988	-	-	-
1300	Inventories	-	-	-	-
1800	Restricted assets	-	-	-	-
1000	Total assets	\$ 5,190	\$ 196,270	\$ 33,224	\$ 61,387
	Liabilities				
2110	Accounts payable	\$ -	\$ 6,030	\$ -	\$ 1
2160	Accrued wages payable	-	190,240	10,589	5,639
2170	Due to other funds	5,190	-	22,635	-
2180	Due to other governments	-	-	-	55,747
2300	Unearned revenues	-	-	-	-
2000	Total liabilities	5,190	196,270	33,224	61,387
	Fund Balances				
3410	Nonspendable - inventories	-	-	-	-
3450	Restricted - federal or state funds grant	-	-	-	-
3470	Restricted - capital acquisition and contractual obligation	-	-	-	-
3490	Restricted - other restrictions of fund balar	-	-	-	-
3545	Committed - other	-	-	-	-
3000	Total fund balances	-	-	-	-
4000	Total liabilities, deferred inflows and fund balances	\$ 5,190	\$ 196,270	\$ 33,224	\$ 61,387

Abilene Independent School District
Combining Balance Sheet – Nonmajor Governmental Funds (Exhibit H-1)
August 31, 2025

289-15	309	312	379	397	410	412
LEP Summer School	SSA Adult Basic Education	SSA - TANF Family Assistance	Fed Funded Shared Services Agreement	Advanced Placement Incentives	Instructional Materials Allotment	CCPO
\$ -	\$ -	\$ -	\$ -	\$ 18,035	\$ -	\$ 186,170
-	-	-	-	-	-	-
-	55,590	4,306	-	-	-	-
-	-	-	-	-	218,509	10,159
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 55,590</u>	<u>\$ 4,306</u>	<u>\$ -</u>	<u>\$ 18,035</u>	<u>\$ 218,509</u>	<u>\$ 196,329</u>
\$ -	\$ 599	\$ -	\$ -	\$ -	\$ 46,487	\$ -
-	17,773	1,081	-	-	-	-
-	37,218	2,611	-	-	53,637	-
-	-	-	-	-	-	-
-	-	614	-	18,035	118,385	196,329
-	55,590	4,306	-	18,035	218,509	196,329
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 55,590</u>	<u>\$ 4,306</u>	<u>\$ -</u>	<u>\$ 18,035</u>	<u>\$ 218,509</u>	<u>\$ 196,329</u>

Data Control Codes		429 Other State Funded Special Revenue Funds	431 Adult Basic Education State	435 State Deaf	461 Campus Activity Fund
Assets					
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 372,658
1120	Investments - current	-	-	-	-
1240	Receivables from other governments	85,791	27,444	10,783	-
1260	Due from other funds	-	-	-	-
1290	Other receivables	-	554	-	614
1300	Inventories	-	-	-	-
1800	Restricted assets	-	-	-	-
1000	Total assets	\$ 85,791	\$ 27,998	\$ 10,783	\$ 373,272
Liabilities					
2110	Accounts payable	\$ 29,595	\$ -	\$ -	\$ 1,790
2160	Accrued wages payable	10,439	1,931	7,520	-
2170	Due to other funds	45,757	25,166	3,263	18,869
2180	Due to other governments	-	-	-	-
2300	Unearned revenues	-	901	-	-
2000	Total liabilities	85,791	27,998	10,783	20,659
Fund Balances					
3410	Nonspendable - inventories	-	-	-	-
3450	Restricted - federal or state funds grant	-	-	-	-
3470	Restricted - capital acquisition and contractual obligation	-	-	-	-
3490	Restricted - other restrictions of fund balance	-	-	-	-
3545	Committed - other	-	-	-	352,613
3000	Total fund balances	-	-	-	352,613
4000	Total liabilities, deferred inflows and fund balances	\$ 85,791	\$ 27,998	\$ 10,783	\$ 373,272

Abilene Independent School District
Combining Balance Sheet – Nonmajor Governmental Funds (Exhibit H-1)
August 31, 2025

499	Total	699	Total
Other Local Special Revenue Funds	Nonmajor Special Revenue Funds	Capital Projects Fund	Nonmajor Governmental Funds
\$ 510,674	\$ 1,433,955	\$ 50,000	\$ 1,483,955
-	3,021,348	-	3,021,348
-	2,687,202	-	2,687,202
2,721	1,031,408	-	1,031,408
68,319	71,901	-	71,901
-	169,358	-	169,358
-	-	331,772	331,772
<u>\$ 581,714</u>	<u>\$ 8,415,172</u>	<u>\$ 381,772</u>	<u>\$ 8,796,944</u>
\$ 3,675	\$ 194,551	\$ -	\$ 194,551
24,689	1,393,703	-	1,393,703
-	951,960	-	951,960
-	85,732	-	85,732
525,340	1,330,168	-	1,330,168
<u>553,704</u>	<u>3,956,114</u>	<u>-</u>	<u>3,956,114</u>
-	169,358	-	169,358
-	3,909,077	-	3,909,077
-	-	381,772	381,772
28,010	28,010	-	28,010
-	352,613	-	352,613
<u>28,010</u>	<u>4,459,058</u>	<u>381,772</u>	<u>4,840,830</u>
<u>\$ 581,714</u>	<u>\$ 8,415,172</u>	<u>\$ 381,772</u>	<u>\$ 8,796,944</u>

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	-	2,974,598	94,920	5,933,753
5020	Total revenues	-	2,974,598	94,920	5,933,753
Expenditures					
Current					
0011	Instruction	-	1,679,340	-	3,011,988
0012	Instructional resources and media services	-	61,109	-	51,185
0013	Curriculum and instructional staff development	-	246,797	-	1,702,056
0021	Instructional leadership	-	52	1,610	222,787
0023	School leadership	-	271,391	-	191,831
0031	Guidance, counseling, and evaluation services	-	51,863	-	37,487
0032	Social work services	-	390,100	93,310	207,505
0033	Health services	-	99,541	-	-
0034	Student (pupil) transportation	-	23,345	-	43,149
0035	Food services	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	89,688	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	4,088	-	-
0061	Community services	-	56,875	-	463,506
Debt service					
0071	Principal on long term debt	-	409	-	2,259
0072	Interest on long term debt	-	-	-	-
Capital outlay					
0081	Facilities acquisition and construction	-	-	-	-
6030	Total expenditures	-	2,974,598	94,920	5,933,753
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (Uses)					
7913	Proceeds from leases and SBITAs	-	-	-	-
7080	Total other financing sources (uses)	-	-	-	-
1200	Net change in fund balance	-	-	-	-
0100	Fund balance, beginning	-	-	-	-
3000	Fund balance, ending	\$ -	\$ -	\$ -	\$ -

Abilene Independent School District
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental
Funds (Exhibit H-2)
Year Ended August 31, 2025

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
\$ -	\$ -	\$ -	\$ 515,041	\$ 410	\$ -	\$ -
-	-	-	361,218	-	-	-
4,886,513	147,625	31,571	10,616,009	165,971	239,496	340,507
<u>4,886,513</u>	<u>147,625</u>	<u>31,571</u>	<u>11,492,268</u>	<u>166,381</u>	<u>239,496</u>	<u>340,507</u>
4,265,258	147,625	31,571	-	-	151,343	-
-	-	-	-	-	-	-
43,589	-	-	-	-	-	226,734
135,027	-	-	-	-	-	105,520
-	-	-	-	-	-	8,253
271,429	-	-	-	-	88,153	-
-	-	-	-	-	-	-
161,690	-	-	-	-	-	-
9,520	-	-	-	-	-	-
-	-	-	11,361,868	166,799	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	250,830	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,259	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,886,513</u>	<u>147,625</u>	<u>31,571</u>	<u>11,614,957</u>	<u>166,799</u>	<u>239,496</u>	<u>340,507</u>
-	-	-	(122,689)	(418)	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	(122,689)	(418)	-	-
-	-	-	4,044,128	157,414	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,921,439</u>	<u>\$ 156,996</u>	<u>\$ -</u>	<u>\$ -</u>

Data Control Codes		263 ESEA III, A English Language Acquisition	288 Early Head Start	288-01 Child & Adult Care Food Program	289-04 Title IV, Part A
	Revenues				
5700	Local and intermediate sources	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	60,192	2,866,967	267,528	206,890
5020	Total revenues	<u>60,192</u>	<u>2,866,967</u>	<u>267,528</u>	<u>206,890</u>
	Expenditures				
	Current				
0011	Instruction	51,172	1,513,273	-	152,071
0012	Instructional resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	5,427	165,515	-	51,973
0021	Instructional leadership	3,593	52	-	2,846
0023	School leadership	-	483,015	-	-
0031	Guidance, counseling, and evaluation services	-	5,049	-	-
0032	Social work services	-	298,411	-	-
0033	Health services	-	225,978	-	-
0034	Student (pupil) transportation	-	60,076	-	-
0035	Food services	-	14,958	267,528	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	50,000	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	50,640	-	-
	Debt service				
0071	Principal on long term debt	-	-	-	-
0072	Interest on long term debt	-	-	-	-
	Capital outlay				
0081	Facilities acquisition and construction	-	-	-	-
6030	Total expenditures	<u>60,192</u>	<u>2,866,967</u>	<u>267,528</u>	<u>206,890</u>
1100	Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Other financing sources (Uses)				
7913	Proceeds from leases and SBITAs	-	-	-	-
7080	Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balance	-	-	-	-
0100	Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3000	Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Abilene Independent School District
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental
Funds (Exhibit H-2)
Year Ended August 31, 2025

289-15	309	312	379	397	410	412
LEP Summer School	SSA Adult Basic Education	SSA - TANF Family Assistance	Fed Funded Shared Services Agreement	Advanced Placement Incentives	Instructional Materials Allotment	CCPO
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	2,118,852	160,878
5,454	758,972	29,666	35,757	-	-	-
<u>5,454</u>	<u>758,972</u>	<u>29,666</u>	<u>35,757</u>	<u>-</u>	<u>2,118,852</u>	<u>160,878</u>
5,454	550,773	5,295	-	-	1,907,890	42,597
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	80,828	4,825	-	-	-	-
-	38,414	10,767	-	-	-	97,346
-	86,324	8,779	-	-	-	-
-	-	-	35,757	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,267
-	-	-	-	-	-	323
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	19,345
-	-	-	-	-	-	-
-	-	-	-	-	201,589	-
-	-	-	-	-	-	-
-	2,633	-	-	-	201,589	-
-	-	-	-	-	9,373	-
-	-	-	-	-	-	-
<u>5,454</u>	<u>758,972</u>	<u>29,666</u>	<u>35,757</u>	<u>-</u>	<u>2,320,441</u>	<u>160,878</u>
-	-	-	-	-	(201,589)	-
-	-	-	-	-	201,589	-
-	-	-	-	-	201,589	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Data Control Codes		429 Other State Funded Special Revenue Funds	431 Adult Basic Education State	435 State Deaf	461 Campus Activity Fund
	Revenues				
5700	Local and intermediate sources	\$ -	\$ -	\$ -	\$ 342,049
5800	State program revenues	661,626	80,823	87,965	-
5900	Federal program revenues	-	-	-	-
5020	Total revenues	661,626	80,823	87,965	342,049
	Expenditures				
	Current				
0011	Instruction	16,094	43,032	87,965	299,978
0012	Instructional resources and media services	2,122	-	-	-
0013	Curriculum and instructional staff development	67,514	-	-	-
0021	Instructional leadership	131,867	14,299	-	-
0023	School leadership	3,743	14,087	-	-
0031	Guidance, counseling, and evaluation services	-	9,405	-	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student (pupil) transportation	-	-	-	-
0035	Food services	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	440,286	-	-	158
0053	Data processing services	-	-	-	-
0061	Community services	-	-	-	-
	Debt service				
0071	Principal on long term debt	-	-	-	-
0072	Interest on long term debt	-	-	-	-
	Capital outlay				
0081	Facilities acquisition and construction	-	-	-	-
6030	Total expenditures	661,626	80,823	87,965	300,136
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	-	41,913
	Other financing sources (Uses)				
7913	Proceeds from leases and SBITAs	-	-	-	-
7080	Total other financing sources (uses)	-	-	-	-
1200	Net change in fund balance	-	-	-	41,913
0100	Fund balance, beginning	-	-	-	310,700
3000	Fund balance, ending	\$ -	\$ -	\$ -	\$ 352,613

Abilene Independent School District
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental
Funds (Exhibit H-2)
Year Ended August 31, 2025

499 Other Local Special Revenue Funds	Total Nonmajor Special Revenue Funds	699 Capital Projects Fund	Total Nonmajor Governmental Funds
\$ 683,742	\$ 1,541,242	\$ 27,940	\$ 1,569,182
-	3,471,362	-	3,471,362
-	29,662,389	-	29,662,389
<u>683,742</u>	<u>34,674,993</u>	<u>27,940</u>	<u>34,702,933</u>
221,296	14,184,015	-	14,184,015
-	114,416	-	114,416
15,573	2,525,178	-	2,525,178
7,929	711,235	-	711,235
-	1,118,847	-	1,118,847
397,168	955,657	-	955,657
-	1,025,083	-	1,025,083
-	487,209	-	487,209
-	137,357	-	137,357
-	11,811,476	-	11,811,476
9,497	9,497	-	9,497
816	816	-	816
-	409,863	-	409,863
-	440,444	-	440,444
-	205,677	-	205,677
3,453	574,474	-	574,474
-	209,149	-	209,149
-	9,373	-	9,373
-	-	373,409	373,409
<u>655,732</u>	<u>34,929,766</u>	<u>373,409</u>	<u>35,303,175</u>
<u>28,010</u>	<u>(254,773)</u>	<u>(345,469)</u>	<u>(600,242)</u>
-	201,589	-	201,589
-	201,589	-	201,589
<u>28,010</u>	<u>(53,184)</u>	<u>(345,469)</u>	<u>(398,653)</u>
-	4,512,242	727,241	5,239,483
<u>\$ 28,010</u>	<u>\$ 4,459,058</u>	<u>\$ 381,772</u>	<u>\$ 4,840,830</u>

Required TEA Schedules
August 31, 2025

Abilene Independent School District

<u>Last Ten Years Ended August 31</u>	Tax Rates		3 Assessed/ Appraised Value for School Tax Purposes
	1	2	
	<u>Maintenance</u>	<u>Debt Service</u>	
2015 (and prior years)	\$ Various	\$ Various	\$ Various
2016	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	5,324,439,065
2023	0.880900	0.328400	6,041,231,858
2024	0.713500	0.319100	5,927,439,477
2025 (school year under audit)	0.689000	0.303400	5,913,600,967
1000 Totals			
8000 Taxes Refunded			

Abilene Independent School District
12-Month Schedule of Delinquent Taxes Receivable (Exhibit J-1)
Year Ended August 31, 2025

10	20	31	32	40	50	99
Beginning Balance September 1, 2024	Current Year's Total Levy	Maintenance Total Collections	Debt Service Total Collections	Entire Year's Adjustments	Ending Balance August 31, 2025	Total Taxes Refunded Under Section 26.1115(c)
\$ 260,655	\$ -	\$ 113,663	\$ 46,764	\$ (313,366)	\$ (213,138)	
60,280	-	1,533	242	486,232	544,737	
67,704	-	2,124	323	(4,977)	60,280	
62,355	-	2,478	387	8,214	67,704	
79,640	-	7,414	2,686	(7,185)	62,355	
101,084	-	7,225	2,452	(11,767)	79,640	
154,792	-	22,199	8,485	(23,024)	101,084	
357,936	-	86,720	32,329	(84,095)	154,792	
1,187,969	-	290,312	129,853	(409,868)	357,936	
-	58,686,576	39,282,275	17,295,805	(920,527)	1,187,969	
<u>\$ 2,332,415</u>	<u>\$ 58,686,576</u>	<u>\$ 39,815,943</u>	<u>\$ 17,519,326</u>	<u>\$ (1,280,363)</u>	<u>\$ 2,403,359</u>	
						<u>\$ 587,694</u>

Abilene Independent School District
 Budgetary Comparison Schedule – Child Nutrition Program (Exhibit J-2)
 Year Ended August 31, 2025

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance with Final Budget Positive (Negative)	
	Original	Final			
Revenues					
5700	Local and intermediate sources	\$4,033,189	\$4,033,189	\$ 515,041	\$(3,518,148)
5800	State program revenues	380,044	380,044	361,218	(18,826)
5900	Federal program revenues	8,234,096	8,234,096	10,616,009	2,381,913
5020	Total revenues	<u>12,647,329</u>	<u>12,647,329</u>	<u>11,492,268</u>	<u>(1,155,061)</u>
Expenditures					
Current					
0035	Food services	12,458,910	12,228,267	11,361,868	866,399
0051	Facilities maintenance and operations	123,923	348,923	250,830	98,093
Debt service					
0071	Principal on long term debt	-	25,000	2,259	22,741
6030	Total expenditures	<u>12,582,833</u>	<u>12,602,190</u>	<u>11,614,957</u>	<u>987,233</u>
1100	Excess of revenues over expenditures	<u>64,496</u>	<u>45,139</u>	<u>(122,689)</u>	<u>(167,828)</u>
1200	Net change in fund balances	64,496	45,139	(122,689)	(167,828)
0100	Fund balance, beginning	<u>4,044,128</u>	<u>4,044,128</u>	<u>4,044,128</u>	<u>-</u>
3000	Fund balance, ending	<u>\$4,108,624</u>	<u>\$4,089,267</u>	<u>\$ 3,921,439</u>	<u>\$ (167,828)</u>

Abilene Independent School District
 Budgetary Comparison Schedule – Debt Service Fund (Exhibit J-3)
 Year Ended August 31, 2025

Data Control Codes		Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance with Final Budget - Positive (Negative)
		Original	Final		
	Revenues				
5700	Local and intermediate sources	\$17,467,512	\$17,467,512	\$ 18,260,901	\$ 793,389
5800	State program revenues	-	-	3,829,144	3,829,144
5020	Total revenues	<u>17,467,512</u>	<u>17,467,512</u>	<u>22,090,045</u>	<u>4,622,533</u>
	Expenditures				
	Debt service				
0071	Principal on long term debt	7,526,030	7,526,030	7,526,030	-
0072	Interest on long term debt	9,620,138	9,620,138	9,541,482	78,656
0073	Bond issuance costs and fees	321,344	321,344	321,344	-
6030	Total expenditures	<u>17,467,512</u>	<u>17,467,512</u>	<u>17,388,856</u>	<u>78,656</u>
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	4,701,189	4,701,189
1200	Net change in fund balances	-	-	4,701,189	4,701,189
0100	Fund balance, beginning	<u>9,883,150</u>	<u>9,883,150</u>	<u>9,883,150</u>	-
3000	Fund balance, ending	<u>\$ 9,883,150</u>	<u>\$ 9,883,150</u>	<u>\$ 14,584,339</u>	<u>\$ 4,701,189</u>

Data Control Codes		Responses
<u>Section A: Compensatory Education Programs</u>		
AP1	Did your LEA expend any state compensatory education program state allotment funds during the LEA's fiscal year?	Yes
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	Yes
AP3	List the total state allotment funds received for state compensatory education programs during the LEA's fiscal year.	\$ 15,721,007
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30, 34)	\$ 22,037,240
<u>Section B: Bilingual Education Programs</u>		
AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes
AP6	Does the LEA have written policies and procedures for its bilingual education program?	Yes
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	\$ 793,733
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25, 35)	\$ 654,570

Federal Award Section
August 31, 2025

Abilene Independent School District



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, each major fund, and the aggregate remaining fund information of Abilene Independent School District (the District) as of and for the year ended August 31, 2025, 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, 2026.

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.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Abilene, Texas
January 6, 2026



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, 2025. 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, 2025.

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.

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.

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.

The image shows a handwritten signature in black ink that reads "Eide Sully LLP". The signature is written in a cursive, flowing style.

Abilene, Texas
January 6, 2026

Abilene Independent School District
Schedule of Expenditures of Federal Awards (Exhibit K-1)
Year Ended August 31, 2025

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	\$ 331,656
	Passed Through Texas Workforce Commission:		
2924ALA001	AEL - Professional Development	84.002	8,790
2924ALA001	AEL- Adult Education and Literacy	84.002	63,699
2924ALAB01	AEL- Adult Education and Literacy	84.002	2,572
2924ALA001	AEL - EI Civics	84.002	169,617
2924ALAB01	AEL - EI Civics	84.002	7,856
2924ALA001	AEL - Integrated Education and Training	84.002	81,159
2924ALA001	AEL - Correctional Education	84.002	6,493
2924ALA001	AEL - Federal Workforce Integration Initiative	84.002	424,320
2924ALAB01	AEL - Federal Workforce Integration Initiative	84.002	44,396
	Total ALN 84.002		<u>808,902</u>
	Total Passed Through Texas Workforce Commission		808,902
	Passed Through Texas Education Agency		
24610101221901	ESEA Title I, Part A - Improving Basic Programs	84.010	798,642
25610101221901	ESEA Title I, Part A - Improving Basic Programs	84.010	5,100,074
246101397110104	2023-2025 TTL I, 1003 ESF-FOCU	84.010	210,543
24610113221901	2024-2025 School Action fund	84.010	156,606
24610103221901	ESEA Title I, Part D, Subpart 2	84.010	1,009
25610103221901	ESEA Title I, Part D, Subpart 2	84.010	10,652
	Total ALN 84.010A		<u>6,277,526</u>
	Special Education Cluster		
246600012219016000	IDEA-B Formula	84.027A	241,770
256600012219016000	IDEA-B Formula	84.027A	4,945,843
256600112219016000	IDEA-B High Cost Fund	84.027A	33,779
	Total ALN 84.027		<u>5,221,392</u>
246610012219016000	IDEA-B Preschool	84.173A	3,203
256610012219016000	IDEA-B Preschool	84.173A	153,416
	Total ALN 84.173		<u>156,619</u>
	Total Special Education Cluster		<u>5,378,011</u>
24420006221901	Carl D. Perkins Basic Grant Formula for CATE	84.048A	29,461
25420006221901	Carl D. Perkins Basic Grant Formula for CATE	84.048A	217,275
	Total ALN 84.048A		<u>246,736</u>
24694501221901	Title II, Part A - Supporting Effective Instruction State Grants	84.367A	8,273
25694501221901	Title II, Part A - Supporting Effective Instruction State Grants	84.367A	355,139
	Total ALN 84.367A		<u>363,412</u>

Abilene Independent School District
Schedule of Expenditures of Federal Awards (Exhibit K-1)
Year Ended August 31, 2025

Pass Through Entity Identifying Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Expenditures
25680101221901	Title IV, Part A - Student Support and Academic Enrichment Program	84.424A	\$ 220,790
	Total ALN 84.424A		<u>220,790</u>
21538001221901	COVID-19 Education for Homeless Children ARP	84.425W	35,757
	Total ALN 84.425		<u>35,757</u>
24671001221901	Title III, Part A - ELA	84.365A	167
25671001221901	Title III, Part A - ELA	84.365A	64,032
	Total ALN 84.365A		<u>64,199</u>
69552202	LEP Summer School	84.369A	5,454
	Total Passed Through Texas Education Agency		<u>12,591,885</u>
	Passed Through ESC Region 14		
234600057110057	McKinney-Vento Homeless Education TEHCY Shared Services Arrangement	84.196	94,920
	Total Passed Through ESC Region 14		<u>94,920</u>
	Total U.S. Department of Education		<u>13,827,363</u>
	U.S. Department of Health & Human Services Passed Through Texas Workforce Commission:		
	TANF Cluster		
0918ALAE00	AEL - Temporary Assistance for Needy Families	93.558	31,693
	Total TANF Cluster ALN 93.558		<u>31,693</u>
	Total Passed Through Texas Workforce Commission:		<u>31,693</u>
06CH01216301	Head Start	93.600	2,974,598
06CH01216302	Early Headstart	93.600	2,866,967
	Total ALN 93.600 - Head Start Cluster		<u>5,841,565</u>
	Total U.S. Dept. of Health & Human Services		<u>5,873,258</u>

Abilene Independent School District
Schedule of Expenditures of Federal Awards (Exhibit K-1)
Year Ended August 31, 2025

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	\$ 165,971
	Passed Through Texas Education Agency:		
71402201	School Breakfast Program*	10.553	267,768
71402301	School Breakfast Program*	10.553	2,013,093
71302201	National School Lunch Program - cash assistance**	10.555	873,825
71302301	National School Lunch Program - cash assistance**	10.555	6,609,341
	Total Passed Through Texas Education Agency		<u>9,764,027</u>
	Passed Through the Texas Department of Agriculture:		
	National School Lunch Program		
01034	- non cash assistance**	10.555	851,982
01785	Child and Adult Care Food Program	10.558	267,528
	Total Passed through Texas Department of Agriculture		<u>1,119,510</u>
	Total U.S. Department of Agriculture		<u>11,049,508</u>
	U.S. Department of Defense		
	Direct		
Not available	ROTC Reimbursement	12.000	166,518
	Total ALN 12.000		<u>166,518</u>
	Total U.S. Department of Defense		<u>166,518</u>
	Total Federal Financial Assistance		<u>\$ 30,916,647</u>
	Total Child Nutrition Cluster (ALN 10.553, 10.555, 10.559)		\$ 10,781,980
	* Total School Breakfast Program (ALN 10.553)		2,280,861
	** Total National School Lunch Program (ALN 10.555)		8,335,148

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, 2025. 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-3 to the Schedule of Expenditures of Federal Awards:

Federal Awards per Schedule of Expenditures of Federal Awards	\$ 30,916,647
School Health and Related Services (SHARS)	1,473,488
Qualified School Construction bond interest subsidy	<u>273,670</u>
 Total federal program revenues - Exhibit C-3	 <u><u>\$ 32,663,805</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, 2025, the District had food commodities totaling \$169,358 in inventory.

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(a):	No

Identification of major programs:

<u>Name of Federal Program</u>	<u>Federal Financial Assistance Listing / ALN Number</u>
Special Education Cluster	84.027A; 84.173A
Child Nutrition Cluster	10.553; 10.555; 10.559
Dollar threshold used to distinguish between Type A and Type B programs	\$927,499
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.

Abilene Independent School District
 Schedule of Required Responses to Selected School First Indicators (Exhibit L-1)
 August 31, 2025

<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	\$ 4,562,730



January 6, 2026

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, 2025, and have issued our report thereon dated January 6, 2026. 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 24, 2025 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 major federal program compliance, is to express an opinion on the compliance for each of the District 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.

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, 2026. 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, 2026.

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 has the responsibility to select and use appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. As discussed in Note 1 to the financial statements, the District has changed accounting policies related to accounting for compensated absences to adopt the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Accordingly, the accounting change has been retrospectively applied to the financial statements beginning September 1, 2024. The District also adopted GASB Statement No. 102, *Certain Risk Disclosures*, which requires financial statement disclosure about risks related to a government's vulnerabilities due to certain concentrations or constraints for the year ended August 31, 2025. 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 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.

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.

Management’s estimate of the liability for incurred but not reported (IBNR) claims for workers’ compensation insurance is based on claims reported in prior years.

Management’s estimate of the compensated absences liability is based on a calculation determined by management.

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.

General Fund	
Understatement of expenditures (prior year)	\$1,000,914
Overstatement of fund balance (prior year)	\$1,000,914
Understatement of on-behalf revenue	\$ 204,807
Understatement of on-behalf expenditures	\$ 204,807

Debit Service

Understatement of tax revenue	\$28,903
Understatement of ending fund balance	\$28,903

Governmental Activities

Understatement of deferred outflows – contributions expense	\$264,601
Understatement of net position	\$264,601

For the General Fund, the effect of the uncorrected misstatements, including the effect of the reversal of prior year uncorrected misstatements as of and for the year ended August 31, 2025, is an overstatement of beginning fund balance of \$1,000,914, and an understatement of on behalf revenue and expenditure of \$204,807.

For the Debt Service Fund, tax revenue and ending fund balance were understated by \$28,903.

For Governmental Activities, deferred outflows – contribution expense and ending net position were understated by \$264,601.

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.

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 Note 1 to the financial statements, due to the adoption of GASB Statement 96, *Subscription-Based Information Technology Arrangements*, the District restated opening balances as of September 1, 2022. 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, 2026.

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.

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.

Eide Bailly LLP

Abilene, Texas

Abilene Independent School District

2025 Financial Highlights



1

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



2

Statement of Net Position

	August 31, 2025		August 31, 2024	
Assets	\$	348,274,261	\$	364,936,194
Deferred outflows of resources		36,214,932		45,321,966
Total assets and deferred outflows of resources		384,489,193		410,258,160
Liabilities		331,198,360		354,965,886
Deferred inflows of resources		47,428,720		54,355,574
Total liabilities and deferred inflows of resources		378,627,080		409,321,460
Net position	\$	5,862,113	\$	936,700

Increase of net position of approximately \$5 million. Decrease of total assets and deferred outflows of resources of approximately \$26 million due to depreciation of capital assets and decrease in total liabilities and deferred inflows of resources of approximately \$31 million due to regular payments on long-term debt and reduction of net pension liability.



3

Balance Sheet of Governmental Funds

	August 31, 2025		August 31, 2024	
Cash and investments	\$	56,487,334	\$	61,244,084
Receivables, net		4,406,633		4,995,726
Other assets		3,530,262		4,306,405
Restricted assets		19,984,962		15,821,377
Total assets	\$	84,409,191	\$	86,367,592
Accounts payable	\$	1,269,836	\$	2,546,571
Accrued wages and payroll withholdings		9,781,083		10,179,577
Other liabilities		3,591,428		7,435,048
Deferred inflows of resources		761,599		735,345
Total liabilities and deferred inflows of resources		15,403,946		20,896,541
Fund balance	\$	69,005,245	\$	65,471,051

Decrease of assets of approximately \$2 million primarily driven by increase in assets restricted for debt service and offset by decrease in cash. And, a decrease in liabilities of approximately \$5 million primarily driven by reduction in overpayment of state aid.



4

Fund Balance

	August 31, 2025	August 31, 2024
Nonspendable	\$ 1,536,119	\$ 1,845,737
Restricted	24,038,589	19,251,142
Committed	854,831	812,918
Assigned	968,991	1,722,656
Unassigned	41,606,715	41,838,598
Total fund balance	\$ 69,005,245	\$ 65,471,051

Increase in fund balance of approximately \$3.5 million (primarily driven by increase in amounts restricted for debt service). Unassigned fund balance approximates 3.5 times average monthly general fund expenditures.



5

Governmental Funds – Revenue Sources

	Year Ended August 31, 2025	Year Ended August 31, 2024
Local and intermediate sources	\$ 64,328,379	\$ 65,716,364
State program revenues	109,913,738	102,681,228
Federal program revenues	32,663,805	41,171,365
Total revenues	206,905,922	\$ 209,568,957
Other financing sources (uses) net	308,338	1,403,115
Total revenues and other financing sources	\$ 207,214,260	\$ 210,972,072

Decrease in total revenues and other financing sources of approximately \$4 million primarily driven by reduction in federal program revenues due to the expiration of ESSER funds offset by increases in state aid.



6

Governmental Funds – Expenditures by Function

	Year Ended August 31, 2025	Year Ended August 31, 2024
Instruction, curriculum and media services	\$ 99,945,501	\$ 96,865,088
Instructional and school leadership	13,753,828	13,867,641
Guidance, counseling, and evaluation services	7,687,981	7,368,548
Student transportation and support services	23,914,751	22,585,140
Extracurricular activities	5,423,034	5,602,468
Plant maintenance, security & data processing	24,348,534	25,516,822
Debt service	20,421,189	20,556,191
Capital outlay	506,488	4,835,425
All other functions	7,678,760	7,598,711
Total expenses	\$ 203,680,066	\$ 204,796,034

Decrease in total expenses of approximately \$1 million. Capital outlay decreased approximately \$4 million which was offset by increases in other functional categories.



7

Other Reports

Internal Control Over Financial Reporting and on Compliance (*Government Auditing Standards*)

- No material weaknesses identified
- No significant deficiencies reported
- No instances of noncompliance

Report on Compliance Required by the Uniform Guidance

- Major federal programs
 - Special Education Cluster (84.027 and 84.173)
 - Child Nutrition Cluster (10.553, 10.555, and 10.559)
- District complied with requirements of each major federal program



8



Thank you

Jeremy Stephens
Partner
eidebailly.com

Abilene Independent School District Board Document - VII

Meeting Date: January 12, 2026

Meeting Type: Regular

Item Type: Public Hearing

Future Action Required: NO

If Yes, Month: N/A

Subject: TAPR Public Hearing

Background Information: Districts are required by law to hold a public hearing within 90 days of the annual release of the TAPR. This year's TAPR was released December 18, 2025.

Attached Supporting Documents:

Complete TAPR

Fiscal Implications:

NONE



Administrative Recommendation:

NONE

Contact Person:

Patti Blue

2024-25 Texas Academic Performance Report (TAPR)

District Name: ABILENE ISD

District Number: 221901

2025 District Accountability Score: C

2025 Special Education Determination Status:

Meets Requirements

This page is intentionally blank.

Texas Education Agency
2024-25 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	2025	77%	74%	74%	60%	72%	81%	60%	81%	*	86%	49%	88%	75%	68%	67%	64%
	2024	74%	70%	69%	61%	63%	78%	*	88%	*	76%	44%	87%	68%	73%	64%	38%
At Meets Grade Level or Above	2025	52%	46%	44%	34%	37%	55%	40%	62%	*	58%	21%	56%	44%	41%	34%	27%
	2024	48%	43%	42%	36%	34%	52%	*	63%	*	52%	20%	60%	41%	46%	37%	23%
At Masters Grade Level	2025	23%	18%	17%	14%	12%	23%	0%	48%	*	19%	4%	18%	17%	15%	11%	10%
	2024	21%	16%	16%	7%	12%	23%	*	13%	*	24%	5%	7%	16%	15%	13%	7%
Grade 3 Mathematics																	
At Approaches Grade Level or Above	2025	71%	60%	62%	54%	56%	71%	60%	81%	*	78%	39%	85%	63%	59%	54%	49%
	2024	70%	62%	61%	49%	54%	73%	*	75%	*	72%	40%	80%	60%	64%	57%	42%
At Meets Grade Level or Above	2025	46%	36%	36%	24%	30%	48%	40%	67%	*	42%	20%	56%	38%	28%	26%	20%
	2024	42%	35%	34%	23%	26%	46%	*	38%	*	44%	19%	53%	34%	33%	29%	14%
At Masters Grade Level	2025	19%	14%	14%	6%	11%	21%	0%	29%	*	11%	5%	24%	14%	14%	8%	5%
	2024	15%	11%	12%	5%	8%	18%	*	0%	*	20%	4%	20%	12%	11%	9%	3%
Grade 4 Reading																	
At Approaches Grade Level or Above	2025	81%	77%	76%	63%	73%	87%	80%	91%	*	83%	49%	91%	77%	74%	68%	46%
	2024	81%	79%	77%	68%	71%	84%	60%	100%	*	90%	51%	84%	78%	74%	72%	58%
At Meets Grade Level or Above	2025	54%	46%	48%	34%	44%	61%	60%	64%	*	50%	19%	65%	50%	43%	37%	27%
	2024	51%	47%	45%	29%	38%	57%	20%	86%	*	61%	22%	53%	46%	43%	37%	32%
At Masters Grade Level	2025	24%	18%	21%	11%	17%	30%	0%	36%	*	28%	4%	17%	21%	19%	13%	9%
	2024	23%	18%	19%	10%	12%	27%	0%	43%	*	39%	5%	16%	18%	20%	13%	2%
Grade 4 Mathematics																	
At Approaches Grade Level or Above	2025	69%	58%	62%	53%	54%	76%	80%	80%	*	72%	36%	70%	62%	62%	52%	42%
	2024	69%	59%	57%	42%	52%	69%	60%	57%	*	63%	34%	58%	59%	51%	52%	46%
At Meets Grade Level or Above	2025	47%	37%	38%	23%	34%	51%	60%	60%	*	47%	19%	43%	40%	35%	27%	15%
	2024	46%	37%	34%	25%	27%	45%	40%	29%	*	46%	17%	37%	35%	31%	30%	26%
At Masters Grade Level	2025	24%	18%	18%	10%	14%	28%	20%	30%	*	33%	5%	9%	19%	16%	11%	5%
	2024	21%	15%	12%	7%	8%	18%	20%	14%	*	22%	3%	21%	13%	12%	10%	5%
Grade 5 Reading																	

Texas Education Agency
2024-25 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	2025	77%	73%	70%	64%	64%	79%	17%	67%	*	94%	43%	79%	72%	62%	61%	50%
	2024	79%	78%	73%	71%	68%	81%	*	75%	*	71%	51%	74%	73%	71%	68%	54%
At Meets Grade Level or Above	2025	58%	53%	50%	38%	42%	64%	17%	67%	*	76%	24%	49%	51%	44%	37%	29%
	2024	55%	51%	46%	36%	40%	57%	*	58%	*	44%	27%	53%	47%	43%	39%	26%
At Masters Grade Level	2025	30%	24%	21%	17%	15%	29%	0%	17%	*	47%	6%	15%	22%	18%	13%	7%
	2024	29%	25%	21%	15%	16%	30%	*	25%	*	17%	9%	32%	22%	17%	15%	6%
Grade 5 Mathematics																	
At Approaches Grade Level or Above	2025	74%	65%	65%	58%	60%	76%	33%	67%	*	82%	39%	74%	67%	60%	57%	41%
	2024	77%	72%	67%	53%	63%	78%	*	75%	*	75%	55%	63%	69%	62%	62%	51%
At Meets Grade Level or Above	2025	47%	39%	37%	29%	28%	50%	33%	50%	*	53%	16%	44%	39%	30%	26%	22%
	2024	50%	45%	37%	29%	32%	48%	*	50%	*	38%	28%	32%	40%	30%	31%	19%
At Masters Grade Level	2025	22%	16%	15%	8%	10%	26%	0%	33%	*	18%	5%	21%	16%	14%	9%	4%
	2024	19%	16%	11%	4%	6%	20%	*	33%	*	10%	8%	5%	12%	8%	7%	0%
Grade 5 Science																	
At Approaches Grade Level or Above	2025	65%	61%	61%	52%	51%	76%	33%	67%	*	82%	38%	69%	63%	53%	49%	37%
	2024	58%	58%	52%	39%	44%	70%	*	50%	*	58%	41%	58%	54%	49%	45%	25%
At Meets Grade Level or Above	2025	31%	29%	30%	17%	22%	45%	17%	42%	*	41%	17%	33%	31%	25%	18%	7%
	2024	28%	27%	22%	13%	15%	35%	*	33%	*	17%	21%	26%	23%	19%	15%	6%
At Masters Grade Level	2025	12%	11%	12%	6%	7%	22%	17%	25%	*	18%	6%	13%	13%	10%	7%	3%
	2024	11%	11%	8%	3%	4%	15%	*	25%	*	6%	9%	5%	9%	4%	5%	0%
Grade 6 Reading																	
At Approaches Grade Level or Above	2025	77%	77%	70%	55%	67%	82%	75%	91%	*	82%	45%	80%	72%	64%	64%	43%
	2024	77%	77%	70%	58%	66%	79%	*	90%	*	67%	39%	77%	70%	69%	64%	54%
At Meets Grade Level or Above	2025	56%	54%	44%	31%	39%	60%	63%	64%	*	36%	25%	66%	47%	36%	34%	20%
	2024	57%	56%	50%	40%	43%	63%	*	86%	*	53%	23%	50%	50%	49%	42%	33%
At Masters Grade Level	2025	29%	25%	17%	11%	12%	28%	38%	36%	*	14%	8%	26%	19%	13%	9%	1%
	2024	26%	21%	18%	13%	11%	31%	*	24%	*	25%	6%	12%	17%	20%	12%	6%
Grade 6 Mathematics																	
At Approaches Grade Level or Above	2025	74%	68%	61%	47%	58%	74%	75%	64%	*	45%	42%	69%	62%	59%	52%	46%
	2024	72%	68%	58%	47%	50%	70%	*	86%	*	78%	35%	62%	58%	58%	51%	53%

Texas Education Agency
2024-25 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	2025	40%	32%	23%	14%	18%	35%	25%	36%	*	9%	19%	44%	23%	21%	15%	6%
	2024	39%	32%	22%	15%	14%	32%	*	52%	*	28%	16%	15%	21%	23%	15%	15%
At Masters Grade Level	2025	16%	10%	6%	3%	4%	12%	13%	18%	*	0%	6%	8%	8%	3%	3%	0%
	2024	14%	8%	5%	1%	3%	10%	*	14%	*	3%	5%	0%	5%	6%	3%	2%
Grade 7 Reading																	
At Approaches Grade Level or Above	2025	76%	75%	67%	52%	63%	78%	71%	90%	*	65%	33%	72%	70%	58%	56%	47%
	2024	74%	75%	62%	46%	58%	74%	*	71%	*	74%	33%	59%	63%	59%	56%	47%
At Meets Grade Level or Above	2025	54%	50%	42%	28%	35%	57%	43%	67%	*	45%	17%	31%	43%	38%	28%	22%
	2024	54%	53%	39%	25%	35%	50%	*	53%	*	43%	17%	26%	39%	38%	33%	24%
At Masters Grade Level	2025	27%	22%	17%	9%	12%	28%	29%	19%	*	15%	3%	8%	18%	14%	8%	8%
	2024	29%	24%	17%	10%	11%	26%	*	41%	*	19%	6%	7%	17%	16%	12%	8%
Grade 7 Mathematics																	
At Approaches Grade Level or Above	2025	55%	51%	28%	22%	26%	35%	*	33%	*	36%	20%	44%	28%	27%	25%	29%
	2024	56%	57%	44%	24%	41%	57%	*	88%	*	40%	21%	52%	45%	43%	38%	42%
At Meets Grade Level or Above	2025	33%	28%	8%	7%	6%	10%	*	33%	*	36%	12%	8%	8%	7%	7%	13%
	2024	34%	36%	25%	9%	21%	36%	*	65%	*	29%	12%	26%	25%	27%	20%	21%
At Masters Grade Level	2025	11%	8%	1%	0%	1%	2%	*	0%	*	0%	2%	0%	1%	1%	1%	1%
	2024	11%	11%	9%	5%	6%	15%	*	24%	*	5%	8%	4%	9%	10%	7%	6%
Grade 8 Reading																	
At Approaches Grade Level or Above	2025	82%	80%	70%	57%	68%	81%	67%	83%	*	65%	38%	76%	74%	60%	59%	42%
	2024	81%	82%	71%	60%	67%	82%	*	75%	*	71%	42%	71%	73%	66%	67%	63%
At Meets Grade Level or Above	2025	58%	56%	41%	27%	37%	55%	17%	72%	*	41%	13%	38%	43%	35%	29%	25%
	2024	56%	55%	40%	29%	33%	56%	*	50%	*	35%	25%	46%	41%	36%	33%	26%
At Masters Grade Level	2025	32%	30%	19%	12%	15%	29%	0%	33%	*	18%	5%	24%	20%	16%	11%	5%
	2024	29%	25%	15%	10%	10%	26%	*	8%	*	12%	8%	21%	16%	14%	11%	5%
Grade 8 Mathematics																	
At Approaches Grade Level or Above	2025	71%	62%	60%	53%	54%	70%	60%	84%	*	56%	33%	73%	61%	55%	50%	52%
	2024	72%	69%	59%	52%	58%	64%	*	50%	*	59%	43%	69%	60%	56%	58%	56%
At Meets Grade Level or Above	2025	47%	39%	33%	26%	27%	45%	10%	60%	*	36%	15%	49%	34%	29%	25%	22%
	2024	43%	36%	25%	24%	23%	32%	*	17%	*	15%	20%	19%	26%	24%	24%	18%

Texas Education Agency
2024-25 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	2025	18%	14%	10%	4%	7%	17%	10%	16%	*	12%	5%	8%	9%	11%	5%	3%
	2024	16%	11%	5%	2%	5%	8%	*	0%	*	0%	10%	0%	5%	5%	4%	1%
Grade 8 Science																	
At Approaches Grade Level or Above	2025	74%	69%	57%	40%	55%	71%	33%	72%	*	53%	28%	69%	60%	49%	45%	50%
	2024	70%	69%	53%	37%	45%	70%	*	67%	*	54%	28%	58%	54%	47%	47%	35%
At Meets Grade Level or Above	2025	48%	42%	31%	19%	24%	47%	17%	61%	*	35%	14%	24%	33%	23%	20%	19%
	2024	44%	40%	26%	18%	18%	41%	*	50%	*	18%	20%	33%	27%	21%	20%	14%
At Masters Grade Level	2025	19%	13%	10%	4%	7%	17%	0%	33%	*	6%	4%	3%	11%	7%	4%	6%
	2024	17%	12%	6%	4%	3%	12%	*	25%	*	4%	9%	8%	7%	5%	4%	2%
Grade 8 Social Studies																	
At Approaches Grade Level or Above	2025	58%	54%	43%	33%	37%	57%	17%	67%	*	41%	20%	41%	44%	39%	34%	34%
	2024	60%	59%	46%	36%	37%	62%	*	75%	*	42%	28%	50%	46%	44%	39%	33%
At Meets Grade Level or Above	2025	32%	28%	20%	10%	15%	31%	0%	50%	*	18%	12%	21%	21%	16%	11%	11%
	2024	33%	30%	23%	17%	15%	37%	*	58%	*	14%	22%	38%	23%	21%	17%	11%
At Masters Grade Level	2025	17%	14%	9%	6%	6%	14%	0%	28%	*	0%	5%	7%	10%	7%	5%	3%
	2024	17%	14%	11%	8%	7%	19%	*	33%	*	4%	12%	17%	11%	11%	7%	2%
End of Course English I																	
At Approaches Grade Level or Above	2025	69%	74%	62%	51%	60%	75%	*	55%	*	66%	27%	74%	68%	50%	53%	41%
	2024	70%	77%	66%	53%	64%	75%	*	79%	*	65%	29%	68%	66%	64%	61%	46%
At Meets Grade Level or Above	2025	49%	55%	41%	26%	36%	60%	*	50%	*	41%	13%	53%	45%	32%	30%	16%
	2024	52%	58%	43%	28%	38%	57%	*	57%	*	46%	15%	50%	43%	42%	36%	24%
At Masters Grade Level	2025	15%	14%	9%	4%	5%	19%	*	18%	*	10%	3%	5%	11%	6%	4%	0%
	2024	16%	17%	12%	5%	8%	20%	*	21%	*	11%	2%	18%	11%	13%	6%	2%
End of Course English II																	
At Approaches Grade Level or Above	2025	72%	79%	70%	54%	66%	86%	*	78%	*	81%	30%	73%	73%	63%	60%	40%
	2024	75%	81%	73%	57%	70%	84%	60%	79%	*	67%	33%	75%	74%	69%	69%	41%
At Meets Grade Level or Above	2025	55%	61%	53%	32%	48%	73%	*	67%	*	76%	20%	55%	55%	49%	40%	18%
	2024	58%	66%	55%	36%	49%	74%	20%	68%	*	60%	20%	56%	56%	53%	50%	19%

Texas Education Agency
2024-25 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	2025	8%	8%	5%	2%	5%	8%	*	11%	*	5%	2%	5%	5%	6%	2%	1%
	2024	9%	8%	5%	1%	3%	11%	0%	21%	*	0%	3%	0%	5%	8%	4%	0%
End of Course Algebra I																	
At Approaches Grade Level or Above	2025	78%	83%	80%	75%	78%	86%	*	93%	100%	92%	54%	68%	84%	73%	75%	81%
	2024	81%	83%	78%	67%	78%	82%	*	94%	*	83%	59%	80%	79%	74%	75%	75%
At Meets Grade Level or Above	2025	45%	47%	45%	33%	42%	58%	*	67%	67%	46%	20%	48%	48%	39%	34%	38%
	2024	43%	43%	39%	26%	36%	49%	*	61%	*	38%	17%	50%	40%	36%	33%	30%
At Masters Grade Level	2025	27%	26%	25%	14%	22%	37%	*	67%	67%	21%	7%	24%	28%	20%	18%	16%
	2024	24%	22%	18%	9%	14%	27%	*	28%	*	23%	4%	40%	19%	16%	13%	12%
End of Course Biology																	
At Approaches Grade Level or Above	2025	92%	94%	90%	77%	91%	97%	*	94%	*	100%	77%	88%	93%	85%	86%	77%
	2024	91%	93%	89%	84%	87%	94%	*	94%	*	87%	72%	94%	89%	90%	87%	81%
At Meets Grade Level or Above	2025	61%	65%	54%	34%	48%	73%	*	75%	*	72%	18%	53%	58%	45%	41%	25%
	2024	56%	60%	47%	28%	40%	65%	*	44%	*	53%	22%	71%	48%	46%	39%	23%
At Masters Grade Level	2025	21%	19%	15%	5%	11%	25%	*	31%	*	24%	1%	24%	17%	11%	7%	2%
	2024	19%	17%	13%	4%	9%	22%	*	19%	*	22%	7%	18%	13%	13%	8%	4%
End of Course U.S. History																	
At Approaches Grade Level or Above	2025	95%	96%	94%	86%	95%	96%	*	94%	*	100%	79%	89%	95%	90%	91%	86%
	2024	96%	97%	95%	90%	96%	97%	*	89%	*	88%	83%	100%	95%	95%	93%	93%
At Meets Grade Level or Above	2025	68%	72%	66%	51%	61%	79%	*	61%	*	88%	24%	78%	69%	57%	53%	25%
	2024	69%	75%	69%	54%	63%	83%	*	78%	*	67%	31%	100%	70%	64%	62%	44%
At Masters Grade Level	2025	37%	41%	36%	26%	28%	50%	*	44%	*	53%	7%	44%	36%	35%	22%	8%
	2024	37%	40%	36%	25%	26%	53%	*	61%	*	39%	11%	33%	36%	39%	28%	15%
SAT/ACT All Subjects																	
At Approaches Grade Level or Above	2025	89%	90%	90%	100%	88%	92%	-	100%	-	60%	*	*	89%	100%	93%	*
	2024	88%	90%	89%	77%	81%	94%	-	100%	-	90%	-	-	90%	75%	87%	-
At Meets Grade Level or Above	2025	59%	58%	47%	29%	25%	61%	-	100%	-	40%	*	*	47%	38%	40%	*
	2024	59%	56%	47%	23%	33%	58%	-	75%	-	20%	-	-	47%	58%	35%	-

Texas Education Agency
2024-25 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	2025	13%	8%	3%	0%	1%	5%	-	0%	-	0%	*	*	3%	13%	2%	*
	2024	12%	7%	3%	0%	0%	5%	-	0%	-	0%	-	-	2%	8%	2%	-
All Grades All Subjects																	
At Approaches Grade Level or Above	2025	75%	71%	67%	56%	63%	78%	54%	79%	78%	74%	40%	73%	69%	61%	58%	51%
	2024	75%	73%	67%	56%	62%	77%	59%	81%	80%	69%	42%	69%	67%	65%	62%	52%
At Meets Grade Level or Above	2025	50%	45%	40%	27%	34%	54%	30%	61%	47%	47%	18%	44%	42%	34%	29%	21%
	2024	48%	46%	39%	27%	32%	52%	27%	58%	70%	39%	20%	41%	39%	37%	32%	22%
At Masters Grade Level	2025	21%	18%	15%	8%	11%	23%	11%	29%	20%	18%	5%	14%	16%	13%	9%	5%
	2024	20%	17%	13%	7%	9%	21%	5%	25%	36%	15%	6%	13%	13%	13%	9%	4%
All Grades ELA/Reading																	
At Approaches Grade Level or Above	2025	76%	76%	70%	56%	67%	81%	60%	78%	77%	78%	40%	79%	73%	62%	61%	45%
	2024	76%	77%	70%	58%	66%	80%	62%	81%	84%	72%	40%	73%	70%	68%	65%	49%
At Meets Grade Level or Above	2025	54%	52%	46%	31%	40%	61%	40%	63%	50%	53%	19%	50%	48%	39%	34%	22%
	2024	54%	53%	45%	32%	39%	58%	23%	65%	74%	49%	21%	48%	46%	44%	39%	25%
At Masters Grade Level	2025	23%	20%	15%	9%	11%	24%	14%	27%	14%	19%	4%	15%	16%	13%	9%	4%
	2024	22%	19%	15%	8%	10%	24%	0%	25%	32%	18%	5%	14%	15%	15%	10%	4%
All Grades Mathematics																	
At Approaches Grade Level or Above	2025	72%	65%	63%	55%	58%	74%	58%	78%	74%	69%	38%	71%	64%	59%	55%	52%
	2024	72%	67%	62%	49%	57%	72%	55%	82%	77%	69%	41%	65%	63%	59%	57%	54%
At Meets Grade Level or Above	2025	45%	37%	34%	24%	27%	47%	28%	59%	47%	39%	18%	43%	35%	29%	24%	21%
	2024	43%	38%	32%	22%	26%	43%	30%	53%	77%	34%	19%	32%	33%	30%	27%	21%
At Masters Grade Level	2025	20%	15%	14%	7%	10%	21%	10%	28%	32%	15%	5%	14%	14%	12%	8%	6%
	2024	17%	13%	11%	5%	7%	17%	10%	18%	46%	12%	6%	12%	11%	10%	8%	5%
All Grades Science																	
At Approaches Grade Level or Above	2025	78%	73%	70%	56%	66%	82%	36%	78%	82%	81%	45%	73%	71%	65%	60%	58%
	2024	75%	73%	66%	57%	59%	79%	57%	73%	71%	66%	48%	68%	66%	65%	61%	52%
At Meets Grade Level or Above	2025	47%	44%	38%	23%	32%	55%	14%	61%	45%	53%	16%	34%	40%	33%	26%	19%
	2024	43%	42%	32%	21%	25%	48%	29%	43%	57%	29%	21%	42%	33%	30%	25%	16%

Texas Education Agency
2024-25 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	2025	17%	14%	13%	5%	8%	21%	7%	30%	18%	17%	4%	12%	14%	10%	6%	3%
	2024	16%	13%	9%	4%	5%	17%	14%	23%	29%	10%	8%	10%	10%	8%	6%	3%
All Grades Social Studies																	
At Approaches Grade Level or Above	2025	77%	72%	67%	58%	64%	77%	38%	81%	86%	71%	42%	53%	69%	62%	58%	59%
	2024	78%	76%	70%	63%	65%	80%	*	83%	80%	60%	51%	60%	70%	70%	64%	56%
At Meets Grade Level or Above	2025	50%	47%	42%	29%	36%	56%	25%	56%	43%	53%	16%	34%	44%	34%	29%	18%
	2024	51%	50%	45%	36%	38%	60%	*	70%	60%	35%	26%	50%	46%	42%	38%	24%
At Masters Grade Level	2025	27%	25%	22%	15%	16%	33%	13%	36%	14%	26%	5%	16%	23%	19%	12%	6%
	2024	27%	26%	24%	17%	16%	37%	*	50%	40%	18%	11%	20%	23%	25%	17%	7%
STAAR Performance Rates by Enrolled Grade at Meets Grade Level or Above																	
3rd Graders																	
Reading and Mathematics	2025	39%	31%	30%	19%	22%	42%	20%	62%	*	39%	14%	41%	31%	22%	20%	18%
	2024	35%	29%	29%	21%	22%	41%	*	25%	*	41%	15%	47%	29%	30%	25%	14%
Reading and Mathematics Including EOC	2025	39%	31%	30%	19%	22%	42%	20%	62%	*	39%	14%	41%	31%	22%	20%	18%
	2024	35%	29%	29%	21%	22%	41%	*	25%	*	41%	15%	47%	29%	30%	25%	14%
Reading Including EOC	2025	52%	46%	44%	34%	37%	55%	40%	62%	*	58%	21%	56%	44%	41%	34%	27%
	2024	48%	43%	42%	36%	34%	52%	*	63%	*	52%	20%	60%	41%	46%	37%	23%
Math Including EOC	2025	46%	36%	36%	24%	30%	48%	40%	67%	*	42%	20%	56%	38%	28%	26%	20%
	2024	42%	35%	34%	23%	26%	46%	*	38%	*	44%	19%	53%	34%	33%	29%	14%
4th Graders																	
Reading and Mathematics	2025	40%	31%	32%	18%	28%	44%	60%	40%	*	36%	12%	35%	34%	28%	21%	14%
	2024	38%	30%	28%	21%	20%	38%	0%	29%	*	39%	14%	37%	28%	26%	22%	19%
Reading and Mathematics Including EOC	2025	40%	31%	32%	18%	28%	44%	60%	40%	*	36%	12%	35%	34%	28%	21%	14%
	2024	38%	30%	28%	21%	20%	38%	0%	29%	*	39%	14%	37%	28%	26%	22%	19%
Reading Including EOC	2025	54%	46%	48%	34%	44%	61%	60%	64%	*	50%	19%	65%	50%	43%	37%	27%
	2024	51%	47%	45%	29%	38%	57%	20%	86%	*	61%	22%	53%	46%	43%	37%	32%
Math Including EOC	2025	47%	37%	38%	23%	34%	51%	60%	60%	*	47%	19%	43%	40%	35%	27%	15%
	2024	46%	37%	34%	25%	27%	45%	40%	29%	*	46%	17%	37%	35%	31%	30%	26%
5th Graders																	
Reading and Mathematics	2025	42%	34%	31%	24%	22%	46%	17%	50%	*	47%	13%	31%	33%	24%	21%	19%
	2024	42%	36%	30%	23%	25%	41%	*	42%	*	25%	21%	32%	32%	25%	23%	12%

Texas Education Agency
2024-25 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	2025	42%	34%	31%	24%	22%	46%	17%	50%	*	47%	13%	31%	33%	24%	21%	19%
	2024	42%	36%	30%	23%	25%	41%	*	42%	*	25%	21%	32%	32%	25%	23%	12%
Reading Including EOC	2025	58%	53%	50%	38%	42%	64%	17%	67%	*	76%	24%	49%	51%	44%	37%	29%
	2024	55%	51%	46%	36%	40%	57%	*	58%	*	44%	27%	53%	47%	43%	39%	26%
Math Including EOC	2025	48%	39%	37%	29%	28%	50%	33%	50%	*	53%	16%	44%	39%	30%	26%	22%
	2024	51%	45%	37%	29%	32%	48%	*	50%	*	38%	28%	32%	40%	30%	31%	19%
6th Graders																	
Reading and Mathematics	2025	37%	29%	21%	12%	15%	34%	25%	36%	*	9%	18%	40%	21%	19%	12%	4%
	2024	36%	29%	21%	15%	14%	31%	*	48%	*	25%	15%	15%	20%	22%	14%	13%
Reading and Mathematics Including EOC	2025	37%	29%	21%	12%	15%	34%	25%	36%	*	9%	18%	40%	21%	19%	12%	4%
	2024	36%	29%	21%	15%	14%	31%	*	48%	*	25%	15%	15%	20%	22%	14%	13%
Reading Including EOC	2025	56%	54%	44%	31%	39%	60%	63%	64%	*	36%	25%	66%	47%	36%	34%	20%
	2024	57%	56%	50%	40%	43%	63%	*	86%	*	53%	23%	50%	50%	49%	42%	33%
Math Including EOC	2025	41%	32%	23%	14%	18%	35%	25%	36%	*	9%	19%	44%	23%	21%	15%	6%
	2024	40%	32%	22%	15%	14%	33%	*	52%	*	28%	16%	15%	21%	23%	15%	15%
7th Graders																	
Reading and Mathematics	2025	36%	30%	23%	16%	14%	36%	14%	57%	*	30%	13%	15%	23%	20%	14%	14%
	2024	35%	32%	22%	9%	17%	32%	*	53%	*	24%	12%	12%	21%	23%	17%	14%
Reading and Mathematics Including EOC	2025	38%	30%	23%	16%	14%	36%	14%	57%	*	30%	13%	15%	23%	20%	14%	14%
	2024	36%	33%	22%	9%	17%	32%	*	53%	*	24%	12%	12%	21%	23%	17%	14%
Reading Including EOC	2025	54%	50%	42%	28%	35%	57%	43%	67%	*	45%	17%	31%	43%	38%	28%	22%
	2024	54%	53%	39%	25%	35%	50%	*	53%	*	43%	17%	26%	39%	38%	33%	24%
Math Including EOC	2025	43%	34%	25%	18%	17%	39%	14%	62%	*	40%	14%	26%	26%	23%	18%	18%
	2024	40%	36%	25%	9%	21%	36%	*	65%	*	29%	12%	26%	25%	27%	20%	21%
8th Graders																	
Reading and Mathematics	2025	30%	29%	15%	13%	14%	17%	0%	40%	*	25%	9%	22%	16%	13%	12%	10%
	2024	28%	29%	17%	15%	14%	26%	*	17%	*	11%	20%	13%	16%	19%	16%	9%
Reading and Mathematics Including EOC	2025	44%	37%	30%	21%	25%	42%	0%	67%	*	29%	11%	31%	32%	24%	19%	21%
	2024	41%	36%	30%	21%	21%	45%	*	42%	*	27%	21%	42%	31%	25%	23%	14%
Reading Including EOC	2025	59%	56%	41%	27%	37%	55%	17%	72%	*	41%	13%	38%	43%	35%	29%	25%
	2024	57%	55%	40%	29%	33%	56%	*	50%	*	35%	25%	46%	41%	36%	33%	26%

Texas Education Agency
2024-25 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	2025	51%	42%	37%	28%	33%	49%	0%	67%	*	35%	15%	48%	40%	29%	26%	29%
	2024	49%	42%	38%	31%	31%	53%	*	58%	*	30%	22%	46%	41%	30%	31%	28%
3rd - 8th Graders																	
Reading and Mathematics	2025	38%	31%	26%	17%	20%	38%	22%	51%	23%	32%	13%	31%	27%	21%	17%	13%
	2024	36%	31%	25%	17%	19%	36%	11%	41%	67%	28%	16%	24%	25%	24%	20%	13%
Reading and Mathematics Including EOC	2025	40%	32%	28%	18%	21%	41%	22%	55%	33%	32%	13%	32%	30%	23%	18%	15%
	2024	38%	32%	27%	18%	20%	38%	11%	43%	69%	30%	16%	29%	27%	25%	21%	14%
Reading Including EOC	2025	55%	51%	45%	32%	39%	59%	41%	66%	40%	51%	20%	50%	47%	39%	34%	25%
	2024	54%	51%	44%	32%	37%	56%	28%	66%	79%	47%	22%	46%	44%	42%	37%	27%
Math Including EOC	2025	46%	36%	33%	23%	27%	46%	27%	59%	47%	39%	17%	43%	35%	28%	23%	18%
	2024	45%	38%	32%	22%	25%	44%	28%	52%	77%	36%	19%	33%	33%	29%	26%	21%

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

- Indicates there are no students in the group.

Texas Education Agency
2024-25 STAAR Progress (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)	G/T
School Progress - Annual Growth by Grade and Subject																		
Grade 4 ELA/Reading	2025	70%	65%	69%	57%	69%	74%	70%	75%	*	76%	50%	78%	70%	66%	65%	50%	85%
	2024	67%	63%	65%	50%	61%	73%	30%	*	*	85%	55%	68%	65%	66%	60%	55%	---
Grade 4 Mathematics	2025	65%	56%	62%	53%	56%	71%	90%	83%	*	68%	47%	52%	61%	64%	53%	51%	88%
	2024	60%	50%	49%	42%	46%	54%	70%	*	*	54%	39%	47%	49%	50%	47%	44%	---
Grade 5 ELA/Reading	2025	69%	64%	59%	59%	55%	65%	40%	45%	*	82%	42%	54%	60%	55%	55%	53%	85%
	2024	70%	67%	65%	68%	60%	71%	*	64%	*	60%	54%	76%	64%	66%	62%	54%	---
Grade 5 Mathematics	2025	67%	63%	64%	67%	57%	71%	50%	73%	*	76%	55%	64%	66%	57%	58%	53%	85%
	2024	65%	65%	59%	56%	59%	59%	*	73%	*	69%	59%	55%	60%	58%	58%	61%	---
Grade 6 ELA/Reading	2025	64%	65%	57%	46%	54%	64%	83%	82%	*	70%	42%	67%	58%	52%	52%	36%	81%
	2024	61%	61%	56%	52%	50%	64%	*	81%	*	60%	44%	62%	56%	55%	52%	38%	---
Grade 6 Mathematics	2025	56%	50%	45%	46%	46%	45%	33%	36%	*	25%	46%	53%	44%	49%	43%	46%	64%
	2024	48%	42%	34%	37%	32%	34%	*	58%	*	36%	37%	32%	33%	36%	32%	33%	---
Grade 7 ELA/Reading	2025	64%	60%	52%	42%	47%	60%	50%	67%	*	70%	31%	49%	52%	50%	42%	33%	83%
	2024	66%	64%	55%	46%	51%	64%	*	68%	*	60%	37%	42%	55%	53%	50%	47%	---
Grade 7 Mathematics	2025	50%	47%	34%	30%	34%	38%	*	33%	*	41%	36%	48%	34%	33%	33%	34%	36%
	2024	49%	51%	44%	33%	40%	53%	*	61%	*	41%	37%	46%	42%	49%	41%	47%	---
Grade 8 ELA/Reading	2025	72%	71%	62%	54%	61%	70%	60%	61%	*	59%	42%	67%	63%	61%	56%	47%	87%
	2024	69%	66%	56%	54%	54%	60%	*	41%	*	48%	47%	48%	57%	51%	53%	54%	---
Grade 8 Mathematics	2025	68%	63%	62%	60%	58%	68%	56%	74%	*	63%	51%	73%	63%	59%	58%	51%	86%
	2024	66%	64%	66%	66%	67%	64%	*	42%	*	61%	61%	83%	66%	64%	66%	69%	---
End of Course English I	2025	63%	65%	67%	62%	65%	71%	*	79%	*	60%	43%	64%	69%	58%	62%	58%	83%
	2024	64%	65%	62%	56%	61%	68%	*	64%	*	53%	39%	87%	64%	56%	59%	45%	---
End of Course English II	2025	65%	66%	65%	59%	64%	68%	*	77%	*	83%	47%	74%	68%	56%	61%	50%	68%
	2024	69%	69%	66%	62%	62%	73%	*	92%	*	51%	46%	67%	66%	66%	64%	60%	---
End of Course Algebra I	2025	74%	74%	80%	77%	78%	84%	*	93%	*	78%	70%	88%	79%	81%	75%	84%	93%
	2024	72%	69%	75%	70%	74%	77%	*	100%	*	76%	76%	77%	76%	73%	73%	78%	---
All Grades Both Subjects	2025	65%	62%	61%	56%	58%	67%	57%	69%	61%	66%	46%	63%	62%	58%	56%	50%	83%
	2024	64%	61%	58%	53%	55%	63%	41%	69%	87%	58%	48%	58%	58%	57%	55%	53%	---
All Grades ELA/Reading	2025	67%	65%	62%	55%	60%	67%	61%	69%	50%	72%	43%	63%	63%	57%	56%	46%	82%
	2024	67%	65%	61%	56%	57%	68%	35%	71%	92%	60%	46%	62%	61%	59%	57%	50%	---
All Grades Mathematics	2025	64%	59%	60%	57%	56%	66%	52%	70%	75%	61%	50%	62%	60%	59%	54%	54%	83%
	2024	60%	56%	54%	50%	53%	56%	47%	67%	80%	56%	50%	53%	54%	55%	52%	56%	---
School Progress - Accelerated Learning by Grade and Subject																		
Grade 4 ELA/Reading	2025	40%	36%	41%	27%	39%	58%	*	*	-	43%	28%	60%	41%	41%	38%	30%	-
	2024	38%	39%	40%	32%	38%	47%	*	-	-	56%	30%	60%	40%	42%	37%	30%	---
Grade 4 Mathematics	2025	27%	20%	25%	23%	19%	38%	*	*	-	36%	15%	40%	24%	26%	20%	9%	*
	2024	26%	19%	23%	11%	27%	22%	*	-	-	17%	15%	*	24%	19%	23%	15%	---

Texas Education Agency
2024-25 STAAR Progress (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)	G/T
Grade 5 ELA/Reading	2025	25%	18%	20%	19%	24%	15%	*	*	-	*	17%	29%	23%	10%	20%	15%	*
	2024	35%	35%	36%	46%	34%	33%	-	*	-	31%	27%	*	35%	38%	36%	41%	---
Grade 5 Mathematics	2025	35%	30%	34%	36%	33%	33%	*	40%	*	40%	21%	42%	33%	36%	33%	12%	71%
	2024	41%	41%	36%	28%	32%	48%	*	*	*	63%	32%	14%	37%	33%	35%	30%	---
Grade 6 ELA/Reading	2025	27%	29%	26%	14%	26%	32%	*	*	*	50%	18%	17%	24%	32%	26%	11%	-
	2024	24%	27%	15%	8%	16%	18%	*	-	-	22%	12%	*	16%	12%	15%	7%	---
Grade 6 Mathematics	2025	33%	31%	29%	23%	32%	30%	*	*	*	20%	25%	33%	29%	29%	24%	14%	*
	2024	27%	22%	17%	11%	17%	22%	*	-	-	17%	13%	0%	16%	20%	17%	4%	---
Grade 7 ELA/Reading	2025	25%	24%	16%	13%	17%	15%	*	*	*	33%	9%	30%	17%	13%	14%	11%	*
	2024	23%	22%	20%	16%	16%	31%	-	*	-	33%	11%	29%	19%	24%	18%	22%	---
Grade 7 Mathematics	2025	16%	14%	13%	10%	15%	13%	*	*	*	*	6%	55%	14%	11%	14%	13%	-
	2024	14%	14%	11%	4%	13%	14%	*	*	-	0%	8%	0%	9%	17%	11%	17%	---
Grade 8 ELA/Reading	2025	40%	38%	34%	26%	32%	42%	*	60%	*	33%	20%	43%	34%	31%	31%	18%	*
	2024	34%	34%	28%	28%	28%	30%	-	*	-	31%	11%	*	30%	22%	28%	27%	---
Grade 8 Mathematics	2025	42%	35%	39%	39%	39%	40%	*	*	*	40%	25%	53%	41%	33%	36%	33%	60%
	2024	44%	43%	43%	40%	41%	48%	*	*	*	60%	27%	60%	45%	37%	44%	45%	---
End of Course English I	2025	23%	27%	27%	23%	28%	30%	*	*	-	0%	9%	*	32%	17%	24%	21%	*
	2024	20%	24%	20%	24%	17%	28%	-	*	-	11%	5%	*	21%	19%	19%	4%	---
End of Course English II	2025	29%	27%	27%	19%	25%	39%	*	*	-	*	16%	*	34%	16%	24%	16%	-
	2024	29%	30%	27%	19%	26%	38%	*	*	-	18%	16%	40%	28%	23%	24%	20%	---
End of Course Algebra I	2025	54%	64%	71%	76%	66%	74%	-	*	-	88%	52%	*	73%	66%	65%	84%	*
	2024	55%	60%	64%	59%	66%	59%	-	*	-	82%	55%	*	66%	56%	65%	72%	---
All Grades Both Subjects	2025	33%	30%	31%	27%	31%	36%	28%	42%	36%	38%	20%	44%	32%	29%	29%	22%	67%
	2024	32%	32%	30%	25%	29%	34%	0%	42%	*	37%	20%	27%	30%	28%	29%	27%	---
All Grades ELA/Reading	2025	31%	29%	28%	21%	28%	35%	36%	42%	*	33%	18%	38%	30%	24%	26%	18%	50%
	2024	30%	31%	27%	24%	25%	33%	*	40%	-	29%	17%	33%	27%	27%	26%	22%	---
All Grades Mathematics	2025	35%	30%	34%	33%	33%	38%	18%	41%	43%	42%	22%	49%	35%	33%	31%	27%	72%
	2024	35%	32%	32%	25%	32%	35%	0%	44%	*	45%	23%	21%	33%	30%	32%	33%	---

- * Indicates results are masked due to small numbers to protect student confidentiality.
- Indicates there are no students in the group.
- First reported in 2025.

Texas Education Agency
2024-25 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	2025	75%	71%	67%	48%	-	-	-	-	48%	50%	48%	50%	49%	42%	69%	49%	92%
	2024	75%	73%	67%	42%	-	-	-	42%	46%	52%	47%	52%	46%	*	68%	50%	91%
At Meets Grade Level or Above	2025	50%	45%	40%	20%	-	-	-	-	20%	18%	24%	18%	13%	15%	42%	18%	80%
	2024	48%	46%	39%	19%	-	-	-	19%	20%	21%	25%	20%	15%	*	40%	20%	76%
At Masters Grade Level	2025	21%	18%	15%	6%	-	-	-	-	6%	4%	8%	3%	1%	4%	16%	4%	28%
	2024	20%	17%	13%	3%	-	-	-	3%	1%	3%	4%	3%	2%	*	14%	3%	29%
All Grades ELA/Reading																		
At Approaches Grade Level or Above	2025	76%	76%	70%	63%	-	-	-	-	63%	42%	52%	37%	49%	38%	73%	44%	88%
	2024	76%	77%	70%	49%	-	-	-	49%	58%	48%	50%	48%	46%	*	72%	48%	93%
At Meets Grade Level or Above	2025	54%	52%	46%	26%	-	-	-	-	26%	19%	29%	17%	18%	17%	48%	19%	81%
	2024	54%	53%	45%	25%	-	-	-	25%	30%	24%	31%	23%	19%	*	47%	23%	92%
At Masters Grade Level	2025	23%	20%	15%	9%	-	-	-	-	9%	3%	10%	2%	1%	5%	17%	4%	19%
	2024	22%	19%	15%	4%	-	-	-	4%	3%	3%	6%	3%	3%	*	16%	3%	22%
All Grades Mathematics																		
At Approaches Grade Level or Above	2025	72%	65%	63%	38%	-	-	-	-	38%	54%	46%	59%	47%	45%	64%	51%	88%
	2024	72%	67%	62%	42%	-	-	-	42%	50%	55%	51%	56%	41%	*	63%	53%	81%
At Meets Grade Level or Above	2025	45%	37%	34%	16%	-	-	-	-	16%	20%	20%	23%	10%	14%	35%	19%	72%
	2024	43%	38%	32%	19%	-	-	-	19%	20%	20%	21%	20%	13%	*	33%	20%	52%
At Masters Grade Level	2025	20%	15%	14%	4%	-	-	-	-	4%	5%	6%	6%	3%	4%	14%	5%	22%
	2024	17%	13%	11%	1%	-	-	-	1%	0%	4%	4%	4%	2%	*	11%	4%	23%
All Grades Science																		

Texas Education Agency
2024-25 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
At Approaches Grade Level or Above	2025	78%	73%	70%	30%	-	-	-	-	30%	59%	38%	63%	48%	41%	71%	56%	96%
	2024	75%	73%	66%	15%	-	-	-	15%	15%	53%	19%	56%	44%	*	67%	50%	89%
At Meets Grade Level or Above	2025	47%	44%	38%	9%	-	-	-	-	9%	15%	13%	16%	8%	18%	40%	15%	79%
	2024	43%	42%	32%	0%	-	-	-	0%	0%	14%	13%	14%	4%	*	34%	13%	71%
At Masters Grade Level	2025	17%	14%	13%	4%	-	-	-	-	4%	2%	6%	2%	0%	6%	13%	2%	25%
	2024	16%	13%	9%	0%	-	-	-	0%	0%	1%	0%	1%	0%	*	10%	1%	39%
All Grades Social Studies																		
At Approaches Grade Level or Above	2025	77%	72%	67%	-	-	-	-	-	-	58%	-	56%	58%	45%	68%	57%	98%
	2024	78%	76%	70%	-	-	-	-	-	-	52%	-	52%	100%	-	71%	52%	97%
At Meets Grade Level or Above	2025	50%	47%	42%	-	-	-	-	-	-	16%	-	16%	13%	5%	43%	14%	85%
	2024	51%	50%	45%	-	-	-	-	-	-	20%	-	20%	29%	-	47%	19%	76%
At Masters Grade Level	2025	27%	25%	22%	-	-	-	-	-	-	4%	-	4%	0%	5%	23%	4%	46%
	2024	27%	26%	24%	-	-	-	-	-	-	4%	-	4%	0%	-	25%	4%	41%
School Progress - Annual Growth																		
All Grades Both Subjects	2025	65%	62%	61%	53%	-	-	-	-	53%	48%	45%	51%	44%	42%	62%	48%	78%
	2024	64%	61%	58%	52%	-	-	-	52%	52%	52%	57%	51%	39%	*	58%	52%	79%
All Grades ELA/Reading	2025	67%	65%	62%	55%	-	-	-	-	55%	45%	46%	45%	44%	33%	63%	44%	74%
	2024	67%	65%	61%	54%	-	-	-	54%	54%	49%	54%	49%	39%	*	61%	49%	78%
All Grades Mathematics	2025	64%	59%	60%	50%	-	-	-	-	50%	53%	45%	59%	44%	51%	60%	52%	87%
	2024	60%	56%	54%	50%	-	-	-	50%	50%	56%	59%	55%	40%	*	54%	55%	82%
School Progress - Accelerated Learning																		
All Grades Both Subjects	2025	33%	30%	31%	26%	-	-	-	-	26%	22%	9%	25%	21%	15%	33%	22%	43%
	2024	32%	32%	30%	34%	-	-	-	34%	34%	26%	23%	26%	17%	*	30%	27%	*

Texas Education Agency
2024-25 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 ELA/Reading	2025	31%	29%	28%	40%	-	-	-	-	40%	16%	13%	16%	16%	13%	30%	18%	*
	2024	30%	31%	27%	38%	-	-	-	38%	38%	20%	29%	20%	23%	*	28%	22%	*
All Grades Mathematics	2025	35%	30%	34%	14%	-	-	-	-	14%	31%	6%	41%	25%	17%	35%	26%	*
	2024	35%	32%	32%	29%	-	-	-	29%	29%	33%	18%	35%	10%	-	32%	32%	*

* 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
2024-25 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)
2025 STAAR Participation (All Grades)																
All Tests																
Assessment Participant	99%	98%	100%	99%	100%	100%	100%	100%	100%	100%	100%	100%	100%	99%	99%	98%
Included in Accountability	93%	89%	94%	91%	94%	95%	95%	90%	100%	93%	95%	93%	99%	81%	93%	82%
Not Included in Accountability: Mobile	4%	9%	5%	6%	5%	5%	5%	7%	0%	7%	4%	6%	1%	15%	5%	6%
Not Included in Accountability: Other Exclusions	2%	1%	1%	3%	1%	0%	0%	3%	0%	0%	0%	0%	0%	4%	1%	11%
Not Tested	1%	2%	0%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%	1%	2%
Absent	1%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Other	0%	0%	0%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%	0%	2%
Reading																
Assessment Participant	99%	98%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Included in Accountability	91%	88%	93%	90%	93%	95%	93%	90%	100%	93%	95%	93%	98%	80%	93%	78%
Not Included in Accountability: Mobile	4%	9%	5%	5%	5%	4%	7%	6%	0%	6%	4%	6%	1%	14%	5%	6%
Not Included in Accountability: Other Exclusions	4%	1%	2%	4%	2%	0%	0%	4%	0%	0%	0%	1%	1%	5%	2%	16%
Not Tested	1%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Absent	1%	2%	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%	98%	100%	98%	100%	100%	100%	100%	100%	99%	100%	100%	100%	99%	99%	97%
Included in Accountability	94%	88%	93%	90%	94%	95%	95%	91%	100%	93%	95%	95%	99%	80%	93%	81%
Not Included in Accountability: Mobile	4%	9%	5%	6%	5%	5%	5%	7%	0%	6%	4%	5%	1%	16%	5%	7%
Not Included in Accountability: Other Exclusions	1%	0%	1%	2%	1%	0%	0%	2%	0%	0%	0%	0%	0%	3%	1%	9%
Not Tested	1%	2%	0%	2%	0%	0%	0%	0%	0%	1%	0%	0%	0%	1%	1%	3%
Absent	1%	2%	0%	0%	0%	0%	0%	0%	0%	1%	0%	0%	0%	0%	0%	0%
Other	0%	0%	0%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%	0%	3%
Science																
Assessment Participant	99%	98%	99%	98%	100%	100%	100%	100%	100%	100%	100%	100%	100%	98%	99%	96%
Included in Accountability	94%	89%	94%	92%	95%	96%	93%	90%	100%	89%	96%	92%	99%	83%	94%	88%
Not Included in Accountability: Mobile	4%	8%	5%	6%	4%	4%	7%	8%	0%	11%	4%	8%	1%	14%	4%	4%
Not Included in Accountability: Other Exclusions	1%	0%	0%	1%	0%	0%	0%	2%	0%	0%	0%	0%	0%	1%	0%	3%
Not Tested	1%	2%	1%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	2%	1%	4%

Texas Education Agency
2024-25 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%	2%	0%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%	0%	0%
Other	0%	0%	0%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	2%	1%	4%
Social Studies																
Assessment Participant	99%	98%	100%	98%	100%	100%	100%	100%	100%	100%	100%	100%	100%	99%	99%	97%
Included in Accountability	94%	89%	95%	92%	95%	96%	100%	90%	100%	89%	97%	88%	99%	83%	94%	90%
Not Included in Accountability: Mobile	4%	8%	4%	5%	4%	4%	0%	8%	0%	11%	3%	12%	1%	14%	4%	3%
Not Included in Accountability: Other Exclusions	1%	0%	0%	1%	1%	0%	0%	3%	0%	0%	0%	0%	0%	2%	0%	5%
Not Tested	1%	2%	0%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%	1%	3%
Absent	1%	2%	0%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Other	0%	0%	0%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%	1%	3%
Accelerated Testers																
SAT/ACT Participant	94%	93%	99%	100%	98%	99%	- 100%	- 100%	- 100%	- 100%	*	*	100%	80%	98%	*
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%

Texas Education Agency
2024-25 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%	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%
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%	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%	0%	1%	0%	2%
Not Tested	1%	1%	1%	5%	0%	0%	* 0%	0%	0%	1%	0%	0%	0%	3%	1%	8%
Absent	1%	1%	0%	1%	0%	0%	* 0%	0%	0%	1%	0%	0%	0%	1%	0%	0%
Other	0%	0%	1%	5%	0%	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%	-

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

Texas Education Agency
2024-25 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													
2023-24	93.6%	95.0%	92.7%	92.8%	91.9%	93.6%	89.7%	95.7%	95.3%	91.8%	91.2%	92.0%	95.0%
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%
Chronic Absenteeism													
2023-24	19.0%	14.1%	24.9%	25.6%	28.0%	20.3%	38.6%	8.7%	18.5%	28.3%	31.3%	27.6%	13.8%
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%
Annual Dropout Rate (Gr 7-8)													
2023-24	0.7%	1.1%	0.4%	0.3%	0.5%	0.3%	0.0%	0.0%	0.0%	0.9%	0.7%	0.5%	1.0%
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%
Annual Dropout Rate (Gr 9-12)													
2023-24	1.9%	1.1%	1.3%	1.7%	1.8%	0.6%	0.0%	0.0%	0.0%	0.6%	0.8%	1.7%	3.1%
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%
4-Year Longitudinal Rate (Gr 9-12)													
Class of 2024													
Graduated	90.7%	93.9%	94.1%	89.2%	94.4%	94.7%	*	95.5%	*	100.0%	88.5%	93.8%	84.1%
Received TxCHSE	0.3%	0.4%	0.4%	0.0%	0.2%	0.8%	*	0.0%	*	0.0%	1.0%	0.2%	0.0%
Continued HS	3.1%	1.1%	1.3%	5.0%	0.9%	0.6%	*	4.5%	*	0.0%	2.9%	1.0%	4.5%
Dropped Out	5.8%	4.6%	4.1%	5.8%	4.4%	3.9%	*	0.0%	*	0.0%	7.7%	5.0%	11.4%
Graduates and TxCHSE	91.1%	94.3%	94.5%	89.2%	94.7%	95.6%	*	95.5%	*	100.0%	89.4%	94.0%	84.1%
Graduates, TxCHSE, and Continuers	94.2%	95.4%	95.9%	94.2%	95.6%	96.1%	100.0%	100.0%	100.0%	100.0%	92.3%	95.0%	88.6%
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%
5-Year Extended Longitudinal Rate (Gr 9-12)													
Class of 2023													
Graduated	92.1%	95.2%	96.1%	96.2%	96.7%	95.5%	*	100.0%	*	94.1%	92.9%	95.1%	100.0%
Received TxCHSE	0.4%	0.6%	0.6%	0.0%	0.4%	1.2%	*	0.0%	*	0.0%	0.0%	0.6%	0.0%
Continued HS	1.0%	0.4%	0.0%	0.0%	0.0%	0.0%	*	0.0%	*	0.0%	0.0%	0.0%	0.0%
Dropped Out	6.5%	3.8%	3.3%	3.8%	2.9%	3.3%	*	0.0%	*	5.9%	7.1%	4.3%	0.0%
Graduates and TxCHSE	92.6%	95.8%	96.7%	96.2%	97.1%	96.7%	*	100.0%	*	94.1%	92.9%	95.7%	100.0%
Graduates, TxCHSE, and Continuers	93.5%	96.2%	96.7%	96.2%	97.1%	96.7%	*	100.0%	*	94.1%	92.9%	95.7%	100.0%

Texas Education Agency
2024-25 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 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%
6-Year Extended Longitudinal Rate (Gr 9-12)													
Class of 2022													
Graduated	92.2%	95.7%	95.6%	94.4%	94.6%	97.3%	*	100.0%	-	92.5%	97.1%	93.9%	82.8%
Received TxCHSE	0.5%	0.6%	0.7%	0.8%	0.8%	0.5%	*	0.0%	-	0.0%	0.0%	1.0%	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	6.8%	3.6%	3.7%	4.8%	4.6%	2.2%	*	0.0%	-	7.5%	2.9%	5.1%	17.2%
Graduates and TxCHSE	92.7%	96.3%	96.3%	95.2%	95.4%	97.8%	*	100.0%	-	92.5%	97.1%	94.9%	82.8%
Graduates, TxCHSE, and Continuers	93.2%	96.4%	96.3%	95.2%	95.4%	97.8%	*	100.0%	-	92.5%	97.1%	94.9%	82.8%
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%
4-Year Federal Graduation Rate Without Exclusions (Gr 9-12)													
Class of 2024	90.7%	93.9%	90.9%	86.4%	91.5%	91.7%	*	95.5%	*	94.3%	82.3%	89.5%	84.0%
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%
RHSP/DAP Graduates (Longitudinal Rate)													
Class of 2024	44.9%	-	-	-	-	-	-	-	-	-	-	-	-
Class of 2023	72.3%	*	-	-	-	-	-	-	-	-	-	-	-
FHSP-E Graduates (Longitudinal Rate)													
Class of 2024	11.0%	5.9%	5.9%	6.5%	7.8%	3.8%	*	0.0%	*	6.1%	35.9%	7.4%	10.8%
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%
FHSP-DLA Graduates (Longitudinal Rate)													
Class of 2024	78.5%	84.7%	89.8%	88.8%	87.3%	92.4%	*	100.0%	*	90.9%	42.4%	86.3%	86.5%
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%
Texas First-DLA Graduates (Longitudinal Rate)													

Texas Education Agency
2024-25 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 2024	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	*	0.0%	*	0.0%	0.0%	0.0%	0.0%
Class of 2023	0.0%	0.0%	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 (Longitudinal Rate)													
Class of 2024	89.5%	90.6%	95.7%	95.3%	95.1%	96.2%	*	100.0%	*	97.0%	78.3%	93.8%	97.3%
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%
RHSP/DAP Graduates (Annual Rate)													
2023-24	24.6%	-	-	-	-	-	-	-	-	-	-	-	-
2022-23	38.4%	*	-	-	-	-	-	-	-	-	-	-	-
FHSP-E Graduates (Annual Rate)													
2023-24	11.0%	6.1%	6.8%	6.5%	8.9%	4.7%	*	0.0%	*	6.7%	36.6%	7.6%	7.0%
2022-23	4.4%	7.5%	10.4%	20.6%	9.6%	8.0%	*	0.0%	*	8.3%	56.4%	12.0%	17.6%
FHSP-DLA Graduates (Annual Rate)													
2023-24	76.9%	83.6%	87.4%	87.0%	85.0%	89.5%	*	100.0%	*	90.0%	33.9%	84.4%	88.4%
2022-23	82.5%	83.7%	86.2%	75.9%	87.7%	87.5%	*	100.0%	*	88.9%	23.6%	83.3%	78.4%
Texas First-DLA Graduates (Annual Rate)													
2023-24	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	*	0.0%	*	0.0%	0.0%	0.0%	0.0%
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)													
2023-24	87.8%	89.7%	94.2%	93.5%	93.9%	94.2%	*	100.0%	*	96.7%	70.5%	92.0%	95.3%
2022-23	86.8%	91.2%	96.6%	96.5%	97.3%	95.4%	*	100.0%	*	97.2%	80.0%	95.3%	96.1%

Texas Education Agency
2024-25 Graduation Profile (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	District Count	District Percent	State Count	State Percent
Graduates (2023-24 Annual Graduates)				
Total Graduates	948	100.0%	382,023	100.0%
By Ethnicity:				
African American	123	13.0%	48,064	12.6%
Hispanic	428	45.1%	200,942	52.6%
White	343	36.2%	101,714	26.6%
American Indian	2	0.2%	1,231	0.3%
Asian	21	2.2%	19,746	5.2%
Pacific Islander	1	0.1%	606	0.2%
Two or More Races	30	3.2%	9,720	2.5%
By Graduation Type:				
Minimum H.S. Program	0	0.0%	309	0.1%
Recommended H.S. Program/Distinguished Achievement Program	0	0.0%	101	0.0%
Foundation H.S. Program (No Endorsement)	55	5.8%	46,183	12.1%
Foundation H.S. Program (Endorsement)	64	6.8%	42,042	11.0%
Foundation H.S. Program (DLA)	829	87.4%	293,032	76.7%
Texas First Early H.S. Completion Program (Texas First-DLA)	0	0.0%	356	0.1%
Special Education Graduates	112	11.8%	35,935	9.4%
Economically Disadvantaged Graduates	590	62.2%	211,984	55.5%
Emergent Bilingual (EB)/English Learner (EL) Graduates	43	4.5%	56,967	14.9%
At-Risk Graduates	484	51.1%	173,035	45.3%
CTE Completers	392	41.4%	127,800	33.5%

Texas Education Agency
2024-25 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)													
2023-24	81.8%	78.0%	75.6%	68.9%	73.1%	81.0%	*	90.5%	*	66.7%	92.0%	71.1%	76.2%
2022-23	76.3%	72.5%	53.7%	51.8%	47.6%	61.2%	*	92.9%	*	61.1%	90.0%	48.0%	44.0%
College Ready Graduates													
College Ready (Annual Graduates)													
2023-24	70.0%	68.6%	70.1%	65.6%	66.8%	75.1%	*	90.5%	*	66.7%	72.3%	64.5%	76.2%
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)													
2023-24	69.5%	69.4%	79.4%	82.0%	78.0%	78.9%	*	81.0%	*	93.3%	50.9%	77.8%	88.1%
2022-23	62.8%	63.7%	64.3%	69.1%	64.5%	59.9%	*	85.7%	*	77.8%	30.9%	66.4%	60.0%
TSI Criteria Graduates in Mathematics (Annual Graduates)													
2023-24	63.2%	58.9%	57.5%	54.1%	56.1%	61.4%	*	61.9%	*	50.0%	19.6%	54.3%	64.3%
2022-23	54.3%	50.7%	32.5%	30.9%	27.1%	37.6%	*	85.7%	*	50.0%	7.3%	27.7%	44.0%
TSI Criteria Graduates in Both Subjects (Annual Graduates)													
2023-24	57.4%	53.4%	53.0%	52.5%	50.7%	56.4%	*	61.9%	*	46.7%	18.8%	49.6%	61.9%
2022-23	48.4%	44.4%	26.7%	24.5%	22.5%	30.3%	*	78.6%	*	41.7%	3.6%	22.9%	30.0%
AP / IB Met Criteria in Any Subject (Annual Graduates)													
2023-24	21.0%	10.6%	20.2%	6.6%	13.6%	32.2%	*	47.6%	*	16.7%	0.0%	12.2%	4.8%
2022-23	20.4%	10.7%	16.9%	8.6%	10.0%	28.7%	*	71.4%	*	16.7%	0.0%	10.8%	2.0%
Associate Degree (Annual Graduates)													
2023-24	3.1%	4.4%	0.0%	0.0%	0.0%	0.0%	*	0.0%	*	0.0%	0.0%	0.0%	0.0%
2022-23	2.5%	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)													
2023-24	25.1%	37.6%	21.6%	12.3%	14.5%	33.6%	*	28.6%	*	20.0%	1.8%	14.3%	4.8%
2022-23	23.6%	36.6%	18.8%	12.9%	11.0%	31.2%	*	71.4%	*	16.7%	0.0%	11.4%	0.0%
Onramps Course Credits (Annual Graduates)													
2023-24	5.7%	0.7%	0.0%	0.0%	0.0%	0.0%	*	0.0%	*	0.0%	0.0%	0.0%	0.0%
2022-23	4.8%	0.6%	0.0%	0.0%	0.0%	0.0%	*	0.0%	*	0.0%	0.0%	0.0%	0.0%
Graduates Under an Advanced Diploma Plan and Identified as a Current Special Education Student (Annual Graduates)													
2023-24	6.0%	6.4%	8.4%	9.8%	10.5%	5.3%	*	4.8%	*	6.7%	70.5%	9.0%	4.8%
2022-23	5.6%	6.1%	8.6%	12.9%	9.0%	7.0%	*	0.0%	*	2.8%	80.0%	9.9%	6.0%
Career / Military Ready Graduates													
Career or Military Ready (Annual Graduates)													
2023-24	38.1%	29.3%	23.8%	16.4%	25.7%	24.9%	*	14.3%	*	20.0%	46.4%	22.8%	16.7%

Texas Education Agency
2024-25 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)													
2023-24	34.9%	25.4%	19.1%	13.1%	20.3%	19.9%	*	14.3%	*	20.0%	7.1%	17.1%	14.3%
2022-23	33.4%	25.1%	14.3%	17.3%	12.5%	14.7%	*	14.3%	*	22.2%	5.5%	13.4%	6.0%
Graduates with Level I or Level II Certificate (Annual Graduates)													
2023-24	1.1%	0.8%	0.0%	0.0%	0.0%	0.0%	*	0.0%	*	0.0%	0.0%	0.0%	0.0%
2022-23	0.8%	1.2%	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)													
2023-24	2.7%	3.6%	4.7%	3.3%	5.4%	5.0%	*	0.0%	*	0.0%	39.3%	5.6%	2.4%
2022-23	2.7%	3.4%	4.8%	9.4%	3.5%	5.5%	*	0.0%	*	0.0%	44.5%	5.9%	2.0%
U.S. Armed Forces Enlistment (Annual Graduates)													
2023-24	0.7%	0.6%	0.0%	0.0%	0.0%	0.0%	*	0.0%	*	0.0%	0.0%	0.0%	0.0%
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.

Texas Education Agency
2024-25 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	2023-24	20.1%	27.1%	3.4%	2.4%	3.0%	4.4%	*	0.0%	*	3.3%	0.0%	3.6%	0.0%
	2022-23	21.0%	27.1%	9.3%	7.8%	9.8%	9.8%	*	0.0%	*	8.3%	0.0%	7.7%	0.0%
Mathematics	2023-24	21.3%	24.9%	5.4%	1.6%	4.9%	7.9%	*	4.8%	*	0.0%	0.0%	4.4%	0.0%
	2022-23	19.9%	23.8%	9.0%	7.1%	6.5%	13.5%	*	14.3%	*	11.1%	0.0%	6.2%	0.0%
Both Subjects	2023-24	12.7%	16.5%	1.5%	0.8%	1.2%	2.3%	*	0.0%	*	0.0%	0.0%	1.0%	0.0%
	2022-23	12.5%	16.6%	3.0%	1.4%	3.5%	3.1%	*	0.0%	*	2.8%	0.0%	2.0%	0.0%
Completed and Received Credit for College Prep Courses (Annual Graduates)														
English Language Arts	2023-24	26.6%	25.8%	61.6%	74.0%	68.0%	48.4%	*	47.6%	*	80.0%	50.9%	68.0%	86.0%
	2022-23	18.2%	22.9%	46.0%	53.9%	52.6%	33.0%	*	7.1%	*	55.6%	30.9%	53.9%	58.8%
Mathematics	2023-24	29.5%	22.9%	42.0%	50.4%	47.9%	32.9%	*	23.8%	*	43.3%	19.6%	45.4%	62.8%
	2022-23	20.2%	15.8%	14.2%	19.9%	16.4%	7.6%	*	0.0%	*	25.0%	7.3%	16.4%	41.2%
Both Subjects	2023-24	20.2%	16.4%	36.5%	47.2%	41.8%	26.8%	*	23.8%	*	40.0%	18.8%	40.3%	60.5%
	2022-23	12.5%	10.7%	10.8%	16.3%	12.1%	5.8%	*	0.0%	*	19.4%	3.6%	12.6%	29.4%
AP/IB-Results (Participation) (Grades 11-12)														
All Subjects	2024	25.7%	12.5%	24.9%	13.4%	16.5%	38.2%	0.0%	43.2%	*	32.1%	1.4%	16.8%	6.2%
	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%
English Language Arts	2024	14.6%	8.6%	16.8%	9.8%	10.6%	26.3%	0.0%	29.7%	*	18.9%	0.0%	10.9%	2.5%
	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%
Mathematics	2024	9.6%	4.7%	10.6%	6.3%	6.2%	17.2%	0.0%	27.0%	*	7.5%	0.0%	6.5%	3.7%
	2023	7.4%	3.5%	6.0%	3.8%	3.9%	7.7%	0.0%	34.3%	*	8.2%	0.0%	3.0%	1.1%
Science	2024	10.9%	4.6%	10.8%	2.7%	5.4%	19.7%	0.0%	18.9%	*	15.1%	0.5%	6.3%	1.2%
	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%
Social Studies	2024	13.7%	5.0%	14.8%	7.1%	8.7%	24.4%	0.0%	32.4%	*	13.2%	0.5%	8.3%	2.5%
	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%
AP/IB Results (Examinees >= Criterion) (Grades 11-12)														
All Subjects	2024	56.9%	68.9%	69.6%	70.0%	61.8%	73.8%	-	81.3%	-	58.8%	*	63.9%	60.0%
	2023	53.3%	60.9%	59.1%	53.3%	48.4%	64.3%	-	72.0%	*	75.0%	-	54.3%	*
English Language Arts	2024	48.8%	62.9%	56.6%	45.5%	46.4%	64.3%	-	54.5%	-	40.0%	-	48.3%	*
	2023	52.3%	60.3%	55.8%	52.2%	39.8%	62.9%	-	65.0%	*	75.0%	-	48.9%	*
Mathematics	2024	53.4%	56.0%	64.7%	57.1%	51.0%	70.9%	-	70.0%	-	*	-	58.6%	*
	2023	50.1%	39.5%	29.2%	22.2%	20.6%	34.6%	-	25.0%	*	60.0%	-	27.8%	*
Science	2024	46.1%	46.7%	34.7%	0.0%	23.3%	40.5%	-	28.6%	-	37.5%	*	25.4%	*
	2023	44.8%	53.4%	44.9%	21.4%	41.7%	47.5%	-	70.0%	*	37.5%	-	39.5%	*

Texas Education Agency
2024-25 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	2024	56.8%	66.9%	64.2%	68.8%	52.2%	69.2%	-	66.7%	-	57.1%	*	56.2%	*
	2023	42.0%	30.5%	31.0%	23.5%	16.9%	37.6%	-	36.8%	*	44.4%	-	20.0%	*
SAT/ACT Results (Annual Graduates)														
Tested	2023-24	79.1%	72.9%	79.3%	65.9%	76.9%	85.7%	*	90.5%	*	93.3%	45.5%	72.8%	53.5%
	2022-23	79.3%	73.3%	74.6%	60.3%	72.4%	82.6%	*	92.9%	*	80.6%	31.8%	69.1%	41.2%
At/Above Criterion for All Examinees	2023-24	28.8%	29.3%	14.2%	4.9%	7.3%	23.5%	*	36.8%	-	10.7%	0.0%	7.6%	0.0%
	2022-23	28.9%	28.2%	15.1%	8.2%	7.0%	24.4%	*	84.6%	*	20.7%	0.0%	9.6%	0.0%
Average SAT Score (Annual Graduates)														
All Subjects	2023-24	975	1063	1050	1006	956	1103	-	*	-	*	*	948	*
	2022-23	978	1045	1069	1053	1001	1083	-	1211	-	1138	705	1044	740
English Language Arts and Writing	2023-24	496	545	543	528	489	570	-	*	-	*	*	486	*
	2022-23	497	534	548	544	506	559	-	611	-	590	365	534	370
Mathematics	2023-24	479	517	507	478	468	534	-	*	-	*	*	462	*
	2022-23	482	511	521	509	495	524	-	600	-	548	340	511	370
Average ACT Score (Annual Graduates)														
All Subjects	2023-24	19.3	18.3	17.3	14.7	15.8	19.4	*	20.4	-	17.2	12.8	15.9	14.0
	2022-23	19.2	18.1	16.8	14.9	15.5	18.9	16.0	23.9	20.0	17.4	12.3	15.7	13.0
English Language Arts	2023-24	19.0	18.0	16.7	13.9	15.0	19.1	*	20.5	-	16.7	11.5	15.0	12.1
	2022-23	18.8	17.7	16.2	14.2	14.6	18.6	14.5	24.0	18.0	17.4	10.6	14.9	11.3
Mathematics	2023-24	19.0	18.2	17.2	15.2	16.2	18.8	*	18.9	-	16.8	13.9	16.3	15.2
	2022-23	18.9	18.1	17.0	15.3	16.1	18.5	15.0	22.8	24.0	16.8	14.1	16.1	14.1
Science	2023-24	19.6	18.7	18.0	15.4	16.6	20.1	*	20.9	-	17.7	13.7	16.8	16.0
	2022-23	19.5	18.5	17.4	15.6	16.2	19.2	19.0	24.3	19.0	17.4	13.2	16.5	14.7

- 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
2024-25 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	2023-24	45.7%	44.6%	36.9%	25.4%	33.5%	45.6%	20.0%	61.5%	50.0%	31.3%	14.1%	31.5%	15.4%
	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%
English Language Arts	2023-24	17.8%	20.0%	10.8%	6.0%	6.8%	17.6%	0.0%	20.0%	0.0%	11.1%	0.8%	6.6%	1.4%
	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%
Mathematics	2023-24	19.4%	19.9%	15.9%	10.3%	12.5%	22.3%	22.2%	30.0%	33.3%	11.2%	5.3%	12.2%	6.2%
	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%
Science	2023-24	21.9%	19.1%	21.3%	12.4%	19.8%	26.5%	0.0%	34.9%	33.3%	20.4%	6.4%	18.8%	7.0%
	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%
Social Studies	2023-24	24.5%	18.8%	14.0%	8.2%	10.1%	21.2%	0.0%	25.0%	16.7%	13.2%	0.9%	9.8%	2.5%
	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%
Graduates Enrolled in Texas Institution of Higher Education (TX IHE)														
	2022-23	***	***	***	***	***	***	***	***	***	***	***	***	***
	2021-22	47.6%	49.8%	38.8%	32.1%	33.4%	46.2%	0.0%	54.5%	-	54.1%	18.4%	30.1%	18.8%
Graduates in TX IHE Completing One Year Without Enrollment in a Developmental Education Course														
	2022-23	***	***	***	***	***	***	***	***	***	***	***	***	***
	2021-22	53.6%	53.0%	35.2%	14.7%	26.9%	46.3%	-	63.6%	-	37.5%	11.8%	24.8%	20.0%

- 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.
- *** TX IHE data not yet available.

Texas Education Agency
2024-25 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	14,373	100.0%	5,530,499	100.0%	14,536	100.0%	5,544,255	100.0%
Students by Grade								
Early Childhood Education	76	0.5%	18,464	0.3%	225	1.5%	26,099	0.5%
Pre-Kindergarten	642	4.5%	249,407	4.5%	643	4.4%	249,875	4.5%
Pre-Kindergarten: 3-year Old	150	1.0%	43,727	0.8%	151	1.0%	43,914	0.8%
Pre-Kindergarten: 4-year Old	492	3.4%	205,680	3.7%	492	3.4%	205,961	3.7%
Kindergarten	1,117	7.8%	359,286	6.5%	1,117	7.7%	359,871	6.5%
Grade 1	1,115	7.8%	377,900	6.8%	1,115	7.7%	378,335	6.8%
Grade 2	1,165	8.1%	389,823	7.0%	1,165	8.0%	390,170	7.0%
Grade 3	1,124	7.8%	406,424	7.3%	1,125	7.7%	406,747	7.3%
Grade 4	1,145	8.0%	405,454	7.3%	1,145	7.9%	405,715	7.3%
Grade 5	994	6.9%	404,900	7.3%	994	6.8%	405,128	7.3%
Grade 6	1,023	7.1%	404,802	7.3%	1,023	7.0%	404,988	7.3%
Grade 7	994	6.9%	407,375	7.4%	995	6.8%	407,512	7.4%
Grade 8	1,063	7.4%	410,722	7.4%	1,064	7.3%	410,871	7.4%
Grade 9	1,251	8.7%	459,854	8.3%	1,254	8.6%	460,045	8.3%
Grade 10	995	6.9%	439,300	7.9%	997	6.9%	439,519	7.9%
Grade 11	864	6.0%	410,245	7.4%	865	6.0%	410,503	7.4%
Grade 12	805	5.6%	386,543	7.0%	809	5.6%	388,877	7.0%
Ethnic Distribution								
African American	2,099	14.6%	706,216	12.8%	2,110	14.5%	707,648	12.8%
Hispanic	6,771	47.1%	2,961,084	53.5%	6,892	47.4%	2,967,187	53.5%
White	4,553	31.7%	1,347,596	24.4%	4,581	31.5%	1,352,852	24.4%
American Indian	56	0.4%	18,175	0.3%	57	0.4%	18,224	0.3%
Asian	193	1.3%	307,983	5.6%	193	1.3%	308,431	5.6%
Pacific Islander	26	0.2%	8,729	0.2%	26	0.2%	8,744	0.2%
Two or More Races	675	4.7%	180,716	3.3%	677	4.7%	181,169	3.3%
Sex								
Female	6,986	48.6%	2,702,798	48.9%	7,053	48.5%	2,707,618	48.8%
Male	7,387	51.4%	2,827,701	51.1%	7,483	51.5%	2,836,637	51.2%
Other Student Cohorts								
Economically Disadvantaged	9,970	69.4%	3,346,090	60.5%	9,991	68.7%	3,349,612	60.4%
Non-Educationally Disadvantaged	4,403	30.6%	2,184,409	39.5%	4,545	31.3%	2,194,643	39.6%
Section 504 Students	704	4.9%	375,297	6.8%	704	4.8%	375,601	6.8%
EB Students/EL	1,276	8.9%	1,343,669	24.3%	1,277	8.8%	1,345,042	24.3%
Students w/ Disciplinary Placements (2023-24)	605	3.7%	122,515	2.1%				
Students w/ Dyslexia	695	4.8%	356,584	6.4%	695	4.8%	356,830	6.4%

Texas Education Agency
2024-25 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	112	0.8%	11,656	0.2%	114	0.8%	11,713	0.2%
Homeless	811	5.6%	77,954	1.4%	825	5.7%	78,060	1.4%
Immigrant	511	3.6%	193,676	3.5%	511	3.5%	193,831	3.5%
Migrant	1	0.0%	13,377	0.2%	1	0.0%	13,426	0.2%
Title I	10,557	73.5%	3,683,060	66.6%	10,580	72.8%	3,689,382	66.5%
Military Connected	942	6.6%	229,259	4.1%	942	6.5%	229,370	4.1%
At-Risk	8,834	61.5%	2,960,262	53.5%	8,858	60.9%	2,963,913	53.5%
Students by Instructional Program								
Bilingual/ESL Education	1,274	8.9%	1,344,546	24.3%	1,275	8.8%	1,345,594	24.3%
Career and Technical Education	3,517	24.5%	1,531,679	27.7%	-	-	-	-
Career and Technical Education (9-12 grades only)	3,059	78.1%	1,254,694	74.0%	-	-	-	-
Gifted and Talented Education	1,378	9.6%	483,301	8.7%	1,379	9.5%	483,373	8.7%
Special Education	2,869	20.0%	846,876	15.3%	2,886	19.9%	856,651	15.5%
Students with Disabilities by Type of Primary Disability								
Total Students with Disabilities	2,858		843,012					
Students with Intellectual Disabilities	1,506	52.7%	407,120	48.3%				
Students with Physical Disabilities	502	17.6%	143,568	17.0%				
Students with Autism	358	12.5%	141,526	16.8%				
Students with Behavioral Disabilities	451	15.8%	137,182	16.3%				
Students with Non-Categorical Early Childhood	41	1.4%	13,616	1.6%				
Mobility (2023-24)								
Total Mobile Students	4,006	26.4%	882,523	16.4%				
African American	848	5.6%	180,657	3.3%				
Hispanic	1,743	11.5%	481,794	8.9%				
White	1,126	7.4%	157,650	2.9%				
American Indian	14	0.1%	3,546	0.1%				
Asian	26	0.2%	27,084	0.5%				
Pacific Islander	8	0.1%	1,905	0.0%				
Two or More Races	241	1.6%	29,887	0.6%				
Special Ed Students who are Mobile	940	28.6%	149,136	17.3%				
Count and Percent of EB Students/EL who are Mobile	341	28.7%	233,506	17.9%				
Count and Percent of Econ Dis Students who are Mobile	3,125	28.1%	645,101	19.0%				
Student Attrition (2023-24)								
Total Student Attrition	2,448	22.1%	765,408	18.0%				

Texas Education Agency
2024-25 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	2.1%	1.3%	7.3%	3.6%
Grade 1	2.1%	1.9%	5.6%	3.0%
Grade 2	1.3%	1.1%	1.8%	1.4%
Grade 3	0.3%	0.6%	0.9%	0.6%
Grade 4	0.1%	0.4%	1.1%	0.4%
Grade 5	0.1%	0.3%	1.5%	0.4%
Grade 6	0.4%	0.3%	0.9%	0.4%
Grade 7	0.4%	0.4%	0.5%	0.5%
Grade 8	1.2%	0.4%	2.2%	0.5%
Grade 9	14.9%	7.3%	26.3%	11.0%

	District		State	
	Count	Percent	Count	Percent
Data Quality				
Underreported Students	66	1.0%	11,417	0.4%

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

Class Size Information	District	State
Elementary		
Kindergarten	19.0	18.9
Grade 1	19.2	19.2
Grade 2	19.6	19.4
Grade 3	20.6	20.1
Grade 4	19.7	20.0
Grade 5	20.6	21.3
Grade 6	19.6	19.8
Secondary		
English/Language Arts	13.4	16.4
Foreign Languages	11.6	18.9
Mathematics	14.3	17.8
Science	15.2	18.9
Social Studies	16.1	18.9

Texas Education Agency
2024-25 Staff Information (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

	District		State	
Staff Information	Count	Percent	Count	Percent
Total Staff	2,338.8	100.0%	764,857.7	100.0%
Professional Staff	1,330.8	56.9%	487,682.3	63.8%
Teachers	981.7	42.0%	369,689.2	48.3%
Professional Support	254.1	10.9%	82,751.4	10.8%
Campus Administration (School Leadership)	67.0	2.9%	25,687.5	3.4%
Central Administration	28.0	1.2%	9,554.2	1.2%
Educational Aides	336.6	14.4%	81,972.7	10.7%
Auxiliary Staff	671.5	28.7%	195,202.8	25.5%
Librarians and Counselors (Headcount)				
Full-time Librarians	7.0	n/a	4,125.0	n/a
Part-time Librarians	0.0	n/a	583.0	n/a
Full-time Counselors	37.0	n/a	13,704.0	n/a
Part-time Counselors	2.0	n/a	1,298.0	n/a
Total Minority Staff	848.6	36.3%	423,307.3	55.3%
Teachers by Ethnicity				
African American	39.1	4.0%	47,165.6	12.8%
Hispanic	168.2	17.1%	114,597.9	31.0%
White	743.7	75.8%	193,115.3	52.2%
American Indian	1.0	0.1%	1,235.8	0.3%
Asian	4.0	0.4%	8,295.0	2.2%
Pacific Islander	2.0	0.2%	466.9	0.1%
Two or More Races	23.7	2.4%	4,812.6	1.3%
Teachers by Sex				
Males	213.6	21.8%	90,958.2	24.6%
Females	768.1	78.2%	278,731.0	75.4%
Teachers by Highest Degree Held				
No Degree	42.6	4.3%	8,698.9	2.4%
Bachelors	702.7	71.6%	264,052.9	71.4%
Masters	234.4	23.9%	93,864.5	25.4%
Doctorate	2.0	0.2%	3,072.9	0.8%
Teachers by Years of Experience				
Beginning Teachers	86.0	8.8%	26,999.3	7.3%
1-5 Years Experience	270.8	27.6%	104,446.4	28.3%
6-10 Years Experience	206.0	21.0%	72,857.4	19.7%
11-20 Years Experience	271.4	27.6%	101,940.9	27.6%
21-30 Years Experience	112.2	11.4%	52,207.3	14.1%
Over 30 Years Experience	35.1	3.6%	11,237.9	3.0%
Number of Students per Teacher	14.6	n/a	15.0	n/a

Texas Education Agency
2024-25 Staff Information (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

Staff Information	District	State
Experience of Campus Leadership		
Average Years Experience of Principals	6.1	6.0
Average Years Experience of Principals with District	5.3	5.1
Average Years Experience of Assistant Principals	5.0	5.1
Average Years Experience of Assistant Principals with District	4.4	4.3
Average Years Experience of Teachers	10.8	11.2
Average Years Experience of Teachers with District	7.6	7.0
Average Teacher Salary by Years of Experience (regular duties only)		
Beginning Teachers	\$52,404	\$55,689
1-5 Years Experience	\$54,499	\$59,266
6-10 Years Experience	\$56,575	\$62,607
11-20 Years Experience	\$60,090	\$66,353
21-30 Years Experience	\$67,689	\$70,976
Over 30 Years Experience	\$72,089	\$75,042
Average Actual Salaries (regular duties only)		
Teachers	\$58,434	\$63,751
Professional Support	\$67,556	\$75,909
Campus Administration (School Leadership)	\$85,155	\$88,786
Central Administration	\$120,825	\$118,447
Instructional Staff Percent	60.9%	64.8%
Turnover Rate for Teachers	16.1%	18.8%
Staff Exclusions		
Shared Services Arrangement Staff:		
Professional Staff	0.0	1,167.5
Educational Aides	0.0	197.4
Auxiliary Staff	0.1	398.6
Contracted Instructional Staff	0.0	1,637.7

Designation	District		State	
	Headcount	Average Payout	Headcount	Average Payout
Teacher Incentive Allotment				
Recognized	23	\$5,661	12,718	\$5,567
Exemplary	45	\$11,473	16,951	\$11,062
Master	24	\$20,446	10,103	\$20,910

Texas Education Agency
2024-25 Staff Information (TAPR)
 ABILENE ISD (221901) - TAYLOR COUNTY

Program Information	District		State	
	Count	Percent	Count	Percent
Teachers by Program (population served)				
Bilingual/ESL Education	8.5	0.9%	23,158.4	6.3%
Career and Technical Education	52.6	5.4%	20,492.0	5.5%
Compensatory Education	68.8	7.0%	9,612.7	2.6%
Gifted and Talented Education	0.0	0.0%	5,840.0	1.6%
Regular Education	678.8	69.1%	255,127.2	69.0%
Special Education	119.3	12.2%	42,195.7	11.4%
Other	53.7	5.5%	13,272.1	3.6%

- 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 2023-24 Financial Actual Report](#)
 (To open link in a new window, press the "Ctrl" key and click on the link.)



Board of Trustees Meeting

January 12, 2026



2024-2025 TAPR Public Hearing

Patti Blue

Associate Superintendent for Curriculum and Instruction



What is the TAPR?

The **Texas Academic Performance Reports (TAPR)** pulls 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.



Where do you find the TAPR?

- Search for “TEA TAPR”,
- “Texas Academic Performance Reports” will appear in the search.
- That link will take you to a page where you can access 13 years of TAPR reports.
- 2024 - 2025 is the most current report available
- Below is the link on TEA’s Website:
 - <https://tea.texas.gov/texas-schools/accountability/academic-accountability/performance-reporting/texas-academic-performance-reports>
- We are in the process of posting to AISD’s Website



STAAR Performance Rates

- First 11 Pages of Report
- Compares 2024 to 2025
- Shows State, Region 14, Abilene ISD as a whole, and Abilene ISD subpopulations broken down
- Scores are broken down by grade level, subject, and level of performance (approaches, meets, masters)

Sample Page

	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	2025	77%	74%	74%	60%	72%	81%	60%	81%	*	86%	49%	88%	75%	68%	67%	64%
	2024	74%	70%	69%	61%	63%	78%	*	88%	*	76%	44%	87%	68%	73%	64%	38%
At Meets Grade Level or Above	2025	52%	46%	44%	34%	37%	55%	40%	62%	*	58%	21%	56%	44%	41%	34%	27%
	2024	48%	43%	42%	36%	34%	52%	*	63%	*	52%	20%	60%	41%	46%	37%	23%
At Masters Grade Level	2025	23%	18%	17%	14%	12%	23%	0%	48%	*	19%	4%	18%	17%	15%	11%	10%
	2024	21%	16%	15%	7%	12%	23%	*	13%	*	24%	5%	7%	16%	15%	13%	7%
Grade 3 Mathematics																	
At Approaches Grade Level or Above	2025	71%	60%	62%	54%	56%	71%	60%	81%	*	78%	39%	85%	63%	59%	54%	49%
	2024	70%	62%	61%	49%	54%	73%	*	75%	*	72%	40%	80%	60%	64%	57%	42%
At Meets Grade Level or Above	2025	46%	36%	36%	24%	30%	48%	40%	67%	*	42%	20%	56%	38%	28%	26%	20%
	2024	42%	35%	34%	23%	26%	46%	*	38%	*	44%	19%	53%	34%	33%	29%	14%
At Masters Grade Level	2025	19%	14%	14%	6%	11%	21%	0%	29%	*	11%	5%	24%	14%	14%	8%	5%
	2024	15%	11%	12%	5%	8%	18%	*	0%	*	20%	4%	20%	12%	11%	9%	3%
Grade 4 Reading																	
At Approaches Grade Level or Above	2025	81%	77%	76%	63%	73%	87%	80%	91%	*	83%	49%	91%	77%	74%	68%	46%
	2024	81%	79%	77%	68%	71%	84%	60%	100%	*	90%	51%	84%	78%	74%	72%	58%
At Meets Grade Level or Above	2025	54%	46%	48%	34%	44%	61%	60%	64%	*	50%	19%	65%	50%	43%	37%	27%
	2024	51%	47%	45%	29%	38%	57%	20%	86%	*	61%	22%	53%	46%	43%	37%	32%
At Masters Grade Level	2025	24%	18%	21%	11%	17%	30%	0%	36%	*	28%	4%	17%	21%	19%	13%	9%
	2024	23%	18%	19%	10%	12%	27%	0%	43%	*	39%	5%	16%	18%	20%	13%	2%
Grade 4 Mathematics																	
At Approaches Grade Level or Above	2025	69%	58%	62%	53%	54%	76%	80%	80%	*	72%	36%	70%	62%	62%	52%	42%
	2024	69%	59%	57%	42%	52%	69%	60%	57%	*	63%	34%	58%	59%	51%	52%	46%
At Meets Grade Level or Above	2025	47%	37%	38%	23%	34%	51%	60%	60%	*	47%	19%	43%	40%	35%	27%	15%
	2024	46%	37%	34%	25%	27%	45%	40%	29%	*	46%	17%	37%	35%	31%	30%	26%
At Masters Grade Level	2025	24%	18%	18%	10%	14%	28%	20%	30%	*	33%	5%	9%	19%	16%	11%	5%
	2024	21%	15%	12%	7%	8%	18%	20%	14%	*	22%	3%	21%	13%	12%	10%	5%



Key Takeaways

- A total of 60 data points - Each of 20 STAAR or EOC Tests with 3 performance levels
- 35 or 68% of those points showed an improvement from 2024 to 2025
- **25 of the 35 (71%) areas of improvement were for meets and masters level of performance**

STAAR Progress

	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)	G/T
School Progress - Annual Growth by Grade and Subject																		
Grade 4 ELA/Reading	2025	70%	65%	69%	57%	69%	74%	70%	75%	*	76%	50%	78%	70%	66%	65%	50%	85%
	2024	67%	63%	65%	50%	61%	73%	30%	*	*	85%	55%	68%	65%	66%	60%	55%	---
Grade 4 Mathematics	2025	65%	56%	62%	53%	56%	71%	90%	83%	*	68%	47%	52%	61%	64%	53%	51%	88%
	2024	60%	50%	49%	42%	46%	54%	70%	*	*	54%	39%	47%	49%	50%	47%	44%	---
Grade 5 ELA/Reading	2025	69%	64%	59%	59%	55%	65%	40%	45%	*	82%	42%	54%	60%	55%	55%	53%	85%
	2024	70%	67%	65%	68%	60%	71%	*	64%	*	60%	54%	76%	64%	66%	62%	54%	---
Grade 5 Mathematics	2025	67%	63%	64%	67%	57%	71%	50%	73%	*	76%	55%	64%	66%	57%	58%	53%	85%
	2024	65%	65%	59%	56%	59%	59%	*	73%	*	69%	59%	55%	60%	58%	58%	61%	---
Grade 6 ELA/Reading	2025	64%	65%	57%	46%	54%	64%	83%	82%	*	70%	42%	67%	58%	52%	52%	36%	81%
	2024	61%	61%	56%	52%	50%	64%	*	81%	*	60%	44%	62%	56%	55%	52%	38%	---
Grade 6 Mathematics	2025	56%	50%	45%	46%	46%	45%	33%	36%	*	25%	46%	53%	44%	49%	43%	46%	64%
	2024	48%	42%	34%	37%	32%	34%	*	58%	*	36%	37%	32%	33%	36%	32%	33%	---
Grade 7 ELA/Reading	2025	64%	60%	52%	42%	47%	60%	50%	67%	*	70%	31%	49%	52%	50%	42%	33%	83%
	2024	66%	64%	55%	46%	51%	64%	*	68%	*	60%	37%	42%	55%	53%	50%	47%	---
Grade 7 Mathematics	2025	50%	47%	34%	30%	34%	38%	*	33%	*	41%	36%	48%	34%	33%	33%	34%	36%
	2024	49%	51%	44%	33%	40%	53%	*	61%	*	41%	37%	46%	42%	49%	41%	47%	---
Grade 8 ELA/Reading	2025	72%	71%	62%	54%	61%	70%	60%	61%	*	59%	42%	67%	63%	61%	56%	47%	87%
	2024	69%	66%	56%	54%	54%	60%	*	41%	*	48%	47%	48%	57%	51%	53%	54%	---
Grade 8 Mathematics	2025	68%	63%	62%	60%	58%	68%	56%	74%	*	63%	51%	73%	63%	59%	58%	51%	86%
	2024	66%	64%	66%	66%	67%	64%	*	42%	*	61%	61%	83%	66%	64%	66%	69%	---
End of Course English I	2025	63%	65%	67%	62%	65%	71%	*	79%	*	60%	43%	64%	69%	58%	62%	58%	83%
	2024	64%	65%	62%	56%	61%	68%	*	64%	*	53%	39%	87%	64%	56%	59%	45%	---
End of Course English II	2025	65%	66%	65%	59%	64%	68%	*	77%	*	83%	47%	74%	68%	56%	61%	50%	68%
	2024	69%	69%	66%	62%	62%	73%	*	92%	*	51%	46%	67%	66%	66%	64%	60%	---
End of Course Algebra I	2025	74%	74%	80%	77%	78%	84%	*	93%	*	78%	70%	88%	79%	81%	75%	84%	93%
	2024	72%	69%	75%	70%	74%	77%	*	100%	*	76%	76%	77%	76%	73%	73%	78%	---
All Grades Both Subjects	2025	65%	62%	61%	56%	58%	67%	57%	69%	61%	66%	46%	63%	62%	58%	56%	50%	83%
	2024	64%	61%	58%	53%	55%	63%	41%	69%	87%	58%	48%	58%	58%	57%	55%	53%	---
All Grades ELA/Reading	2025	67%	65%	62%	55%	60%	67%	61%	69%	50%	72%	43%	63%	63%	57%	56%	46%	82%
	2024	67%	65%	61%	56%	57%	68%	35%	71%	92%	60%	46%	62%	61%	59%	57%	50%	---
All Grades Mathematics	2025	64%	59%	60%	57%	56%	66%	52%	70%	75%	61%	50%	62%	60%	59%	54%	54%	83%
	2024	60%	56%	54%	50%	53%	56%	47%	67%	80%	56%	50%	53%	54%	55%	52%	56%	---
School Progress - Accelerated Learning by Grade and Subject																		
Grade 4 ELA/Reading	2025	40%	36%	41%	27%	39%	58%	*	*	-	43%	28%	60%	41%	41%	38%	30%	-
	2024	38%	39%	40%	32%	38%	47%	*	-	-	56%	30%	60%	40%	42%	37%	30%	---
Grade 4 Mathematics	2025	27%	20%	25%	23%	19%	38%	*	*	-	36%	15%	40%	24%	26%	20%	9%	*
	2024	26%	19%	23%	11%	27%	22%	*	-	-	17%	15%	*	24%	19%	23%	15%	---



STAAR Progress

Annual Growth - The amount of growth expected in one year.

- Out of 16 data points, Abilene ISD improved in 11 areas. (69%)

Accelerated Learning - Exceeding the expected growth in one year.

- Out of 16 data points, Abilene ISD improved in 11 areas and stayed steady 1. (75%)



Next In The TAPR

- Bilingual Education/English as a Second Language STAAR Performance
- STAAR Participation Rates
- Attendance, Graduation, and Dropout Rates
- Graduation Profile

College, Career, and Military Readiness (CCMR)

Remember: CCMR data runs a year behind.

2024-2025 TAPR compares 2022-2023 and 2023-2024 data for CCMR.

	2022-2023	2023-2024	1 Year Improvement
College Ready	46.0%	70.1%	24.1%
ELA TSI Met	64.3%	79.4%	15.1%
Math TSI Met	32.5%	57.5%	25.0%
Both ELA & Math TSI Met	26.7%	53.4%	26.7%
AP/IB Criteria Met (Any Subject)	16.9%	20.2%	3.3%
Dual Credits (Any Subject)	18.8%	21.6%	2.8%
Career or Military Ready	18.8%	23.8%	5.0%
TEA Approved Industry Based Certificate	14.3%	19.1%	4.8%



Next In The TAPR

Student Information With District and State Comparison

- Grade Level Enrollments
- Ethnicities Breakdowns
- Gender
- Economically Disadvantaged
- 504
- Emergent Bilingual
- Students with Dyslexia
- Foster Care
- Homeless
- Immigrant
- Title I
- Military Connected
- At-Risk
- CTE
- Gifted and Talented
- Disability Types
- Mobility
- Student Attrition
- Retention Rates
- Average Class Size



Next In The TAPR

Staff Information with District and State Comparison

(Please remember the numbers shown are from 24-25 - before the significant staffing adjustments were made.)

- Total Staff
 - 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 Year of Experience
- Average Actual Salaries
- Teacher Incentive Allotment Headcount and Average Payout
- Teachers by Program



Questions?

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

Meeting Date: January 12, 2026

Meeting Type: Regular Meeting

Item Type: Consent Agenda

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.

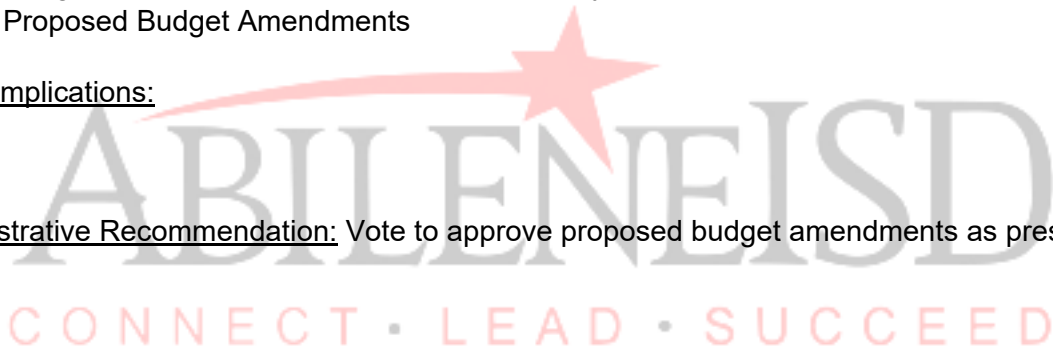
Attached Supporting Documents:

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

Fiscal Implications:

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 12, 2026**

	Approved budget	Proposed amendments	Proposed amended budget
GENERAL FUND:			
Revenues -			
Local	\$ 46,674,984	\$ 3,000	\$ 46,677,984
State	102,572,963	-	102,572,963
Federal	2,391,000	-	2,391,000
Total	<u>151,638,947</u>	<u>3,000</u>	<u>151,641,947</u>
Expenditures -			
Instruction	82,314,612	3,000	82,317,612
Instructional Resources and Media Services	2,068,196	-	2,068,196
Curriculum and Instructional Staff Development	1,248,083	(201)	1,247,882
Instructional Leadership	3,179,751	-	3,179,751
School Leadership	9,606,678	201	9,606,879
Guidance, Counseling and Evaluation Services	8,016,101	-	8,016,101
Social Work Services	1,913,541	-	1,913,541
Health Services	2,108,000	-	2,108,000
Student Transportation	5,711,867	-	5,711,867
Extracurricular Activities	3,564,340	-	3,564,340
General Administration	7,801,065	-	7,801,065
Plant Maintenance and Operations	16,084,454	-	16,084,454
Security and Monitoring Services	1,421,334	-	1,421,334
Data Processing Services	5,769,786	-	5,769,786
Community Services	629,757	-	629,757
Debt Services	2,607,865	-	2,607,865
Facilities Acquisition and Construction	-	-	-
Payments to JJAEP	275,000	-	275,000
Intergovernmental Charges	721,320	-	721,320
Total	<u>155,041,750</u>	<u>3,000</u>	<u>155,044,750</u>
Other Resources	-	-	-
Other Uses	-	-	-
Excess Revenues Over/(Under) Expenditures	<u>\$ (3,402,803)</u>	<u>\$ -</u>	<u>\$ (3,402,803)</u>

Summary of Change in Budgeted Fund Balance:

2025-26 Original Budgeted Deficit	(3,404,674)
Net Proceeds of Bev Ball Volleyball Tournament (Split between AHS & CHS)	(8,970)
Band Boosters Donation	3,032
Taylor Elem Donation	9,312
Net Proceeds of Halloween Girls Golf Tournament (Split between AHS & CHS)	(1,503)

\$ (3,402,803)

**ABILENE INDEPENDENT SCHOOL DISTRICT
SUMMARY OF PROPOSED BUDGET AMENDMENTS
STUDENT NUTRITION FUND
January 12, 2026**

	Approved budget	Proposed amendments	Proposed amended budget
FOOD SERVICE FUND:			
Revenues -			
Local	\$ 4,229,151	\$ -	\$ 4,229,151
State	399,046	-	399,046
Federal	8,645,800	-	8,645,800
Total	13,273,997	-	13,273,997
Expenditures -			
Food Service	13,107,986		13,107,986
Plant Maintenance and Operations	121,042		121,042
Debt Service	-		-
Total	13,229,028	-	13,229,028
Other Resources	-		-
Other Uses	-	-	-
Excess Revenues Over/(Under) Expenditures	\$ 44,969	\$ -	\$ 44,969

**DEBT SERVICE FUND
January 12, 2026**

	Approved budget	Proposed amendments	Proposed amended budget
DEBT SERVICE FUND:			
Revenues -			
Local	\$ 13,642,844	\$ -	\$ 13,642,844
State	-	-	-
Total	13,642,844	-	13,642,844
Expenditures -			
Debt Service	16,529,212	-	16,529,212
Other Intergovernmental Charges	-	-	-
Total	16,529,212	-	16,529,212
Other Resources	-	-	-
Other Uses	-	-	-
Excess Revenues Over/(Under) Expenditures	\$ (2,886,368)	\$ -	\$ (2,886,368)

**ABILENE INDEPENDENT SCHOOL DISTRICT
SUMMARY OF PROPOSED BUDGET AMENDMENTS
INTERNAL SERVICE FUND (WORKERS COMP)
January 12, 2026**

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

PROPOSED BUDGET AMENDMENTS
January 12, 2026

	Account code	Revenues - Increase/ (Decrease)	Expenditures - Increase/ (Decrease)	Excess/ (Deficit)	Account Code Explanation			
					Fund	Function	Object	Organization
#1	199-00-5744-00-000-99-999 199-11-6399-94-002-11-804 (Fine Arts Grant for camera lenses for CHS)	1,500.00	1,500.00		General General	N/A Instruction	Donation Supplies	N/A Cooper High
#2	199-00-5744-00-000-99-999 199-11-6396-94-999-11-804 (Fine Arts Grant for Ipads)	1,500.00	1,500.00		General General	N/A Instruction	Donation Supplies-Technology	N/A Districtwide
#3	199-23-6411-00-112-99-112 199-13-6411-00-112-99-112 Transfer funds to pay for TEPSA Conference)		201.00 (201.00)		General General	Campus Leadership Staff Development	Travel-Employee Travel-Employee	Alcorta Alcorta

General Fund Totals

<u>3,000.00</u>	<u>3,000.00</u>	<u>-</u>
-----------------	-----------------	----------

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

Meeting Date: January 12, 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 2025 financial reports. Included is additional information concerning tax collections, payroll information, employee counts, enrollment & average daily attendance.

Attached Supporting Documents: November 2025 Monthly Financial Packet

Fiscal Implications:

Administrative Recommendation: None

Contact Person: Jennifer Hinds



ABILENE ISD



MONTHLY FINANCIALS
NOVEMBER 2025



Table of CONTENTS

01

Memo

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

02

Budget vs Actual

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

03

Revenue & Expenditure Comparison

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

04

Governmental Fund Types

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.

06

Employee Counts By Month

Summary of employee counts compared to previous month

07

Payroll Counts

Summary of payroll checks & direct deposits.

08

Student Enrollment/ADA

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

09

Projected ADA

Summary of projected ADA vs Budgeted ADA by grading period.

10


Tax Collections

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

11

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, Chief Financial Officer
Date: January 12, 2026
Re: November 2025 Financial Information

Attached are the financial reports for the General Fund for the month ended November 30, 2025, 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.

Federal Revenue is under budget as of November 30, 2025, due to a timing issue with expenditure reports being filed. This will resolve as we get further into the fiscal year.

Expenditures

Payroll costs are within expectations with 25.77% of the total \$126.9M budget expended.

November expenditures for non-payroll costs have leveled out over the first quarter. Expenditures are slightly over by 2.48% at the end of the quarter. *Social Work Services* (FC 32) expenditures are at 29.79% 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 30.77% of budget due to increase fuel costs. *Extracurricular Activities* (FC 36) are at 49.73% of the budget due to higher extra duty pay and travel expenses. *Facilities Maintenance and Operations* (FC 51) expenditures are at 35.19% of budget. Expenditures are elevated due to annual property insurance payment due at the first of the fiscal year. *Security and Monitoring Services* (FC 52) are significantly over budget at 57.81% due to the large payment made for APD school resource officers for the year. *Community Services* (FC 61) expenses are at 34.68% of the budget due to increased costs in contracted services.

Debt Service (FC 71) and *Curriculum and Instructional Staff Development* (FC 13) are lower than budgeted due to timing of expenses. These expenses normally happen towards the end of the fiscal year.

If you have any questions, please contact me.

**Abilene Independent School District
Revenues and Expenditures - Budget vs. Actual
General Fund
Period Ending November 2025**

	<u>Amended Budget</u>	<u>Year To Date</u>	<u>Difference</u>	<u>%</u>
REVENUES				
5700s - Local	\$ 46,674,984	\$ 12,407,344	\$ (34,267,640)	26.58%
5800s - State	102,572,963	24,123,343	(78,449,620)	23.52%
5900s - Federal	2,391,000	117,384	(2,273,616)	4.91%
Total Revenues	<u>\$ 151,638,947</u>	<u>\$ 36,648,071</u>	<u>\$ (114,990,876)</u>	24.17%
EXPENDITURES				
11 - Instruction	\$ 82,314,612	\$ 21,980,439	\$ 60,334,173	26.70%
12 - Instructional Resources and Media Services	2,068,196	558,343	1,509,853	27.00%
13 - Curriculum and Instructional Staff Development	1,248,083	191,634	1,056,449	15.35%
21 - Instructional Leadership	3,179,751	698,148	2,481,603	21.96%
23 - School Leadership	9,606,678	2,205,057	7,401,621	22.95%
31 - Guidance, Counseling and Evaluation Services	8,016,101	1,903,186	6,112,915	23.74%
32 - Social Work Services	1,913,541	570,087	1,343,454	29.79%
33 - Health Services	2,108,000	498,158	1,609,842	23.63%
34 - Student Transportation	5,711,867	1,757,325	3,954,542	30.77%
36 - Extracurricular Activities	3,564,340	1,772,478	1,791,862	49.73%
41 - General Administration	7,801,065	1,630,163	6,170,902	20.90%
51 - Facilities Maintenance and Operations	16,084,454	5,659,522	10,424,932	35.19%
52 - Security and Monitoring Services	1,421,334	821,669	599,665	57.81%
53 - Data Processing Services	5,769,786	1,602,767	4,167,019	27.78%
61 - Community Services	629,757	218,374	411,383	34.68%
71 - Debt Service	2,607,865	107,282	2,500,583	4.11%
81 - Facilities Acquisition and Construction	-	220,820	(220,820)	#DIV/0!
95 - Juvenile Justice Program	275,000	30,250	244,750	11.00%
99 - Intergovernmental Charges	721,320	177,724	543,596	24.64%
Total Expenditures	<u>\$ 155,041,749</u>	<u>\$ 42,603,427</u>	<u>\$ 112,438,323</u>	27.48%
EXCESS REVENUES AND OTHER RESOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (3,402,802)</u>	<u>\$ (5,955,356)</u>	<u>\$ (9,358,158)</u>	
EXPENDITURES BY OBJECT CODE:				
6100s - Payroll	\$ 126,953,756	\$ 32,721,843	\$ 94,231,913	25.77%
6200s - Purchased and Contracted Services	13,089,961	4,505,089	8,584,871	34.42%
6300s - Supplies and Materials	6,380,136	1,683,545	4,696,591	26.39%
6400s - Miscellaneous Expenditures	4,903,031	3,350,582	1,552,449	68.34%
6500s - Debt Service	2,607,865	107,282	2,500,583	4.11%
6600s - Capital Outlay	1,107,000	235,085	871,915	21.24%
Total Expenditures	<u>\$ 155,041,749</u>	<u>\$ 42,603,426</u>	<u>\$ 112,438,324</u>	27.48%

**Abilene Independent School District
Revenues and Expenditures - Comparison
General Fund
Periods Ended Nov 2025 and 2024**

	Year to Date				Increase/ (Decrease)	%
	2024	Encumbr.	Actuals	2025		
REVENUES						
Local	\$ 10,298,901	\$ -	\$ 12,407,344	\$ 12,407,344	\$ 2,108,443	20.47%
State	21,720,632	-	24,123,343	24,123,343	2,402,711	11.06%
Federal	-	-	117,384	117,384	117,384	#DIV/0!
Total Revenues	<u>\$ 32,019,532</u>	<u>\$ -</u>	<u>\$ 36,648,071</u>	<u>\$ 36,648,071</u>	<u>\$ 4,628,539</u>	<u>14.46%</u>
EXPENDITURES						
Instruction	\$ 22,264,786	\$ 345,064	\$ 21,980,439	\$ 22,325,503	\$ 60,717	0.27%
Instructional Resources and Media Services	730,124	51,140	558,343	609,483	(120,641)	-16.52%
Curriculum and Instructional Staff Development	681,539	105,666	191,634	297,300	(384,239)	-56.38%
Instructional Leadership	713,626	1,863	698,148	700,011	(13,615)	-1.91%
School Leadership	2,389,691	8,187	2,205,057	2,213,244	(176,447)	-7.38%
Guidance, Counseling and Evaluation Services	1,820,024	2,118	1,903,186	1,905,304	85,280	4.69%
Social Work Services	623,800	809	570,087	570,896	(52,904)	-8.48%
Health Services	569,727	9,000	498,158	507,158	(62,569)	-10.98%
Student Transportation	1,974,397	917,825	1,757,325	2,675,150	700,753	35.49%
Extracurricular Activities	1,941,643	183,192	1,772,478	1,955,670	14,027	0.72%
General Administration	1,976,454	334,133	1,630,163	1,964,296	(12,158)	-0.62%
Facilities Maintenance and Operations	6,398,224	315,619	5,659,522	5,975,141	(423,083)	-6.61%
Security and Monitoring Services	890,674	82,511	821,669	904,180	13,506	1.52%
Data Processing Services	3,161,786	253,814	1,602,767	1,856,581	(1,305,205)	-41.28%
Community Services	191,618	21,815	218,374	240,189	48,571	25.35%
Debt Services	66,749	-	107,282	107,282	40,533	60.72%
Facilities Acquisition and Construction	127,311	28,500	220,820	249,320	122,009	95.84%
Juvenile Justice Program	102,185	3,245	30,250	33,495	(68,690)	-67.22%
Intergovernmental Charges	173,046	192,828	177,724	370,552	197,506	114.13%
Total Expenditures	<u>\$ 46,797,405</u>	<u>\$ 2,857,329</u>	<u>\$ 42,603,427</u>	<u>\$ 45,460,756</u>	<u>\$ (1,336,649)</u>	<u>-2.86%</u>
OTHER						
EXCESS REVENUES AND OTHER RESOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (14,777,873)</u>	<u>\$ (2,857,329)</u>	<u>\$ (5,955,356)</u>	<u>\$ (8,812,685)</u>	<u>\$ 5,965,188</u>	
EXPENDITURES BY OBJECT CODE:						
Payroll	\$ 33,573,064	\$ -	\$ 32,721,844	\$ 32,721,844	\$ (851,220)	-2.54%
Purchased and Contracted Services	6,060,579	1,340,893	4,505,089	5,845,982	(214,597)	-3.54%
Supplies and Materials	2,706,463	472,457	1,683,545	2,156,002	(550,461)	-20.34%
Miscellaneous Expenditures	4,049,092	139,203	3,350,582	3,489,785	(559,307)	-13.81%
Debt Service	66,749	-	107,282	107,282	40,533	60.72%
Capital Outlay	341,458	904,775	235,085	1,139,860	798,402	233.82%
Total Expenditures	<u>\$ 46,797,405</u>	<u>\$ 2,857,329</u>	<u>\$ 42,603,427</u>	<u>\$ 45,460,756</u>	<u>\$ (1,336,649)</u>	<u>-2.86%</u>

**Abilene Independent School District
Revenues and Expenditures
Governmental Fund Types
Period Ending November 2025**

	<u>Revenues/ Other Resources</u>	<u>Expenditures/ Other Uses</u>	<u>Revenues Over/(Under) Expenditures</u>
General Fund:			
190 Shotwell Complex	\$ 459,189	327,138	\$ 132,051
197 Extracurricular (beyond District)	1,125	101,533	\$ (100,408)
199 General Operating	36,187,757	45,032,085	\$ (8,844,328)
Total	<u>\$ 36,648,071</u>	<u>\$ 45,460,756</u>	<u>\$ (8,812,685)</u>
Special Revenue Fund:			
205 Head Start	909,779	883,818	25,961
206 McKinney Vento Grant	28,961	31,817	(2,856)
211 ESEA Title I	1,445,859	3,276,045	(1,830,186)
224 IDEA-B Formula	658,349	970,025	(311,676)
225 IDEA-B Preschool	29,684	43,784	(14,100)
240 Food Service	3,390,325	3,253,146	137,179
244 Carl Perkins-Vocational Education	63,040	76,799	(13,759)
255 ESEA Title II, TPTR	24,772	99,140	(74,368)
263 Title III	923	26,398	(25,475)
288 Early Head Start	683,354	814,154	(130,800)
289 Title IV, Part A - SSAEP	-	43,915	(43,915)
309 Adult Education-Federal	218,945	205,040	13,905
312 Temp. Assistance for Needy Families-Federal	7,975	7,938	37
410 Textbook	119,925	153,263	(33,338)
412 Childcare Services	27,717	4,129	23,588
429 State Funded Special Revenue Funds	244,110	248,133	(4,023)
431 Adult Education-State	31,759	32,438	(679)
435 Deaf Ed - State	-	27,580	(27,580)
461 Campus Activity Fund	119,672	66,747	52,925
481 Holland Medical HS Community Donation	3,000	-	3,000
489 Abilene Education Foundation	36,085	65,077	(28,992)
492 Kids Learning Together	29,133	8,543	20,590
493 Homeless Supply Program	-	955	(955)
496 Regional Day School for the Deaf-Local	-	79,407	(79,407)
499 Other	11,029	-	11,029
Total	<u>\$ 8,086,219</u>	<u>\$ 10,418,291</u>	<u>\$ (2,332,073)</u>
Debt Service Fund:			
599 Debt Service	<u>\$ 2,185,115</u>	<u>\$ -</u>	<u>\$ 2,185,115</u>
Workers Comp Fund:			
770 Workers Comp	<u>\$ 191,855</u>	<u>\$ 163,154</u>	<u>\$ 28,701</u>

**Abilene Independent School District
Employee Counts As of November 30, 2025**

Org	Campus/Department	November 2025 Employee Counts		Total
		General Fund	Other Funds	
High Schools:				
001	Abilene High School	167.250	17.200	184.450
002	Cooper High School	159.250	25.515	184.765
009	Holland Medical HS-HSU	8.000	-	8.000
010	ATEMS High School	44.000	9.000	53.000
011	The LIFT	2.000	-	2.000
Middle Schools:				
044	Madison Middle School	64.150	15.875	80.025
045	Mann Middle School	69.732	17.000	86.732
047	Clack Middle School	73.050	10.000	83.050
048	Craig Middle School	80.550	11.000	91.550
Elementary Schools:				
102	Austin Elementary	76.050	12.940	88.990
103	Bonham Elementary	59.640	10.730	70.370
104	Bowie Elementary	61.250	13.000	74.250
108	Dyess Elementary	60.550	16.340	76.890
112	Alcorta Elementary	45.950	9.330	55.280
113	Purcell Elementary	54.340	16.330	70.670
116	Stafford Elementary	51.858	14.330	66.188
121	Taylor Elementary	63.850	14.000	77.850
150	Ward Elementary	45.350	14.140	59.490
152	Martinez Elementary	52.230	15.340	67.570
153	Bassetti Elementary	64.950	12.330	77.280
Other Campuses:				
003	Woodson Center for Excellence	35.000	3.000	38.000
004	Adult Education	-	6.000	6.000
006	DAEP	19.000	-	19.000
008	Juvenile Detention Ctr	2.000	-	2.000
107	Crockett Early Head Start	3.000	66.060	69.060
120	Hartford/SAP	3.000	-	3.000
131	Planetarium	0.500	-	0.500
156	Long Early Learning Center	84.000	89.940	173.940
Departments:				
701	Superintendent	3.000	-	3.000
720	Student Services	6.000	-	6.000
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	7.000	-	7.000
733	Textbook/Instructional Materials	0.500	-	0.500
734	Leadership	4.500	-	4.500
735	Innovation and Program Development	1.000	-	1.000
740	AISD Districtwide	1.000	-	1.000
742	One AISD Center	2.000	-	2.000
800	Transportation	98.000	-	98.000
801	Curriculum & Instruction	11.000	2.600	13.600
804	Fine Arts	3.000	-	3.000
806	LRC Services	1.000	-	1.000
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	5.000	-	5.000
863	Special Education	41.950	9.050	51.000
867	Bilingual Coordinator	4.000	-	4.000
872	Attendance Officers	3.000	-	3.000
873	Health Services	2.000	-	2.000
874	Athletics	5.000	-	5.000
876	Shotwell Concessions	-	1.000	1.000
880	Title I Office	-	6.000	6.000
893	AISD TV	1.000	-	1.000
908	Print Shop	1.000	-	1.000
925	PEIMS Department	5.000	-	5.000
938	Food Service	-	26.000	26.000
939	Catering (Food Service)	-	2.000	2.000
951	Maintenance	44.000	-	44.000
952	Warehouse	5.500	-	5.500
953	Custodial	5.000	-	5.000
954	Energy Management	1.000	-	1.000
Total		1,777.950	466.050	2,244.000

*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 2025-2026 Employee Counts			Total Change vs Prior Month	Fiscal Year 2024-2025 Employee Counts			Total Change vs Prior Year
	General Fund	Other Funds	Total		General Fund	Other Funds	Total	
September	1,786.070	470.030	2,256.100	-	1,909.950	549.050	2,459.000	(202.900)
October	1,786.070	470.030	2,256.100	-	1,892.950	558.050	2,451.000	(194.900)
November	1,777.950	466.050	2,244.000	(12.100)	1,899.950	555.050	2,455.000	(211.000)
December	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-
July	-	-	-	-	-	-	-	-
August	-	-	-	-	-	-	-	-
Fiscal Year 2026				(12.100)				(608.800)

**Fiscal Year 2025-2026
Employee Counts**

Month	General Fund	Change vs Prior Month	Other Funds	Change vs Prior Month	Total	Change vs Prior Month
September	1,786.070	-	470.030	-	2,256.100	-
October	1,786.070	-	470.030	-	2,256.100	-
November	1,777.950	(8.120)	466.050	(3.980)	2,244.000	(12.100)
December	-	-	-	-	-	-
January	-	-	-	-	-	-
February	-	-	-	-	-	-
March	-	-	-	-	-	-
April	-	-	-	-	-	-
May	-	-	-	-	-	-
June	-	-	-	-	-	-
July	-	-	-	-	-	-
August	-	-	-	-	-	-
Fiscal Year 2026						(12.100)

**Fiscal Year 2025-2026
Employee Counts**

Month	FY25			FY26			Change vs Prior Year	FY25			FY26			Change vs Prior Year
	General Fund	Other Funds	Total	General Fund	Other Funds	Total		General Fund	Other Funds	Total	General Fund	Other Funds	Total	
September	1,786.070	470.030	2,256.100	1,909.950	549.050	2,459.000	(123.880)	470.030	549.050	1,019.080	1,909.950	549.050	2,459.000	(202.900)
October	1,786.070	470.030	2,256.100	1,892.950	558.050	2,451.000	(106.880)	470.030	558.050	1,028.080	1,892.950	558.050	2,451.000	(194.900)
November	1,777.950	466.050	2,244.000	1,899.950	555.050	2,455.000	(122.000)	466.050	555.050	1,021.100	1,899.950	555.050	2,455.000	(211.000)
December	-	-	-	-	-	-	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-	-	-	-	-	-
July	-	-	-	-	-	-	-	-	-	-	-	-	-	-
August	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fiscal Year 2026														(608.800)

**ABILENE INDEPENDENT SCHOOL DISTRICT
SUPPLEMENTAL INFORMATION
PERIOD ENDED October 31, 2025**

TAX COLLECTIONS - current:

	2025-26		2024-25		Variance Compared to Tax Levy (Cumulative)	
	Cumulative tax collections Amount	Percent	Cumulative tax collections Amount	Percent	Amount	Percent
Tax levy	<u>\$ 60,955,105</u>	<u>100.00%</u>	<u>\$ 58,876,587</u>	<u>100.00%</u>		
September	-	0.00%	-	0.00%	-	0.00%
October	2,909,647	4.77%	724,030	1.23%	2,159,899.00	3.54%
November	8,842,049	14.51%	8,798,912	14.94%	(264,644.00)	-0.43%

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.

NUMBER OF PAYROLL CHECKS AND DIRECT DEPOSITS:

	2025-26	2024-25	Net
	Payroll checks/direct deposits		Change
September	2,196	2,379	(183)
October	2,196	2,391	(195)
November	2,200	2,400	(201)

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, 2025**

Student Enrollment Counts:

	2025-26 FY26 Enrollment Amount	2024-25 FY25 Enrollment Amount	Year-Over-Year Change
September	14,456	14,607	(151.00)
October	14,426	14,538	(112.00)
November	14,391	14,539	(148.00)
December		14,409	(14,409.00)
January		14,435	(14,435.00)
February		14,446	(14,446.00)
March		14,436	(14,436.00)
April		14,383	(14,383.00)
May		14,304	(14,304.00)
June	N/A	N/A	N/A
July	N/A	N/A	N/A
August			

Attendance Rate:

	2025-26 Attendance Rate	2024-25 Attendance Rate	Year-Over-Year Change
September	94.60%	93.40%	1.20%
October	93.70%	95.40%	-1.70%
November	90.70%	92.00%	-1.30%
December		90.20%	-90.20%
January		86.10%	-86.10%
February		92.20%	-92.20%
March		93.50%	-93.50%
April		94.80%	-94.80%
May		90.20%	-90.20%
June	N/A	N/A	N/A
July	N/A	N/A	N/A
August			

Average Daily Attendance:

	2025-26 FY25 ADA Amount	2024-25 FY24 ADA Amount	Year-Over-Year Change
September	13,675	13,643	32.44
October	13,517	13,869	(352.09)
November	13,053	13,376	(323.24)
December	-	12,997	(12,996.92)
January	-	12,429	(12,428.54)
February	-	13,319	(13,319.21)
March	-	13,498	(13,497.66)
April	-	13,635	(13,635.08)
May	-	12,902	(12,902.21)
June	N/A	N/A	N/A
July	N/A	N/A	N/A
August			

**ABILENE INDEPENDENT SCHOOL DISTRICT
PROJECTED AVERAGE DAILY ATTENDANCE
PERIOD ENDED NOVEMBER 30, 2025**

PROJECTED AVERAGE DAILY ATTENDANCE:

	Cumulative ADA	2025-2026 Projected End of Year		Budget VS. Actual Cumulative	
		ADA	WADA	ADA	WADA
Budgeted	12,600	n/a	18,250.139		
Six week period -					
First	ENDS 9/22/2025 13,273.060	13,273.060	19,612.685	673.060	1,362.546
Second	ENDS 10/31/2025 13,203.390	13,203.390	19,542.777	603.390	1,292.638
Third	-	-	-	-	-
Fourth	-	-	-	-	-
Fifth	-	-	-	-	-
Sixth	-	-	-	-	-

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 ISD
Monthly Donations Report
Nov-25**

Date	Campus/Department	Donor Name	Donor Address	Value	Description of Donation	Purpose of Donation	Fund
11/4/2025	Abilene High	Seth Alstrom	765 Kenwood Dr. Abilene 79601	\$ 1,524.85	Monetary	Classroom AEF Grant	199
11/12/2025	Cooper High	Dian Graves Owen Foundatioin	400 Pine Street Suite 1000 79601	\$ 2,500.00	Monetary	Theatre Conference Meals	865
11/12/2025	Craig Middle	Abilene Christian U/Scott Warren	1201 E. Ambler Ave. 79601	\$ 1,050.00	Items	2 Trees/Labor	199
11/30/2025	Crockett EHS	Tenison Oil Company	209 S Danville Suite B201 79605	\$ 500.00	Monetary	Weekly Snack Bags for Students	461

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

Meeting Date: January 12, 2026

Meeting Type: Regular Meeting

Item Type: Consent

Future Action Required: No

If Yes, Month: N/A

Subject: November 2025 Minutes

Background Information:

Attached Supporting Documents:

- December 4, 2025 – Board Workshop Minutes
- December 8, 2025 – 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 4, 2025,
Workshop Meeting of the Board of Trustees

The Board of Trustees of the Abilene Independent School District met in a Workshop Meeting at 5:00 p.m., December 4, 2025, in the Valley View Room 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 5:00 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, Mr. Blair Schroeder, and Dr. Taylor Tidmore. Members absent: None.

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

I. Call to Order

A. Oral Communication from the Public

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

- Tammy Fogle – District of Innovation

B. Board/Superintendent Announcements/Information

Dr. John Kuhn made the following announcements:

- 12/2 – City Sidewalks and AISD's participation in the parade
- 12/4 – Hello High School
- 12/6 – Abilene High Choir performing with the Philharmonic
- 12/19/25 – 01/05/26 Christmas Break

II. Board Workshop Items

A. 2026-2027 AISD Academic Calendar

Mrs. Alison Sims presented the 2026-2027 calendar draft survey results and reported that Draft C was preferred by the majority of parents, students, and staff. Highlights of Draft C were shared by Mrs. Sims. The DWCC unanimously recommended Draft C be presented for consideration by the Board of Trustees.

B. Purchasing Cooperative Fees Paid by Abilene ISD (September 1, 2024 - August 31, 2025)

Mrs. Jennifer Hinds presented the annual report of Purchasing Cooperative fees paid by Abilene ISD for 2024-2025 as required by Texas Education Code, Sec. 44.0331.

C. District of Innovation

Mrs. Alison Sims presented the District of Innovation process and shared 11 exemptions in the DOI Plan as recommended by the DWCC. The plan will remain posted online for at least 30 days for public input/feedback and will be presented to the Board for consideration and approval at the January 12, 2026 Regular Board Meeting.

D. Resource Campus Designation - Stafford Elementary

Mr. Jay Ashby and Mrs. Melissa Scott, Principal of Stafford Elementary, presented the purpose of Resource Campus Designation (RCD), the projected benefits for students and staff and the operational expectations. They also shared the eligibility criteria, ACE requirements, proposed Stafford Spring 2026 Calendar, the designation process and how the funding works. A recent survey of Stafford staff and families reflects very favorably for pursuing RCD.

E. Policy EIC (LOCAL)

Mrs. Lyndsey Williamson, Executive Director for Secondary Curriculum & Instruction, shared updated verbiage to Policy EIC (LOCAL) relating to credit recovery and local graduation honors.

III. Adjournment

There being no further business, the meeting adjourned at 5:57 p.m.

APPROVED:

President

ATTEST:

Secretary

Minutes of the December 8, 2025,
Regular Meeting of the Board of Trustees

The Board of Trustees of the Abilene Independent School District met in a Regular Meeting at 5:00 p.m., December 8, 2025, in the 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 5:00 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, Dr. Taylor Tidmore, and Mr. Blair Schroeder. Members absent: None.

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

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.

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 5:01 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

II. The Board will consider Rescission of Resignation from Concepcion Garcia.

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 matters pertaining to Students necessarily involving personally identifiable information, e.g. Student Discipline. (Sections 551.082, 551.0821)

E. The Board may discuss the Value, Exchange and/or Disposition of Real Property. (Section 551.072)

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

The Board reconvened at 6:26 p.m.

A. Invocation

Mrs. Angie Wiley called on Mrs. Alison Camp, Executive Director for Student Services, 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

Dr. John Kuhn shared a Good Sportmanship Report from the UIL referencing Coach Jim Garfield, Executive Director for Athletics, and his staff for true professionalism and great sportmanship displayed at each football game as observed by the Abilene Chapter of Football Officials.

I. Teaching Minute

The Teaching Minute video highlighted TEKS Math 1.7B being taught by Mrs. Heather Goodwin to her 1st grade bilingual students at Martinez Elementary.

IV. Recognitions

A. TAEA District of Distinction

Mrs. Brady Sloan-Duncan, Fine Arts Coordinator, shared that Texas Art Education Association has award Abilene ISD as a Visual Arts District of Distinction for the 5th consecutive year.

B. CTAT CTE District of Distinction

Mrs. Lucillen Fullen, Director of CTE, recognized Abilene ISD CTE teachers, counselors, and support staff for earning the District of Distinction designation by the Career and Technical Association of Texas.

C. Texas Tennis Coaches Association Awards

Mr. Jim Garfield, Executive Director for Athletics, recognized Coach Catherine Wilson (Craig Middle School) for being awarded Middle School Tennis Coach of the Year along with Coach Stacy Bryan (Abilene High School) for being awarded the 5A Region 1 Tennis Coach of the Year.

V. Oral Communications from the Public

Mrs. Angie Wiley asked if anyone wishing to address the Board had completed a public comment card. There were 30 as follows:

- Tali Mullins – Books
- Farryn Burkham – Books
- Diana Luna – Support of Library
- Eric Lemmons – SLAC
- Tammy Fogle – SLAC
- Jarrod King – Library Materials
- Clara King – Library Materials
- Summer Walters – Support of Librarians
- Eric Bengs – SLAC
- Marta Hollowell – Library Books
- Kalyn Gensic – Libraries
- Rachel Riley – Librarian Support
- Kristy Fowler Compton – Support of Library Program
- Denise Ballew – Removal of Challenged Library Books
- Kayla Hewitt – SLAC
- Jenny Scott – Thank you SLAC, Board and Admin.
- Karen Heflin – Support of Librarians
- Katie Maxwell – SLAC
- Katie Hahn – SLAC
- Angela Walker – SLAC
- Shawn Futrelle – Book Banning
- Amanda Allen – Thank you
- Riley Rodriguez – Book Ban
- Monica Warn – Walker – Library
- Christine Pinson – Support of Libraries
- Kregg Pierson – Support of AISD Libraries
- Kate Stover – SLAC
- Amber Hamilton – Library Books
- Melissa Weaver – Libraries
- Margaret Hope – SB13 Implementation

VI. 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 present. The motion was seconded by Mr. Bill Enriquez and passed 7-0.

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

Nays: None

- 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 6, 2025, Board Pathways Training Meeting; November 10, 2025, Regular Meeting; November 13, 2025, Special Called Meeting; and the November 20, 2025, Special Called Meeting.
- D. The Board will consider approval of the Student Nutrition MRPC Interlocal Agreement.
- E. The Board will consider approval of 2026-2027 AISD Academic Calendar.
- F. The Board will consider approval of changes to the 2025-2026 Stafford Elementary Academic Calendar.
- G. The Board will consider approval of EIC (LOCAL).
- H. The Board will consider approval of a Resolution regarding Employee Compensation during Inclement Weather Closure.
- I. The Board will consider approval of EIA (LOCAL).

VII. Public Hearing for the 2024-2025 Financial Accountability Rating System of Texas (School FIRST)

Mrs. Angie Wiley called on Mrs. Jennifer Hinds to give a brief summary of School FIRST. Mrs. Hinds covered the School FIRST requirements, Primary Data Sources, and Highlights. Abilene ISD has received an "A" (Superior Rating) for the 14th year.

A. Open Public Hearing

The Public Hearing opened at 7:56 p.m.

B. Receive Public Comment

Mrs. Angie Wiley asked if anyone from the public wished to address the Board regarding the 2024-2025 Financial Accountability Rating System of Texas. There was none.

C. Close Public Hearing

The Public Hearing closed at 8:05 p.m.

VIII. Reports

A. Academic Performance Report

Mrs. Mandi Joiner, Coordinator for Elementary English Language Arts and Reading, presented a Bluebonnet RLA Curriculum Update. This included information about the Strong Foundations Grant Planning and Implementation, Summer and Fall Training, Support from RLA Coaches, Bluebonnet Ambassadors, Observational and Academic Data, as well as Bluebonnet Unit Assessment, Next Steps and Celebrations.

B. Pre-K Children's Learning Institute (CLI)

Mrs. Patti Blue and Mrs. Julie Wilson, Director of Early Childhood, shared information about CLI which included the Online Progress Monitoring Tool, the ways data is collected and how it is used, as well as areas that need to be addressed based on the CLI data.

IX. Business Items Requiring Board Action

A. The Board will consider approval of Eric Lemmons for SLAC Chairperson.

Mrs. Lyndsey Williamson, Executive Director for Secondary Curriculum & Instruction, shared that during the November 17, 2025 School Library Advisory Council (SLAC) meeting, the committee considered and is unanimously recommending Eric Lemmons to serve as the SLAC Chairperson.

Mrs. Angie Wiley asked if there was a motion regarding Eric Lemmons for SLAC Chairperson. Dr. Taylor Tidmore made a motion to approve Eric Lemmons for SLAC Chairperson as presented. Dr. Danny Wheat seconded the motion and it passed 7-0.

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

Nays: None

B. The Board will consider approval of acquisition of Library Materials.

Mrs. Lyndsey Williamson discussed the process for selecting books for procurement, along with the lists for elementary, middle school and high school for review. These books will be options for campuses for purchase. She also shared books on the high school list that will be fully read and reviewed before being added to the library catalog.

Mrs. Angie Wiley asked if there was a motion regarding the acquisition of Library Materials.

Dr. Taylor Tidmore made a motion to approve the list of books for procurement as presented. The motion was seconded by Mrs. Angie Wiley and passed 7-0.

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

Nays: None

C. The Board will consider disposition of Challenged Library Materials.

Mrs. Lyndsey Williamson shared that the SLAC received 27 book challenges and discussed the process for reviewing these books. The committee reviewed 19 of the 27 titles that have been formally challenged. The remaining 8 challenged books will be reviewed by the SLAC committee at the December 15, 2025, SLAC meeting with a recommendation to the board at the January 12, 2026, Regular Board Meeting. The SLAC committee recommended 9 of the books be retained in the original location; 1 book be retained but reclassified to upper high school (11th and 12th graders); 7 books to be removed from collection entirely; and 2 books will be further reviewed at the next SLAC meeting. Any appeals to decisions made on challenged books must be considered by the Board of Trustees.

Mrs. Angie Wiley asked if there was a motion regarding the Challenged Library Materials. Mr. Blair Schroeder made a motion to approve the recommendations of the SLAC regarding challenged library materials as presented. Mrs. Cindy Earles seconded the motion and it passed 7-0.

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

Nays: None

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

- A. The Board will consider approval of Personnel Recommendations, if any.
 - I. Professional Employment Contracts
 - II. The Board will consider Rescission of Resignation from Concepcion Garcia.
- B. Matters pertaining to Real Property, if any
- C. Matters pertaining to Safety and Security, if any
- D. Matters pertaining to Litigation, if any
- E. Matters pertaining to Students, if any

XI. Adjournment

The being no further business, the meeting adjourned at 8:32 p.m.

APPROVED:

President

ATTEST:

Secretary

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

Meeting Date: January 12, 2026 Meeting Type: Regular

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

Subject: Shotwell Annual Report – Based on Fiscal Year 2024-2025

Background Information: Annually administration presents the Abilene ISD Shotwell Complex Revenue and Expenditure Report. This year, the report for the year ended August 31, 2025, will be presented with looks at Revenue & Expenditures, FY25 vs FY24, and a 10-year historical look back.

The Shotwell fund for FY24 had a deficit of (\$71,187.18). The Shotwell fund for FY25 had a deficit of (\$155,371.41).

The Shotwell committed fund balance as of the August 31, 2025 was \$502,218. Assuming no other expenditures are made from committed fund balance during the 2025-26 fiscal year, we recommend the Shotwell committed fund balance to remain at \$502,218 as of August 31, 2026.

Attached Supporting Documents: Shotwell Complex Financial Report as of August 31, 2025

Fiscal Implications: Shotwell has had an annual deficit in each of the last six years. While revenue has increased, it has not been enough to offset the increased expenditures largely due to increased costs in payroll, officiating, security, and food costs.

Administrative Recommendation: Consider approval of the 2024-2025 Shotwell Complex Financial Report as presented.

Contact Person: Jennifer Hinds

Shotwell Complex Financial Report

For the Year
2024-2025



ABILENE ISD

Annual Shotwell Complex Financial Report

Table of Contents

Executive Summary Memo **3**

Revenue & Expenditure Report **4**

Revenue Comparison FY 25 to FY 24 **5**

Expense Comparison FY 25 to FY 24 **6**

Revenue & Expenditure 10 Year History **7**

Memo



To: Dr. John Kuhn, Superintendent of Schools
CC: Dr. Joseph Waldron, Deputy Superintendent
From: Jennifer Hinds, Chief Financial Officer
Date: January 12, 2026
Re: 2024-2025 Shotwell Complex Financial Report

The following is the financial report for the Shotwell Complex for the year ended August 31, 2025. The report is generally divided into three separate cost centers, Events, Concessions and Other.

Overall Summary of Events:

In 2024-2025, the Shotwell complex was host to 19 High School Varsity Football games. Of the 19 games hosted, 11 were AISD regular season games and 8 were post-season games. In addition to football, the complex also hosts soccer games and track meets. Overall, attendance during the regular season increased 2.38% compared to the prior year. This contributes to a small increase in event revenue for AISD teams.

Revenue Summary:

Total Event revenue increased 12.14% compared to the prior year. AISD team gate receipts increased 1% over the prior year, while the remaining revenue increase comes from non-AISD Teams who we hosted for post-season games. Other revenue increased slightly by 0.46%. There was a slight decrease in advertising income but a slight increase in vending machine commission. Eight advertising partners pay a yearly advertising fee of either \$6,000 (Premier Partner), \$12,000 (Founding Partner) or \$18,000 (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 \$30,480; a 10.20% increase.

Expense Summary:

Total Event expenditures increased 39.27% 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. Total concessions expenditures increased 18.18% from the prior year. Food costs increased as well as payroll costs for concession workers, general supplies. Combined event, concessions, and other expenditures are equivalent to the overall increase in expenses over prior year by \$353,042; a 67% increase. A new vehicle purchase plays a significant role in this large increase. In FY25, we saw the average expense per game rise \$4,116 or 10% in comparison with FY24.

Net revenues over expenses decreased \$84,183.41 from the previous year (\$-155,371.41 in 2024-25 compared to \$-71,188 in 2023-24).

**Abilene Independent School District
Shotwell Complex Revenue and Expenditure Report
September 1, 2024 through August 31, 2025**

<u>REVENUES</u>	<u>Events</u>	<u>Concessions</u>	<u>Other</u>	<u>Total</u>
Gate Receipts				
AISD Teams	\$ 238,193.41	\$ -	\$ -	\$ 238,193.41
Non-AISD Teams	91,233.38	-	-	91,233.38
Concessions	-	286,380.94	-	286,380.94
Miscellaneous				
Advertising	-	-	88,500.00	88,500.00
Rental of Facility	-	-	7,083.00	7,083.00
Vending Machine Commission (50%)	-	-	10,058.76	10,058.76
Food Truck Commissions	-	-	500.00	500.00
TOTAL REVENUES	<u>329,426.79</u>	<u>286,380.94</u>	<u>106,141.76</u>	<u>721,949.49</u>
 EXPENDITURES				
Payroll Costs				
Groundskeeper (includes Medicare)	-	-	41,928.87	41,928.87
Game Workers (includes SS/Medi)	198,584.54	-	-	198,584.54
Concession Workers (includes SS/Medi)	-	141,888.54	-	141,888.54
Contracted Services				
Officiating	112,976.69	-	-	112,976.69
Police/Ambulance Service	48,344.16	-	-	48,344.16
Game Guarantees/UII Fees	-	-	-	-
Repairs/Rentals	-	2,520.60	-	2,520.60
Utilities	-	-	114,785.41	114,785.41
Miscellaneous	-	-	-	-
Supplies and Materials				
Gasoline & Other Fuel	-	371.01	-	371.01
Food	-	129,456.95	-	129,456.95
Non-Food	-	3,068.18	-	3,068.18
Repair Supplies	-	-	-	-
Furniture	-	-	-	-
Computer Equipment	-	-	-	-
General Supplies	34,435.16	5,760.88	-	40,196.04
Capital Outlay-Equipment	-	-	-	-
Dues	-	-	-	-
Miscellaneous Operating				
In-District Travel	-	-	-	-
Miscellaneous	42,899.91	300.00	-	43,199.91
TOTAL EXPENDITURES	<u>437,240.46</u>	<u>283,366.16</u>	<u>156,714.28</u>	<u>877,320.90</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (107,813.67)</u>	<u>\$ 3,014.78</u>	<u>\$ (50,572.52)</u>	<u>\$ (155,371.41)</u>

**Abilene Independent School District
Shotwell Complex Revenue Comparison
FY 25 vs FY 24**

	Event Revenue				Concession Revenue				Other Revenue			
	24-25	23-24	Diff	% inc/dec	24-25	23-24	Diff	% inc/dec	24-25	23-24	Diff	% inc/dec
Gate Receipts												
AISD Teams	238,193	235,877	2,316	0.97%	-	-	-	-	-	-	0	
Non-AISD Teams	91,233	63,070	28,164	30.87%	-	-	-	-	-	-	0	
Concessions	-	-	-		286,381	239,219	47,162	19.71	-	-	0	
Miscellaneous												
Advertising	-	-	-		-	-	-		88,500	92,500	(4,000)	(4)
Rental of Facility	-	-	-		-	-	-		7,083	5,726	1,357	24
Vending Machine Commission (50%)	-	-	-		-	-	-		10,059	6,927	3,132	45
Food Truck Commissions	-	-	-		-	-	-		500	500	0	0
Donations	-	-	-		-	-	-		-	-	0	0
REVENUES	329,427	298,947	30,480	10.20%	286,381	239,219	47,162	19.71%	106,142	105,653	489	0.46%

Event Revenue by Sport

Event Rev AISD Teams:

AISD FB	202,050
AISD Soccer-Boys	11,570
AISD Soccer-Girls	13,665
AISD Track-Boys	4,563
AISD Track-Girls	4,991
Total	236,838

Average Concession Revenue per Game

	24-25	23-24	Diff	% inc/dec
Concession Revenue	286,381	239,219		
Less total Concession Exp	283,366	239,779		
Net	3,015	(560)	3,575	(638.35)
% profit	1.05%	-0.23%		

Event Rev Non AISD Teams:

Non-AISD FB	83,128
Non AISD Soccer-Boys	0
Non AISD Soccer-Girls	8,105
Total	91,233

TOTAL REVENUES OVER (UNDER) EXPENDITURES

	24-25	23-24	Diff	% inc/dec
TOTAL REVENUES	721,949	643,818	78,131	12.14%
TOTAL EXPENDITURES	877,321	715,006	162,315	22.70%
Excess Rev Over (Under) Revenue	(155,371)	(71,188)	(84,184)	-10.57%

**Abilene Independent School District
Shotwell Complex Revenue and Expenditure Comparison Report
For the Ten Years Ended August 31, 2025**

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-2025	Total Since Sept. 1, 2002
REVENUES											
Gate Receipts											
AISD	\$ 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	\$ 238,193.41	5,455,580.04
Non-AISD	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	91,233.38	1,551,578.12
Concessions	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	286,380.94	3,835,150.90
Miscellaneous											
Gifts and Bequests	-	-	-	-	-	-	-	-	-	-	4,000.00
Advertising	-	8,525.00	11,000.00	39,000.00	26,000.00	31,000.00	13,000.00	115,000.00	92,500.00	88,500.00	447,994.00
Investment Income	-	-	-	-	-	-	-	-	-	0	868.77
Rents	11,690.00	15,904.50	2,250.00	4,700.00	275.00	500.00	620.00	1,120.00	5,726.20	7,083.00	174,469.16
Vending Machine Commission (50%)	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	10,058.76	503,389.11
Donations	-	-	-	-	-	-	500.00	-	-	-	500.00
ACH Tests	-	-	-	-	-	-	-	16.44	-	-	-
HUDL Donations	-	-	-	-	-	-	-	2,000.00	-	-	-
Food Truck Commission	-	-	3,750.00	2,340.00	3,047.79	-	-	2,500.00	500.00	500.00	9,137.79
TOTAL REVENUES	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	721,949.49	11,982,667.89
EXPENDITURES											
Payroll Costs											
Groundskeeper	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	41,928.87	768,007.83
Game Workers	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	198,584.54	1,837,550.12
Concession Workers	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	141,888.54	1,502,609.30
Contracted Services											
Officiating	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	112,976.69	623,035.56
Armored Pickup	-	-	-	-	-	-	-	-	-	-	10,606.20
Police/Ambulance Service	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	48,344.16	580,259.25
Game Guarantees/U/L Fees	28,704.06	60,409.61	50,570.82	20,263.08	9,060.04	-	-	-	-	-	1,666,255.45
Maintenance/ Repairs/Rentals	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	2,520.60	63,194.11
Utilities	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	114,785.41	1,222,449.82
Miscellaneous	-	23,534.31	2,295.00	1,620.00	6,186.80	608.31	1,665.00	7,217.62	8,693.12	-	38,909.42
Supplies and Materials											
Gasoline & Other Fuel	25.17	97.57	82.91	78.30	22.58	-	-	675.07	408.68	371.01	1,824.30
Food	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	129,456.95	1,618,308.40
Non-Food	1,386.02	2,605.38	1,100.81	1,123.16	-	-	-	-	155.76	3,068.18	45,239.95
Repair Supplies	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	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	40,196.04	197,065.40
Equipment	-	-	-	-	-	-	-	-	-	-	57,832.48
Capital Outlay-Equipment	-	11,488.27	-	-	12,774.60	-	-	-	-	-	52,398.18
Dues	-	-	-	-	375.00	-	-	-	-	-	375.00
Miscellaneous Operating	455.00	1,326.60	450.95	875.00	1,000.00	400.00	325.00	1,075.00	14,053.73	43,199.91	35,766.23
Capital Outlay											
Scoreboard (Spectrum)	-	-	-	-	-	-	-	-	-	-	260,075.00
TOTAL EXPENDITURES	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	877,320.90	7,140,614.33
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ 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)	(155,371.41)	1,422,789.71

Abilene Independent School District Board Document - Agenda Item XX.XX

Meeting Date: January 12, 2026

Meeting Type: Regular Board Meeting

Item Type: Action Item

Future Action Required: Yes

If Yes, Month: January

Subject: District of Innovation Plan

Background Information:

During the October 6 Board meeting, the Board adopted a resolution and appointed a committee to develop a new District of Innovation plan for the District. Since that time, the committee has convened three times to review and identify appropriate exemptions from applicable provisions of the Texas Education Code. On December 1, the District-Wide Consultation Committee met and approved the plan for presentation to the Board. The plan has been posted on the District website for the required 30-day period. The Commissioner of Education has been notified of the Board's intent to consider and vote on the plan at the January 12 Board meeting.

Attached Supporting Documents:

2026 District of Innovation Plan

Fiscal Implications:

None



Administrative Recommendation:

Approval of the District of Innovation Plan as written

Contact Person: Alison Sims

**ABILENE
INDEPENDENT SCHOOL DISTRICT**

**Local Innovation Plan
2026-2031**

To be considered by the AISD Board of Trustees

DATE

PLACED ON WEBSITE DATE

Board of Trustees

Angie Wiley, President

Rodney Goodman, Vice President

Cindy Earles, Secretary

Bill Enriquez, Assistant Secretary

Taylor Tidmore, Member

Blair Schroeder, Member

Dr. Danny Wheat, Member

District Administration

Dr. John Kuhn, Superintendent

Dr. Joseph Waldron, Deputy Superintendent

Mr. Jay Ashby, Executive Director of Innovation

Mrs. Patti Blue, Associate Superintendent for Curriculum & Instruction

Mrs. Jennifer Hinds, Chief Financial Officer

Mrs. Alison Sims, Associate Superintendent for Human Resources

Dr. Gustavo Villanueva, Associate Superintendent for Student Services

Dr. Jordan Ziemer, Chief Communications Officer

Timeline of Events

	DATE	ACTIVITY
BOARD CONSIDERATION	October 6, 2025	Board Information The Abilene ISD Board of Trustees will be provided an overview of TEC Chapter 12A District of Innovation provisions.
	October 6, 2025	Resolution Adoption Abilene ISD Trustees will be asked to approve a resolution to initiate the process of amending our District of Innovation plan,
	October 6, 2025	Public Hearing Abilene ISD Trustees will hold a public hearing to solicit input on the District of Innovation amendment opportunity.
	October 6, 2025	Committee Appointment Abilene ISD Trustees will appoint a Local Innovation Committee to amend and develop a Local Innovation Plan.

<p style="text-align: center;">PLAN DEVELOPMENT</p>	<p>October 14, 2025</p> <p>October 27, 2025</p> <p>November 18, 2025</p>	<p style="text-align: center;">Plan Development</p> <p>The Abilene ISD Innovation Committee will amend and develop the Abilene ISD Innovation Plan</p>
<p style="text-align: center;">PUBLIC INPUT/FEEDBACK</p>	<p>December 2, 2025</p>	<p style="text-align: center;">District Wide Consultation Committee Approval</p> <p>The Abilene ISD District Wide Consultation Committee will be asked to approve the proposed Abilene ISD Innovation Plan.</p>
	<p>December 3, 2025</p>	<p style="text-align: center;">District Innovation Plan Posted</p> <p>The proposed Abilene ISD Innovation Plan will be posted online for at least 30 days.</p>
<p style="text-align: center;">APPROVAL</p>	<p>January 12, 2026</p>	<p style="text-align: center;">Board of Trustees Approval</p> <p>The Abilene ISD Board of Trustees will be asked to approve the proposed Abilene ISD Innovation Plan.</p>

INNOVATION PLANNING COMMITTEE

Grade/Position	Campus	Name
Kindergarten	Alcorta	Amanda McSherry
2nd grade	Bonham	Tiffany Wright
3rd grade	Stafford	Jeremy Bartley
4th grade	Ward	McKenna Harrell
5th grade	Austin	Jennifer McLean
6th grade	Mann	Suzanne Sims
8th grade	Madison	Jennifer Mansker
English	Abilene High School	Sarah Fagala
Math	Cooper High School	Justin Dorman
Elementary Principal	Taylor	Leslye Roberts
Middle School Principal	Clack	Michele Josselet
High School Principal	ATEMS	Brandon Randell

ABILENE ISD INNOVATION PLAN

INTRODUCTION

House Bill (HB) 1842, passed during the 84th Legislative Session, permits Texas public school districts to become Districts of Innovation to obtain exemption from certain provisions of the Texas Education Code.

Potential benefits of becoming a District of Innovation include:

- **Flexibility:** Districts will have the flexibility to implement practices similar to charter schools, including exemptions from certain mandates including the uniform school start date and required minutes of instruction.
- **Local control:** Districts decide which flexibilities best suit their local needs.
- **Autonomy:** Districts must submit a district of innovation plan to the commissioner of education, but approval is not required.

On October 6, 2025, the Abilene Independent School District's Board of Trustees ("Board") considered a Resolution to explore the development of a District of Innovation Plan to increase local control over District operations and to support innovation and local initiatives. The adoption of this plan seeks to increase the District's flexibility in order to improve educational outcomes for the benefit of students and the community. Also on October 6, 2025, the Board held a public hearing, approved a Resolution and appointed a 12-member Innovation Planning Committee ("Committee"). The committee was composed of diverse leaders representing a cross-section of the District's stakeholders, including teachers, principals. The Committee met on October 14, 2025, October 27, 2025 and November 18, 2025 to discuss and draft the Local Innovation Plan ("Plan"). The Committee met with the Districtwide Consultation Committee on December 2, 2025. At the conclusion of the meeting, the DWCC approved the plan. The Abilene ISD Board of Trustees adopted the Plan at its meeting on January 12, 2026.

TERM

The term of the Plan is for five years, beginning January 12, 2026 and ending January 11, 2031, unless terminated or amended earlier by the Board of Trustees in accordance with the law. If, within the term of this Plan, other areas of operations are to be considered for flexibility as part

of HB 1842, the Board will appoint a new committee to consider and propose additional exemptions in the form of an amendment to the Plan. Any amendment adopted by the Board will not extend the term of this Plan. The District may not implement two separate plans at any one time.

AREAS OF INNOVATION

With regard to each area of innovation, the District declares exemption from the listed statutory provisions, as well as any implementing rules or regulations promulgated pursuant to those statutory provisions by any state agency or entity, including but not limited to the Commissioner of Education, Texas Education Agency, State Board for Educator Certification, and State Board of Education.

1. T.E.C. §25.0811 First Day of Instruction (Uniform School Start Date), TEC §25.0812 Last Day of Instruction

§25.0811 FIRST DAY OF INSTRUCTION (a) Except as provided by this section, a school district may not begin instruction for students for a school year before the fourth Monday in August.

§25.0812 LAST DAY OF INSTRUCTION (a) Except as provided by Subsection (b), a school district may not schedule the last day of school for students for a school year before May 15.

Current Status:

Texas Education Code §25.0811 and §25.0812 restricts Abilene ISD's ability to annually establish an instructional calendar that best meets the instructional needs of students and the priorities of the community by prohibiting the District from beginning instruction before the fourth Monday in August and from ending instruction before May 15. Restricting the school start and end date operationally challenges Abilene ISD because the required 75,600 instructional minutes must be scheduled between the fourth Monday in August and early June. The flexibility of the start and end date allows the district to determine locally, on an annual basis, what best meets the needs of the students, the schools, and the community.

Benefit of Exemption:

Having the flexibility to establish a school start date prior to the fourth Monday in August and end before May 15 will enable the District to:

- Provide the District Wide Consultation Committee (DWCC) the flexibility to determine locally, on an annual basis, what start and end dates best meet the needs of students, schools, and

the community. For example, the district may start with a shortened week at the beginning of school to ease transition for students, families and staff.

- Better balance the amount of instructional time available in each semester, providing classroom teachers the opportunity to deliver more equitable learning experiences for students in the fall and spring semesters, and to complete the first semester prior to the winter break.
- Provide more instructional time prior to the administration of spring state assessments and minimize lost instructional time after the conclusion of state assessments.
- Provide additional time at the conclusion of the school calendar for provision of remedial instruction prior to summer administration of state assessments required for graduation.
- Utilize flexibility to schedule student breaks/holidays, professional development or other options during the school year.
- Complete the school year prior to the end of May to allow for increased flexibility in scheduling graduation and allow students to enroll in college courses that begin in early June, thereby increasing college and career readiness.

Local Innovation Procedures:

The Abilene ISD District Wide Consultation Committee (DWCC), composed of teachers, administrators, support personnel, parents, and business and community leaders, serves as the District's calendar committee. The DWCC will develop instructional calendar options and recommend a preferred option for Board consideration. In developing calendar options, the DWCC will utilize the flexibility of having more local control on the school start date, not to exceed more than one week before the Uniform School Start Date.

Exemption from the Texas Education Code Section §25.0811 may require revisions in the District policies at EB (LOCAL).

2. T.E.C. §21.003(A) Certification Required, T.E.C. §21.053, Presentation and Recording of Certificates, T.E.C. §37.008 Disciplinary Alternative Education Programs

§21.003 CERTIFICATION REQUIRED (a) A person may not be employed as a teacher, teacher intern or teacher trainee, librarian, educational aide, administrator, educational diagnostician, or school counselor by a school district unless the person holds an appropriate certificate or permit issued as provided by Subchapter B.

§21.053 PRESENTATION AND RECORDING OF CERTIFICATES (a) A person who desires to teach in a public school shall present the person's certificate for filing with the employing district before the person's contract with the board of trustees of the district is binding. (b) An educator who does not hold a valid certificate may not be paid for teaching or work done before the effective date of issuance of a valid certificate.

§37.008 Discipline Alternative Education Programs a) Each school district shall provide a disciplinary alternative education program that: (7) employs only teachers who meet

all certification requirements established under Subchapter B (Purpose), Chapter 21 (Educators).

Current Status:

T.E.C. §21.003 requires appropriate state certification for all teaching positions, inhibiting the District's ability to fill certain teaching positions having very limited certified candidate pools. In addition, these sections do not allow flexibility of placement for certified teachers within grade levels in elementary schools, or for the district to hire a teacher fully certified in another state until Texas certification or a T.E.A. approved waiver is obtained.

In the event a district cannot locate an appropriately certified teacher for a hard-to-fill position, the district must request emergency certification from the Texas Education Agency and/or State Board of Educator Certification, and the Commissioner may subsequently deny such requests. This system is burdensome and does not take into account the unique financial and/or instructional needs of the district. This section makes it difficult for the district to recruit, employ and retain persons who have appropriate expertise, experience and/or industry certifications that make them well qualified to fill such positions.

Benefit of Exemption:

Abilene ISD prides itself in hiring the highest quality teaching staff for the benefit of all learners. Occasionally, teachers are needed for positions that are extremely difficult to fill due to the lack of a certified teacher candidate pool. To supply the high quality teachers needed for non-core classes, this flexibility would allow the district to expand the pool of qualified candidates and employ highly qualified educators that might not ordinarily meet the requirements under the traditional teacher certification pathways. An exemption from these requirements will allow Abilene ISD to issue a local school district teaching permit to individuals who do not hold a Texas teaching certificate, but whom the district deems highly qualified to teach in a particular subject area as specified in the local guidelines. This flexibility in certification requirements will also allow more options for secondary students in course scheduling, dual credit classes, and course offerings leading to industry-recognized certifications.

Local Innovation Procedures:

Abilene ISD will maintain its current expectation for teacher certification, and continue to seek highly effective certified educators for all teaching positions. The district will make every attempt to hire individuals with appropriate certification for all non-core position(s) in question at the time of hire. However, where that is not reasonably possible, the district will have the flexibility to issue a local teaching permit and hire individuals who are knowledgeable in the area and are fully equipped to effectively perform the duties of the position in question based on local certification criteria without requesting a waiver from T.E.A.

- A. A campus principal may submit to the Superintendent and/or the Superintendent's Designee a request to issue a local school district teaching permit to a highly qualified candidate who does not hold a Texas teaching certificate. To adequately supply

programs with qualified candidates, the district requires the flexibility to hire community college and university professors, community professionals, and college graduates with Bachelor's Degrees, as well as current staff members who would qualify for placement in assignments outside of their traditional certification areas and to retain them. The district will establish local qualification and training requirements for professionals and experts to teach such courses in lieu of state requirements. These exemptions are of particular importance for hard-to-fill and high-demand courses.

Qualification for a local school district teaching permit could include, but not be limited to: demonstrated subject expertise, professional work experience, formal training/education in the content area, active/relevant professional industry certification, or a combination of work experience, advanced training and education, and/or demonstration of successful experience working with students. Applicants without a Bachelor's degree will only be considered for Career and Technology Education positions.

When positions are posted and candidates are interviewed, certified teachers in their fields will be considered first. However, the candidate who is considered to be of highest quality may be selected regardless of certification. After the required posting period and candidate interviews, if the principal desires to hire a candidate with other qualifications or a teacher who is certified in another state, the principal must specify in writing the reason for the request and document what specific credentials (i.e. experience, expertise, and/or industry certifications) the prospective teacher possesses that would qualify the individual to teach that subject(s). The individuals hired under this exemption will be provided with district identified training and resources, and the support of a mentor to ensure their success. Certification will be required for core subjects starting in the 2029-2030 school year. Teachers hired under this exemption must complete the Texas teacher certification process and present documentation of valid Texas certification to the Human Resources Department within three years of hire. Parents will be notified in writing if students are being taught by a teacher hired under this exemption.

- B. A campus principal for a Disciplinary Alternative Education Program (DAEP) and/or the Juvenile Detention Center (JDC) may also submit a request to the Superintendent or the Superintendent's Designee for issuance of a local school district teaching permit for an SBEC certified teacher to teach a grade level/subject for which he/she is well qualified but not currently certified. DAEP/JDC teacher certification exemptions may be utilized as needed to teach the full range of students served in these temporary placements. The District will only utilize exemptions outlined in this section when the out of grade-level assignment within the District is mutually agreeable to both the principal and teacher in question. Elementary teachers assigned under this exemption must complete the Texas teacher certification process for the grade level to be taught and present documentation of their certification to the Human Resources Department within three years of assignment. Parents will be notified in writing if students are being taught by a teacher assigned under this exemption.

- C. Teacher certification waiver requests, state permit applications or other paperwork will not be submitted to the Texas Education Agency for any of these proposed exemptions.
- D. All certification requirements will remain in place for special education and primary ESL (bilingual) teachers.

Exemption from the Texas Education Code Sections §21.003 and § 21.053 may require revisions in the District policies DBA (LOCAL), DK (LOCAL), and DK (Exhibit).

3. TEC Section §25.092 Minimum Attendance for Class Credit

Section §25.092 a) Except as provided by this section, a student in any grade level from kindergarten through grade 12 may not be given credit or a final grade for a class unless the student is in attendance for at least 90 percent of the days the class is offered.

Current Status: State law currently requires students attend class 90% of the school days the class is offered in order to earn credit. The law currently requires the District to award class credit to students based on "seat time" rather than based on demonstrated mastery of the learning. Students are required to attend class 90 percent of the school days each semester in order to earn credit.

Benefit of the Exemption:

The 90 percent rule is an arbitrary percentage, which means school districts award credit based on seat time rather than based on content mastery. Flexibility in abstaining from the requirement will allow the District to not penalize students who miss class due to legitimate school activities and/or family issues that may prevent students from meeting the 90% class attendance rule, as long as mastery of content can be documented. Finally, this will limit issues related to seat time and allow further pursuit of dual credit opportunities. This exemption allows Abilene ISD to explore the option of providing students credit for courses based on content mastery, not the amount of time the student spends in the classroom. The District could provide innovative options to promote student engagement in course material in flexible ways, ultimately allowing learning to happen anytime, anyplace, apart from the traditional way of delivering instruction. Flexibility in this area does not alter a teacher's right to assign a student's final grade or exempt a student from any UIL rules.

Local Innovation Procedure:

Campus teams will review student attendance and grades to determine mastery. Abilene ISD will develop a team with representatives from the Student Services and campus leadership to redefine attendance thresholds for credit loss and define ways for students that show mastery of the content to gain credit.

Exemption from the Texas Education Code Section §21.092 may require revisions in the District policies EI (LOCAL) and FEC (LOCAL).

4. TEC § 21.102 Probationary Contracts

b). a person who is employed as a teacher by a school district for the first time, or who has not been employed by the district for two consecutive school years subsequent to August 28, 1967, shall be employed under a probationary contract. A person who previously was employed as a teacher by a district and, after at least a two-year lapse in district employment returns to district employment, may be employed under a probationary contract. (b) A probationary contract may not be for a term exceeding one school year. The probationary contract may be renewed for two additional one-year periods, for a maximum permissible probationary contract period of three school years, except that the probationary period may not exceed one year for a person who has been employed as a teacher in public education for at least five of the eight years preceding employment by the district.

Current Status:

A probationary contract may not exceed one year for a person who has been employed as a teacher in public education for at least five of the eight years preceding employment with the district. After three consecutive years on a probationary contract, a teacher must be offered a term contract or be terminated by the district.

Benefit of the Exemption:

Relief from TEC §21.102 will allow Abilene ISD to extend the continuation of probationary contract status at the discretion of administration beyond what is currently allowed if it is determined that it is in the best interest of the District's students.

Local Innovation Procedure:

Teacher performance will be discussed with the principal, Associate Superintendent for Human Resources, and Superintendent prior to determination of extending the probationary contract period of the teacher beyond Texas Education Code Chapter 21 requirements. The principal will be required to discuss the teacher's performance evaluation and progress against goals to support the recommendation.

Exemption from the Texas Education Code Section §21.102 may require revisions in the District policies DCB (LOCAL).

5. TEC Section §25.036(a) Inter-District Transfers

Any child, other than a high school graduate, who is younger than 21 years of age and eligible for enrollment on September 1 of any school year may transfer annually from the child's school district of residence to another district in this state if both the receiving district and the applicant parent or guardian or person having lawful control of the child jointly approve and timely agree in writing to the transfer.

Current Status:

Currently, under Texas Education Code 25.036, a district may choose to accept, as transfers, students who are not entitled to enroll in the district. TEC 25.036, uses the language "may

transfer annually” and has been interpreted to require a transfer to be for a period of one school year.

Benefit of the Exemption:

Abilene ISD maintains a transfer policy under FDA (Local) requiring nonresident students wishing to transfer to file a transfer application each school year. In approving transfer requests, the availability of space and instructional staff, availability of programs and services, the student’s disciplinary history records, work habits, and attendance records are evaluated. Transfer students are expected to follow the attendance requirements, rules, and regulations of the district. TEC 25.036 has been interpreted to establish the acceptance of a transfer as a one-year commitment by the district. The district is seeking to eliminate the provision of a one-year commitment in accepting transfer applicants. On rare occasions, student behavior warrants suspension (in or out of school), placement in a disciplinary alternative program, or expulsion. Abilene ISD seeks exemption from the one year transfer commitment and the eligibility to revoke transfer for a student’s return to their home district due to lack of attendance or behavior.

Local Innovation Procedure:

Nonresident students who have been accepted as inter-district transfer students may have such transfer status revoked by the Superintendent at any time during the year if the student is assigned discipline consequences of suspension (in or out of school), placement in a disciplinary alternative program, or expulsion. Students not meeting the State’s 90% attendance standard may also be subject to immediate revocation of the transfer status.

Exemption from the Texas Education Code Section §25.036(a) may require revisions in the District policies FDA (LOCAL).

6. TEC §21.451(3) Staff Development

The staff development provided by a school district to an educator other than a principal must include training on: (A) suicide prevention; (B) strategies for establishing and maintaining positive relationships among students, including conflict resolution; and (C) preventing, identifying, responding to, and reporting incidents of bullying. The training required by Subsection (d)(3) must: (A) be provided in accordance with the policy adopted under Section 21.4515 and (B) use a best practice-based program recommended by the Health and Human Services Commission in coordination with the agency under Section 38.351.

Current Status:

TEC §21.451 prescribes staff development requirements for educators. These requirements impede the District’s ability to provide timely professional development to employees based on newly emerging issues, data, and student needs.

Benefit of the Exemption:

The requirement for annual training impedes the professional development plans that are campus and district based. Professional development in Abilene ISD needs to be centered on the unique needs of the District and school community.

Local Innovation Procedure:

The District will exercise local discretion in determining the areas of need, content, duration, and frequency of professional development for its instructional and noninstructional staff.

Exemption from the Texas Education Code Section §21.451 may require revisions in the District policies DMA (LEGAL) and DMA (LOCAL).

7. TEC §25.081 Minimum Minutes of Instruction

a) Except as authorized under Subsection (b) of this section, Section 25.0815, Section 25.084, or Section 29.0821, for each school year each school district must operate for at least 75,600 minutes, including time allocated for instruction, intermissions, and recesses for students. (b) The commissioner may approve the operation of schools for fewer than the number of minutes required under Subsection (a) if disaster, flood, extreme weather conditions, fuel curtailment, or another calamity causes the closing of schools. (c) If the commissioner does not approve reduced operation time under Subsection (b), a school district may add additional minutes to the end of the district's normal school hours as necessary to compensate for minutes lost due to school closures caused by disaster, flood, extreme weather conditions, fuel curtailment, or another calamity.

Current Status:

House Bill (HB) 2610, passed by the 84th Texas Legislature, amended the Texas Education Code (TEC) §25.081, by striking language requiring 180 days of instruction and replaced it with new language requiring districts and charter schools to provide at least 75,600 minutes of instruction annually and 420 minutes of instruction daily. The bill allows school districts and charter schools to add minutes as necessary to compensate for minutes of instruction lost due to school closures caused by disaster, flood, extreme weather conditions, fuel curtailment, or another calamity. However, it eliminated any options to pursue state waivers to reduce the minimum number of minutes per day to allow flexibility to pursue early releases for parent-teacher conferences, teacher professional development, or innovative scheduling due to events. TEC § 25.082 requires that each school day be at least 7 hours long .

Benefit of the Exemption:

These non-instructional days may be purposefully placed throughout the calendar to allow teachers to plan instruction based on student instructional data in addition to engaging in relevant, targeted professional development. The District seeks additional flexibility to schedule early release days in the calendar in order to provide for student and District needs, which may include, but are not limited to, additional professional development, unique instructional arrangements, teacher collaboration, teacher/parent conferences, releasing prior to a holiday, or other school-related activities.

Local Innovation Procedure:

- In the event of an act of God, such as inclement weather, or a national/state/local security issue, the Superintendent may ask the board to grant a local waiver for school minutes.
- Before the first day of instruction, the Superintendent may ask the board for a local waiver to provide staff development days for any board-directed district initiative including any action developed from System of Great Schools.

Exemption from the Texas Education Code Section §25.081 may require revisions in the District policy EB (LOCAL).

8. TEC §21.404 Planning and Preparation Time

Each classroom teacher is entitled to at least 450 minutes within each two-week period for instructional preparation, including parent-teacher conferences, evaluating students' work, and planning. A planning and preparation period under this section may not be less than 45 minutes within the instructional day. During a planning and preparation period, a classroom teacher may not be required to participate in any other activity.

Current Status:

Texas Education Code 21.404 guarantees each classroom teacher a planning period. Specifically, each classroom teacher is entitled to at least 450 minutes within each two-week period for instructional preparation, including parent-teacher conferences, evaluating students' work, and planning. A planning period may not be less than 45 minutes within the instructional day. During a planning and preparation period, a classroom teacher may not be required to participate in any other activity. Based upon Commissioner of Education interpretation, all conference period assignments must take place when the students are in instructional attendance.

Benefit of the Exemption:

Under the current statute, teachers cannot voluntarily relinquish their planning period. Abilene ISD seeks the ability to allow teachers to voluntarily relinquish their 45-minute planning period for teaching activities (examples include, but are not limited to, teaching an additional section/course or participating in student intervention activities) or non-teaching activities (attending an ARD or a PLC).

Local Innovation Procedure:

Any teacher who voluntarily relinquishes planning time to engage in teaching or non-teaching activities should sign a statement acknowledging that any reduction in the protected 450 minutes of planning and preparation time has been agreed upon by the teacher.

Exemption from the Texas Education Code Section §25.404 may require revisions in the District policy DK(LOCAL).

9. TEC Section §21.002 Teacher Contracts

(a) A school district shall employ each classroom teacher, principal, librarian, nurse, or school counselor under: (1) a probationary contract, as provided by Subchapter C; 1 (2) a continuing contract, as provided by Subchapter D;

Current Status: Any individual with the title of classroom teacher, librarian, nurse, or school counselor is required to receive a Chapter 21 Contract.

Benefit of the Exemption:

In accordance with Texas Education Code Chapter 21, certified teachers are entitled to formal employment contracts. Teachers who are not yet certified and are completing an alternative certification internship or are exempt by DOI exemption from TEC §21.003 remain in the process of acquiring the professional competencies required for full certification. This exemption authorizes Abilene ISD to issue Letter Agreements to all non-certified teachers serving in classroom instructional roles, in lieu of standard Chapter 21 contracts.

Local Innovation Procedure:

Abilene ISD will enter into Letter Agreements with all non-certified teachers serving in classroom instructional roles, in lieu of standard Chapter 21 contracts.

Exemption from the Texas Education Code Section §21.002 may require revisions in the District policy DCB(LOCAL).

10. TEC §22.007 Incentive for Early Retirement

TEC §22.007 INCENTIVE FOR EARLY RETIREMENT A district may not offer or provide a financial or other incentive to an employee of the district to encourage the employee to retire from the Teacher Retirement System of Texas.

Current Status:

A district may not offer or provide a financial or other incentive to an employee of the district to encourage the employee to retire from the Teacher Retirement System of Texas.

Benefit of the Exemption:

Amid the statewide shortage of teachers and other educational staff, as well as the increasing number of educators transitioning to alternative careers, timely recruitment of personnel has become a critical priority. Effective communication from current staff regarding their intentions to retire is essential to ensure that open positions are filled efficiently and with minimal disruption to instructional continuity.

Local Innovation Procedure:

Providing an incentive for staff members who have independently decided to retire from the district can encourage them to formally communicate their intentions within a designated

timeframe. This, in turn, enables the district to proactively engage in recruitment efforts and secure qualified candidates to fill open positions in a timely manner.

Exemption from the Texas Education Code Section §22.007 may require revisions in the District policy DGBA(LOCAL).

11. TEC §45.205 Bank Depository Term, TEC §45.206 Bank Depository Bid, TEC §45.207 Bank Depository Awards

TEC §45.205 BANK DEPOSITORY TERM Except as provided by Subsection (b), the depository bank when selected shall serve for a term of two years and until its successor is selected and has qualified.

TEC §45.206 BANK DEPOSITORY BID (a) Not later than the 60th day before the date a school district's current depository contract expires, the district shall choose whether to select a depository through competitive bidding or through requests for proposals. (a-1) If a school district chooses under Subsection (a) to use competitive bidding, the district shall, not later than the 30th day before the date the current depository contract expires, mail to each bank located in the district and, if desired, to other banks, a notice stating the time and place in which bid applications will be received for selecting a depository or depositories. The notice must include a uniform bid blank in the form prescribed by State Board of Education rule. (a-2) If a school district chooses under Subsection (a) to use requests for proposals, the district shall, not later than the 30th day before the date the current depository contract expires, mail to each bank located in the district and, if desired, to other banks, a notice stating the time and place in which proposals will be received for selecting a depository or depositories. The notice must include a uniform proposal blank in the form prescribed by State Board of Education rule. (b) The school district may add to the uniform bid or proposal blank other terms that do not unfairly restrict competition between banks in or near the territory of the district. (c) Interest rates may be stated in the bid or proposal either as a fixed rate, as a percentage of a stated base rate, in relation to a stated prevailing rate varying from time to time, or in any other manner, but in every case in a uniform manner, that will permit comparison with other bids or proposals received. (d) If the school district chooses under Subsection (a) to use requests for proposals, the district shall state the selection criteria, including the factors specified under Section 45.207(c), in the request for proposals and shall select the proposal that offers the best value to the district based on the evaluation and ranking of each submitted proposal in relation to the stated selection criteria. A district may negotiate with the bank that submits the highest-ranked proposal to determine any terms of the proposed depository contract other than the interest rates proposed.

Current Status:

Texas Education Code 45.205 requires each school district to renew its depository contract every two years. The two-year contract term begins and ends in odd-numbered years.

Additionally, school districts must use a uniform bid or proposal in the form prescribed by the State Board of Education.

Benefit of the Exemption:

This exemption would lessen the administrative and financial burden related to preparing and reviewing a Request for Proposal (RFP). In addition, this would afford the district flexibility with respect to local banking relationships.

Local Innovation Procedure:

At least once every two years, the District will evaluate the performance of the current depository bank. Should the district determine that the contracted services are provided effectively and the quality of service is acceptable, the district will seek to negotiate terms to extend the contract for one additional two-year period. At the end of each two-year term, the district and the depository bank may agree to extend the contract for an additional two-year period. The district must review the contract to ensure the best value and support for the district and obtain board approval for each extension and contract renewal. This exemption does not hinder the district's ability to release a formal procurement for depository contract services, in lieu of negotiating an extension to the existing bank contract, if deemed necessary based on operational or financial reasons.

Exemption from the Texas Education Code Section §25.0811 may require revisions in the District policy BDAE(LOCAL).

What is a District of Innovation? The District of Innovation concept was passed by the 84th Legislative Session in House Bill 1842 and has been codified in the Texas Education Code Chapter 12a. A District of Innovation designation gives traditional school districts most of the flexibility currently available to Texas' open-enrollment charter schools. It gives a district more local control and increases a district's ability to decide what best suits the district's needs. Under HB 1842, districts may identify certain requirements imposed by the Texas Education Code "that inhibit the goals of the plan and from which the district should exempt on adoption of the plan." What are the benefits to Midway ISD becoming a District of Innovation? A District of Innovation will have the flexibility to implement practices similar to charter schools and exercise local control over certain decisions about education and governance that are more appropriate for the individual needs of the district. A District of Innovation is given empowerment to innovate and think differently based on the unique needs of the school, students, and staff. Becoming a District of Innovation allows a district to customize appropriate plans district-wide, a grade level, or a single campus. What are the proposed areas of innovation for Midway ISD? Already in Current Plan Proposed Additions to Plan Campus Behavior Coordinator Ejection of Individuals from Facilities Class Size Waivers Location of DAEP Services Minimum Attendance for Credit Suspension of 3rd Grade and Below Minimum Attendance of Instruction School Interruptions - Announcements Probationary Contracts School Calendar Frequently Asked Questions Teacher Appraisal System What areas is Midway ISD prohibited from seeking exemption? A District of Innovation cannot seek exemption from state or federal requirements applicable to an open enrollment charter school; state requirements for curriculum or graduation; and academic and financial accountability. Additionally, a District of Innovation cannot be exempt from statutes, including but not limited to: election of board of trustees; powers and duties of school boards, superintendents, and principals; criminal history record checks and educator misconduct reporting; bilingual education; special education; prekindergarten; academic accountability including student assessment; open meetings, open records; financial accountability and related reporting; nepotism; and transportation. Has Midway ISD done this before? Yes. The Midway ISD Board of Trustees approved its first District of Innovation plan in February 2017. That plan expires in February, 2022. A district may renew a District of Innovation plan by following the process outlined in 19 Texas Administrative Code section 102.1307 for adoption. What is the process for renewing Midway ISD's innovation plan? On October 13, 2021, the Midway Advisory and Strategy Team (MAST) met to create five District of Innovation subcommittees comprising key district stakeholders including senior leadership, administration, staff, parents, business and community members. These subcommittees met during October and November to draft, review, and prepare a final proposed innovation plan. The final proposed innovation plan will be posted on the Midway ISD webpage for at least 30 days. The District of Innovation committee, which includes the members of the Midway Advisory and Strategy Team (MAST), established pursuant to Texas Education Code §11.251, will hold a public meeting on Jan. 12, 2022, to consider and vote on the final version of the proposed plan. If the final proposed innovation plan is approved by a majority of the committee, the Board of Trustees will vote on whether to adopt the final proposed plan during the Feb. 15, 2022, board meeting. Midway ISD will

then notify the commissioner of education of approval of the plan along with a list of approved TEC exemptions. How long is the District of Innovation Plan effective?
Frequently Asked Questions The renewed plan will be in effect for another term of five years from the date of adoption (possibly February 2022 - February 2027).

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

Meeting Date: January 12, 2026

Meeting Type: Regular

Item Type: Consent Agenda

Future Action Required: No

If Yes, Month: N/A

Subject: Quarterly Investment Report as of November 30, 2025

Background Information: Per CDA(LEGAL) - 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, 2025

Fiscal Implications: None

Administrative Recommendation: None

Contact Person: Jennifer Hinds, Chief Financial Officer



**ABILENE INDEPENDENT SCHOOL DISTRICT
INVESTMENT PORTFOLIO SUMMARY
FOR THE QUARTER ENDED NOVEMBER 30, 2025**

FUND	8/31/2025 FAIR VALUE	ADDITIONS	DISTRIBUTIONS	11/30/2025 FAIR VALUE
GENERAL FUND	\$ 26,267,019.52	\$ 68,969,244.58	\$ 34,420,899.99	\$ 60,815,364.11
FOOD SERVICE	3,021,347.96	25,093.45	820,113.39	2,226,328.02
DEBT SERVICE	14,347,252.97	2,305,487.85	-	16,652,740.82
WORKERS COMPENSATION	2,273,748.92	23,230.23	-	2,296,979.15
TOTALS	\$ 45,909,369.37	\$ 71,323,056.11	\$ 35,241,013.38	\$ 81,991,412.10

INVESTMENT TYPE	%	11/30/2025 FAIR VALUE
INVESTMENT POOLS	36.40%	\$ 29,842,539.02
BANKS	63.60%	\$ 52,148,873.08
U. S. AGENCIES	0.00%	-
TOTAL - ALL FUNDS	100.00%	\$ 81,991,412.10

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, Chief Financial Officer

12/18/25
Date



Jennifer Beall, Comptroller

12/16/25
Date

ABILENE INDEPENDENT SCHOOL DISTRICT
 COMPLIANCE REPORT - FUND DETAILS
 FOR THE QUARTER ENDED NOVEMBER 30, 2025

SECURITY	CALLED / MATURITY	BOOK VALUE		FAIR VALUE		Change in FMV	Quarterly Additions	Quarterly Distributions
		08/31/25	11/30/25	08/31/25	11/30/25			
GENERAL FUND								
TEXPOOL	OPEN	13,641,738.10	21,481,836.23	13,641,738.10	21,481,836.23	7,840,098.13	7,840,098.13	-
SUBTOTAL - INVESTMENT POOLS	35.32%	\$ 13,641,738.10	\$ 21,481,836.23	\$ 13,641,738.10	\$ 21,481,836.23	7,840,098.13	7,840,098.13	-
FIRST FINANCIAL	OPEN	12,625,281.42	39,333,527.88	12,625,281.42	39,333,527.88	26,708,246.46	61,129,146.45	(34,420,899.99)
SUBTOTAL - BANKS	64.68%	\$ 12,625,281.42	\$ 39,333,527.88	\$ 12,625,281.42	\$ 39,333,527.88	26,708,246.46	61,129,146.45	(34,420,899.99)
TOTAL GENERAL FUND	100.00%	\$ 26,267,019.52	\$ 60,815,364.11	\$ 26,267,019.52	\$ 60,815,364.11	\$ 34,548,344.59	\$ 68,969,244.58	\$ (34,420,899.99)
FOOD SERVICE FUND								
FIRST FINANCIAL	OPEN	3,021,347.96	2,226,328.02	3,021,347.96	2,226,328.02	(795,019.94)	25,093.45	(820,113.39)
SUBTOTAL - BANKS	100.00%	\$ 3,021,347.96	\$ 2,226,328.02	\$ 3,021,347.96	\$ 2,226,328.02	(795,019.94)	25,093.45	(820,113.39)
TOTAL FOOD SERVICE	100.00%	\$ 3,021,347.96	\$ 2,226,328.02	\$ 3,021,347.96	\$ 2,226,328.02	(795,019.94)	25,093.45	(820,113.39)
DEBT SERVICE FUND								
TEXPOOL	OPEN	8,275,252.07	8,360,702.79	8,275,252.07	8,360,702.79	85,450.72	85,450.72	-
SUBTOTAL - INVESTMENT POOLS	50.21%	\$ 8,275,252.07	\$ 8,360,702.79	\$ 8,275,252.07	\$ 8,360,702.79	85,450.72	85,450.72	-
FIRST FINANCIAL	OPEN	6,072,000.90	8,292,038.03	6,072,000.90	8,292,038.03	2,220,037.13	2,220,037.13	-
SUBTOTAL - BANKS	49.79%	\$ 6,072,000.90	\$ 8,292,038.03	\$ 6,072,000.90	\$ 8,292,038.03	2,220,037.13	2,220,037.13	-
TOTAL DEBT SERVICE	100.00%	\$ 14,347,252.97	\$ 16,652,740.82	\$ 14,347,252.97	\$ 16,652,740.82	2,305,487.85	2,305,487.85	-
WORKERS COMPENSATION FUND								
FIRST FINANCIAL	OPEN	2,273,748.92	2,296,979.15	2,273,748.92	2,296,979.15	23,230.23	23,230.23	-
SUBTOTAL - BANKS	100.00%	\$ 2,273,748.92	\$ 2,296,979.15	\$ 2,273,748.92	\$ 2,296,979.15	23,230.23	23,230.23	-
TOTAL WORKERS COMPENSATION	100.00%	\$ 2,273,748.92	\$ 2,296,979.15	\$ 2,273,748.92	\$ 2,296,979.15	23,230.23	23,230.23	-
TOTAL - ALL FUNDS		\$ 45,909,369.37	\$ 81,991,412.10	\$ 45,909,369.37	\$ 81,991,412.10	\$ 36,082,042.73		

Average Portfolio Yield by Investment Type

Texpool	4.13%
First Financial	5.16%

Weighted Average Maturity

General Fund	1.00 days
Food Service	1.00 day
Debt Service	1.00 day
Workers Compensation	1.00 day
Grand Total	1.00 days

Ratio of FV to Cost

(Any ratio in excess of 99.50% is considered acceptable.)

100.00%

Abilene Independent School District Board Document – VIII. A.

Meeting Date: January 12, 2026

Meeting Type: Meeting

Item Type: Informative

Future Action Required: No If Yes, Month: June/July 2025

Subject: Abilene ISD Behavior Supports

Background Information:

AISD continues to strengthen a comprehensive system of behavioral supports grounded in the belief that students thrive when schools are safe, structured, and supportive. Using a multi-tiered framework, campuses receive universal supports that help create positive school culture, build meaningful relationships, and reinforce clear and consistent behavioral expectations.

For students who require additional help, AISD provides progressively targeted and intensive supports through behavior liaisons, behavior coordinators, and specialized instructional settings. Programs such as STEPs, Kinder Transition, the Middle School TIP program, SAP, and DAEP are designed to provide structured environments where students receive guidance, emotional and behavioral skill development, and support to successfully return to their home campuses when appropriate. Social workers further enhance this system by offering wraparound services, counseling supports, and connections to community resources.

This evening, we have invited the staff who directly serve in these programs and those who support behavioral needs across the district, as their expertise and dedication are critical to strengthening classrooms and student success. We are grateful to the Board of Trustees for their continued leadership and commitment to investing in supports that empower teachers, meet student needs, and foster safe, predictable, and caring learning environments.

CONNECT • LEAD • SUCCEED

Attached Supporting Documents:

Presentation

Fiscal Implications:

N/A

Administrative Recommendation:

N/A

Contact Person:

Dr. Gustavo Villanueva
Mrs. Alison Camp



Board of Trustees Regular Meeting

January 12, 2026



Behavior Programs Report

Dr. Gustavo Villanueva



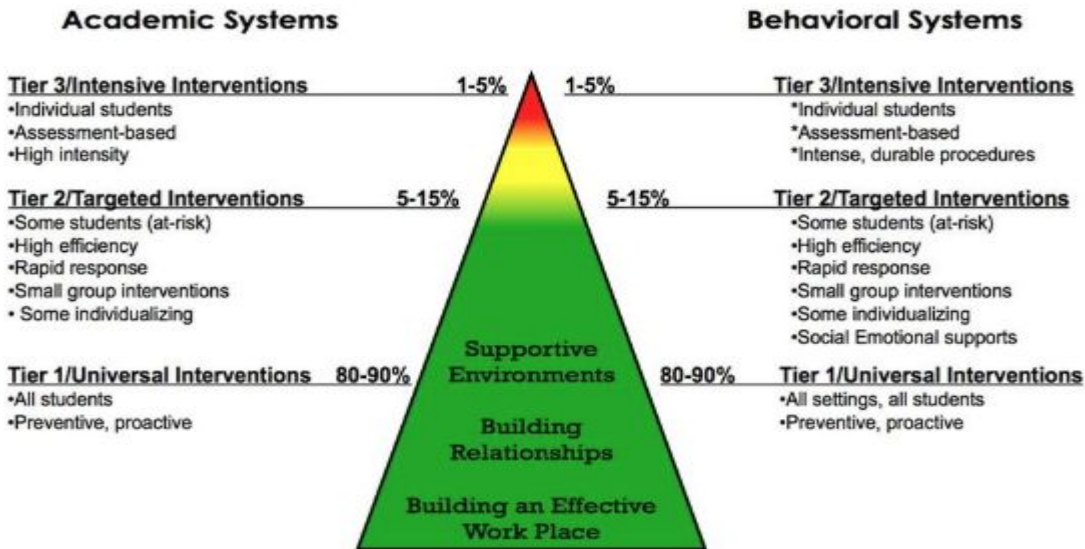
Guiding Principles

- Schools must maintain safe, supportive environments for all students
- Academic success increases when emotional and behavioral needs are met
- Self-regulation begins with adults modeling expectations
- Predictability, structure, and routines help students thrive
- Respect, inclusion, and relationships matter
- Every child has value; diversity strengthens campus culture



MTSS: Multitiered Systems of Support

Supports are designed to meet student needs at universal, targeted, and intensive levels.





Tier 1: Universal Supports

- CHAMPS Coaches: Classroom Support-Direct Support to 150 teachers in the fall of 2025, 1453 teachers over the last 5 years
- Safe and Civil Schools (PBIS/Foundations): Campus Culture/Common Areas
- Social Emotional Curriculum
 - Capturing Kids Hearts
 - Second Step
 - Character Strong



Tier 2: Targeted Supports

- Behavior Liaisons at every elementary and middle school
 - Direct intervention for students struggling in the classroom
 - Collaboration with teachers, administrators, and coordinators
 - Individual and small-group support strategies



Tier 3: Intensive Supports

- Behavior Coordinators assist campuses with assessment and interventions
- Specialized support settings:
 - Kinder Transition Classes
 - STEPs Classes
 - Student Achievement Program (SAP)



Social Workers

- Provide wrap around services at all tiers
- Connect families with community resources
- Offer individual and group support



Student Transition Education Programs(STEMPs)

- Safe, structured, smaller learning environment
- Focuses on social-emotional development and academics
- Goal: return students to home campus in **6–9 weeks**
- 4 elementary classes at Hartford and 3 middle school classes at Woodson
- Current impact:
 - 30 elementary students served this year
 - 49 middle school students served this year



Kinder Transition Program

- Kindergarten transition class is a short-term, supportive program designed for students whose behaviors are making it hard to be successful in a traditional kindergarten setting.
- Students attend for approximately 10-12 weeks, where they learn how to “do school” through explicit instruction in routines, expectations, social skills and self-regulation.
- With consistent structure and positive behavior support, students build the skills they need to succeed and confidently transition back to their home campus as successful kindergartners.
 - The two classes are housed at Bassetti Elementary.
 - 23 students have been supported so far this year.
 - In 2024-2025, 32-students were served.
 - In 2023-2024, 33-students were served.
 - Jan. to May of 2023, 11 students were served.



Middle School TIP Program

- Intensive support for students with behavioral, emotional, and mental health needs
- Housed at Craig Middle School
- Students remain engaged in Craig classes with layered behavior support
- Students served this year: **29**



Student Achievement Program (SAP)

- Most intensive behavioral support setting
- Designed for students not successful in Tier 3
- Located at Hartford Campus



DAEP/Expulsion Supports

- Disciplinary Behavioral Setting-Placements may be mandated as a result of a legal offenses or discretionarily by campus admin for code of conduct violations
- Elementary is housed at Alcorta
- Secondary is housed at Woodson
- Taylor County Learning Center is housed at the Juvenile Detention Center and is used to support students with high level offenses



Hartford Campus

- Home to Elementary STEPs and SAP
- Smaller, highly supported learning environments
- Consolidates resources, staff, and supports
- Maintains an **inviting, positive, belonging-focused culture**



Our commitment

Abilene ISD remains committed to:

- Supporting teachers
- Meeting student needs
- Building safe, positive learning environments
- Strengthening academic and behavioral success



Questions?

Abilene Independent School District Board Document - Agenda Item

Meeting Date: January 12, 2026

Meeting Type: Regular

Item Type: Information

Future Action Required: No

If Yes, Month: N/A

Subject: Bilingual/ESL Program Update and Summit K-12 Middle of Year Data

Background Information: We will review updates from the October Board Report

Attached Supporting Documents:

[Bilingual/ESL Update and Summit K-12 Presentation](#)

Fiscal Implications:

None

Administrative Recommendation:

Continue with Summit K-12

Contact Person:

Shannon Marshall, Director of Federal Programs and Bilingual/ESL





Bilingual/ESL Program Update

Shannon Marshall

Director of Federal Programs & ESL/Bilingual



PURPOSE:

To target English language development, including listening, speaking, reading, and writing skills through academic content instruction that is linguistically and culturally responsive.



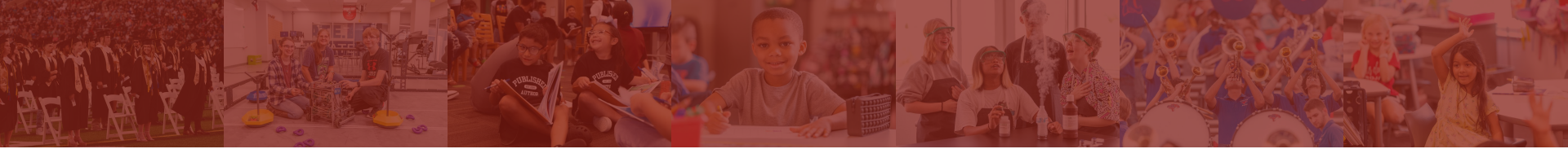
Enrollment

School Year	Enrollment
2019-2020	920
2020-2021	843
2021-2022	830
2022-2023	931
2023-2024	1039
2024-2025	1258
2025-2026 (Oct)	1328
2025-2026 (Jan)	1337



English Language Proficiency Standards (ELPS)

- A set of state-mandated standards integrated into all subjects (like the TEKS) to develop their listening, speaking, reading, and writing skills
- Outline specific language goals and proficiency levels (Beginning, Intermediate, Advanced, Advanced High) for content-area learning
- Define what English language learners need to know to learn English and master academic content
- Updated ELPS beginning in the 2026-2027 school year



Key Aspects

- Integral to Curriculum, but not separate
- Four Language Domains: Listening, Speaking, Reading and Writing
- Proficiency Levels: Students progress through Beginning, Intermediate, Advanced, and Advanced High levels, with expectations increasing in complexity as they acquire more English.
- Include essential Learning Strategies
- Assessed with The Texas English Language Proficiency Assessment System (TELPAS)



Level 1 – Beginning

- Student knows very little English.
- Understands a few words/phrases.
- Needs pictures, gestures, modeling, and lots of support.
- Writing: may copy words or label pictures.



Level 2 – Intermediate

- Student can communicate basic needs and ideas.
- Understands simple conversations and directions.
- Makes many errors but can be understood.
- Writing: short, simple sentences with frequent mistakes.



Level 3 – Advanced

- Student can participate in most classroom conversations.
- Understands more complex language with support.
- Errors decrease but may still need scaffolds for academic language.
- Writing: multiple sentences/paragraphs, but vocabulary and grammar may be limited.



Level 4 – Advanced High

- Student can use English almost like a native speaker in social and academic settings.
- Understands grade-level instruction with minimal support.
- Errors are minor and do not interfere with meaning.
- Writing: clear, detailed, and organized.

Summit K-12



Summit K-12: A Supplemental Program used for our ESL students to improve their language development.

An individual learning plan is developed based on assessment or previous year's TELPAS scores.



TELPAS Sample Listening/Speaking Questions Second Grade

Name at least two messages that a wolf howl communicates and explain how these messages help the pack.

Student has 3 chances to record answer and must speak full 90 seconds to get full score.



TELPAS Sample Reading/Writing Question

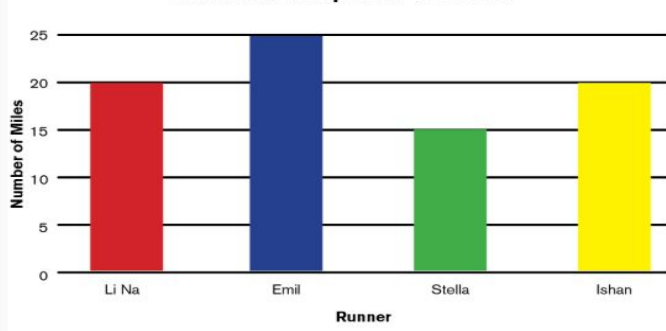
Second Grade

QUESTION 34

[Provide feedback on this item](#)

Mr. Alonso's second-grade students made a bar graph.

Run Club's Top Four Winners

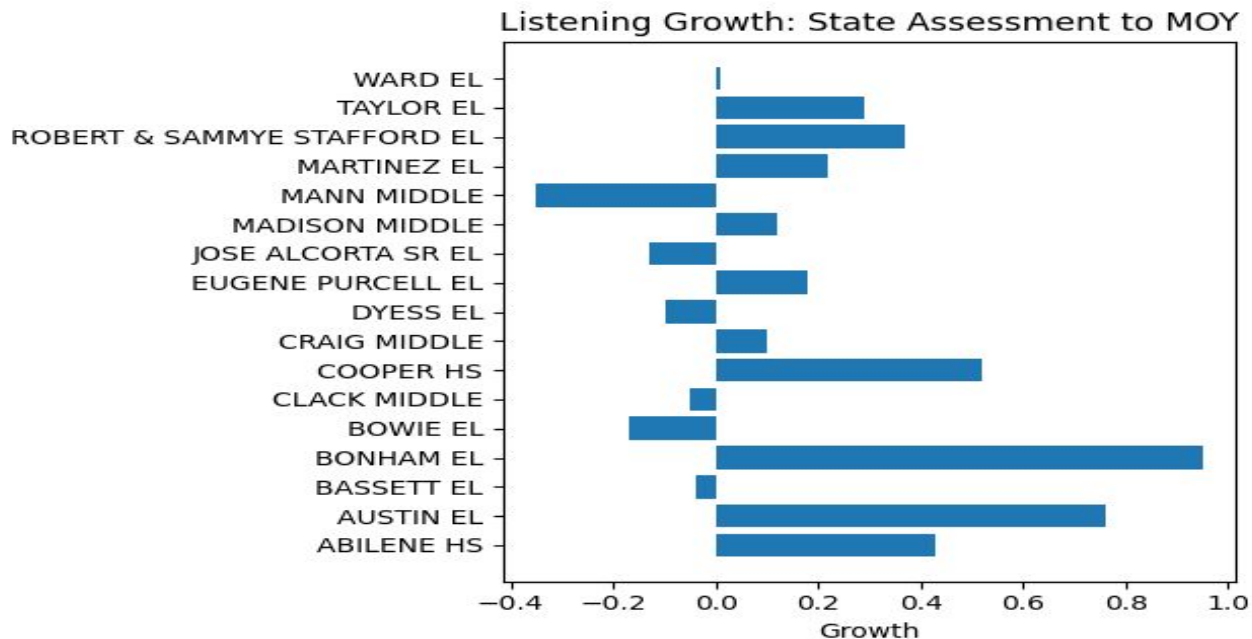


- Describe the graph. What does this graph show you?
- Explain how Mr. Alonso's class probably created this graph.
- What can you learn from this graph?
- Write about a club you would like to join.

A ▼ B I U X₁ X' ☰ ☷ ☹ ☺ ✎

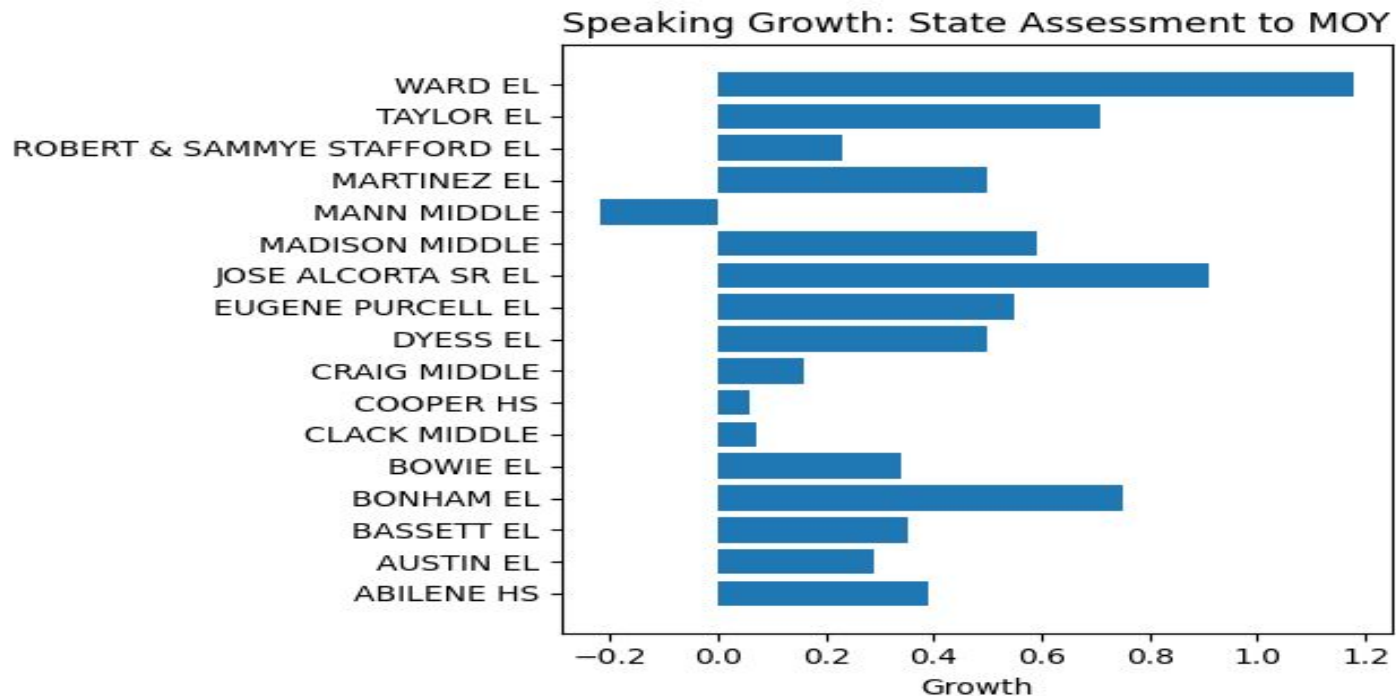


Listening Growth by Campus:





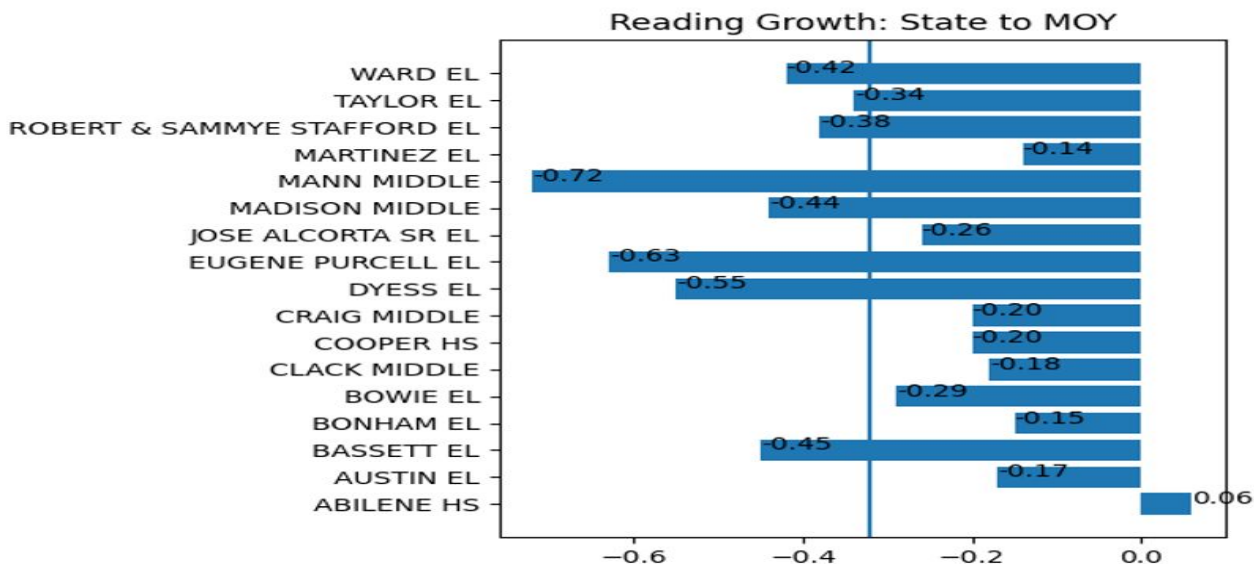
Speaking Growth by Campus:





Reading Growth by Campus:

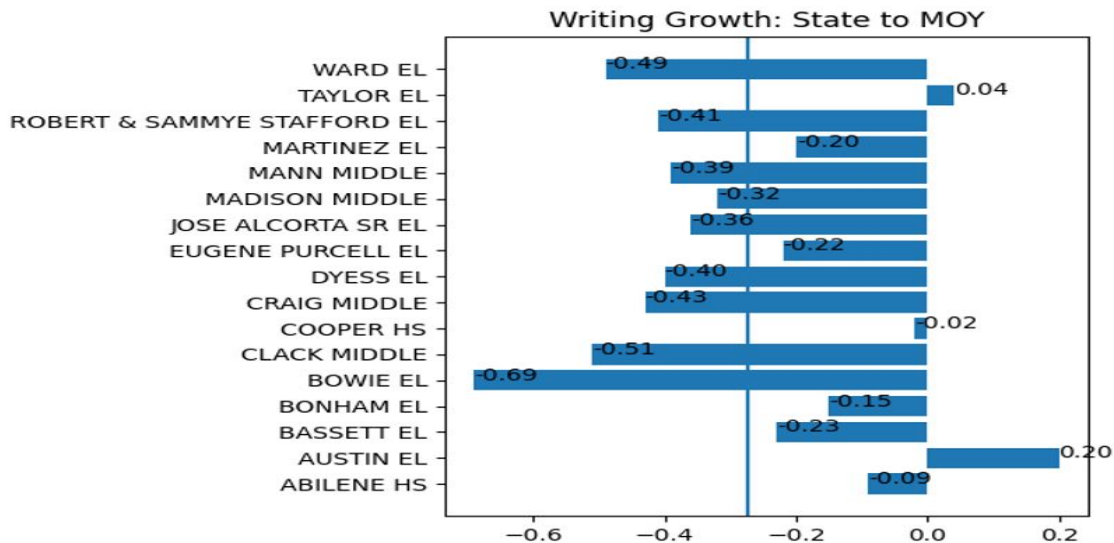
Reading Growth by Campus





Writing Growth by Campus:

Writing Growth by Campus





Data Takeaways & Future Plans

- Review Data