

ABILENE ISD



MONTHLY FINANCIALS
FEBRUARY 2026



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Memo



To: Dr. John Kuhn, Superintendent of Schools
CC: Dr. Joseph Waldron, Deputy Superintendent
From: Jennifer Hinds, Chief Financial Officer
Date: April 2, 2026
Re: February 2026 Financial Information

Attached are the financial reports for the General Fund for the month ended February 28, 2026, and additional supplemental information for your review.

Revenues

For financial statement purposes, current property tax revenue is recognized evenly throughout the year at one twelfth of the annual budget each month to better align revenue with expenditures. In the supplemental schedules, however, actual collections are presented and compared to the same period in the prior year. Because property taxes are not levied until October 1, any taxes collected in September represent delinquent collections from prior years. As a result, no current year collections are reflected for September on the supplemental schedule. The district will continue to contract with the Taylor County CAD for tax collection services, while Jones County CAD performs appraisals in Jones County as required by law. Both the Taylor County and Jones County CADs continue to do a great job monitoring and collecting taxes. At the end of February, 87.35% of taxes had been collected.

State Foundation School Program revenue and Available School Fund revenue are also recognized evenly each month for financial reporting purposes rather than based on the timing of actual receipts, which fluctuate throughout the year. The state revenue budget is reviewed and adjusted as attendance data is received after each grading period.

Expenditures

Payroll costs are tracking as expected, with 49.60% of the \$126.9 million budget expended to date.

Extracurricular Activities (FC 36) expenditures continue to run higher than the annual budget at 81.72% due to increased extra duty pay and travel costs. Security and Monitoring Services (FC 52) expenditures are elevated at 72.03% due to security requirements that increased costs for the year. Year-to-date expenditures are 50.19% of the annual budget.

Curriculum and Instructional Staff Development (FC 13), Instructional Leadership (FC 21), School Leadership (FC 23) and General Administration (FC 41) expenditures are below budget due to the timing of costs, which typically occur later in 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 February 2026**

	<u>Amended Budget</u>	<u>Year To Date</u>	<u>Difference</u>	<u>%</u>
REVENUES				
5700s - Local	\$ 46,677,984	\$ 24,573,115	\$ (22,104,869)	52.64%
5800s - State	102,572,963	49,235,645	(53,337,318)	48.00%
5900s - Federal	2,391,000	364,649	(2,026,351)	15.25%
Total Revenues	<u>\$ 151,641,947</u>	<u>\$ 74,173,409</u>	<u>\$ (77,468,538)</u>	48.91%
EXPENDITURES				
11 - Instruction	\$ 82,450,265	\$ 41,900,229	\$ 40,550,036	50.82%
12 - Instructional Resources and Media Services	2,068,492	996,249	1,072,243	48.16%
13 - Curriculum and Instructional Staff Development	1,249,792	405,541	844,251	32.45%
21 - Instructional Leadership	3,194,879	1,320,914	1,873,965	41.34%
23 - School Leadership	9,611,909	4,237,879	5,374,030	44.09%
31 - Guidance, Counseling and Evaluation Services	8,016,151	3,723,451	4,292,700	46.45%
32 - Social Work Services	1,913,541	938,522	975,019	49.05%
33 - Health Services	2,116,684	1,001,210	1,115,474	47.30%
34 - Student Transportation	6,063,378	3,150,257	2,913,121	51.96%
36 - Extracurricular Activities	3,581,306	2,926,566	654,740	81.72%
41 - General Administration	7,895,724	3,163,993	4,731,731	40.07%
51 - Facilities Maintenance and Operations	16,267,070	8,749,087	7,517,983	53.78%
52 - Security and Monitoring Services	1,439,102	1,036,591	402,511	72.03%
53 - Data Processing Services	5,910,210	2,575,208	3,335,002	43.57%
61 - Community Services	663,406	343,340	320,066	51.75%
71 - Debt Service	2,607,865	1,169,042	1,438,823	44.83%
81 - Facilities Acquisition and Construction	-	249,320	(249,320)	#DIV/0!
95 - Juvenile Justice Program	275,000	51,620	223,380	18.77%
99 - Intergovernmental Charges	721,320	375,762	345,558	52.09%
Total Expenditures	<u>\$ 156,046,094</u>	<u>\$ 78,314,780</u>	<u>\$ 77,731,314</u>	50.19%
EXCESS REVENUES AND OTHER RESOURCES OVER (UNDER) EXPENDITURES AND OTHER USES				
	<u>\$ (4,404,147)</u>	<u>\$ (4,141,371)</u>	<u>\$ (8,545,518)</u>	
EXPENDITURES BY OBJECT CODE:				
6100s - Payroll	\$ 126,950,730	\$ 62,970,755	\$ 63,979,975	49.60%
6200s - Purchased and Contracted Services	13,422,390	7,219,255	6,203,135	53.79%
6300s - Supplies and Materials	6,818,392	2,961,903	3,856,488	43.44%
6400s - Miscellaneous Expenditures	4,707,509	3,654,083	1,053,426	77.62%
6500s - Debt Service	2,607,865	1,169,042	1,438,823	44.83%
6600s - Capital Outlay	1,539,208	339,742	1,199,466	22.07%
Total Expenditures	<u>\$ 156,046,094</u>	<u>\$ 78,314,780</u>	<u>\$ 77,731,314</u>	50.19%

**Abilene Independent School District
Revenues and Expenditures - Comparison
General Fund
Periods Ended Feb 2026 and 2025**

	Year to Date				Increase/ (Decrease)	%
	2025	Encumbr.	Actuals	2026		
REVENUES						
Local	\$ 23,564,179	\$ -	\$ 24,573,115	\$ 24,573,115	\$ 1,008,936	4.28%
State	45,866,187	-	49,235,645	49,235,645	3,369,458	7.35%
Federal	1,123,096	-	364,649	364,649	(758,447)	-67.53%
Total Revenues	<u>\$ 70,553,462</u>	<u>\$ -</u>	<u>\$ 74,173,409</u>	<u>\$ 74,173,409</u>	<u>\$ 3,619,947</u>	<u>5.13%</u>
EXPENDITURES						
Instruction	\$ 44,062,385	\$ 298,974	\$ 41,900,229	\$ 42,199,203	\$ (1,863,182)	-4.23%
Instructional Resources and Media Services	1,247,450	72,759	996,249	1,069,008	(178,442)	-14.30%
Curriculum and Instructional Staff Development	1,185,101	84,805	405,541	490,346	(694,755)	-58.62%
Instructional Leadership	1,413,371	8,878	1,320,914	1,329,792	(83,579)	-5.91%
School Leadership	4,777,874	12,908	4,237,879	4,250,787	(527,087)	-11.03%
Guidance, Counseling and Evaluation Services	3,601,198	2,554	3,723,451	3,726,005	124,807	3.47%
Social Work Services	1,089,890	2,244	938,522	940,766	(149,124)	-13.68%
Health Services	1,141,075	4,811	1,001,210	1,006,021	(135,054)	-11.84%
Student Transportation	3,897,523	965,457	3,150,257	4,115,714	218,191	5.60%
Extracurricular Activities	3,475,924	241,703	2,926,566	3,168,269	(307,655)	-8.85%
General Administration	3,180,160	206,085	3,163,993	3,370,078	189,918	5.97%
Facilities Maintenance and Operations	9,610,620	257,694	8,749,087	9,006,781	(603,839)	-6.28%
Security and Monitoring Services	1,027,614	85,396	1,036,591	1,121,987	94,373	9.18%
Data Processing Services	3,874,170	733,837	2,575,208	3,309,045	(565,125)	-14.59%
Community Services	357,249	16,644	343,340	359,984	2,735	0.77%
Debt Services	3,120,617	174,051	1,169,042	1,343,093	(1,777,524)	-56.96%
Facilities Acquisition and Construction	133,369	-	249,320	249,320	115,951	86.94%
Juvenile Justice Program	168,200	-	51,620	51,620	(116,580)	-69.31%
Intergovernmental Charges	356,098	-	375,762	375,762	19,664	5.52%
Total Expenditures	<u>\$ 87,719,888</u>	<u>\$ 3,168,800</u>	<u>\$ 78,314,780</u>	<u>\$ 81,483,580</u>	<u>\$ (6,236,308)</u>	<u>-7.11%</u>
OTHER						
EXCESS REVENUES AND OTHER RESOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (17,166,426)</u>	<u>\$ (3,168,800)</u>	<u>\$ (4,141,371)</u>	<u>\$ (7,310,171)</u>	<u>\$ 9,856,255</u>	
EXPENDITURES BY OBJECT CODE:						
Payroll	\$ 67,048,589	\$ -	\$ 62,970,756	\$ 62,970,756	\$ (4,077,833)	-6.08%
Purchased and Contracted Services	7,920,667	789,465	7,219,255	8,008,720	88,053	1.11%
Supplies and Materials	4,505,743	1,151,710	2,961,903	4,113,613	(392,130)	-8.70%
Miscellaneous Expenditures	4,444,084	177,300	3,654,083	3,831,383	(612,701)	-13.79%
Debt Service	3,120,617	174,051	1,169,042	1,343,093	(1,777,524)	-56.96%
Capital Outlay	680,189	876,275	339,742	1,216,017	535,828	78.78%
Total Expenditures	<u>\$ 87,719,888</u>	<u>\$ 3,168,800</u>	<u>\$ 78,314,780</u>	<u>\$ 81,483,580</u>	<u>\$ (6,236,308)</u>	<u>-7.11%</u>

**Abilene Independent School District
Revenues and Expenditures
Governmental Fund Types
Period Ending February 2026**

	<u>Revenues/ Other Resources</u>	<u>Expenditures/ Other Uses</u>	<u>Revenues Over/(Under) Expenditures</u>
General Fund:			
190 Shotwell Complex	\$ 619,043	469,463	\$ 149,580
197 Extracurricular (beyond District)	7,344	162,115	\$ (154,771)
199 General Operating	<u>73,547,022</u>	<u>77,683,202</u>	<u>\$ (4,136,180)</u>
Total	<u>\$ 74,173,409</u>	<u>\$ 78,314,780</u>	<u>\$ (4,141,371)</u>
Special Revenue Fund:			
205 Head Start	1,493,412	1,713,773	(220,361)
206 McKinney Vento Grant	41,428	52,331	(10,903)
211 ESEA Title I	4,150,063	4,642,592	(492,529)
224 IDEA-B Formula	1,418,059	1,887,699	(469,640)
225 IDEA-B Preschool	46,038	85,042	(39,004)
240 Food Service	6,179,636	5,897,936	281,700
244 Carl Perkins-Vocational Education	98,423	111,459	(13,036)
255 ESEA Title II, TPTR	111,561	132,432	(20,871)
263 Title III	37,633	37,812	(179)
288 Early Head Start	1,373,496	1,700,434	(326,938)
289 Title IV, Part A - SSAEP	-	35,371	(35,371)
309 Adult Education-Federal	379,912	382,569	(2,657)
312 Temp. Assistance for Needy Families-Federal	14,069	15,310	(1,241)
410 Textbook	214,382	155,958	58,424
412 Childcare Services	12,175	6,111	6,064
429 State Funded Special Revenue Funds	654,939	676,515	(21,576)
431 Adult Education-State	44,126	46,561	(2,435)
435 Deaf Ed - State	-	53,299	(53,299)
461 Campus Activity Fund	206,653	137,436	69,217
480 Partners In Education	-	-	-
481 Holland Medical HS Community Donation	806	-	806
485 Dodge Jones Foundation- CHS Chinle Trip	16,000	-	-
487 Dodge Jones	-	-	-
488 Dian Graves Owen	2,586	-	2,586
489 Abilene Education Foundation	126,885	125,060	1,825
492 Kids Learning Together	57,733	14,068	43,665
493 Homeless Supply Program	-	6,650	(6,650)
496 Regional Day School for the Deaf-Local	180,074	146,811	33,263
499 Other	-	5,260	(5,260)
Total	<u>\$ 16,861,912</u>	<u>\$ 18,068,489</u>	<u>\$ (1,222,577)</u>
Debt Service Fund:			
599 Debt Service	<u>\$ 15,116,587</u>	<u>\$ 18,429,085</u>	<u>\$ (3,312,498)</u>
Workers Comp Fund:			
770 Workers Comp	<u>\$ 380,740</u>	<u>\$ 518,104</u>	<u>\$ (137,364)</u>

**Abilene Independent School District
Employee Counts As of February 28, 2026**

Org	Campus/Department	February 2026 Employee Counts		Total
		General Fund	Other Funds	
High Schools:				
001	Abilene High School	167.250	18.200	185.450
002	Cooper High School	165.250	21.515	186.765
009	Holland Medical HS-HSU	7.000	-	7.000
010	ATEMS High School	42.000	9.000	51.000
011	The LIFT	2.000	-	2.000
Middle Schools:				
044	Madison Middle School	63.150	12.875	76.025
045	Mann Middle School	69.732	16.000	85.732
047	Clack Middle School	73.050	10.000	83.050
048	Craig Middle School	79.550	11.000	90.550
Elementary Schools:				
102	Austin Elementary	73.550	14.440	87.990
103	Bonham Elementary	52.640	16.730	69.370
104	Bowie Elementary	61.250	13.000	74.250
108	Dyess Elementary	59.550	17.340	76.890
112	Alcorta Elementary	43.950	11.330	55.280
113	Purcell Elementary	56.340	12.330	68.670
116	Stafford Elementary	52.858	13.330	66.188
121	Taylor Elementary	68.850	9.000	77.850
150	Ward Elementary	45.350	13.340	58.690
152	Martinez Elementary	57.230	10.340	67.570
153	Bassetti Elementary	59.450	17.830	77.280
Other Campuses:				
003	Woodson Center for Excellence	35.000	3.000	38.000
004	Adult Education	1.000	6.000	7.000
006	DAEP	20.000	-	20.000
008	Juvenile Detention Ctr	2.000	-	2.000
107	Crockett Early Head Start	3.000	67.060	70.060
120	Hartford/SAP	3.000	-	3.000
131	Planetarium	0.500	-	0.500
156	Long Early Learning Center	81.000	85.440	166.440
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	96.000	-	96.000
801	Curriculum & Instruction	12.000	1.600	13.600
804	Fine Arts	3.000	-	3.000
806	LRC Services	1.000	-	1.000
808	Technology Center	25.500	-	25.500
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	43.950	9.050	53.000
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	-	22.000	22.000
939	Catering (Food Service)	-	2.000	2.000
951	Maintenance	41.000	-	41.000
952	Warehouse	5.500	-	5.500
953	Custodial	5.000	-	5.000
954	Energy Management	1.000	-	1.000
Total		1,771.950	450.750	2,222.700

*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
STUDENT ENROLLMENT & ATTENDANCE DATA
PERIOD ENDED FEBRUARY 28, 2026**

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	14,301	14,409	(108.00)
January	14,263	14,435	(172.00)
February	14,208	14,446	(238.00)
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	88.40%	90.20%	-1.80%
January	89.30%	86.10%	3.20%
February	91.20%	92.20%	-1.00%
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	12,642	12,997	(354.83)
January	12,737	12,429	308.32
February	12,958	13,319	(361.52)
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 FEBRUARY 28, 2026**

PROJECTED AVERAGE DAILY ATTENDANCE:

	Cumulative ADA	2025-2026 Projected End of Year		Budget VS. Actual		
		ADA	WADA	Cumulative 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	ENDS 12/19/2025	13,100.960	13,100.960	19,427.089	500.960	1,176.950
Fourth	ENDS 2/17/2026	13,069.560	13,069.560	19,395.582	469.560	1,145.443
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 INDEPENDENT SCHOOL DISTRICT
SUPPLEMENTAL INFORMATION
PERIOD ENDED FEBRUARY 28, 2026**

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	\$ 60,955,105	100.00%	\$ 58,876,587	100.00%		
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%
December	24,683,522	40.49%	26,154,973	44.42%	(2,392,735.00)	-3.93%
January	49,132,266	80.60%	47,498,417	80.67%	(40,217.00)	-0.07%
February	53,245,121	87.35%	50,837,131	86.35%	610,388.00	1.00%

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

NUMBER OF PAYROLL CHECKS AND DIRECT DEPOSITS:

	2025-26	2024-25	Net Change
	Payroll checks/direct deposits		
September	2,196	2,379	(183)
October	2,196	2,391	(195)
November	2,200	2,400	(201)
December	2,204	2,396	(192)
January	2,195	2,384	(189)
February	2,191	2,375	(184)

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 ISD
Monthly Donations Report
Feb-26

Date	Campus/Department	Donor Name	Donor Address	Value	Description of Donation	Purpose of Donation	Fund
2/20/2026	Cooper High	Miers Insurance Services LLC	400 Pine Suite 850	\$ 300.00	Monetary	Student Testing Incentives- K. Willis	461
2/24/2026	Martinez	Myra Martinez Faculty Fund	1250 Merchant 79603	\$ 2,082.49	Monetary	Thomas PTO Donation	461
0219/2026	Purcell	Mindi Bredemeyer	496 CR 611 Trent, TX 79561	\$ 1,228.92	Monetary	AEF Grant Purchase	461