

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, June 9, 2025, beginning at 4:30 PM in the Boardroom, One AISD Center 241 Pine Street, Abilene, Texas 79601.

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

- I. Call to Order
- II. Closed Session: A Closed Session may be held under the provisions of Texas Government Code, Chapter 551 including but not limited to Section 551.071, Section 551.072, Section 551.074, Section 551.076, and Section 551.082, and Section 551.0821.
 - A. The Board may deliberate matters of Personnel, i.e. appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee. (Section 551.074)
 - I. Professional Employment Contracts
 - B. Pursuant to Texas Government Code Section 551.074, to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee, specifically regarding a recommendation to send notice of proposed termination to James Smith for good cause.
 - C. Pursuant to Texas Government Code Section 551.071, to consult with the District's Attorney, in person or by phone, on a matter in which the duty of the attorney to the District under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with Chapter 551 of the Texas Government Code, specifically regarding a recommendation to send notice of proposed termination to James Smith for good cause.
 - D. The Board may consult with Legal Counsel regarding Pending or Contemplated Litigation and/ or Privileged Legal Advice. (Section 551.071)
 - E. The Board may discuss matters of Safety and Security. (Section 551.076)
 - F. The Board may discuss matters pertaining to Students necessarily involving personally identifiable information, e.g. Student Discipline. (Sections 551.082, 551.0821)
 - G. 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. Visual Art Scholastic Event (VASE) State Competitors
 - B. TAEA Youth Art Month State Exhibition
 - C. Speech and Debate National Qualifiers
 - D. Athletics State Competitors
 - E. CTE State Honorees
 - F. Leadership Academy Participants
- V. Oral Communications from the Public
- VI. Consent Agenda
 - A. The Board will consider approval of the Budget Amendments.
 - B. The Board will consider accepting the April Financials.
 - C. The Board will consider approval of the Minutes of the May 1, 2025, Workshop; May 5, 2025, Regular Board Meeting and the May 15, 2025, Special Called Board Meeting.
 - D. The Board will consider approval of the 2025-2026 Public Information Act Calendar.
 - E. The Board will consider the approval of District Investment Policy CDA.
 - F. The Board will consider approval of the Business Procedures Manual.
 - G. The Board will consider approval of Policy ELA (LOCAL).
- VII. Reports
 - A. Fine Arts Department
 - B. Athletic Department
 - C. Goal Progress Measure Update
- VIII. Business Items Requiring Board Action
 - A. The Board will discuss and possibly take action to select an auditor for the purpose of conducting an efficiency audit of the district.
Mrs. Jennifer Hinds, Chief Financial Officer
- IX. 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. Consideration and possible action to approve the recommendation of the Superintendent, as presented, to send notice of proposed termination for good cause to James Smith.
 - 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
- X. Adjournment

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

Meeting Date: June 9, 2025

Meeting Type: Regular Board Meeting

Item Type: Consent Future Action Required: No

If Yes, Month: N/A

Subject: Budget Amendments

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

Attached Supporting Documents:

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

Fiscal Implications:

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

Contact Person: Jennifer Hinds

ABILENE INDEPENDENT SCHOOL DISTRICT SUMMARY OF PROPOSED BUDGET AMENDMENTS STUDENT NUTRITION FUND

June 9, 2025

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

DEBT SERVICE FUND

June 9, 2025

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

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

June 9, 2025

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

**ABILENE INDEPENDENT SCHOOL DISTRICT
SUMMARY OF PROPOSED BUDGET AMENDMENTS
GENERAL FUND
June 9, 2025**

| | Approved budget | Proposed amendments | Proposed amended budget |
|--|------------------------|------------------------|-------------------------------|
| GENERAL FUND: | | | |
| Revenues - | | | |
| Local | \$ 44,456,091 | \$ 9,103 | \$ 44,465,194 |
| State | 95,152,527 | - | 95,152,527 |
| Federal | 2,391,000 | - | 2,391,000 |
| Total | 141,999,618 | 9,103 | 142,008,721 |
| Expenditures - | | | |
| Instruction | 82,128,442 | 51,842 | 82,180,284 |
| Instructional Resources and Media Services | 2,054,720 | (525) | 2,054,195 |
| Curriculum and Instructional Staff Development | 2,450,393 | (4,023) | 2,446,370 |
| Instructional Leadership | 3,134,738 | 4,000 | 3,138,738 |
| School Leadership | 9,633,066 | 167 | 9,633,233 |
| Guidance, Counseling and Evaluation Services | 7,297,397 | (43,338) | 7,254,059 |
| Social Work Services | 1,975,305 | - | 1,975,305 |
| Health Services | 2,048,228 | - | 2,048,228 |
| Student Transportation | 5,291,782 | 4,039 | 5,295,821 |
| Extracurricular Activities | 5,383,049 | (3,059) | 5,379,990 |
| General Administration | 6,211,270 | - | 6,211,270 |
| Plant Maintenance and Operations | 17,331,544 | - | 17,331,544 |
| Security and Monitoring Services | 1,469,344 | - | 1,469,344 |
| Data Processing Services | 6,180,368 | - | 6,180,368 |
| Community Services | 638,935 | - | 638,935 |
| Debt Services | 2,622,326 | - | 2,622,326 |
| Facilities Acquisition and Construction | - | - | - |
| Payments to JJAEP | 175,000 | - | 175,000 |
| Intergovernmental Charges | 700,000 | - | 700,000 |
| Total | 156,725,907 | 9,103 | 156,735,010 |
| Other Resources | - | - | - |
| Other Uses | - | - | - |
| Excess Revenues Over/(Under) Expenditures | \$ (14,726,289) | \$ - | \$ (14,726,289) |

Summary of Change in Budgeted Fund Balance:

| | |
|--|---------------------|
| 2024-25 Original Budgeted Deficit | (12,931,615) |
| Net Proceeds from Girl's Golf Tournament Split Between AHS & CHS | (1,320) |
| FY24 Outstanding Purchase Orders rolled to FY25 | (1,683,948) |
| Reverse budget for FY24 rolled PO's paid in FY24 | 44,257 |
| Net profit from Abilene Cross Country Invitational split between AHS & CHS | (7,634) |
| Purchase Board approved Yondr Bags for AHS/CHS/ATEMS | (124,760) |
| Net Proceeds from Ice Breaker Softball Tournament Split Between AHS & CHS | (3,862) |
| Net Proceeds from Bev Ball Volleyball Tournament Split Between AHS & CHS | (8,026) |
| Net Proceeds from the Soccer Invitational Tournament Split Between AHS & CHS | (5,432) |
| Net Proceeds from the District Gymnastics Meet to Benefit Gymnastics Program | (3,949) |
| | <u>(14,726,289)</u> |

PROPOSED BUDGET AMENDMENTS

June 9, 2025

| | Account code | Revenues - Increase/ (Decrease) | Expenditures - Increase/ (Decrease) | Excess/ (Deficit) | Account Code Explanation | | | |
|-----|---|---------------------------------|---|-------------------|---|--|---|--|
| | | | | | Fund | Function | Object | Organization |
| #1 | 199-11-6399-00-116-11-116 199-23-6411-00-116-99-116 (Transfer funds to cover end of year purchases) | | 2,505.00 (2,505.00) | | General General | Instruction Campus Leadership | Supplies Travel-Employee | Stafford Stafford |
| #2 | 199-23-6299-XE-153-99-153 199-11-6299-XE-153-11-153 (Transfer funds to cover deficit) | | 392.00 (392.00) | | General General | Campus Leadership Instruction | Miscellaneous Contracted Services Miscellaneous Contracted Services | Bassetti Bassetti |
| #3 | 199-11-6399-00-104-11-104 199-23-6396-00-104-99-104 (Transfer funds to purchase instructional supplies) | | 4,000.00 (4,000.00) | | General General | Instruction Campus Leadership | Supplies Supplies-Technology | Bowie Bowie |
| #4 | 199-11-6399-00-102-11-102 199-13-6299-00-102-99-102 199-13-6239-00-102-99-102 (Transfer funds to cover end of year purchases) | | 5,300.00 (5,000.00) (300.00) | | General General General | Instruction Staff Development Staff Development | Supplies Miscellaneous Contracted Services Region 14 ESC Services | Austin Austin Austin |
| #5 | 199-21-6399-00-863-23-863 199-13-6411-00-999-23-863 199-11-6299-00-999-23-863 199-31-6299-00-863-23-863 (Transfer funds to cover deficits) | | 2,000.00 873.00 38,000.00 (40,873.00) | | General General General General | Instructional Leadership Staff Development Instruction Guidance & Counseling | Supplies Travel-Employee Miscellaneous Contracted Services Miscellaneous Contracted Services | Special Education Districtwide Districtwide Special Education |
| #6 | 199-23-6399-00-048-99-048 199-23-6396-00-048-99-048 199-11-6399-00-048-11-048 199-12-6411-00-048-99-048 199-13-6411-00-048-99-048 199-31-6399-00-048-99-048 199-36-6412-00-048-99-048 (Transfer funds to purchase administrative technology and supplies for beginning of year teacher training) | | 1,600.00 4,680.00 (4,835.00) (525.00) (396.00) (465.00) (59.00) | | General General General General General General General | Campus Leadership Campus Leadership Instruction Media Staff Development Guidance & Counseling Extracurricular Activities | Supplies Supplies-Technology Supplies Travel-Employee Travel-Employee Supplies Travel-Student | Craig Craig Craig Craig Craig Craig Craig |
| #7 | 199-21-6399-00-863-23-863 199-31-6299-00-863-23-863 (Transfer funds to cover deficits) | | 2,000.00 (2,000.00) | | General General | Instructional Leadership Guidance & Counseling | Supplies Miscellaneous Contracted Services | Special Education Special Education |
| #8 | 199-11-6299-00-010-11-010 199-13-6411-00-010-99-010 199-36-6495-00-010-99-010 (Transfer funds for Project Lead the Way training and equipment repairs) | | 2,200.00 800.00 (3,000.00) | | General General General | Instruction Staff Development Extracurricular Activities | Miscellaneous Contracted Services Travel-Employee Dues | ATEMS/LIFT ATEMS/LIFT ATEMS/LIFT |
| #9 | 199-00-5744-00-000-99-999 199-11-6399-00-121-11-121 (Donation from Taylor PTO to purchase metal picnic tables for outdoor cafeteria area) | 5,064.00 | | 5,064.00 | General General | N/A Instruction | Donation Supplies | N/A Taylor |
| #10 | 199-00-5744-00-000-99-999 199-34-6494-00-800-99-800 (Donation from AHS Band Booster to cover travel) | 2,820.00 | | 2,820.00 | General General | N/A Student Transportation | Donation Transportation | N/A Transportation |

PROPOSED BUDGET AMENDMENTS (CONTINUED)

June 9, 2025

| | Account code | Revenues - Increase/ (Decrease) | Expenditures - Increase/ (Decrease) | Excess/ (Deficit) | Account Code Explanation | | | |
|---------------------|--|---------------------------------------|---|----------------------|--------------------------|-------------------------------|-----------------------------|-----------------------|
| | | | | | Fund | Function | Object | Organization |
| #11 | 199-00-5744-00-000-99-999 199-34-6244-00-800-99-800 (Donation from CHS Band Booster to cover repairs on Band trailer) | 529.00 | 529.00 | | General General | N/A Student Transportation | Donation Vehicle Repairs | N/A Transportation |
| #12 | 199-00-5744-00-000-99-999 199-34-6494-00-800-99-800 (Donation from ACU to cover travel for Upward Bound) | 690.00 | 690.00 | | General General | N/A Student Transportation | Donation Transportation | N/A Transportation |
| General Fund Totals | | <u>9,103.00</u> | <u>9,103.00</u> | <u>-</u> | | | | |

APPROVED BUDGET AMENDMENTS

May 5, 2025

| Account code | Revenues - Increase/ (Decrease) | Expenditures - Increase/ (Decrease) | Excess/ (Deficit) | Account Code Explanation | | | |
|---|---------------------------------|-------------------------------------|-------------------|--------------------------|----------------------------|-----------------------------------|-----------------------|
| | | | | Fund | Function | Object | Organization |
| #1 199-36-6412-09-121-99-804 199-11-6399-94-999-11-804 (Transfer funds to help cover Taylor Choir travel) | | 2,500.00 | | General | Extracurricular Activities | Travel-Student | Taylor |
| | | (2,500.00) | | General | Instruction | Supplies | Districtwide |
| #2 199-13-6239-00-999-23-863 199-21-6395-00-863-23-863 199-21-6396-00-863-23-863 199-11-6399-00-999-23-863 (Transfer funds to cover Crisis Prevention training) | | 8,142.00 | | General | Staff Development | Education Service Center Services | Districtwide |
| | | (2,480.00) | | General | Instructional Leadership | Supplies-Furniture | Special Education |
| | | (2,532.00) | | General | Instructional Leadership | Supplies-Technology | Special Education |
| | | (3,130.00) | | General | Instruction | Supplies | Districtwide |
| #3 199-13-6239-00-999-99-864 199-11-6399-00-999-23-863 199-31-6339-00-864-99-864 199-31-6396-00-864-99-864 199-31-6399-00-864-99-864 (Transfer funds to cover Dyslexia training at Region 14) | | 7,500.00 | | General | Staff Development | Education Service Center Services | Districtwide |
| | | (1,987.00) | | General | Instruction | Supplies | Districtwide |
| | | (2,720.00) | | General | Guidance & Counseling | Testing Materials | Alternatiave Learning |
| | | (1,324.00) | | General | Guidance & Counseling | Supplies-Technology | Alternatiave Learning |
| | | (1,469.00) | | General | Guidance & Counseling | Supplies | Alternatiave Learning |
| #4 199-23-6396-00-104-99-104 199-11-6399-00-104-11-104 199-11-6299-00-104-11-104 (Transfer funds to purchase office computers) | | 5,100.00 | | General | Campus Leadership | Supplies-Technology | Bowie |
| | | (5,000.00) | | General | Instruction | Supplies | Bowie |
| | | (100.00) | | General | Instruction | Miscellaneous Contracted Services | Bowie |
| #5 199-11-6498-00-010-11-010 199-11-6494-00-010-11-010 199-23-6411-00-010-99-010 (Transfer funds to purchase ATEMS letter jackets and fund travel for Robotics team) | | 2,500.00 | | General | Instruction | Awards | LIFT |
| | | 2,500.00 | | General | Instruction | Transportation | LIFT |
| | | (5,000.00) | | General | Campus Leadership | Travel-Employee | LIFT |
| #6 199-36-6399-79-001-91-011 199-36-6399-79-002-91-021 199-00-3110-00-000-00-000 (Transfer funds to split net proceeds from the Ice Breaker Softball tournament) | | 1,931.00 | | General | Extracurricular Activities | Supplies | Abilene High |
| | | 1,931.00 | | General | Extracurricular Activities | Supplies | Cooper |
| | | | (3,862.00) | General | N/A | Budgeted Fund Balance | N/A |
| #7 199-36-6399-78-001-91-011 199-36-6399-78-002-91-021 199-00-3110-00-000-00-000 (Transfer funds to split net proceeds from the Bev Ball Volleyball tournament) | | 4,013.00 | | General | Extracurricular Activities | Supplies | Abilene High |
| | | 4,013.00 | | General | Extracurricular Activities | Supplies | Cooper |
| | | | (8,026.00) | General | N/A | Budgeted Fund Balance | N/A |
| #8 199-36-6399-71-001-91-011 199-36-6399-71-002-91-021 199-36-6399-72-001-91-011 199-36-6399-72-002-91-021 199-00-3110-00-000-00-000 (Transfer funds to split net proceeds from the Soccer Invitational tournament) | | 1,358.00 | | General | Extracurricular Activities | Supplies | Abilene High |
| | | 1,358.00 | | General | Extracurricular Activities | Supplies | Cooper |
| | | 1,358.00 | | General | Extracurricular Activities | Supplies | Abilene High |
| | | 1,358.00 | | General | Extracurricular Activities | Supplies | Cooper |
| | | | (5,432.00) | General | N/A | Budgeted Fund Balance | N/A |
| #9 199-36-6299-69-874-91-874 199-36-6399-69-874-91-874 199-36-6419-69-874-91-874 199-36-6498-69-874-91-874 199-00-3110-00-000-00-000 (Transfer funds for the net proceeds from the District Gymnastics Meet) | | 2,202.00 | | General | Extracurricular Activities | Miscellaneous Contracted Services | Athletics |
| | | 287.00 | | General | Extracurricular Activities | Supplies | Athletics |
| | | 373.00 | | General | Extracurricular Activities | Travel-Non Employee | Athletics |
| | | 1,087.00 | | General | Extracurricular Activities | Awards | Athletics |
| | | | (3,949.00) | General | N/A | Budgeted Fund Balance | N/A |
| General Fund Totals | - | 21,269.00 | (21,269.00) | | | | |

APPROVED BUDGET AMENDMENTS

April 7, 2025

| | Account code | Revenues - Increase/ (Decrease) | Expenditures - Increase/ (Decrease) | Excess/ (Deficit) | Account Code Explanation | | | |
|----|--|---------------------------------------|---|----------------------|--------------------------|----------------------------|-----------------------------------|--------------|
| | | | | | Fund | Function | Object | Organization |
| #1 | 199-23-6396-00-104-99-104 | | 2,900.00 | | General | Campus Leadership | Supplies-Technology | Bowie |
| | 199-11-6395-00-104-11-104 | | (1,500.00) | | General | Instruction | Supplies-Furniture | Bowie |
| | 199-11-6299-00-104-11-104 (Transfer funds to purchase office computers) | | (1,400.00) | | General | Instruction | Miscellaneous Contracted Services | Bowie |
| #2 | 199-11-6399-00-116-11-116 | | 1,157.00 | | General | Instruction | Supplies | Stafford |
| | 199-12-6325-00-116-99-116 (Transfer funds to cover purchase) | | (1,157.00) | | General | Media | Paperback Books (LRC) | Stafford |
| #3 | 199-11-6399-00-156-32-156 | | 481.00 | | General | Instruction | Supplies | Long ELC |
| | 199-23-6399-00-156-32-156 | | (300.00) | | General | Campus Leadership | Supplies | Long ELC |
| | 199-23-6495-00-156-32-156 (Transfer funds to purchase classroom supplies) | | (181.00) | | General | Campus Leadership | Fees and Dues | Long ELC |
| #4 | 199-11-6494-01-047-11-047 | | 2,000.00 | | General | Instruction | Transportation | Clack MS |
| | 199-36-6412-00-047-99-047 (Transfer funds to cover reward field trips) | | (2,000.00) | | General | Extracurricular Activities | Travel-Student | Clack MS |
| #5 | 199-36-6412-00-045-99-045 | | 500.00 | | General | Extracurricular Activities | Travel-Student | Mann MS |
| | 199-33-6396-00-045-99-045 | | 40.00 | | General | Health Services | Supplies-Technology | Mann MS |
| | 199-11-6399-09-045-11-045 | | 1,000.00 | | General | Instruction | Supplies | Mann MS |
| | 199-11-6399-00-045-11-045 | | (500.00) | | General | Instruction | Supplies | Mann MS |
| | 199-11-6299-00-045-11-045 | | (40.00) | | General | Instruction | Miscellaneous Contracted Services | Mann MS |
| | 199-36-6412-00-045-99-045 (Transfer funds to cover UIL Fees, computer for nurse and reimburse choir for UIL fees) | | (1,000.00) | | General | Extracurricular Activities | Travel-Student | Mann MS |
| #6 | 199-36-6299-94-804-99-804 | | 1,600.00 | | General | Extracurricular Activities | Miscellaneous Contracted Services | Fine Arts |
| | 199-36-6499-94-804-99-804 | | 400.00 | | General | Extracurricular Activities | Miscellaneous Operating | Fine Arts |
| | 199-11-6399-94-999-11-804 (Transfer funds to cover UIL events and Texas State Solo and Ensemble) | | (2,000.00) | | General | Instruction | Supplies | Districtwide |
| #7 | 199-36-6499-94-804-99-804 | | 1,600.00 | | General | Extracurricular Activities | Miscellaneous Operating | Fine Arts |
| | 199-11-6399-94-999-11-804 (Transfer funds to cover food and snacks for End of Year events - MS One Act Play, UIL Band, UIL Orchestra) | | (1,600.00) | | General | Instruction | Supplies | Districtwide |
| | General Fund Totals | - | - | - | | | | |

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

Meeting Date: June 9, 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 April 2025 financial reports. Included is additional information concerning tax collections, payroll information, employee counts, enrollment & average daily attendance.

Attached Supporting Documents: April 2025 Monthly Financial Packet

Fiscal Implications: None

Administrative Recommendation: None

Contact Person: Jennifer Hinds



ABILENE ISD

FY25



MONTHLY FINANCIALS

APRIL 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: June 9, 2025
Re: April 2025 Financial Information

Attached are the financial reports for the General Fund for the month ended April 30, 2025, and additional supplemental information for your review.

Revenues

The cumulative percentages of local taxes received through April are slightly higher than last year's percentage collected. Since current taxes become delinquent (i.e., subject to penalties and interest) after January 31st, majority of taxes have been collected by the end of January. For the fiscal year 2025, 88.89% have been collected as of the end of April 2025, in line with previous years.

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

Expenditures

At the end of April, total expenditures are at 70.15% of the budget. Total percentage of expenditures is slightly higher than the budgeted 66.67%.

Payroll costs are within expectations with 69.84% of the total \$128.2M budget expended. As we get closer to the summer months, the payroll budget will begin to level off as FY 25 contracted salaries close. This budget is being closely monitored for budget performance as well as planning purposes for FY 26.

The following functions are trending higher than budgeted this month. *Instruction* (FC 11) due to substitutes, *Instructional Resources and Media Services* (FC 12) due to instructional materials purchases, *Health Services* (FC 33) due to extra duty pay and *Community Services* (FC 61) due to extra duty pay. These increased expenditures are expected and should slow once school has completed.

We continue to see the trend of higher than budgeted expenses in the following functions, *Intergovernmental Charges* (FC 99), *Security and Monitoring Services* (FC 52), *Student Transportation* (FC 34), and *Extracurricular Activities* (FC 36). This is due to large payments made at the beginning of the year for annual expenditures and increased expenditures. As the year progresses, these percentages will level out. These budgets are being monitored closely to ensure we stay within the yearly budgeted parameters.

Juvenile Justice program (FC 95) expenditures are at 122.67% of budget. Expenditures continue to be elevated due to increased students attending Taylor County learning center. We are currently exploring cost saving strategies to assist in this increased area of expense. This budget will be amended to cover expenditures properly.

If you have any questions, please contact me.

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

| | <u>Amended Budget</u> | <u>Year To Date</u> | <u>Difference</u> | <u>%</u> |
|---|---------------------------|------------------------|------------------------|----------|
| REVENUES | | | | |
| 5700s - Local | \$ 44,456,091 | \$ 31,276,419 | \$ (13,179,672) | 70.35% |
| 5800s - State | 95,152,527 | 61,481,010 | (33,671,517) | 64.61% |
| 5900s - Federal | 2,391,000 | 1,885,773 | (505,227) | 78.87% |
| Total Revenues | <u>\$ 141,999,618</u> | <u>\$ 94,643,202</u> | <u>\$ (47,356,416)</u> | 66.65% |
| EXPENDITURES | | | | |
| 11 - Instruction | \$ 82,136,159 | \$ 58,351,228 | \$ 23,784,931 | 71.04% |
| 12 - Instructional Resources and Media Services | 2,054,720 | 1,510,406 | 544,314 | 73.51% |
| 13 - Curriculum and Instructional Staff Development | 2,434,751 | 1,469,480 | 965,271 | 60.35% |
| 21 - Instructional Leadership | 3,139,750 | 1,888,150 | 1,251,600 | 60.14% |
| 23 - School Leadership | 9,632,966 | 6,372,887 | 3,260,079 | 66.16% |
| 31 - Guidance, Counseling and Evaluation Services | 7,302,910 | 4,813,375 | 2,489,535 | 65.91% |
| 32 - Social Work Services | 1,975,305 | 1,394,283 | 581,022 | 70.59% |
| 33 - Health Services | 2,048,228 | 1,560,943 | 487,285 | 76.21% |
| 34 - Student Transportation | 5,291,782 | 4,731,114 | 560,668 | 89.40% |
| 36 - Extracurricular Activities | 5,359,280 | 4,100,264 | 1,259,016 | 76.51% |
| 41 - General Administration | 6,211,270 | 3,596,089 | 2,615,181 | 57.90% |
| 51 - Facilities Maintenance and Operations | 17,331,544 | 12,109,984 | 5,221,560 | 69.87% |
| 52 - Security and Monitoring Services | 1,469,344 | 1,107,966 | 361,378 | 75.41% |
| 53 - Data Processing Services | 6,180,368 | 4,149,178 | 2,031,190 | 67.13% |
| 61 - Community Services | 638,935 | 462,457 | 176,478 | 72.38% |
| 71 - Debt Service | 2,622,326 | 1,420,080 | 1,202,246 | 54.15% |
| 81 - Facilities Acquisition and Construction | - | 133,079 | (133,079) | #DIV/0! |
| 95 - Juvenile Justice Program | 175,000 | 214,675 | (39,675) | 122.67% |
| 99 - Intergovernmental Charges | 700,000 | 539,151 | 160,849 | 77.02% |
| Total Expenditures | <u>\$ 156,704,638</u> | <u>\$ 109,924,791</u> | <u>\$ 46,779,847</u> | 70.15% |
| OTHER | | | | |
| 7900s - Sources | - | - | - | N/A |
| 8900s - Uses | - | - | - | N/A |
| EXCESS REVENUES AND OTHER RESOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | | | | |
| | <u>\$ (14,705,020)</u> | <u>\$ (15,281,589)</u> | <u>\$ (29,986,609)</u> | |
| EXPENDITURES BY OBJECT CODE: | | | | |
| 6100s - Payroll | \$ 128,219,810 | \$ 89,549,070 | \$ 38,670,740 | 69.84% |
| 6200s - Purchased and Contracted Services | 12,578,574 | 9,009,340 | 3,569,234 | 71.62% |
| 6300s - Supplies and Materials | 5,981,610 | 4,910,644 | 1,070,966 | 82.10% |
| 6400s - Miscellaneous Expenditures | 5,443,268 | 4,541,436 | 901,832 | 83.43% |
| 6500s - Debt Service | 2,622,326 | 1,420,080 | 1,202,246 | 54.15% |
| 6600s - Capital Outlay | 1,859,049 | 494,218 | 1,364,831 | 26.58% |
| Total Expenditures | <u>\$ 156,704,638</u> | <u>\$ 109,924,791</u> | <u>\$ 46,779,847</u> | 70.15% |

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

| | Year to Date | | | | Increase/ (Decrease) | % |
|---|---------------------|--------------------|---------------------|---------------------|-------------------------|--------------|
| | 2024 | Encumbr. | Actuals | 2025 | | |
| REVENUES | | | | | | |
| Local | \$ 28,250,154 | \$ - | \$ 31,276,419 | \$ 31,276,419 | \$ 3,026,265 | 10.71% |
| State | 55,875,000 | - | 61,481,010 | 61,481,010 | 5,606,010 | 10.03% |
| Federal | 2,139,190 | - | 1,885,773 | 1,885,773 | (253,417) | -11.85% |
| Total Revenues | <u>86,264,344</u> | <u>-</u> | <u>94,643,202</u> | <u>94,643,202</u> | <u>8,378,858</u> | <u>9.71%</u> |
| EXPENDITURES | | | | | | |
| Instruction | \$ 55,989,188 | \$ 294,282 | \$ 58,351,228 | \$ 58,645,510 | \$ 2,656,322 | 4.74% |
| Instructional Resources and Media Services | 1,454,106 | 23,641 | 1,510,406 | 1,534,047 | 79,941 | 5.50% |
| Curriculum and Instructional Staff Development | 1,262,353 | 76,568 | 1,469,480 | 1,546,048 | 283,695 | 22.47% |
| Instructional Leadership | 2,018,238 | 17,414 | 1,888,150 | 1,905,564 | (112,674) | -5.58% |
| School Leadership | 6,182,890 | 16,942 | 6,372,887 | 6,389,829 | 206,939 | 3.35% |
| Guidance, Counseling and Evaluation Services | 4,075,046 | 4,993 | 4,813,375 | 4,818,368 | 743,322 | 18.24% |
| Social Work Services | 548,932 | 2,030 | 1,394,283 | 1,396,313 | 847,381 | 154.37% |
| Health Services | 950,612 | 14,056 | 1,560,943 | 1,574,999 | 624,387 | 65.68% |
| Student Transportation | 4,206,724 | 212,288 | 4,731,114 | 4,943,402 | 736,678 | 17.51% |
| Extracurricular Activities | 4,257,898 | 214,002 | 4,100,264 | 4,314,266 | 56,368 | 1.32% |
| General Administration | 3,972,375 | 307,490 | 3,596,089 | 3,903,579 | (68,796) | -1.73% |
| Facilities Maintenance and Operations | 11,733,613 | 258,693 | 12,109,984 | 12,368,677 | 635,064 | 5.41% |
| Security and Monitoring Services | 1,002,345 | 37,671 | 1,107,966 | 1,145,637 | 143,292 | 14.30% |
| Data Processing Services | 3,188,099 | 740,789 | 4,149,178 | 4,889,967 | 1,701,868 | 53.38% |
| Community Services | 454,791 | 98,357 | 462,457 | 560,814 | 106,023 | 23.31% |
| Debt Services | 1,265,079 | 2,375 | 1,420,080 | 1,422,455 | 157,376 | 12.44% |
| Facilities Acquisition and Construction | 926,960 | 15,416 | 133,079 | 148,495 | (778,465) | -83.98% |
| Juvenile Justice Program | 110,595 | - | 214,675 | 214,675 | 104,080 | 94.11% |
| Intergovernmental Charges | 545,069 | - | 539,151 | 539,151 | (5,918) | -1.09% |
| Total Expenditures | <u>104,144,911</u> | <u>2,337,007</u> | <u>109,924,791</u> | <u>112,261,798</u> | <u>8,116,887</u> | <u>7.79%</u> |
| OTHER | | | | | | |
| Sources | \$ - | - | - | - | \$ - | #DIV/0! |
| Uses | - | - | - | - | - | #DIV/0! |
| EXCESS REVENUES AND OTHER RESOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | | | | | | |
| | <u>(17,880,567)</u> | <u>(2,337,007)</u> | <u>(15,281,589)</u> | <u>(17,618,596)</u> | <u>261,971</u> | |
| EXPENDITURES BY OBJECT CODE: | | | | | | |
| Payroll | \$ 84,165,324 | \$ - | \$ 89,549,071 | \$ 89,549,071 | \$ 5,383,747 | 6.40% |
| Purchased and Contracted Services | 8,618,828 | 1,053,516 | 9,009,340 | 10,062,856 | 1,444,028 | 16.75% |
| Supplies and Materials | 4,530,410 | 519,794 | 4,910,644 | 5,430,438 | 900,028 | 19.87% |
| Miscellaneous Expenditures | 4,297,426 | 110,744 | 4,541,436 | 4,652,180 | 354,754 | 8.26% |
| Debt Service | 1,265,079 | 2,375 | 1,420,080 | 1,422,455 | 157,376 | 12.44% |
| Capital Outlay | 1,267,847 | 650,578 | 494,218 | 1,144,796 | (123,051) | -9.71% |
| Total Expenditures | <u>104,144,911</u> | <u>2,337,007</u> | <u>109,924,791</u> | <u>112,261,798</u> | <u>8,116,887</u> | <u>7.79%</u> |

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

| | <u>Revenues/ Other Resources</u> | <u>Expenditures/ Other Uses</u> | <u>Revenues Over/(Under) Expenditures</u> |
|---|--------------------------------------|-------------------------------------|---|
| General Fund: | | | |
| 190 Shotwell Complex | \$ 686,073 | 590,064 | \$ 96,009 |
| 191 FY22 Board Approved Capital Projects | - | 133,079 | (133,079) |
| 197 Extracurricular (beyond District) | 7,485 | 284,702 | (277,217) |
| 199 General Operating | 93,949,644 | 108,916,946 | (14,967,302) |
| Total | <u>\$ 94,643,202</u> | <u>\$ 109,924,791</u> | <u>\$ (15,281,589)</u> |
| Special Revenue Fund: | | | |
| 205 Head Start | 2,199,998 | 2,208,089 | (8,091) |
| 206 McKinney Vento Grant | 53,737 | 69,266 | (15,529) |
| 211 ESEA Title I | 3,556,086 | 3,965,978 | (409,892) |
| 224 IDEA-B Formula | 2,928,050 | 3,761,589 | (833,539) |
| 225 IDEA-B Preschool | 87,523 | 117,779 | (30,256) |
| 226 IDEA-B Discretionary Deaf | - | - | - |
| 240 Food Service | 8,767,506 | 8,509,944 | 257,562 |
| 242 Summer Feeding | - | 2,446 | (2,446) |
| 244 Carl Perkins-Vocational Education | 164,712 | 173,704 | (8,992) |
| 255 ESEA Title II, TPTR | 171,038 | 192,814 | (21,776) |
| 263 Title III | 51,605 | 51,785 | (180) |
| 279 TCLASS ESSER III | - | 61,750 | (61,750) |
| 280 ARP II Homeless COVID Recovery | - | - | - |
| 281 JROTC Department of Defense | - | - | - |
| 282 ESSER III | - | - | - |
| 284 IDEA-B Forumula ARP (ESSER) | - | - | - |
| 285 IDEA-B Preschool, ARP | - | - | - |
| 288 Early Head Start | 2,262,164 | 2,290,190 | (28,026) |
| 289 Title IV, Part A - SSAEP | 42,523 | 73,612 | (31,089) |
| 309 Adult Education-Federal | 530,213 | 563,975 | (33,762) |
| 312 Temp. Assistance for Needy Families-Federal | 18,327 | 20,265 | (1,938) |
| 379 ARP Homeless I_TEHCY Supplemental | 35,757 | 35,757 | - |
| 410 Textbook | 1,562,324 | 1,531,288 | 31,036 |
| 412 Childcare Services | - | 71,831 | (71,831) |
| 429 State Funded Special Revenue Funds | 482,012 | 481,923 | 89 |
| 431 Adult Education-State | 66,687 | 65,859 | 828 |
| 435 Deaf Ed - State | 68,067 | 68,643 | (576) |
| 461 Campus Activity Fund | 314,661 | 168,303 | 146,358 |
| 480 Partners In Education | - | - | - |
| 481 Holland Medical HS Community Donation | 1,500 | - | 1,500 |
| 487 Dodge Jones | 16,000 | - | 16,000 |
| 488 Dian Graves Owen | - | 16,255 | (16,255) |
| 489 Abilene Education Foundation | 187,297 | 167,052 | 20,245 |
| 492 Kids Learning Together | 68,845 | 36,668 | 32,177 |
| 493 Homeless Supply Program | 12,500 | 13,153 | (653) |
| 496 Regional Day School for the Deaf-Local | 219,058 | 244,425 | (25,367) |
| 499 Other | 14,636 | 1,328 | 13,308 |
| Total | <u>\$ 23,882,824</u> | <u>\$ 24,965,671</u> | <u>\$ (1,082,845)</u> |
| Debt Service Fund: | | | |
| 599 Debt Service | <u>\$ 19,609,602</u> | <u>\$ 13,579,179</u> | <u>\$ 6,030,423</u> |
| Workers Comp Fund: | | | |
| 770 Workers Comp | <u>\$ 548,408</u> | <u>\$ 417,315</u> | <u>\$ 131,093</u> |
| Capital Projects Fund: | | | |
| 620 Capital Projects-2019 Bonds | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

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

| Org | Campus/Department | April 2025 Employee Counts | | |
|--------------|---|-------------------------------|----------------|------------------|
| | | General Fund | Other Funds | Total |
| 001 | Abilene High School | 159.250 | 20.100 | 179.350 |
| 002 | Cooper High School | 162.250 | 22.800 | 185.050 |
| 003 | Woodson Center for Excellence | 34.950 | 6.000 | 40.950 |
| 004 | Adult Education | 3.000 | 7.000 | 10.000 |
| 006 | DAEP | 18.000 | | 18.000 |
| 008 | Juvenile Detention Ctr | 2.000 | | 2.000 |
| 009 | Holland Medical HS-HSU | 7.000 | | 7.000 |
| 010 | ATEMS High School | 42.000 | 9.300 | 51.300 |
| 011 | The LIFT | 2.000 | | 2.000 |
| 044 | Madison Middle School | 62.050 | 18.875 | 80.925 |
| 045 | Mann Middle School | 65.732 | 18.000 | 83.732 |
| 047 | Clack Middle School | 69.750 | 11.000 | 80.750 |
| 048 | Craig Middle School | 75.750 | 12.000 | 87.750 |
| 102 | Austin Elementary | 65.820 | 10.400 | 76.220 |
| 103 | Bonham Elementary | 55.760 | 10.000 | 65.760 |
| 104 | Bowie Elementary | 50.520 | 18.000 | 68.520 |
| 107 | Crockett Early Head Start | 3.000 | 60.060 | 63.060 |
| 108 | Dyess Elementary | 52.320 | 14.400 | 66.720 |
| 112 | Alcorta Elementary | 43.020 | 8.000 | 51.020 |
| 113 | Purcell Elementary | 56.240 | 13.000 | 69.240 |
| 116 | Stafford Elementary | 50.348 | 12.000 | 62.348 |
| 120 | Hartford/SAP | 4.300 | | 4.300 |
| 121 | Taylor Elementary | 60.620 | 14.000 | 74.620 |
| 131 | Planetarium | 0.500 | | 0.500 |
| 150 | Ward Elementary | 43.960 | 14.100 | 58.060 |
| 151 | Thomas Elementary | 17.880 | 9.000 | 26.880 |
| 152 | Ortiz Elementary | 16.980 | 10.000 | 26.980 |
| 153 | Bassetti Elementary | 55.690 | 13.000 | 68.690 |
| 155 | Martinez Elementary | 59.760 | 13.000 | 72.760 |
| 156 | Long Early Learning Center | 67.500 | 88.440 | 155.940 |
| 701 | Superintendent | 3.000 | | 3.000 |
| 720 | Student Services | 4.000 | | 4.000 |
| 726 | Deputy Superintendent | 6.000 | | 6.000 |
| 727 | Executive Director of Finance | 5.000 | | 5.000 |
| 728 | Human Resources | 10.500 | | 10.500 |
| 729 | Accounting & Payroll Department | 9.000 | | 9.000 |
| 731 | Purchasing Department | 6.500 | | 6.500 |
| 733 | Textbook/Instructional Materials | 1.000 | | 1.000 |
| 734 | Leadership | 4.500 | | 4.500 |
| 735 | Innovation | 2.000 | | 2.000 |
| 740 | AISD Districtwide | 2.000 | | 2.000 |
| 742 | One AISD Center | 2.000 | | 2.000 |
| 800 | Transportation | 96.000 | | 96.000 |
| 801 | Assoc Supt for Curriculum & Instruction | 11.000 | 1.000 | 12.000 |
| 804 | Excutive Director of Fine Arts | 3.000 | | 3.000 |
| 806 | LRC Services | 2.000 | | 2.000 |
| 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 Supplort/Staff Development | 1.000 | | 1.000 |
| 862 | Director of Communications | 6.000 | | 6.000 |
| 863 | Special Education | 37.950 | 8.050 | 46.000 |
| 867 | Bilingual Coordinator | 4.000 | | 4.000 |
| 872 | Attendance Officers | 4.050 | | 4.050 |
| 873 | Health Services | 1.000 | | 1.000 |
| 874 | Executive Director of Athletics | 4.000 | | 4.000 |
| 876 | Shotwell Concessions | | 1.000 | 1.000 |
| 880 | Title I Office | | 7.000 | 7.000 |
| 893 | AISD TV | 1.000 | | 1.000 |
| 908 | Print Shop | 2.000 | | 2.000 |
| 925 | PEIMS Department | 4.000 | | 4.000 |
| 938 | Food Service | | 24.625 | 24.625 |
| 939 | Catering (Food Service) | | 2.000 | 2.000 |
| 951 | Maintenance | 47.000 | | 47.000 |
| 952 | Warehouse | 6.500 | | 6.500 |
| 953 | Custodial | 5.000 | | 5.000 |
| 954 | Energy Management | 1.000 | | 1.000 |
| Total | | 1,735.450 | 476.150 | 2,211.600 |

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

Abilene Independent School District Employee Counts By Month

| Month | Fiscal Year 2024-2025 Employee Counts | | | Change vs Prior Month |
|------------------|--|-------------|-----------|--------------------------|
| | General Fund | Other Funds | Total | |
| September | 1,909.950 | 549.050 | 2,459.000 | |
| October | 1,892.950 | 558.050 | 2,451.000 | (8.000) |
| November | 1,899.950 | 555.050 | 2,455.000 | 4.000 |
| December | 1,897.950 | 544.050 | 2,442.000 | (13.000) |
| January | 1,885.450 | 533.160 | 2,418.610 | (23.390) |
| February | 1,876.450 | 522.150 | 2,398.600 | (20.010) |
| March | 1,864.450 | 507.150 | 2,371.600 | (27.000) |
| April | 1,735.450 | 476.150 | 2,211.600 | (160.000) |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| Fiscal Year 2025 | | | | (247.400) |

**ABILENE INDEPENDENT SCHOOL DISTRICT
SUPPLEMENTAL INFORMATION
PERIOD ENDED APRIL 30, 2025**

NUMBER OF PAYROLL CHECKS AND DIRECT DEPOSITS:

| | 2024-25 | 2023-24 | Net |
|-----------|---------------------------------------|----------------|---------------|
| | Payroll checks/direct deposits | | Change |
| September | 2,379 | 2,352 | 28 |
| October | 2,391 | 2,362 | 29 |
| November | 2,400 | 2,372 | 28 |
| December | 2,396 | 2,388 | 9 |
| January | 2,384 | 2,397 | (14) |
| February | 2,375 | 2,418 | (43) |
| March | 2,366 | 2,409 | (44) |
| April | 2,333 | 2,382 | (49) |
| May | | 2,368 | (2,368) |
| June | | 2,366 | (2,366) |
| July | | 2,302 | (2,302) |
| August | | - | - |

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

**ABILENE INDEPENDENT SCHOOL DISTRICT
STUDENT ENROLLMENT & ATTENDANCE DATA
PERIOD ENDED APRIL 30, 2025**

Student Enrollment Counts:

| | 2024-25 FY25 Enrollment Amount | 2023-24 FY24 Enrollment Amount | Year-Over-Year Change |
|-----------|---|---|----------------------------------|
| September | 14,607 | 14,676 | (69.00) |
| October | 14,538 | 14,632 | (94.00) |
| November | 14,539 | 14,640 | (101.00) |
| December | 14,409 | 14,498 | (89.00) |
| January | 14,435 | 14,602 | (167.00) |
| February | 14,446 | 14,510 | (64.00) |
| March | 14,436 | 14,507 | (71.00) |
| April | 14,383 | 14,478 | (95.00) |
| May | - | - | - |
| June | - | - | - |
| July | - | - | - |
| August | - | - | - |

Attendance Rate:

| | 2024-25 Attendance Rate | 2023-24 Attendance Rate | Year-Over-Year Change |
|-----------|--|--|----------------------------------|
| September | 93.40% | 93.90% | -0.50% |
| October | 95.40% | 89.10% | 6.30% |
| November | 92.00% | 92.00% | 0.00% |
| December | 90.20% | 94.50% | -4.30% |
| January | 86.10% | 88.40% | -2.30% |
| February | 92.20% | 92.70% | -0.50% |
| March | 93.50% | 92.70% | 0.80% |
| April | 94.80% | 93.50% | 1.30% |
| May | | | 0.00% |
| June | | | 0.00% |
| July | | | 0.00% |
| August | | | 0.00% |

Average Daily Attendance:

| | 2024-25 FY25 ADA Amount | 2023-24 FY24 ADA Amount | Year-Over-Year Change |
|-----------|--|--|----------------------------------|
| September | 13,643 | 13,781 | (137.83) |
| October | 13,869 | 13,037 | 832.14 |
| November | 13,376 | 13,469 | (92.92) |
| December | 12,997 | 13,701 | (703.69) |
| January | 12,429 | 12,908 | (479.63) |
| February | 13,319 | 13,451 | (131.56) |
| March | 13,498 | 13,448 | 49.67 |
| April | 13,635 | 13,537 | 98.15 |
| May | - | - | - |
| June | - | - | - |
| July | - | - | - |
| August | - | - | - |

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

PROJECTED AVERAGE DAILY ATTENDANCE

| | Cumulative ADA | 2024-2025 Projected End of Year | | Budget VS. Actual Cumulative | | |
|-------------------|-------------------|------------------------------------|------------|---------------------------------|---------|---------|
| | | ADA | WADA | ADA | WADA | |
| Budgeted | 12,600 | n/a | 18,588.193 | | | |
| Six week period - | | | | | | |
| First | ENDS 9/20/2024 | 13,291.980 | 13,291.980 | 19,169.376 | 691.980 | 581.183 |
| Second | ENDS 11/1/2024 | 13,259.790 | 13,259.790 | 19,137.073 | 659.790 | 548.880 |
| Third | ENDS 12/20/2024 | 13,226.740 | 13,226.790 | 19,103.908 | 626.740 | 515.715 |
| Fourth | ENDS 2/13/2024 | 13,070.830 | 13,070.830 | 18,947.452 | 470.830 | 359.259 |
| Fifth | ENDS 4/4/2024 | 13,042.110 | 13,042.110 | 19,292.609 | 442.110 | 704.416 |
| Sixth | ENDS 5/22/2024 | - | - | - | - | - |

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

**ABILENE INDEPENDENT SCHOOL DISTRICT
SUPPLEMENTAL INFORMATION
PERIOD ENDED APRIL 30, 2025**

TAX COLLECTIONS - current:

| | 2024-25 | | 2023-24 | | Variance Compared to Tax Levy (Cumulative) | |
|-----------|-----------------------------------|---------|-----------------------------------|---------|--|---------|
| | Cumulative tax collections Amount | Percent | Cumulative tax collections Amount | Percent | Amount | Percent |
| Tax levy | \$ 58,876,587 | 100.00% | \$ 60,039,293 | 100.00% | | |
| September | - | 0.00% | - | 0.00% | - | 0.00% |
| October | 724,030 | 1.23% | 1,191,850 | 1.99% | (447,614.00) | -0.76% |
| November | 8,798,912 | 14.94% | 8,481,229 | 14.13% | 479,650.00 | 0.81% |
| December | 26,154,973 | 44.42% | 27,674,626 | 46.09% | (981,246.00) | -1.67% |
| January | 47,498,417 | 80.67% | 43,950,152 | 73.20% | 4,400,755.00 | 7.47% |
| February | 50,837,131 | 86.35% | 50,084,059 | 83.42% | 1,722,282.00 | 2.93% |
| March | 51,846,140 | 88.06% | 50,626,483 | 84.32% | 2,201,402.00 | 3.74% |
| April | 52,335,235 | 88.89% | 51,119,984 | 85.14% | 2,207,709.00 | 3.75% |
| May | | 0.00% | 51,570,214 | 85.89% | (50,569,101.00) | -85.89% |
| June | | 0.00% | 55,537,411 | 92.50% | (54,460,843.00) | -92.50% |
| July | | 0.00% | 55,833,211 | 92.99% | (54,749,338.00) | -92.99% |
| August | | 0.00% | - | 0.00% | - | 0.00% |

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



Abilene ISD
Monthly Donations Report
April 2025

| Date | Campus/Department | Donor Name | Donor Address | Value | Description of Donation | Purpose of Donation | Fund |
|-------------|--------------------------|---------------------------------|-----------------------------------|--------------|--------------------------------|--|-------------|
| 4/18/2025 | CHS | Aaron & Grace Byrd | 2129 Sunset Blvd Houston 77005 | \$ 15,000.00 | Monetary | Stu Co Chinle Trip | 865 |
| 4/17/2025 | Alcorta | Highland Church of Christ | 425 Highland Ave (05) | \$ 400.00 | Headphones | Student Classroom Use | N/A |
| 4/22/2025 | Homeless Dept. | Community Foundation of Abilene | PO Box 1001 (04) | \$ 7,500.00 | Monetary | Homeless Students and Families | 493 |
| 4/25/2025 | Transportation Dept. | ACU | ACU Box 29110 (99) | \$ 1,000.00 | Monetary | Cover Trans Cost for ACU Upward Bound Trip | 800 |

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

Meeting Date: June 9, 2025

Meeting Type: Regular Meeting

Item Type: Consent

Future Action Required: No

If Yes, Month: N/A

Subject: May 2025 Minutes

Background Information:

Attached Supporting Documents:

- May 1, 2025 – Workshop Meeting Minutes
- May 5, 2025 – Regular Meeting Minutes
- May 15, 2025 – Special Called Meeting Minutes

Fiscal Implications:



Administrative Recommendation:

Approve minutes as presented.

T • L E A D • S U C C E E D

Contact Person:

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

Minutes of the May 1, 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., May 1, 2025, in the Alta Vista 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; Mrs. Patti Blue, Associate Superintendent for Curriculum and Instruction; Mrs. Alison Sims, Associate Superintendent for the Development of Human Resources; Dr. Gustavo Villanueva, Associate Superintendent for Student Services; Dr. Jordan Ziemer, Executive Director of Communications; and Mrs. Jennifer Hinds, Chief Financial Officer.

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 none.

B. Board/Superintendent Announcements/Information

II. Board Workshop Items

A. School Finance 101

Mrs. Jennifer Hinds shared a presentation on School Finance 101 which was the next session in a series of budget workshops. The focus was on understanding how school finance works in Texas, specifically in regards to revenue and how schools are funded. She spoke about the process and correlation between property values, tax rates and state funding.

B. Spanish RLA Curriculum

Mrs. Patti Blue shared information regarding the Spanish RLA Curriculum pilot. The use of Bluebonnet RLA curriculum as part of the LASO Cycle 3 grant was previously approved by the board. Access to the Spanish version of these materials is needed for our bilingual classrooms. The only way we can access these materials for the 2025-2026 school year is by becoming part of TEA's pilot program. Approval for participation in this program is requested of the board.

C. Policy DEC (LOCAL)

Mrs. Chris Bailey, Executive Director of Human Resources, presented potential updates to Policy DEC (LOCAL). The policy currently allows employees to take five personal days per semester. The amendment would allow three consecutive personal days at a time which would help avoid confusion for employees who work on a 226, 250, or 260 calendar. It will also help employees understand that their personal days are limited and use of them should not interrupt the instruction of students. After much discussion, more information and other options were requested and will be presented at the June Workshop Meeting.

D. Policy FMH (LOCAL)

Mrs. Lyndsey Williamson, Executive Director of Secondary Education, shared that our current policy regarding Commencement Exercises states, "To be eligible to participate in commencement activities and ceremonies, a student shall meet all state and local graduation requirements, including all applicable state testing." Per TEA's Testing Calendar, early results are expected to be reported to school districts by May 23, 2025, which is the date of the district's first commencement ceremony. The recommendation is to change FMH(Local) as follows: "If TEA is unable to deliver results from the final spring testing opportunity by noon on the Wednesday prior to the district's first scheduled high school commencement ceremony, the student shall be permitted to participate in the spring commencement activities and ceremonies."

E. VATRE Facts

Dr. John Kuhn shared information about Voter-Approved Tax Ratification Election (VATRE). If approved by voters, revenue would increase by approximately \$6 to \$7 million.

III. Agenda for Regular Meeting May 5, 2025

A. Consent Agenda Items

I. Finance: Budget Amendments

- II. Finance: March Financials
- III. Approval of Minutes
- IV. Spanish RLA Curriculum Pilot
- V. Policy FMH (LOCAL)
- B. Reports
 - I. HR Department Update
- C. Business Items Requiring Board Action
- IV. Adjournment

There being no further business, this meeting adjourned at 7:23 p.m.

APPROVED:

President

ATTEST:

Secretary

Minutes of the May 5, 2025,
Regular Meeting of the Board of Trustees

The Board of Trustees of the Abilene Independent School District met in a Regular Meeting at 4:30 p.m., May 5, 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 4:30 p.m., observed that a quorum was present, and stated that notice of the meeting had been duly posted in the time and manner prescribed by law.

Trustees present for all or part of the meeting: Mrs. Angie Wiley, President; Mr. Rodney Goodman, Vice President, Mrs. Cindy Earles, Secretary; Mr. Bill Enriquez, Assistant Secretary; Dr. Danny Wheat, 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; Mrs. Patti Blue, Associate Superintendent for Curriculum and Instruction; Mrs. Alison Sims, Associate Superintendent for the Development of Human Resources; Dr. Gustavo Villanueva, Associate Superintendent for Student Services; Dr. Jordan Ziemer, Executive Director of Communications; Mrs. Jennifer Hinds, Chief Financial Officer; 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 4:30 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)
- B. The Board may consult with Legal Counsel regarding Pending or Contemplated Litigation and/ or Privileged Legal Advice. (Section 551.071)
- C. The Board may discuss matters of Safety and Security. (Section 551.076)
- D. The Board may discuss the Value, Exchange and/or Disposition of Real Property. (Section 551.072)
 - I. Discuss and consider accepting the donation of land described 289 Pine St., Abilene, Texas 79601 via general warranty deed.
- E. The Board may discuss matters pertaining to Students necessarily involving personally identifiable information, e.g. Student Discipline. (Sections 551.082, 551.0821)

- III. Reconvene from Closed Session (Approximately 6:00 p.m.)

The Board reconvened at 6:12 p.m.

- A. Invocation

Mrs. Angie Wiley called on Mrs. Alison Camp, Executive Director of 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

5/6 – Service Awards & Retiree Reception

5/7 – Robotics Display at Taylor Elementary

5/8 – Retiree Dinner at the LIFT

5/9 – I Love America Program at Dyess Elementary

5/14 – Adult Ed Graduation at AHS Auditorium

5/15 – Red & Blue Game at Shotwell

5/19 – Craig Middle School POPS at ACU

5/20 – SPED Graduation at AHS Auditorium

- I. Teaching Minute

This episode of the Teaching Minute highlighted TEKS Readiness Standard 5.13.A. taught by Ms. Jennifer McLain, 5th Grade Science Teacher at Austin Elementary.

IV. Recognitions

Mrs. Angie Wiley announced that the student and Leadership Academy recognitions have been postponed until the June board meeting.

- A. Visual Art Scholastic Event (VASE) State Competitors
- B. TAEA Youth Art Month State Exhibition
- C. CTE State Honorees
- D. Leadership Academy Participants
- E. Texas School Public Relations Association (TSPRA) President-Elect and State Awards

Dr. John Kuhn recognized Dr. Jordan Ziemer as the President-Elect for Texas School Public Relations Association (TSPRA). Dr. Ziemer recognized his Communications team for TSPRA State Awards received.

V. Oral Communications 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 – Policy ELA (LOCAL)

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. Blair Schroeder and passed 6-0.

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

Nays: None

Absent: Bill Enriquez

- A. The Board will consider approval of the Budget Amendments.
- B. The Board will consider accepting the March Financials.
- C. The Board will consider approval of the Minutes of the April 3, 2025, Workshop and April 7, 2025, Regular Board Meeting.
- D. The Board will consider approval of Spanish RLA Curriculum Pilot.
- E. The Board will consider approval of Policy FMH (LOCAL).

VII. Reports

- A. HR Department Update

Mrs. Alison Sims presented an overview and information about the Human Resources Department which included subs, benefits, as well as future goals.

- B. ELA (LOCAL) Policy

Mr. Jay Ashby, Director of The LIFT, presented information about the proposed policy which included a review of the timeline and current Board policy legal framework. The proposed policy ensures transparency, consistency and local control. It also creates a local framework that is aligned with the TEA and TASB model policy. It allows us to move forward with a potential operating partner in a legally compliant way. Policy highlights include clear application and review process; transparency and public accountability built in; performance contract required for any partner; and strong district oversight with clear evaluation checkpoints.

VIII. Business Items Requiring Board Action

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

- A. The Board will consider approval of Personnel Recommendations, if any.
- B. Matters pertaining to Real Property, if any
 - I. Discuss and consider accepting the donation of land described 289 Pine St., Abilene, Texas 79601 via general warranty deed.

Mrs. Angie Wiley asked if there was a motion regarding the donation of real property. Dr. Taylor Tidmore made a motion that the Board authorize the Superintendent or designees and Board President, to obtain surveys, appraisals, due diligence studies, environmental studies, and/or any other necessary services and to accept and finalize the donation of the Condley building, an improved tract of land more specifically described as OT Abilene TIF #1, Block 7, Lot 23 & 24 & N3'W26' of 22 situated in Abilene, Taylor County, Texas. The motion was seconded by Mr. Blair Schroeder and passed 6-0.

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

Nays: None

Absent: Bill Enriquez

- C. Matters pertaining to Safety and Security, if any

D. Matters pertaining to Litigation, if any

E. Matters pertaining to Students, if any

X. Adjournment

There being no further business, the meeting adjourned at 7:03 p.m.

APPROVED:

President

ATTEST:

Secretary

Minutes of the May 15, 2025,
Special Called Meeting of the Board of Trustees

The Board of Trustees of the Abilene Independent School District met in a Special Called Meeting at 12:15 p.m., May 15, 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 12:14 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; Mrs. Cindy Earles, Secretary; Mr. Bill Enriquez, Assistant Secretary; Dr. Danny Wheat, and Dr. Taylor Tidmore.
Members absent: Mr. Rodney Goodman, Vice President, and Mr. Blair Schroeder

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

- I. Call to Order
- II. Oral Communications from the Public

Mrs. Angie Wiley asked if anyone wishing to address the Board had completed a public comment card. There was none.

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

Mrs. Angie Wiley announced that a Closed Session would be held under the provisions of Texas Code, Chapter 551. The Board convened in Closed Session at 12:15 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. Elementary Principal
- B. Consultation 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)

- IV. Reconvene from Closed Session

The Board reconvened at 12:29 p.m.

- V. The Board may take action relevant to Items Covered During Closed Session.
 - A. Matters pertaining to Personnel
 - I. The Board will consider hiring an Elementary Principal.

Mrs. Angie Wiley asked if there was a motion regarding the Elementary Principal. Dr. Taylor Tidmore made a motion that the Board of Trustees accept the recommendation to offer an administrative contract to Melissa Speegle. The motion was seconded by Mrs. Cindy Earles and passed 5-0.

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

Nays: None

Absent: Schroeder and Goodman

- B. Matters pertaining to Litigation, if any
- C. Matters pertaining to Safety and Security, if any

- VI. Adjournment

There being no further business, the meeting adjourned at 12:30 p.m.

APPROVED:

President

ATTEST:

Secretary

Abilene Independent School District Board Document - Agenda Item

Meeting Date: Monday, June 9, 2025

Meeting Type: Regular

Item Type: Action (Consent) Future Action Required: No

If Yes, Month: N/A

Subject: 2025-26 Public Information Act Calendar

Background Information:

During the 88th Texas Legislative Session, the state legislature passed [HB 3033](#), which was subsequently signed into law by Governor Abbott. The passage of HB 3033 resulted in a significant update to [Board Policy GBAA\(LEGAL\) - Access to Public Information: Requests for Information](#). GBAA(LEGAL) now stipulates that the Board may take action to designate up to 10 additional local nonbusiness days for managing public information requests each year. If approved by the Board, these locally designated nonbusiness days would not be counted toward the district's public information request response timelines, and may help to alleviate concerns about district staff working to fulfill public information requests outside of normal working hours.

As we will do each year, the AISD Communications Department has created a proposed 2025-26 Public Information Act Calendar for the Board's consideration and possible approval (see attached supporting documents). This proposed calendar identifies national and state nonbusiness days and highlights a suggested usage of the district's 10 additional local nonbusiness days through June 2026.

For additional context, [read this TASB article on HB 3033](#).

References: [Gov't Code 552.0031\(a\)-\(c\), \(e\)-\(f\), 662.003\(c\)](#); [Gov't Code 662.003\(a\)-\(b\)](#)

Attached Supporting Documents:

- PDF Document: Proposed 2025-26 PIA Calendar
- Presentation: 2025-26 PIA Calendar

Fiscal Implications: None

Administrative Recommendation: Approve the 2025-26 Public Information Act calendar as presented via the consent agenda.

Contact Person: Dr. Jordan Ziemer, Executive Director of Communications

2025-26 Public Information Act Calendar

 State/Federal Holidays

 Nonbusiness Days

| <table border="1"> <thead> <tr><th colspan="7">July 2025</th></tr> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td>1</td><td>2</td><td>3</td><td style="background-color: red;">4</td><td>5</td></tr> <tr><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td></tr> <tr><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td></tr> <tr><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td></tr> <tr><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td><td></td><td></td></tr> </tbody> </table> <p>July 4 Independence Day</p> | July 2025 | | | | | | | S | M | T | W | T | F | S | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | | | <table border="1"> <thead> <tr><th colspan="7">January 2026</th></tr> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td style="background-color: red;">1</td><td style="background-color: darkgray;">2</td><td>3</td></tr> <tr><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td></tr> <tr><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td></tr> <tr><td>18</td><td style="background-color: red;">19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td></tr> <tr><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td></tr> </tbody> </table> <p>January 1 New Year's Day</p> <p>January 2, 5 Nonbusiness Days</p> <p>January 19 Martin Luther King Jr. Day</p> | January 2026 | | | | | | | S | M | T | W | T | F | S | | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | | | | | | | | | | | | | | |
|---|----------------|----|----|----|----|----|--|---|---|---|---|---|---|---|--|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|---|--------------|--|--|--|--|--|--|---------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|--|--|--|--|--|--|
| July 2025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 6 | 7 | 8 | 9 | 10 | 11 | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 | 28 | 29 | 30 | 31 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| January 2026 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr><th colspan="7">August 2025</th></tr> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td><td>1</td><td>2</td></tr> <tr><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td></tr> <tr><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr> <tr><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td></tr> <tr><td>24</td><td>25</td><td>26</td><td style="background-color: red;">27</td><td>28</td><td>29</td><td>30</td></tr> <tr><td>31</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table> <p>August 27 Lyndon Baines Johnson Day</p> | August 2025 | | | | | | | S | M | T | W | T | F | S | | | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | | | | | | | <table border="1"> <thead> <tr><th colspan="7">February 2026</th></tr> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td></tr> <tr><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td></tr> <tr><td>15</td><td style="background-color: red;">16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td></tr> <tr><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td></tr> </tbody> </table> <p>February 16 President's Day</p> | February 2026 | | | | | | | S | M | T | W | T | F | S | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | | | | | | | | | | | | | | |
| August 2025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 3 | 4 | 5 | 6 | 7 | 8 | 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| February 2026 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 8 | 9 | 10 | 11 | 12 | 13 | 14 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr><th colspan="7">September 2025</th></tr> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td style="background-color: red;">1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr> <tr><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td></tr> <tr><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td></tr> <tr><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td></tr> <tr><td>28</td><td>29</td><td>30</td><td></td><td></td><td></td><td></td></tr> </tbody> </table> <p>September 1 Labor Day</p> | September 2025 | | | | | | | S | M | T | W | T | F | S | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | | | | | <table border="1"> <thead> <tr><th colspan="7">March 2026</th></tr> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td></tr> <tr><td>8</td><td style="background-color: darkgray;">9</td><td style="background-color: darkgray;">10</td><td style="background-color: darkgray;">11</td><td>12</td><td>13</td><td>14</td></tr> <tr><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td></tr> <tr><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td></tr> <tr><td>29</td><td>30</td><td>31</td><td></td><td></td><td></td><td></td></tr> </tbody> </table> <p>March 9-11 Nonbusiness Days</p> | March 2026 | | | | | | | S | M | T | W | T | F | S | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | | | | | | | | | | | | | | | | | | |
| September 2025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | 1 | 2 | 3 | 4 | 5 | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| March 2026 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 1 | 2 | 3 | 4 | 5 | 6 | 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 | 30 | 31 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr><th colspan="7">October 2025</th></tr> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td></tr> <tr><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td></tr> <tr><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td></tr> <tr><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td></tr> <tr><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td><td></td></tr> </tbody> </table> | October 2025 | | | | | | | S | M | T | W | T | F | S | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | | <table border="1"> <thead> <tr><th colspan="7">April 2026</th></tr> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td>1</td><td>2</td><td style="background-color: red;">3</td><td>4</td></tr> <tr><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td></tr> <tr><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td></tr> <tr><td>19</td><td>20</td><td style="background-color: red;">21</td><td>22</td><td>23</td><td>24</td><td>25</td></tr> <tr><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td></td><td></td></tr> </tbody> </table> <p>April 3 Good Friday</p> <p>April 21 San Jacinto Day</p> | April 2026 | | | | | | | S | M | T | W | T | F | S | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | | | | | | | | | | | | | | | | |
| October 2025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 5 | 6 | 7 | 8 | 9 | 10 | 11 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| April 2026 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 5 | 6 | 7 | 8 | 9 | 10 | 11 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 19 | 20 | 21 | 22 | 23 | 24 | 25 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | 27 | 28 | 29 | 30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| November 2025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| S | M | T | W | T | F | S | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 2 | 3 | 4 | 5 | 6 | 7 | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| May 2026 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 3 | 4 | 5 | 6 | 7 | 8 | 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| December 2025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | 1 | 2 | 3 | 4 | 5 | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 | 29 | 30 | 31 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| June 2026 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | 1 | 2 | 3 | 4 | 5 | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 | 29 | 30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |



Board of Trustees Workshop

June 5, 2025



2025-26 Public Information Act Calendar

*Dr. Jordan Ziemer
Executive Director of Communications*



Background

- **HB 3033** passed by 88th Texas Legislature (2023)
- Defines “**business day**” as it relates to responding to public information requests
- General timeline is **10 business days**



District Impact

- Updated Policy **GBAA(LEGAL)**
- Clarifies “**nonbusiness days**”
 - *(National and state holidays, Saturdays, and Sundays)*
- Academic calendar **no longer dictates nonbusiness days** for PIR purposes



Board Consideration

- Board now has authority to **annually designate** 10 additional local nonbusiness days
- **Not counted** toward PIR timelines
- **Helps ease concerns** about responding to PIRs on non-work days

2025-26 Public Information Act Calendar



State/Federal Holidays



Nonbusiness Days

| July 2025 | | | | | | |
|-----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

July 4
Independence Day

| August 2025 | | | | | | |
|-------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |

August 27
Lyndon Baines Johnson Day

| September 2025 | | | | | | |
|----------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | | | | |

September 1
Labor Day

| October 2025 | | | | | | |
|--------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | 1 | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | 31 | |

| November 2025 | | | | | | |
|---------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | | | | | | |

November 11
Veterans Day

November 26
Nonbusiness Day

November 27-28
Thanksgiving Holiday

| December 2025 | | | | | | |
|---------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

December 23, 29-31
Nonbusiness Days

December 24-26
Christmas Holiday

| January 2026 | | | | | | |
|--------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |

January 1
New Year's Day

January 2, 5
Nonbusiness Days

January 19
Martin Luther King Jr. Day

| February 2026 | | | | | | |
|---------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |

February 16
President's Day

| March 2026 | | | | | | |
|------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |

March 9-11
Nonbusiness Days

| April 2026 | | | | | | |
|------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |

April 3
Good Friday

April 21
San Jacinto Day

| May 2026 | | | | | | |
|----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

May 25
Memorial Day

| June 2026 | | | | | | |
|-----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

June 19
Juneteenth





Recommendation

- Approve the proposed 2025-26 Public Information Act calendar as presented

Questions?

Thank you for your support!





2025-26 Public Information Act Calendar

*Dr. Jordan Ziemer
Executive Director of Communications*

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

Meeting Date: June 9, 2025

Meeting Type: Regular Meeting

Item Type: Consent Agenda Future Action Required: No

If Yes, Month: N/A

Subject: Investment Policy CDA (Legal) Annual Review

Background Information: Per CDA(LEGAL) – “The board shall review its investment policy and investment strategies not less than annually. The board shall adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed the investment policy and investment strategies and that the written instrument so adopted shall record any changes.”

Attached Supporting Documents:

- CDA (LEGAL) Policy
- CDA (LOCAL) Policy
- Memo
- Training Certificates of Investment Officers

Fiscal Implications: None

Administrative Recommendation: Approve as recommended

Contact Person: Jennifer Hinds



| | | |
|--------------------------|--|----------|
| Table of Contents | Definitions | 3 |
| | Bond Proceeds | 3 |
| | Investment Pool | 3 |
| | Pooled Fund Group..... | 3 |
| | Separately Invested Asset | 3 |
| | Pledged Revenue | 3 |
| | Joint Account | 3 |
| | Repurchase Agreement..... | 3 |
| | Hedging..... | 4 |
| | Corporate Bond..... | 4 |
| | Written Policies..... | 4 |
| | Annual Review | 5 |
| | Annual Audit..... | 5 |
| | Investment Strategies | 5 |
| | Investment Officer..... | 6 |
| | Investment Training | 6 |
| | Standard of Care..... | 7 |
| | Selection of Broker..... | 9 |
| | Bond Proceeds | 9 |
| | Authorized Investments..... | 9 |
| | Investment Management Firm | 9 |
| | Obligations of Governmental Entities..... | 10 |
| | Certificates of Deposit and Share Certificates | 12 |
| | Repurchase Agreements | 13 |
| | Securities Lending Program..... | 13 |
| | Banker's Acceptances | 14 |
| | Commercial Paper | 15 |
| | Mutual Funds | 15 |
| | Guaranteed Investment Contracts..... | 16 |
| | Investment Pools | 17 |
| | Corporate Bonds..... | 17 |
| | Hedging Transactions | 18 |
| | Prohibited Investments | 19 |
| | Loss of Required Rating | 19 |

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

| | |
|--|-----------|
| Sellers of Investments | 19 |
| Business Organization | 20 |
| Donations | 20 |
| Electronic Funds Transfer | 20 |

All investments made by a district shall comply with the Public Funds Investment Act (Texas Government Code Chapter 2256, Subchapter A) and all federal, state, and local statutes, rules, or regulations. *Gov't Code 2256.026*

Definitions

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| Bond Proceeds | "Bond proceeds" means the proceeds from the sale of bonds, notes, and other obligations issued by a district, and reserves and funds maintained by a district for debt service purposes. |
| Investment Pool | "Investment pool" means an entity created under the Texas Government Code to invest public funds jointly on behalf of the entities that participate in the pool and whose investment objectives in order of priority are preservation and safety of principal, liquidity, and yield. |
| Pooled Fund Group | "Pooled fund group" means an internally created fund of a district in which one or more institutional accounts of a district are invested. |
| Separately Invested Asset | "Separately invested asset" means an account or fund of a district that is not invested in a pooled fund group. <i>Gov't Code 2256.002(1), (6), (9), (12)</i> |
| Pledged Revenue | "Pledged revenue" means money pledged to the payment of or as security for: <ol style="list-style-type: none">1. Bonds or other indebtedness issued by a district;2. Obligations under a lease, installment sale, or other agreement of a district; or3. Certificates of participation in a debt or obligation described by item 1 or 2. <i>Gov't Code 2256.0208(a)</i> |
| Joint Account | "Joint account" means an account maintained by a custodian bank and established on behalf of two or more parties to engage in aggregate repurchase agreement transactions. |
| Repurchase Agreement | "Repurchase agreement" means a simultaneous agreement to buy, hold for a specified time, and sell back at a future date obligations, described by Government Code 2256.009(a)(1) (obligations of governmental entities) or 2256.013 (commercial paper) or if applicable, 2256.0204 (corporate bonds), at a market value at the time the funds are disbursed of not less than the principal amount of the funds disbursed. The term includes a direct security repurchase agreement and a reverse security repurchase agreement. <i>Gov't Code 2256.011(b)</i> |

Hedging

“Hedging” means acting to protect against economic loss due to price fluctuation of a commodity or related investment by entering into an offsetting position or using a financial agreement or producer price agreement in a correlated security, index, or other commodity.

Eligible Entity

“Eligible entity” means a political subdivision that has:

1. A principal amount of at least \$250 million in outstanding long-term indebtedness, long-term indebtedness proposed to be issued, or a combination of outstanding long-term indebtedness and long-term indebtedness proposed to be issued; and
2. Outstanding long-term indebtedness that is rated in one of the four highest rating categories for long-term debt instruments by a nationally recognized rating agency for municipal securities, without regard to the effect of any credit agreement or other form of credit enhancement entered into in connection with the obligation.

Eligible Project

“Eligible project” has the meaning assigned by Government Code 1371.001 (issuance of obligations for certain public improvements).

Gov’t Code 2256.0207(a)

Corporate Bond

“Corporate bond” means a senior secured debt obligation issued by a domestic business entity and rated not lower than “AA-” or the equivalent by a nationally recognized investment rating firm. The term does not include a debt obligation that, on conversion, would result in the holder becoming a stockholder or shareholder in the entity, or any affiliate or subsidiary of the entity, that issued the debt obligation, or is an unsecured debt obligation. *Gov’t Code 2256.0204(a)*

Written Policies

The board shall adopt by rule, order, ordinance, or resolution, as appropriate, a written investment policy regarding the investment of its funds and funds under its control. The investment policies must primarily emphasize safety of principal and liquidity and must address investment diversification, yield, and maturity and the quality and capability of investment management. The policies must include:

1. A list of the types of authorized investments in which the district’s funds may be invested;
2. The maximum allowable stated maturity of any individual investment owned by the district;

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

3. For pooled fund groups, the maximum dollar-weighted average maturity allowed based on the stated maturity date of the portfolio;
4. Methods to monitor the market price of investments acquired with public funds;
5. A requirement for settlement of all transactions, except investment pool funds and mutual funds, on a delivery versus payment basis; and
6. Procedures to monitor rating changes in investments acquired with public funds and the liquidation of such investments consistent with the provisions of Government Code 2256.021 [see Loss of Required Rating, below].

Gov't Code 2256.005(a), (b)

Annual Review

The board shall review its investment policy and investment strategies not less than annually. The board shall adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed the investment policy and investment strategies and that the written instrument so adopted shall record any changes made to either the investment policy or investment strategies. *Gov't Code 2256.005(e)*

Annual Audit

A district shall perform a compliance audit of management controls on investments and adherence to the district's established investment policies. The compliance audit shall be performed in conjunction with the annual financial audit. *Gov't Code 2256.005(m)*

Investment
Strategies

As an integral part of the investment policy, the board shall adopt a separate written investment strategy for each of the funds or group of funds under the board's control. Each investment strategy must describe the investment objectives for the particular fund using the following priorities in order of importance:

1. Understanding of the suitability of the investment to the financial requirements of the district;
2. Preservation and safety of principal;
3. Liquidity;
4. Marketability of the investment if the need arises to liquidate the investment before maturity;
5. Diversification of the investment portfolio; and
6. Yield.

Gov't Code 2256.005(d)

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

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| Investment Officer | <p>A district shall designate by rule, order, ordinance, or resolution, as appropriate, one or more officers or employees as investment officer(s) to be responsible for the investment of its funds consistent with the investment policy adopted by the board. If the board has contracted with another investing entity to invest its funds, the investment officer of the other investing entity is considered to be the investment officer of the contracting board's district. In the administration of the duties of an investment officer, the person designated as investment officer shall exercise the judgment and care, under prevailing circumstances, that a prudent person would exercise in the management of the person's own affairs, but the board retains the ultimate responsibility as fiduciaries of the assets of the district. Unless authorized by law, a person may not deposit, withdraw, transfer, or manage in any other manner the funds of the district. Authority granted to a person to invest the district's funds is effective until rescinded by the district or until termination of the person's employment by a district, or for an investment management firm, until the expiration of the contract with the district. <i>Gov't Code 2256.005(f)</i></p> <p>A district or investment officer may use the district's employees or the services of a contractor of the district to aid the investment officer in the execution of the officer's duties under Government Code Chapter 2256. <i>Gov't Code 2256.003(c)</i></p> |
| Investment Training | <p>Investment training must include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with the Public Funds Investment Act. <i>Gov't Code 2256.008(c)</i></p> |
| <i>Initial</i> | <p>Within 12 months after taking office or assuming duties, the treasurer, the chief financial officer if the treasurer is not the chief financial officer, and the investment officer of a district shall attend at least one training session from an independent source approved by the board or a designated investment committee advising the investment officer. This initial training must contain at least 10 hours of instruction relating to their respective responsibilities under the Public Funds Investment Act. <i>Gov't Code 2256.008(a)</i></p> |
| <i>Ongoing</i> | <p>The treasurer, or the chief financial officer if the treasurer is not the chief financial officer, and the investment officer of a district shall attend an investment training session not less than once in a two-year period that begins on the first day of the district's fiscal year and consists of the two consecutive fiscal years after that date, and receive not less than eight hours of instruction relating to investment responsibilities under the Public Funds Investment Act from an independent source approved by the board or by a designated</p> |

investment committee advising the investment officer. *Gov't Code 2256.008(a-1)*

Exception

The ongoing training requirement does not apply to the treasurer, chief financial officer, or investment officer of a district if:

1. The district does not invest district funds or only deposits those funds in interest-bearing deposit accounts or certificates of deposit as authorized by Government Code 2256.010; and
2. The treasurer, chief financial officer, or investment officer annually submits to the agency a sworn affidavit identifying the applicable criteria under item 1 that apply to the district.

Gov't Code 2256.008(g)

Standard of Care

Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived. Investment of funds shall be governed by the following objectives, in order of priority:

1. Preservation and safety of principal;
2. Liquidity; and
3. Yield.

In determining whether an investment officer has exercised prudence with respect to an investment decision, the following shall be taken into consideration:

1. The investment of all funds, or funds under the district's control, over which the officer had responsibility rather than the prudence of a single investment; and
2. Whether the investment decision was consistent with the district's written investment policy.

Gov't Code 2256.006

Personal Interest

A district investment officer who has a personal business relationship with a business organization offering to engage in an investment transaction with the district shall file a statement disclosing that personal business interest. An investment officer who is related within the second degree by affinity or consanguinity, as determined by Government Code Chapter 573 (nepotism prohibition), to an individual seeking to sell an investment to the investment officer's district shall file a statement disclosing that relationship. A required statement must be filed with the board and with the Texas

Ethics Commission. For purposes of this policy, an investment officer has a personal business relationship with a business organization if:

1. The investment officer owns 10 percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization;
2. Funds received by the investment officer from the business organization exceed 10 percent of the investment officer's gross income for the previous year; or
3. The investment officer has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the investment officer.

Gov't Code 2256.005(i)

Quarterly Reports

Not less than quarterly, the investment officer shall prepare and submit to the board a written report of investment transactions for all funds covered by the Public Funds Investment Act for the preceding reporting period. This report shall be presented not less than quarterly to the board and the superintendent within a reasonable time after the end of the period. The report must:

1. Describe in detail the investment position of the district on the date of the report;
2. Be prepared jointly and signed by all district investment officers;
3. Contain a summary statement of each pooled fund group that states the:
 - a. Beginning market value for the reporting period;
 - b. Ending market value for the period; and
 - c. Fully accrued interest for the reporting period;
4. State the book value and market value of each separately invested asset at the end of the reporting period by the type of asset and fund type invested;
5. State the maturity date of each separately invested asset that has a maturity date;
6. State the account or fund or pooled group fund in the district for which each individual investment was acquired; and

7. State the compliance of the investment portfolio of the district as it relates to the investment strategy expressed in the district's investment policy and relevant provisions of the Public Funds Investment Act.

If a district invests in other than money market mutual funds, investment pools or accounts offered by its depository bank in the form of certificates of deposit, or money market accounts or similar accounts, the reports prepared by the investment officers shall be formally reviewed at least annually by an independent auditor, and the result of the review shall be reported to the board by that auditor.

Gov't Code 2256.023

Selection of Broker

The board or the designated investment committee shall, at least annually, review, revise, and adopt a list of qualified brokers that are authorized to engage in investment transactions with a district.

Gov't Code 2256.025

Bond Proceeds

The investment officer of a district may invest bond proceeds or pledged revenue only to the extent permitted by the Public Funds Investment Act, in accordance with:

1. Statutory provisions governing the debt issuance or the agreement, as applicable; and
2. The district's investment policy regarding the debt issuance or the agreement, as applicable.

Gov't Code 2256.0208(b)

Authorized Investments

A board may purchase, sell, and invest its funds and funds under its control in investments described below, in compliance with its adopted investment policies and according to the standard of care set out in this policy. *Gov't Code 2256.003(a)*

The board may specify in its investment policy that any authorized investment is not suitable. *Gov't Code 2256.005(j)*

Investment
Management Firm

In the exercise of these powers, the board may contract with an investment management firm registered under the Investment Advisers Act of 1940 (15 U.S.C. Section 80b-1 et seq.) or with the State Securities Board to provide for the investment and management of its public funds or other funds under its control. A contract made under this authority may not be for a term longer than two years. A renewal or extension of the contract must be made by the board by order, ordinance, or resolution.

A district that contracts with an investment management firm may authorize the firm to invest the district's public funds or other funds

under the district's control in repurchase agreements as provided by Government Code 2256.011 using a joint account.

An investment management firm responsible for managing a repurchase agreement transaction using a joint account on behalf of a district must ensure that:

1. Accounting and control procedures are implemented to document the district's aggregate daily investment and pro rata share in the joint account;
2. Each party participating in the joint account retains the sole rights of ownership to the party's pro rata share of assets invested in the joint account, including investment earnings on those assets; and
3. Policies and procedures are implemented to prevent a party participating in the joint account from using any part of a balance of the joint account that is credited to another party.

Gov't Code 2256.003(b), .011(f), (g)

Obligations of
Governmental
Entities

The following are authorized investments:

1. Obligations, including letters of credit, of the United States or its agencies and instrumentalities, including the Federal Home Loan Banks;
2. Direct obligations of this state or its agencies and instrumentalities;
3. Collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States;
4. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state, the United States, or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation (FDIC) or by the explicit full faith and credit of the United States;
5. Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent;
6. Bonds issued, assumed, or guaranteed by the state of Israel;

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

7. Interest-bearing banking deposits that are guaranteed or insured by the FDIC or its successor, or the National Credit Union Share Insurance Fund or its successor; and
8. Interest-bearing banking deposits other than those described at item 7 above if:
 - a. The funds are invested through a broker with a main office or a branch office in this state that the district selects from a list the board or designated investment committee of the district adopts as required at Selection of Broker above or a depository institution with a main office or a branch office in this state and that the district selects;
 - b. The broker or depository institution selected as described above arranges for the deposit of the funds in the banking deposits in one or more federally insured depository institutions, regardless of where located, for the district's account;
 - c. The full amount of the principal and accrued interest of the banking deposits is insured by the United States or an instrumentality of the United States; and
 - d. The district appoints as the district's custodian of the banking deposits issued for the district's account the depository institution selected as described above, an entity described by Government Code 2257.041(d) (custodian with which to deposit securities), or a clearing broker-dealer registered with the Securities and Exchange Commission and operating under Rule 15c3-3 (17 C.F.R. Section 240.15c3-3).

Gov't Code 2256.009(a)

*Unauthorized
Obligations*

The following investments are not authorized:

1. Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal;
2. Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest;
3. Collateralized mortgage obligations that have a stated final maturity date of greater than 10 years; and

4. Collateralized mortgage obligations the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

Gov't Code 2256.009(b)

Certificates of
Deposit and Share
Certificates

A certificate of deposit or share certificate is an authorized investment if the certificate is issued by a depository institution that has its main office or a branch office in Texas and is:

1. Guaranteed or insured by the FDIC or its successor or the National Credit Union Share Insurance Fund or its successor;
2. Secured by obligations described at Obligations of Governmental Entities, above, including mortgage backed securities directly issued by a federal agency or instrumentality that have a market value of not less than the principal amount of the certificates, but excluding those mortgage backed securities described at Unauthorized Obligations, above; or
3. Secured in accordance with Government Code Chapter 2257 (Public Funds Collateral Act) or in any other manner and amount provided by law for the deposits of the district.

Gov't Code 2256.010(a)

In addition to the authority to invest funds in certificates of deposit under the previous section, an investment in certificates of deposit made in accordance with the following conditions is an authorized investment:

1. The funds are invested by the district through a broker that has its main office or a branch office in this state and is selected from a list adopted by the district as required at Selection of Broker, above or a depository institution that has its main office or a branch office in this state and that is selected by the district;
2. The broker or depository institution selected by the district arranges for the deposit of the funds in certificates of deposit in one or more federally insured depository institutions, wherever located, for the account of the district;
3. The full amount of the principal and accrued interest of each of the certificates of deposit is insured by the United States or an instrumentality of the United States; and
4. The district appoints the depository institution selected by the district, an entity described by Government Code 2257.041(d) (custodian with which to deposit securities), or a clearing broker-dealer registered with the Securities and Exchange Com-

mission and operating pursuant to Securities and Exchange Commission Rule 15c3-3 (17 C.F.R. Section 240.15c3-3) as custodian for the district with respect to the certificates of deposit issued for the account of the district.

Gov't Code 2256.010(b)

The district's investment policies may provide that bids for certificates of deposit be solicited orally, in writing, electronically, or in any combination of those methods. *Gov't Code 2256.005(c)*

Repurchase
Agreements

A fully collateralized repurchase agreement is an authorized investment if it:

1. Has a defined termination date;
2. Is secured by a combination of cash and obligations described by Government Code 2256.009(a)(1) (obligations of governmental entities) or 2256.013 (commercial paper) or if applicable, 2256.0204 (corporate bonds);
3. Requires the securities being purchased by the district or cash held by the district to be pledged to the district either directly or through a joint account approved by the district, held in the district's name either directly or through a joint account approved by the district, and deposited at the time the investment is made with the district or a third party selected and approved by the district; and
4. Is placed through a primary government securities dealer, as defined by the Federal Reserve or a financial institution doing business in Texas.

The term of any reverse security repurchase agreement may not exceed 90 days after the date the reverse security repurchase agreement is delivered. Money received by a district under the terms of a reverse security repurchase agreement shall be used to acquire additional authorized investments, but the term of the authorized investments acquired must mature not later than the expiration date stated in the reverse security repurchase agreement.

Government Code 1371.059(c) (validity and incontestability of obligations for certain public improvements) applies to the execution of a repurchase agreement by a district.

Gov't Code 2256.011(a), (c), (d), (e)

Securities Lending
Program

A securities lending program is an authorized investment if:

1. The value of securities loaned is not less than 100 percent collateralized, including accrued income;

2. A loan allows for termination at any time;
3. A loan is secured by:
 - a. Pledged securities described at Obligations of Governmental Entities, above;
 - b. Pledged irrevocable letters of credit issued by a bank that is organized and existing under the laws of the United States or any other state, and continuously rated by at least one nationally recognized investment rating firm at not less than A or its equivalent; or
 - c. Cash invested in accordance with Government Code 2256.009 (obligations of governmental entities), 2256.013 (commercial paper), 2256.014 (mutual funds), or 2256.016 (investment pools);
4. The terms of a loan require that the securities being held as collateral be pledged to the district, held in the district's name, and deposited at the time the investment is made with the district or with a third party selected by or approved by the district; and
5. A loan is placed through a primary government securities dealer, as defined by 5 C.F.R. Section 6801.102(f), as that regulation existed on September 1, 2003, or a financial institution doing business in this state.

An agreement to lend securities under a securities lending program must have a term of one year or less.

Gov't Code 2256.0115

Banker's
Acceptances

A banker's acceptance is an authorized investment if it:

1. Has a stated maturity of 270 days or fewer from the date of issuance;
2. Will be, in accordance with its terms, liquidated in full at maturity;
3. Is eligible for collateral for borrowing from a Federal Reserve Bank; and
4. Is accepted by a bank organized and existing under the laws of the United States or any state, if the short-term obligations of the bank, or of a bank holding company of which the bank is the largest subsidiary, are rated not less than A-1 or P-1 or

an equivalent rating by at least on nationally recognized credit rating agency.

Gov't Code 2256.012

Commercial Paper

Commercial paper is an authorized investment if it has a stated maturity of 365 days or fewer from the date of issuance; and is rated not less than A-1 or P-1 or an equivalent rating by at least:

1. Two nationally recognized credit rating agencies; or
2. One nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States law or any state.

Gov't Code 2256.013

Mutual Funds

A no-load money market mutual fund is an authorized investment if the mutual fund:

1. Is registered with and regulated by the Securities and Exchange Commission;
2. Provides the district with a prospectus and other information required by the Securities and Exchange Act of 1934 (15 U.S.C. 78a et seq.) or the Investment Company Act of 1940 (15 U.S.C. 80a-1 et seq.); and
3. Complies with federal Securities and Exchange Commission Rule 2a-7 (17 C.F.R. Section 270.2a-7), promulgated under the Investment Company Act of 1940 (15 U.S.C. Section 80a-1 et seq.).

Gov't Code 2256.014(a)

In addition to the no-load money market mutual fund authorized above, a no-load mutual fund is an authorized investment if it:

1. Is registered with the Securities and Exchange Commission;
2. Has an average weighted maturity of less than two years; and
3. Either has a duration of:
 - a. One year or more and is invested exclusively in obligations approved by the Public Funds Investment Act, or
 - b. Less than one year and the investment portfolio is limited to investment grade securities, excluding asset-backed securities.

Gov't Code 2256.014(b)

Limitations

A district is not authorized to:

1. Invest in the aggregate more than 15 percent of its monthly average fund balance, excluding bond proceeds and reserves and other funds held for debt service, in mutual funds described in Government Code 2256.014(b);
2. Invest any portion of bond proceeds, reserves and funds held for debt service, in mutual funds described in Government Code 2256.014(b); or
3. Invest its funds or funds under its control, including bond proceeds and reserves and other funds held for debt service, in any one mutual fund described in Government Code 2256.014(a) or (b) in an amount that exceeds 10 percent of the total assets of the mutual fund.

Gov't Code 2256.014(c)

Guaranteed
Investment
Contracts

A guaranteed investment contract is an authorized investment for bond proceeds if the guaranteed investment contract:

1. Has a defined termination date;
2. Is secured by obligations described at Obligations of Governmental Entities, above, excluding those obligations described at Unauthorized Obligations, in an amount at least equal to the amount of bond proceeds invested under the contract; and
3. Is pledged to the district and deposited with the district or with a third party selected and approved by the district.

Bond proceeds, other than bond proceeds representing reserves and funds maintained for debt service purposes, may not be invested in a guaranteed investment contract with a term longer than five years from the date of issuance of the bonds.

To be eligible as an authorized investment:

1. The board must specifically authorize guaranteed investment contracts as eligible investments in the order, ordinance, or resolution authorizing the issuance of bonds;
2. The district must receive bids from at least three separate providers with no material financial interest in the bonds from which proceeds were received;
3. The district must purchase the highest yielding guaranteed investment contract for which a qualifying bid is received;

4. The price of the guaranteed investment contract must take into account the reasonably expected drawdown schedule for the bond proceeds to be invested; and
5. The provider must certify the administrative costs reasonably expected to be paid to third parties in connection with the guaranteed investment contract.

Government Code 1371.059(c) (validity and incontestability of obligations for certain public improvements) applies to the execution of a guaranteed investment contract by a district.

Gov't Code 2256.015

Investment Pools

A district may invest its funds or funds under its control through an eligible investment pool if the board by rule, order, ordinance, or resolution, as appropriate, authorizes the investment in the particular pool. *Gov't Code 2256.016, .019*

To be eligible to receive funds from and invest funds on behalf of a district, an investment pool must furnish to the investment officer or other authorized representative of the district an offering circular or other similar disclosure instrument that contains the information specified in Government Code 2256.016(b). To maintain eligibility, an investment pool must furnish to the investment officer or other authorized representative investment transaction confirmations and a monthly report that contains the information specified in Government Code 2256.016(c). A district by contract may delegate to an investment pool the authority to hold legal title as custodian of investments purchased with its local funds. *Gov't Code 2256.016(b)-(d)*

Corporate Bonds

A district that qualifies as an issuer as defined by Government Code 1371.001 [see CCF], may purchase, sell, and invest its funds and funds under its control in corporate bonds (as defined above) that, at the time of purchase, are rated by a nationally recognized investment rating firm "AA-" or the equivalent and have a stated final maturity that is not later than the third anniversary of the date the corporate bonds were purchased.

A district is not authorized to:

1. Invest in the aggregate more than 15 percent of its monthly average fund balance, excluding bond proceeds, reserves, and other funds held for the payment of debt service, in corporate bonds; or
2. Invest more than 25 percent of the funds invested in corporate bonds in any one domestic business entity, including subsidiaries and affiliates of the entity.

A district subject to these provisions may purchase, sell, and invest its funds and funds under its control in corporate bonds if the board:

1. Amends its investment policy to authorize corporate bonds as an eligible investment;
2. Adopts procedures to provide for monitoring rating changes in corporate bonds acquired with public funds and liquidating the investment in corporate bonds; and
3. Identifies the funds eligible to be invested in corporate bonds.

The district investment officer, acting on behalf of the district, shall sell corporate bonds in which the district has invested its funds not later than the seventh day after the date a nationally recognized investment rating firm:

1. Issues a release that places the corporate bonds or the domestic business entity that issued the corporate bonds on negative credit watch or the equivalent, if the corporate bonds are rated "AA-" or the equivalent at the time the release is issued; or
2. Changes the rating on the corporate bonds to a rating lower than "AA-" or the equivalent.

Gov't Code 2256.0204

Hedging
Transactions

The board of an eligible entity (as defined above) shall establish the entity's policy regarding hedging transactions. An eligible entity may enter into hedging transactions, including hedging contracts, and related security, credit, and insurance agreements in connection with commodities used by an eligible entity in the entity's general operations, with the acquisition or construction of a capital project, or with an eligible project. A hedging transaction must comply with the regulations of the federal Commodity Futures Trading Commission and the federal Securities and Exchange Commission.

Government Code 1371.059(c) (validity and incontestability of obligations for certain public improvements) applies to the execution by an eligible entity of a hedging contract and any related security, credit, or insurance agreement.

An eligible entity may:

1. Pledge as security for and to the payment of a hedging contract or a security, credit, or insurance agreement any general or special revenues or funds the entity is authorized by law to pledge to the payment of any other obligation.

2. Credit any amount the entity receives under a hedging contract against expenses associated with a commodity purchase.

An eligible entity's cost of or payment under a hedging contract or agreement may be considered an operation and maintenance expense, an acquisition expense, or construction expense of the eligible entity; or a project cost of an eligible project.

Gov't Code 2256.0206

Prohibited
Investments

Except as provided by Government Code 2270 (prohibited investments), a district is not required to liquidate investments that were authorized investments at the time of purchase. *Gov't Code 2256.017*

Note: As an "investing entity" under Government Code 2270.0001(7)(A), a district must comply with Chapter 2270, including reporting requirements, regarding prohibited investments in scrutinized companies listed by the comptroller in accordance with Government Code 2270.0201.

Loss of Required
Rating

An investment that requires a minimum rating does not qualify as an authorized investment during the period the investment does not have the minimum rating. A district shall take all prudent measures that are consistent with its investment policy to liquidate an investment that does not have the minimum rating. *Gov't Code 2256.021*

**Sellers of
Investments**

A written copy of the investment policy shall be presented to any business organization (as defined below) offering to engage in an investment transaction with a district. The qualified representative of the business organization offering to engage in an investment transaction with a district shall execute a written instrument in a form acceptable to the district and the business organization substantially to the effect that the business organization has:

1. Received and reviewed the district investment policy; and
2. Acknowledged that the business organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the district and the organization that are not authorized by the district's investment policy, except to the extent that this authorization:
 - a. Is dependent on an analysis of the makeup of the district's entire portfolio;

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

- b. Requires an interpretation of subjective investment standards; or
- c. Relates to investment transactions of the entity that are not made through accounts or other contractual arrangements over which the business organization has accepted discretionary investment authority.

The investment officer of a district may not acquire or otherwise obtain any authorized investment described in the district's investment policy from a business organization that has not delivered to the district the instrument required above.

Gov't Code 2256.005(k)-(l)

Nothing in this section relieves the district of the responsibility for monitoring investments made by the district to determine that they are in compliance with the investment policy.

Business
Organization

For purposes of the provisions at Sellers of Investments above, "business organization" means an investment pool or investment management firm under contract with a district to invest or manage the district's investment portfolio that has accepted authority granted by the district under the contract to exercise investment discretion in regard to the district's funds.

Gov't Code 2256.005(k)

Donations

A gift, devise, or bequest made to a district to provide college scholarships for district graduates may be invested by the board as provided in Property Code 117.004 (Uniform Prudent Investor Act), unless otherwise specifically provided by the terms of the gift, devise, or bequest. *Education Code 45.107*

Investments donated to a district for a particular purpose or under terms of use specified by the donor are not subject to the requirements of the Public Funds Investment Act. *Gov't Code 2256.004(b)*

**Electronic Funds
Transfer**

A district may use electronic means to transfer or invest all funds collected or controlled by the district. *Gov't Code 2256.051*

Investment Authority

The executive director for business and finance or other person designated by the Superintendent shall serve as the investment officer of the District and shall invest District funds as directed by the Board and in accordance with the District's written investment policy and generally accepted accounting procedures. All investment transactions except investment pool funds and mutual funds shall be settled on a delivery versus payment basis.

**Approved
Investment
Instruments**

From those investments authorized by law and described further in CDA(LEGAL) under Authorized Investments, the Board shall permit investment of District funds, including bond proceeds and pledged revenue to the extent allowed by law, in only the following investment types, consistent with the strategies and maturities defined in this policy:

1. Obligations of, or guaranteed by, governmental entities as permitted by Government Code 2256.009.
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010.
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011.
4. A securities lending program as permitted by Government Code 2256.0115.
5. Banker's acceptances as permitted by Government Code 2256.012.
6. Commercial paper as permitted by Government Code 2256.013.
7. No-load mutual funds, except for bond proceeds, and no-load money market mutual funds, as permitted by Government Code 2256.014.
8. A guaranteed investment contract as an investment vehicle for bond proceeds, provided it meets the criteria and eligibility requirements established by Government Code 2256.015.
9. Public funds investment pools as permitted by Government Code 2256.016.

Safety

The primary goal of the investment program is to ensure safety of principal, to maintain liquidity, and to maximize financial returns within current market conditions in accordance with this policy. No individual investment transaction shall be undertaken that jeopardizes the total capital position of the overall portfolio.

**Investment
Management**

In accordance with Government Code 2256.005(b)(3), the quality and capability of investment management for District funds shall be in accordance with the standard of care, investment training, and other requirements set forth in Government Code Chapter 2256.

**Liquidity and
Maturity**

Assets of the District shall be invested in instruments whose maturities do not exceed three years from the time of purchase, subject to the following exceptions:

1. A shorter maturity is required by law. [See CDA(LEGAL)]
2. A longer maturity may be specifically authorized by the Board for a given investment provided legal limits are not exceeded.

Any internally created pool fund group of the District shall have a maximum dollar weighted maturity of 180 days.

Diversity

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.

**Monitoring the
Investment Portfolio**

The investment officer shall monitor the investment portfolio and shall keep the Board informed of significant changes in the market value of the District's investment portfolio. Information sources may include financial/investment publications and electronic media, available software for tracking investments, depository banks, commercial or investment banks, financial advisers, and representatives/advisers of investment pools or money market funds. Not less than quarterly, the investment officer shall prepare and submit to the Board a written report of investment transactions as required by law.

**Monitoring Rating
Changes**

In accordance with Government Code 2256.005(b), the investment officer shall develop a procedure to monitor changes in investment ratings and to liquidate investments that do not maintain satisfactory ratings.

Funds/Strategies

Investments of the following fund categories shall be consistent with this policy and in accordance with the applicable strategy defined below. All strategies described below for the investment of a particular fund should be based on an understanding of the suitability of an investment to the financial requirements of the District and consider preservation and safety of principal, liquidity, marketability of an investment if the need arises to liquidate before maturity, diversification of the investment portfolio, and yield.

Operating Funds

Investment strategies for operating funds (including any commingled pools containing operating funds) shall have as their primary

OTHER REVENUES
INVESTMENTS

CDA
(LOCAL)

objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.

Custodial Funds Investment strategies for custodial funds shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.

Debt Service Funds Investment strategies for debt service funds shall have as their primary objective sufficient investment liquidity to timely meet debt service payment obligations in accordance with provisions in the bond documents. Maturities longer than one year are authorized provided legal limits are not exceeded.

Capital Project Funds Investment strategies for capital project funds shall have as their primary objective sufficient investment liquidity to timely meet capital project obligations. Maturities longer than one year are authorized provided legal limits are not exceeded.

Safekeeping and Custody The District shall retain clearly marked receipts providing proof of the District's ownership. The District may delegate, however, to an investment pool the authority to hold legal title as custodian of investments purchased with District funds by the investment pool.

Sellers of Investments Prior to handling investments on behalf of the District, a broker/dealer or a qualified representative of a business organization must submit required written documents in accordance with law. [See Sellers of Investments, CDA(LEGAL)]

Representatives of brokers/dealers and representatives with distributors of investment pools shall be registered with the Texas State Securities Board and must have membership in the Securities Investor Protection Corporation (SIPC) and be in good standing with the Financial Industry Regulatory Authority (FINRA). Distributors of investment pools shall also be a registrant in good standing with the Municipal Securities Rulemaking Board (MSRB).

Soliciting Bids In order to get the best return on its investments, the District may solicit bids.

Interest Rate Risk To reduce exposure to changes in interest rates that could adversely affect the value of investments, the District shall use final and weighted-average-maturity limits and diversification.

The District shall monitor interest rate risk using weighted average maturity and specific identification.

Internal Controls A system of internal controls shall be established and documented in writing and must include specific procedures designating who has authority to withdraw funds. Also, they shall be designed to

protect against losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the District. Controls deemed most important shall include:

1. Separation of transaction authority from accounting and recordkeeping and electronic transfer of funds.
2. Avoidance of collusion.
3. Custodial safekeeping.
4. Clear delegation of authority.
5. Written confirmation of telephone transactions.
6. Documentation of dealer questionnaires, quotations and bids, evaluations, transactions, and rationale.
7. Avoidance of bearer-form securities.

These controls shall be reviewed by the District's independent auditing firm.

Annual Review

The Board shall review this investment policy and investment strategies not less than annually and shall document its review in writing, which shall include whether any changes were made to either the investment policy or investment strategies.

Annual Audit

In conjunction with the annual financial audit, the District shall perform a compliance audit of management controls on investments and adherence to the District's established investment policies.

Memo



To: Dr. John Kuhn, Superintendent of Schools
From: Jennifer Hinds, Chief Financial Officer
Date: June 9, 2025
Re: Annual Review of Investment Policy and Strategies

Investment Policy

In accordance with legal policy, there must be an annual review by the Board of Trustees of the District's investment policy and strategies.

"The board shall review its investment policy and investment strategies not less than annually. The board shall adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed the investment policy and investment strategies and that the written instrument so adopted shall record any changes made to either the investment policy or investment strategies. Gov't Code 2256.005(e)." (CDA-Legal)

Included are the current legal (CDA-Legal) and local (CDA-Local) policies concerning investments. The investment strategies are also included in the investment policy. A form is attached that can be used by the Board to document the review process.

Investment Strategies

In accordance with legal policy, there must be an annual review by the Board of Trustees of the District's investment strategies.

"As an integral part of the investment policy, the board shall adopt a separate written investment strategy for each of the funds or group of funds under the board's control. Each investment strategy must describe the investment objectives for the particular fund using the following priorities in order of importance: Understanding of the suitability of the investment to the financial requirements of the district, preservation and safety of principal, liquidity, marketability of the investment if the need arises to liquidate the investment before maturity, diversification of the investment portfolio, and yield. Gov't Code 2256.005(d)" (CDA-Legal)

The following strategies have been approved by the board for the funds listed below:

- Operating Fund
 - *"Investment strategies for operating funds (including any commingled pools containing operating funds) shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements." (CDA-Local)*

- Custodial Funds
 - *"Investment strategies for custodial funds shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements." (CDA-Local)*

- Debt Service Funds
 - *“Investment strategies for debt service funds shall have as their primary objective sufficient investment liquidity to timely meet debt service payment obligations in accordance with provisions in the bond documents. Maturities longer than one year are authorized provided legal limits are not exceeded.” (CDA-Local)*

- Capital Project Funds
 - *“Investment strategies for capital project funds shall have as their primary objective sufficient investment liquidity to timely meet capital project obligations. Maturities longer than one year are authorized provided legal limits are not exceeded.” (CDA-Local)*

Review of Brokers

In accordance with legal policy, the Board must review a list of qualified investment brokers.

“The Board or a designated investment committee, shall, at least annually, review, revise, and adopt a list of qualified brokers that are authorized to engage in investment transactions with the District. Gov’t Code 2256.025” (CDA - Legal)

The following organizations have been previously authorized and adopted by the Board of Trustees for investing District funds:

- Texpool
- Lone Star Investments (Texas Association of School Boards)
- Texas Term Local Government Investment Pool (Austin)
- FHN Financial, Inc. (Houston)
- Merrill Lynch (Abilene)
- Edward Jones (Abilene)
- Wells Fargo Advisors (Abilene)
- Raymond James (Abilene)

Investment Officer Training

In accordance with legal policy, the investment officer(s) must obtain training related to their responsibilities under the Public Funds Investment Act.

“Investment training must include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with the Public Funds Investment Act. Gov’t Code 2256.008(c).” (CDA-Legal)

“Within 12 months after taking office or assuming duties, the treasurer, the chief financial officer if the treasurer is not the chief financial officer and the investment officer of a district shall attend at least one training session from an independent source approved by the board or a designated investment committee advising the investment officer. This initial training must contain at least ten hours of instruction relating to their respective responsibilities under the Public Funds Investment Act. Gov’t Code 2256.008(a).” (CDA-Legal)

*“The treasurer, or the chief financial officer if the treasurer is not the chief financial officer, and the investment officer of a district shall attend an investment training session not less than once in a two year period that begins on the first day of the district’s fiscal year and consists of the two consecutive fiscal years after that date, and receive not less than eight hours of instruction relating to investment responsibilities under the Public Funds Investment Act from an independent source approved by the board or by a designated investment committee advising the investment officer. Gov’t Code 2256.008(a-1).”
(CDA-Legal)*

Included are the attendance certificates verifying compliance with the above policy requirement. The Board has previously approved the Texas Association of School Business Officials (TASBO) and University of North Texas Center for Public Management as an independent source for investment training.

Memo



REVIEW OF INVESTMENT POLICY AND STRATEGIES

In accordance with Abilene ISD policy (CDA - Legal), the Board of Trustees has reviewed the investment policy and investment strategies of the District at its meeting held on June 9, 2025.

This review will be noted in the official minutes of the Board of Trustees meeting.

Signed _____
President, Board of Trustees

Date _____

Signed _____
Secretary, Board of Trustees

Date _____

CERTIFICATE OF COMPLETION

PRESENTED TO

Jennifer Hinds

FOR SUCCESSFUL COMPLETION OF

“TEXAS PUBLIC FUNDS INVESTMENT ACT & RELATED INVESTMENT ISSUES”

PROGRAM DATE: APRIL 4-5, 2024
TAUGHT BY: CHUCK SPRINGER & HARLAN JEFFERSON
CPE CREDIT: 10 CPE CREDITS

METHOD OF DELIVERY: GROUP INTERNET BASED
FIELD OF STUDY: REGULATORY ETHICS
PROGRAM # 2404

IN ACCORDANCE WITH THE TEXAS ADMINISTRATIVE CODE, CPE CREDITS HAVE BEEN BASED ON A 50-MINUTE HOUR.



1155 Union Circle #305129
Denton, TX 76203
<https://cpm.hps.unt.edu>
Texas Sponsor ID #007716

Cori Reaume
Center for Public Management Representative

Public Funds Investment Act Training

North Central Texas Council of Governments
and

Government Treasurers' Organization of Texas

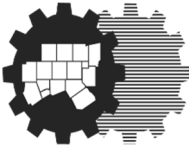
Certificate of Attendance

Joseph Waldron

October 31, 2023 8 hours

Zoom

INSTRUCTOR: Patrick Shinkle
SPONSOR NUMBER: 010174



We are registered with the Texas State Board of Public Accountancy as a CPE sponsor. This registration does not constitute an endorsement by the board as to the quality of our CPE Program. In accordance with the standards of the National Registry of CPE Sponsors and the rules for CPE promulgated by the TSBPA, CPE credits have been granted based on a 50-minute hour.

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

Meeting Date: June 9, 2025

Meeting Type: Regular Meeting

Item Type: Consent Agenda Future Action Required: No

If Yes, Month: N/A

Subject: Abilene ISD Business Procedures Manual

Background Information: In alignment with business best practices, review and approval of the district's Business Procedures Manual is a regular action item for the Board of Trustees to consider.

Attached Supporting Documents:

- Abilene ISD Business Procedures Manual

Fiscal Implications: None

Administrative Recommendation: Approve as recommended.

Contact Person: Jennifer Hinds





BUSINESS PROCEDURES MANUAL

Table of Contents

| | | |
|------------|--|----|
| Section 1 | General Information----- | 3 |
| Section 2 | Purchasing Guidelines----- | 6 |
| Section 3 | Budget----- | 7 |
| Section 4 | Donations/Gifts----- | 10 |
| Section 5 | Cash Management----- | 11 |
| Section 6 | Student Activity Funds ----- | 16 |
| Section 7 | Employee & Student Travel----- | 17 |
| Section 8 | Accounts Payable----- | 26 |
| Section 9 | State and Federal Program Reporting----- | 31 |
| Section 10 | Sales Tax----- | 38 |
| Section 11 | Payroll----- | 39 |
| Section 12 | Capital Assets----- | 43 |
| Section 13 | Non-Capital Assets----- | 45 |
| Section 14 | Fraud----- | 46 |

Abilene Independent School District
Business Procedures Manual

Section 1

General Information

Requirements

The Abilene Independent School District Business Procedures Manual for schools and departments is a consolidation of updated guidelines designed to provide a comprehensive presentation of standardized procedures that are mandated by state and federal law, Board policy, administrative directives and/or good business practices.

The district has established fiscal procedures that apply to all financial transactions regardless of the funding source. A separate section in the Business Procedures Manual will include specific procedures related to acquiring, expending, and managing grant funds.

Conformation with these guidelines will allow prompt and accurate conducting of the district's business affairs in a responsive and progressive manner.

Information and procedures specific to activity funds can be referenced in the Student Activity Fund Section.

General Information

The annual operating budget is the foundation on which annual school district activities are dependent.

The budget is reflective of the district's educational plan and should be viewed as an operating subset of a more comprehensive financial plan that directly correlates to the goals and objectives established to achieve the district's mission. Listed below are the Abilene ISD mission statement, vision statement, strategic priorities, belief statements, and HB3 Student Achievement goals.

MISSION:

AISD will equip learners to make a positive impact in their world through relevant, innovative, and challenging learning experiences.

VISION:

Equipped Learners. Brighter Futures!

STRATEGIC PRIORITIES:

- Establish a culture of collaboration between students, teachers, administrators and the AISD community.
- Learners will be actively engaged in classrooms.
- Abilene ISD will develop intentional strategic partnerships which capitalize on the strengths, resources, and talents of all stakeholders.
- Tell the AISD story of being a school district of choice that provides unparalleled opportunities for all students, staff, and parents.

BELIEF STATEMENTS:

Connect

- Each child, staff member and parent needs positive personal connections within the district.
- Respect, care and having high expectations for each student is the foundation for learning.

Lead

- Initiative, innovation, and a strong work-ethic are important life skills for students and staff.
- Developing partnerships throughout the Abilene community builds connections for future leaders to give back to the community.

Succeed

- Intellectual, emotional, and physical safety are crucial components to a successful school environment.
- Critical thinking, collaboration and problem solving are essential for deep learning.

AISD HB3 STUDENT ACHIEVEMENT GOALS:

- The percentage of graduates who meet the criteria for CCMR will increase from 48% to 60% by August 2027.
- The percent of 3rd grade students who score meets grade level or above on STAAR Reading will increase from 40% to 53% by August 2027.

- The percent of 3rd grade students who score meets grade level or above on STAAR Math will increase from 31% to 53% by August 2027.

District Policies

The following policies and administrative directives apply to district funds:

- BBFA (Legal, Local) Ethics: Conflict of Interest
- BBFB (Legal) Ethics: Prohibited Practices
- BQ (Legal, Local) Planning and Decision-Making Process
- BQA (Legal, Local) Planning and Decision-Making Process: District-Level
- BQB (Legal, Local) Planning and Decision-Making Process: Campus-Level
- CAA (Local) Fiscal Management Goals and Objectives: Financial Ethics
- CCA (Legal) Local Revenue Sources: Bond Issues
- CDA (Legal, Local) Other Revenues: Investments
- CE (Legal, Local) Annual Operating Budget
- CFB (Legal, Local) Accounting Inventories
- CFD (Legal, Local) Activity Funds Management
- CH (Legal, Local) Purchasing and Acquisition
- CHE (Legal) Purchasing and Acquisition: Vendor Relations
- CHF (Legal) Purchasing and Acquisition: Payment Procedures
- CMD (Legal) Equipment and Supplies Management: Instructional Materials Care and Accounting
- CQ (Legal, Local) Electronic Communication and Data Management
- CV (Local) Facilities Construction
- DBD (Legal, Local) Employment Requirements and Restrictions: Conflict of Interest
- DBE (Legal) Employment Requirements and Restrictions: Nepotism
- DEE (Legal, Local) Compensation and Benefits: Expense Reimbursement
- DH (Legal, Local) Employee Standards of Conduct

- DK (Legal, Local) Assignment and Schedules
- DMD (Local) Professional Development: Professional Meetings and Visitations
- EHBD (Legal, Local) Special Programs: Federal Title I
- FJ (Legal) Gifts and Solicitations
- FM (Legal, Local) Student Activities
- FP (Legal, Local) Student Fees, Fines and Charges
- GKB (Legal, Local) Community Relations: Advertising and Fundraising in the Schools
- GKD (Legal, Local) Community Relations: Non-school Use of School Facilities
- GKDA (Legal, Local) Non-school Use of School Facilities: Distribution of Non-school Literature

Abilene Independent School District
Business Procedures Manual

Section 2

Purchasing Guidelines

Purchasing guidelines will be maintained and updated in the separate Purchasing Handbook Manual.

Abilene Independent School District
Business Procedures Manual

Section 3

Budget

School districts are labor-intensive organizations. As such, salary and benefits constitute the major portion of the annual operating budget.

The budget is prepared in accordance with generally accepted accounting principles and state guidelines.

State guidelines are administered and monitored by the Texas Education Agency (TEA).

Detailed information can be obtained by referencing the [Financial Accountability System Resource Guide \(FASRG\)](#).

The budget is adopted by the Board of Trustees prior to the beginning of the fiscal year (September 1 – August 31). Listed below is the budget calendar followed by the district:

Budget Calendar

- | | |
|------------------------|--|
| <u>January</u> | Assess ongoing staffing needs for next fiscal year Discuss budget calendar and other budget items with administration |
| <u>February</u> | Prepare budget gathering documents for next school year Deliver budget workbooks to budget managers |
| <u>March</u> | Budget gathering documents sent to campuses and departments Discuss budget calendar with board of trustees Discuss attendance projections, revenue forecasts, overall financial condition and other budget needs |
| <u>April</u> | Budget overview and preliminary budget discussion with board of trustees Campus and departmental non-staffing budget forms to include special needs requests are due to the Finance office Estimate tax rolls from Jones and Taylor County |
| <u>May</u> | Discuss preliminary revenue estimates and special needs with board of trustees |
| <u>June</u> | Discuss preliminary expenditure/revenue projections with the board of trustees |

Modifications continue with state aid, local revenue and expenditure projections

July

Approval of budget parameters to be used for budget workbook
Set public meeting date to discuss budget and proposed tax rate

August

Deliver budget work to the board of trustees
Complete Truth In Taxation calculation
Complete calculation of rollback tax rate and other information for public notice
Present current school year Final Budget Review to board of trustees
Adopt next school year budget
Adopt next school year tax rate

Budget Preparation for Campuses

Budget documentation is sent to the campuses and budget managers in March/April for the next fiscal year.

Staff participation in the budget process is required.

It is now a requirement of the Texas Education Code that your site based planning committee also participate in the budget process.

Budget Preparation for Departments and Special Revenue Funds

Budget gathering documents are sent to the departments in March/April for the next fiscal year. Special revenue gathering documents are sent in April/May to allow for receipt of Notice of Grant Awards (NOGA).

Detailed instructions will be provided by the finance office regarding the preparation of your budget worksheet.

New program needs should be explained in detail and reference the related accounts.

Salaries and related benefit accounts are calculated by the finance office.

When proposing an increase to the number of positions, submit detailed explanations and/or justifications to the Human Resources department for approval.

Amounts budgeted for professional services should be included on the budget worksheet and properly supported on the form provided in the budget gathering documents.

Budget Amendments

The budget accounts may be amended/changed from time to time by completing a Budget Amendment Form.

Budget amendments that are within the same functional categories are submitted electronically utilizing the district's financial software program.

Budget amendments that require board approval (changing functional categories) is prepared as needed based on the yellow budget amendment form and submitted to the finance office.

Budget amendments must be completed on a **yellow budget amendment form**. These amendments apply only to 6200, 6300 and 6400 series of object accounts.

- **Yellow budget amendment forms** must be used if moving money between function. (i.e, moving from function 11 to function 13). Yellow budget amendments require board approval.

Periodically all budget accounts will be reviewed by the finance office. Amendments may be necessary when over or under estimates have been made relative to revenues or expenditures, or when general budgetary cutbacks become necessary.

- These types of changes must be approved by the Superintendent and will be placed on the next Board of Trustees agenda for approval.
- The Principal/Director will be notified of changes to be made to their budget accounts.

When submitting Budget Amendment forms, please note the following guidelines:

1. Use the current budget amendment form.
2. Review account balances.
3. Prepare amendments using whole numbers (no pennies), except for special revenue funds needing to spend 100% of grant, and include written explanation for change.
4. Obtain necessary signatures prior to submission.
5. The correcting of an actual expenditure (not the budget) that was recorded in the wrong account should be completed by a journal entry in the finance office.

Account Code Structure

The overall account code structure is designed to serve as both an efficient account code facility and a basic management tool. It creates a common language for use in controlling, recording, accumulating and reporting the activities of the school district.

See Account Codes in the Financial Accounting Resource Guide-Module 1: Financial Accounting and Reporting on TEA's website.

Abilene Independent School District
Business Procedures Manual

Section 4

Donations/Gifts

Donations

The Board of Trustees of the district may choose to accept or reject any gift or donation on behalf of the district.

- All donations are tracked monthly by the finance department on the Monthly Donation Report.
- Donations valued more than \$1000 must have Superintendent or designee approval.
- Donations valued at \$5000 or more must have approval from Superintendent or designee and the board of trustees.

The board of trustees may conduct a closed meeting to deliberate a negotiated contract for a prospective gift or donation to the district if deliberation in an open meeting would have a detrimental effect of the Board's position in negotiations with a third person. (Government Code 551.074)

All donations shall be provided by the donor with no conditions attached.

Abilene Independent School District
Business Procedures Manual

Section 5

Cash Management

The Abilene Independent School District has guidelines and policies in place for all employees who handle cash within the District. All employees who handle cash are charged with the responsibility of overseeing the proper receipting and safeguarding of all District funds. These controls are set in place not only to ensure the safekeeping and proper recording of all District funds, but are intended to protect the employee as well. Every employee who handles cash must read and sign the cash handling guidelines and procedures document. This document must be kept on file at the campus and a copy sent to the accounting department. Cash receipts consist of checks, money orders and cash received from various sources.

Use the following guidelines when collecting money for any reason including, but not limited to, fund-raisers, uniform payments, library fines and fees, fees for physicals, lost books/textbooks, any type of reimbursements/revenue, testing fees or any other campus cash transaction.

- **Count and Verify Amount**
 - Count and verify the cash amount immediately upon receipt in the presence of the “customer”.

- **Write a receipt**
 - A triplicate, pre-numbered cash receipt **must** be written or printed for every cash transaction received. Give a copy of the receipt to the customer, keep a copy for the campus records and a third copy should remain in the receipt book. En lieu of receipt books, InTouch Receipting may be used to receipt monies received.
 - Receipt books are available from the District’s warehouse. Contact your campus secretary or bookkeeper.

- **Keep it Safe**

- All money **must** be stored in the campus safe or vault at all times.
 - Do not store money at an individual's personal residence.
 - Do not store money in a desk or filing cabinet.

- Do not store money in a vehicle.
- Do not send cash (currency and coin) through district pony mail system.
- **Deposit Money Promptly**
 - Money must be deposited within five (5) working days of receipt. Large sums of money (over \$100.00) should be deposited the same day as receipted.
 - Do **not** use un-deposited cash for expenditures.
 - The campus or department designee will complete the appropriate cash receipt form with attached documentation and money received and send to the accounting department.
 - The accounting department will verify the total on the appropriate cash receipt form in the presence of the campus or department designee. The designee and accounting department personnel will initial documentation.
 - The accounting department will complete a deposit slip and attach to the cash receipt form and enter the appropriate account number to which the funds will be posted into the district's financial software program.
 - The deposit slip will be created by the accounting department for the cash received and taken to the bank for deposit.
 - The time and date stamped deposit slip will be attached to the appropriate cash receipt form.
- **Do Not Commingle Funds**
 - Never commingle District money with money for another organization or with personal funds. A separate cash box should be kept.
 - Do not cash personal checks out of District cash funds.
 - Do not cash payroll checks out of District cash funds.
- **Report Theft or loss of Funds Immediately**
 - Report theft or loss of funds **immediately** to the campus principal/program director. If the principal is not available, contact the Assistant Superintendent for Operations or other District administrator.

- Occurrences of theft or loss of District funds will be reviewed by Administration to determine if further action is necessary.

Lost Textbooks

- Payments for lost textbooks should be receipted at the campus in the presence of the customer. One copy of the receipt should be given to the customer, one copy sent to the Accounting Office with the monies and one copy remains attached in the receipt book.
- All cash receipts must be brought to the Accounting Office within five business (5) days of receipt. **Do not replace currency with personal checks.** Complete the information on the Deposit Envelope and bring to the Accounting Office. Do not send currency or coins through the District pony mail system. Do not hold receipts until the end of the year.
- The budget code for lost or damaged textbooks is listed below:
 - **199-00-2310-00-XXX-0000-00-000**
 - **(XXX = campus code)**
- Reports will be issued periodically to the campus principal and to the textbook coordinator that will reflect the amount of cash receipts collected by each campus for lost textbooks. It is the responsibility of the campus principal or designee to ensure that all deposits are posted correctly. These funds will be used to purchase replacement textbooks as needed.
- If a student pays for a textbook and later finds and returns the textbook, the student will be issued a refund. Complete the ***Student Refund*** form and send it to the Accounting Department. The Accounting Department will process the refund on the next scheduled Accounts Payable check run.

Returned Checks

- Returned checks are checks previously deposited which are returned unpaid by the bank because of insufficient funds, account closed, stop payment, etc.
- The bank will send returned checks to the campus that deposited the check or to the accounting department who will notify the owner of the account.
- No other checks should be accepted from the individual until the check is redeemed.
- Immediate action is instrumental in collecting on a returned check.

- The campus or the accounting department will contact the individual for payment on the returned check. It must be paid off with cash, cashier's check or a money order.
- When payment is received, prepare a cash receipt (include the number of the original check) for the payment and return the original check to the check maker. Indicate on the cash receipt in the "for" section that it is payment for a returned check.
- If initial collection efforts fail (verbal or written), the next step is to send a letter by certified mail, return receipt requested.
- If collections are not received on the returned check, send copies of all correspondence such as notes, letters, certified mail receipt, etc. along with the original returned check and a completed form that is required by the District Attorney's office to the accounts payable supervisor. Keep a copy of all correspondence for your files.
- All documentation will be filed the District Attorney's check fraud division. Once the returned check has been filed with the District Attorney's office, payments for the returned check cannot be received by the district.

Cash Requests for Reimbursement of Expenses from Federal and State Grants

Funds will be requested for expenditures that have been recorded. Abilene ISD will not request advance payments.

- Expenditures for the current period are entered into the expenditure report for the appropriate grant fund. The expenditure report is prepared by the special programs accountant and reviewed by the Comptroller.
- The district shall periodically or as allowed or required by the grant guidelines, draw down grant funds that have been spent in accordance with the grant guidelines. The draw down shall be for all expenditures to date, less grant funds received to date, as verified by a financial general ledger. All supporting documentation is maintained with the draw down request.
- Federal Regulations (CFR 200.415) requires that the district certify the accuracy of the annual and fiscal reports or vouchers requesting payments be signed by the authorized individual(s).
- The Comptroller and Special Programs Accountant will work together in the submission of every draw-down of funds, including the final expenditure report. The Special Programs Accountant will prepare the expense reports and it will be reviewed by the Comptroller prior to submitting and certifying the draw-down of funds, including the final expenditure report (draw down of funds) as noted below:

- *By signing this report, we certify to the best of our knowledge and belief that the Reports are true, complete and accurate, and the expenditures, disbursements, and cash receipts are the purposes and objectives set forth in the terms and conditions of the federal award. We are aware that any false, fictitious, or fraudulent information or omission of any material fact, may subject us to criminal, civil, or administrative penalties for fraud, false statements, false claims or otherwise.*
- Upon the completion of the draw-down the Comptroller will print out the supporting documentation and provide it for the Special Programs Accountant for review.

Cash Transfers

This procedure applies to the accounting department and how transferring of funds are processed.

Cash is maintained in four forms: DDA/Checking, MMA, Texpool and Investment Bonds. Transfers are made between DDA/Checking and Texpool accounts. MMA and Investment Bonds transfers only occur when change is being made to the amount in holding.

- Accounts must remain positive.
- Account balances must be below the security pledged threshold to keep funds secured.
- The Director of Fiscal Services reviews the status of the accounts daily.
- If a transfer needs to be made, it is electronically setup through the appropriate investment pool for a withdrawal or deposit, which ever, is deemed necessary.
- A verification report is printed for documentation or available electronically by logging into the investment pool website.
- Once the transaction takes place the action is recorded in the district's financial software system.

Abilene Independent School District
Business Procedures Manual

Section 6

Student Activity Funds

Student Activity Funds guidelines will be maintained and updated in the separate Student Activity Fund Manual (SAF-100).

Abilene Independent School District
Business Procedures Manual

Section 7

Employee & Student Travel

Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the District. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the District's non-federally-funded activities and in accordance with District's written travel reimbursement policies. Notwithstanding the provisions of §200.444 General costs of government, travel costs of officials covered by that section are allowable with the prior written approval of the Federal awarding agency or pass-through entity when they are specifically related to the Federal award. Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the District in its regular operations as the result of the District's written travel policy. In addition, if these costs are charged directly to the Federal award, documentation must justify the expense. (EDGAR 200.474(a)(b))

District Travel Procedures

The following guidelines applies to travel with local funds only. If you are traveling with federal or state funds, refer to Federal & State Grant Travel Procedures below.

Employees of the District may be reimbursed for reasonable travel expenses incurred while performing duties related to their jobs, when such travel is at the request of the employee's immediate supervisor and approved by the Superintendent or designee. Prior approval for all travel, using the District's Travel Request/Expense Statement form, must be obtained before any travel expenses are incurred.

Reasonable travel expenditures will be reimbursed according to the current administrative schedule, subject to IRS regulations. If the District authorizes travel reimbursement rates that exceed those authorized for state employees in the current state appropriations act, the Superintendent shall ensure that accounting records accurately reflect that no state or federal funds were used to reimburse those excess amounts.

Advances may be requested for trips requiring an overnight stay. Any unused advances must be returned to the District by the employee. The District's *Travel Request/Expense Statement* form must be completed and returned to the Accounting Office within five days of return.

Meals - Employee

Employee meal expenses will be reimbursed at the rate shown below when such meal expenses are incurred by the employee as a direct result of approved out-of-District travel in which overnight lodging is required. A maximum of \$45.00 is allowed for meals for each full day of travel. Meal expenses shall be reimbursed for each partial day of travel according to the time the employee departs or returns to the District. Reasonable tips are included as meal expenses. Meal expenses will be reimbursed as follows:

- Breakfast - \$11.00 per day – Reimbursable if the employee is out-of-District on the first travel day by 7:00 a.m.

- Lunch - \$12.00 per day – Reimbursable if the employee is out-of-District by 11:00 a.m. or returns after 1:00 p.m.

- Dinner - \$22.00 per day – Reimbursable if the employee is out-of-District by 5:00 p.m. or returns after 6:00 p.m.

Meals included in the cost of registration fees, such as banquets, or free meals provided by organizations shall reduce meal reimbursement to the employee.

Reasonable meal expenses that exceed \$45.00 may be reimbursed with administrative approval; however, receipts for all meals for any day that meal expenses exceed \$45.00 must be submitted by the employee when completing the *Travel Request/Expense Statement* form.

All meals or other expenses incurred by a spouse or a family member traveling with the employee are the responsibility of the employee and in no case will such expenses be paid by the District.

Lodging Expenses

Employees may receive reimbursement for actual costs when overnight lodging is required. In the event an employee shares lodging, the pro-rated cost of the room will be used in arriving at the total individual cost. A valid, paid, itemized receipt will be required prior to any reimbursement. The hotel receipt must itemize the cost of the room per day, the taxes per day, any other miscellaneous charges, date and time of arrival and date and time of checkout, employee's name, room number, and the complete name and address information of the hotel.

Employees that need assistance holding a block of rooms (4 or more) can contact the Accounts Payable Supervisor to hold the rooms with a district credit card. **The credit card will be for holding purposes only.** The employee will still request the lodging expenses on the travel request form or purchase order, depending on the amount. The following information must be provided to the Accounts Payable Supervisor:

- Name of person the reservation will be under

- Hotel name and phone number; Contact name if available
- Dates of travel
- Number of rooms being held

Do not use discount on-line hotel websites to make lodging reservations. They do not provide itemized hotel receipts necessary for the District's audit requirements.

When a District representative chooses to take his or her spouse on a District approved trip, the District representative shall be expected to pay the difference between the single room rate and the double room rate.

Long distance calls are **not** reimbursable unless the calls are District business.

Personal expenses such as laundry, bar tabs, or in-room movies are not reimbursable.

Hotel – State Sales Tax Exemption

The District is exempt for state sales tax in the state of Texas; however, the District is not exempt from hotel (room) tax or state sales taxes in any other state. Tax exempt forms may be found on the district's internal website. When making reservations, inform the hotel that our organization is exempt from paying state sales tax.

Rental Vehicles, Taxis, Buses, Parking, Etc.

Any reimbursement for bus, rental vehicle, limousine, or taxi fares must be supported by an itemized receipt. Rental vehicles must be approved in advance by the employee's immediate supervisor.

Miscellaneous

Miscellaneous expenses for incidentals, amusements, non-business telephone calls, or any other unauthorized expense will not be approved for reimbursement.

Air Travel

All air travel must first be approved in writing from the District Superintendent.

Once approval is obtained, the Accounts Payable Supervisor will assist in booking the airfare using the district credit card. Time can be coordinated with the AP Supervisor to complete the booking to ensure all information for the ticket is accurate. Budget code to be charged must be provided to the AP Supervisor at time of booking.

If the mileage cost to drive is less than air fare and the trip is of reasonable driving distance, then travel by auto will be required. Unusual circumstances will be reviewed by the Superintendent or designee.

If spouses or other family members attend a conference, air fare must be booked and paid by the individual as tickets are processed. The District will only book and pay for the employee's ticket.

Automobile Mileage

The District will reimburse travelers at the current District approved mileage rate, if a district vehicle is not available for travel. If a district vehicle is available and a traveler chooses to take their personal vehicle, mileage will not be reimbursed. Mileage for cities will be determined by the Accounting Office. Unusual circumstances requiring additional mileage will be reviewed in advance by the Superintendent or designee. Example: If an employee stays with family rather than in a hotel, additional mileage may be allowed since the District will save on the cost of lodging.

In-District Mileage Reimbursement

The District will reimburse in-district mileage at the current District approved mileage rate using the District's School Mileage Chart. If an employee travels to a location that is not listed on the School Mileage Chart, the employee must list the actual mileage. If the mileage is not on the School Mileage Chart, a copy of the electronic map is preferred, but not required. The employee should complete the District Mileage Form on a monthly basis, have their supervisor review and sign for approval of the reimbursement. Any forms not completed on a monthly basis for the current fiscal year (i.e., forms turned in extremely late or for a year at a time) will be subject to review and approval by Director of Fiscal Services.

Tours and Side Trips

Tours, side trips, and the like, will not be paid by the District even though the total amount may be included in the registration. However, a personal check for such expenses may be attached to the registration and it will be mailed at the same time the registration fee is paid.

Meals – Student

The District may purchase meals for student groups when traveling out of town. These meals should average approximately \$10.00 per meal including tip (if applicable). Student meal allowances are based upon same departure and return times as defined in the employee section. The coach or sponsor should provide the restaurant with a *Sales Tax Exemption Certificate* to allow the purchase of these meals to be tax-free. These forms are available from the Accounting Office or on-line. When purchasing meals for a student group, an itemized invoice from the restaurant is required. Attach the receipt to the *Travel Request/Expense Statement* form and submit to the Accounting Office. If money for meals is given directly to the student, the students must sign a receipt for the amount given and attach these receipts to the *Travel Request/Expense Statement* form.

Overnight Student Meal expenses will be reimbursed as follows:

- Breakfast - \$8.00 per day – Reimbursable if the student is on an overnight trip and is out-of-District on the first travel day by 7:00 a.m.

- Lunch - \$10.00 per day – Reimbursable if the student is on an overnight trip and is out-of-District by 11:00 a.m. or returns after 1:00 p.m.

- Dinner - \$12.00 per day – Reimbursable if the student is on an overnight trip and is out-of-District by 5:00 p.m. or returns after 6:00 p.m.

The District will not pay for student meals purchased at a local restaurant without prior approval from the Athletic Director or appropriate administrator. However, it is allowable to purchase snacks from the District’s approved vendor(s) to be taken on an out-of-town trip. The District cannot pay for student meals while attending/participating in local events.

Reimbursement for Trips NOT Requiring an Overnight Stay

Meals – One-Day Trips

Reimbursement of meals for one-day trips are not allowed unless the employee is traveling with students or for scouting purposes. If the employee is traveling with students they will receive \$10.00 (student meal amount). The amount received must be approved by the employee’s supervisor. If the employee chooses to receive the meal money, the amount will be reported as taxable wages. According to the IRS, reimbursements for meals on trips that do not require an overnight stay are a taxable fringe benefit to the employee and will be treated accordingly. The Accounting Department will keep documentation on all taxable meals. No meal receipts are required to be turned into the Accounting Department for the employee. Meal receipts or student signatures are required for the student meals.

Advances – One-Day Trips

Advances will **not** be made for one-day trips except when traveling with students. All allowable expenses incurred (including mileage) will be reimbursed upon the employee’s return with appropriate documentation. Advances for trips when traveling with students are allowed.

An employee shall be reimbursed for reasonable, allowable expenses incurred in carrying out district business with the prior approval of the employee’s immediate supervisor. A Travel Request Form must be completed.

The Travel Request Form must be received by the accounting department no later than 7 business days prior to the date of travel.

Accounting records shall accurately reflect that no state or federal funds were used to reimburse travel expenses beyond those authorized for state employees.

For any authorized expense incurred, the employee shall submit a statement, with receipts, documenting actual expenses and in accordance with administrative procedures.

Federal & State Grant Travel Procedures

The following guidelines apply to employees traveling on federal or state grant funds. Federal and state guidelines will be followed unless the District policies and procedures are more restrictive.

First & Last Day of Travel Reimbursement

- Employees traveling on Federal and State Grant monies will only be allowed 75% of the Daily Meal Per Diem on the First and Last Day of Travel.
- Employees will still follow the District policy of meal amounts and allowable reimbursable amounts based on the departure time (refer to Meals – Employees above).

Meals – Employees – Federal & State

- The state meal reimbursement rates will not be applicable, because the district policy of \$45 per day for meals is less than the state rates. We must use the district policy if it is more restrictive than the state rates.
- The per diem rate does not apply if you are traveling using federal and state funds. (i.e. funds 205, 211, 224, 284, 309, 409 etc.)
- **You must have itemized receipts for all meals to be reimbursed through federal and state funds.**
 - An itemized receipt should have the Restaurant Name and Address, Specific Items Purchased, and the Total Charges. We cannot accept the Credit Card Copy of the Receipt with only the amount of the charges.
 - If a hotel uses a cash register to ring up your meal that does not give any of the required itemized details, you will not be reimbursed.
 - Meals charged to your hotel room must have an itemized receipt before you will be reimbursed.
- You must account for your meals daily. If you do not spend your daily per diem, you must return the unspent portion for each day. You cannot add all of your daily meal rates together and spend the total.
- You cannot exceed the local policy per diem rates for meals.
 - If you exceed the per diem rates, you will not be reimbursed the difference.
 - If you do not spend all of the daily meal per diem, you will be required to return any unspent funds.
- Additionally, alcohol, tips, and gratuities cannot be reimbursed through federal and state funds.

- Any meals that are associated with any type of entertainment, recreation, or social event are not allowable. You will not be reimbursed for these expenses.

Federal and State Funds – Lodging Expenses - In State or Out of State

Follow these steps to locate information on the Texas comptroller’s web site regarding per diem rates for lodging and meals for specific cities or counties:

1. Go to <http://comptroller.texas.gov>
2. Select the “Programs” tab at the top of the home page.
3. Scroll down to the “Treasury & Financial Systems” section, and select “Fiscal Management”.
4. In the “Topics” section, select “Travel”, then select the “TxTravel” Logo.
5. Select either the Meals and Lodging or the Transportation tab.
6. In the “Rates” section in the right column, select “Current Rates.”

Note: The State Travel rates are updated each year for September – August; however, the rates are subject to change throughout the year.

In-State Travel

For In-State Travel, the following procedures apply:

- Click on the State of Texas or use the Search By City, State, or Zip Code
- You will see the listing of Cities and Counties along with the Maximum Lodging Amounts.
 - Select the city that you are traveling to in order to verify the maximum lodging amount (excluding appropriate taxes)
 - Please make note that some cities have specific rates for specific dates
 - If the city you are traveling to is not listed, look for the county the city is located in. Use the following link to look for the county.

- http://www.naco.org/Counties/Pages/NACo_FindACounty.aspx
This link is also on the Per Diem Website. Then use the appropriate rate that matches that county.
- Refer to the lodging reimbursement rate for in-state travel to areas not listed on the [federal per diem rate map](#). Maximum reimbursement rate will be listed on the Texas comptroller's website.
- Print this page to be attached to your Travel Reimbursement Request form.

Out-of-State Travel

For Out-of -State Travel, the following procedures apply:

- Click on the state you are traveling to or use the Search By City, State, or Zip Code You will see the listing of Cities and Counties from the selected state along with the Maximum Lodging Amounts.
- Select the city that you are traveling to in order to verify the maximum lodging amount (excluding appropriate taxes)
- Please make note that some cities have specific rates for specific dates
 - Refer to the lodging reimbursement rate for out of state travel to areas not listed on the [federal per diem rate map](#). Maximum reimbursement rate will be listed on the Texas comptroller's website.

Airfare

The reimbursement rate for airfare remains the lowest available airfare and will only be reimbursed with an itemized receipt.

Baggage Fees

Employees will be reimbursed for baggage fees with an itemized receipt.

Travel Allowances

Travel allowances for In-State and Out-of-State travel, in which the employee receives a flat per diem for lodging and meals, regardless of the actual amount expended, are not allowable in Texas. Employees must follow the guidelines stated above when using Federal and/or State Funds for travel.

Although the local policy per diem rate of \$45 for meals can be advanced for travel expenses, all itemized receipts must accompany the travel request forms turned in upon your return. Actual

expenses over the allowable \$45 maximum or any meal expenses not documented by an itemized receipt will not be reimbursed.

If itemized receipts are not turned in, you will be required to return any amount advanced to you for meal expenses. Additionally, if you do not spend your daily meal advance, you will be required to return unspent funds.

Mileage Reimbursement Rates – In State and Out of State

If using federal and state funds to pay for mileage, the **Local District Official Mileage Guide and Policies do not apply.**

The District mileage reimbursement rate reviewed and approved annually and is more restrictive than the state rate.

You must use an electronic mapping source (Map Quest, Yahoo Maps, etc) to document your round trip mileage. You must print out the driving directions and attach them to your Travel Reimbursement Request. You will only be reimbursed the current district approved rate per mile.

These mileage reimbursement guidelines also apply to employees who travel on a daily basis to surrounding cities who are reimbursed from federal and state grants. You must now attach the electronic mileage printout to your reimbursement request for city to city travel. However, they will still use the intra-district travel mileage for campus to campus.

Travel Checklist

A Travel Checklist is recommended to be used to help employees who travel with federal and state grants. This check list may not be all inclusive; however it highlights the most common travel expenses. You can find the checklist in the internal documents.

Conference Documentation

It is highly recommended that you attach a copy of your Conference/Workshop Completion Certification and/or agenda to your Travel Reimbursement Request.

Unique Travel Arrangements

Permission must be obtained in writing from your supervisor before any unique travel arrangements are made. For example, the employee elects to drive instead of fly to an out of state conference to take family members. There will be additional guidelines required of employees in regards to mileage, hotels, and meals. Specific guidelines will be determined as the need arises.

Abilene Independent School District
Business Procedures Manual

Section 8

Account Payable

ACCOUNTS PAYABLE PROCEDURES FOR DISBURSEMENTS

The Accounts Payable staff is charged with the responsibility of disbursing District funds for payment of purchase orders through vouchers. The purchase order is a contract the District has entered into with respective vendors for payment of goods or services.

The purchase orders will not be paid until goods have been delivered or services provided to the satisfaction of requesters or program directors. AP staff will review each invoice to ensure all criteria are met before payment is processed.

Various internal controls have been put in place by definition in District software. These include but are not limited to:

- Duplicate invoice detection
- User definitions to control access to voucher types
- Voucher controls defining matching rules

Physical controls have been put in place to ensure accuracy in payment of invoices:

- Each purchase order must be paid with a valid invoice or registration form
- Invoices must meet district guidelines
- Each voucher created will be reviewed three times before payment is processed
- Invoices will be entered into Control Groups for reconciliation purposes

Control Groups

Control Groups are groups of vouchers that are processed together for specific control or verification purposes. Invoices should be grouped in batches of 50 or less. Invoice batches should be totaled and the amount entered into the Gross Amount field on the Assignment tab when Control Groups are assigned. This is a reconciling tool to determine accuracy as invoices are entered.

Control groups will be exchanged with other AP staff for verification of voucher numbers, invoice numbers, vendor, amounts, dates, remittance information, and terms allowed.

Control groups will be reviewed by supervisor for withholding information, budget codes, match exceptions, budget errors and asset profiles on capital expenditures.

Invoices

Invoices are received in the Accounting office twice daily, date stamped and distributed to Accounts Payable staff. Invoices should include vendor's complete name, invoice date, remit address, and the amount due.

Invoices not including terms for payment will be paid as Net 30. Invoices should also include quantity purchased and information that describes items purchased and/or services provided including but not limited to the type of service provided and dates of service.

Invoices will not be processed for payment until Purchase Order status indicates the PO is "received". Campuses are responsible for submitting the online receiving form to the Purchasing Department when merchandise is delivered to their campus and all items are deemed acceptable. If an invoice is received with an increase in quantity and/or amount the AP staff will inform campus and/or purchasing department immediately of these discrepancies.

AP staff is authorized to make payments on invoices that increase invoice total up to \$25.00. Invoices exceeding an increase of \$25.00 will require a Purchase Order change. Campus will either request a change order for the PO or vendor will be notified by the Purchasing Department to issue a call tag for return of merchandise.

Match Exceptions

Accounts payable supervisor is authorized to override match exceptions for location errors only. All other match exceptions must be resolved by the Purchasing department or corrected by the AP staff on vouchers.

Payments

Payments will be processed by the Accounts Payable office once per week. Invoices and all attachments to be mailed with checks should be submitted at least two business days before checks are processed to ensure receipt. Invoices and payment advice forms are exchanged among AP staff for final review and matching before being mailed.

Physical controls have been implemented to safeguard access to check processing. These include:

- Limited access to vault room
- Limited access to safe
- Limited access to signature chip safe
- User definitions to limit permissions for check processing

A positive payment file will be submitted to the bank each day that checks are processed.

Payment of Purchase Orders/Vendors Invoices

When a Requisition for Purchase is submitted to the Purchasing Department and a purchase order is issued, the requisitioning campus/department should receive back the green colored copy of the purchase order for their records.

It is essential that invoices or attachments that are to be mailed with payments be sent immediately to the Purchasing department. Delays in sending these documents create delays in payments to vendors and therefore jeopardizing the District's credit status.

When purchase orders are issued to local vendors and the campus staff picks up the merchandise, the campus should attach the original vendor's invoice to a photocopy of the purchase order and send to the Accounting Office. The campus should submit the online receiving form to Purchasing to verify receipt of merchandise. If there are pricing discrepancies or defects are found with the merchandise, please notify Central Receiving immediately to explain the problem.

Partial Payments

When a partial shipment is delivered from a vendor and items are backordered, Central Receiving will receive electronically only lines or items that have been received.

When an invoice for shipped items is received the Accounting Office will pay only for the items listed and that are shown as received on the PO. When the remainder of items has been delivered, Central Receiving will receive electronically remainder of items, the vendor will submit final invoice for payment and Accounting will issue payment.

When a partial shipment is received from a vendor where some items are canceled or undeliverable and another shipment is not expected from the vendor Central Receiving will cancel the remainder of the Purchase Order by creating a change order documenting electronically in comments section this information.

Vendor Payments Exceeding the Purchase Order Amount

The Accounting Department is authorized to pay invoices greater than the Purchase Order amount not to exceed \$25; increases greater than \$25 will require a Purchase Order change.

When the requester/director is informed that the original purchase order amount will differ (increase/decrease) from the vendor's invoice amount, or items are canceled or added to the original purchase order, a purchase order change request will be submitted to the Purchasing Department from the requester/director.

Shipping charges not included on the Purchase Order but listed on an invoice require approval from Purchasing before payment can be issued.

Pre-Payment of Merchandise

It is the District's policy not to make pre-payments for merchandise. Some exceptions to this policy include registration fees for conferences and membership dues. When a prepayment is necessary, documentation must be attached showing the name and address of the vendor, time frame of subscription, date of event or conference and the amount to be paid.

Payments for Registration Fees

Pre-payments for registration fees will be processed following District purchasing procedures. Requisitions should be submitted to the Purchasing Department for these payments. Documentation

must be attached showing the name and address of the company, the date of the conference or workshop and the amount to be paid. If there is a registration deadline, please note the pre-payment deadline date along with the words “Prepayment” on the Requisition comments section. Purchase orders are issued and forwarded to Accounting for payment. Payments will be processed with terms of Net 0. It is recommended that at least one week notice be allowed for processing the purchase order and check.

Payments for Professional Services/ Contracted Services

Payments for professional services including non-instructional consultants, judges, story tellers, etc. should be processed using the District’s normal purchasing procedures. Individuals entering into an agreement with Abilene ISD for instructional purposes only should sign the agreement for Contracted/ Professional Services form.

This form can be obtained from the Internal Website under Internal Documents>Purchasing. After the agreement for services has been signed and approved, the campus/department will enter a requisition for purchase for the services rendered and forward to the Purchasing Department.

An itemized invoice from the vendor/individual must be submitted to the Accounting Department at the conclusion of the contracted event/service provided containing the following information before payment can be processed: the individual’s legal name, social security number, mailing address, the date of the service performed, description of services performed and the charge for each, the location of the event and the total amount owed.

Individuals unable to provide a pre-printed invoice should use the Accounts Payable Authorization for Professional Services form. This form may be obtained by contacting the Accounting office.

Payment of Purchases as Confirmation Only

Effective December 2004, United Supermarket has been the only approved vendor which District staff may “charge” grocery related items. In May 2009 United Supermarket issued United Cards (U Cards) to be used for these purchases. This is not a credit card – it is strictly a tool to upgrade the accounting system and accountability for United Supermarket and Abilene ISD. As of April 2022, H-E-B has now been approved for “charge” of grocery items and follows the same procedures as United. Each campus/department has been issued a card with the campus name and account number. Employees must present this card along with campus/department identification badge for all purchases. The receipt for purchases should then be returned to the campus and a requisition submitted to Purchasing. The comments section on the Purchase Order must contain the words “For Confirmation Only” so the Purchasing Department will know the items have already been received.

The requisition with the receipt attached will be sent to Purchasing where a Purchase Order will be issued for payment. A copy of the PO and the original receipt will be forwarded to Accounting for payment processing.

Vendor Payment Schedule

Accounts Payable will process a pay cycle on Thursday of each week for payments to vendors. Invoices, attachments and any other paperwork must be received in the Accounting Office at least five working days prior to the scheduled check run to allow time for processing.

Payments will be issued to vendors according to terms agreed upon between Abilene ISD and vendor as indicated on vendor invoices/statements. Invoices/statements received with no terms indicated will be paid as Net 30 per Government Code, Chapter 2251, sub-chapter A.

Returns of Merchandise

All returns of merchandise should be coordinated through the Purchasing Department. If items are returned without contacting the Purchasing Department first, the employee will be responsible in the event that merchandise is lost.

Canceling Purchase Orders

If information is received that all/part of the merchandise ordered is not available, contact the Purchasing Department to have the purchase order or partial items canceled. The requester/director should notify Central Receiving via email. The purchase order balance will not be cleared from the budget account until Purchasing has done the PO change to cancel lines or change line item quantities/amounts. Purchase Order changes will also be generated based on information from vendors on out of stock and discontinued items. Documentation in the comments section of the Purchase Order will include who initiated the cancelation.

Abilene Independent School District
Business Procedures Manual

Section 9

State and Federal Program Reporting

General Information

Special revenue/grant funds are provided by the federal government and state government.

Abilene ISD does not use debit cards or gift cards for the disbursement of grant funds.

Abilene ISD does not permit the use of grant funds through revolving lines of credit.

Abilene ISD does permit the use of grant funds through procurement cards/corporate accounts for allowable federal expenditures with pre-approval. The business-related reason for using this form of payment must be documented on the Requisition Form.

These funds are legally restricted to expenditures for specified purposes as determined by a Comprehensive Needs Assessment, District Improvement Plan, and/or Campus Improvement Plan and the Applications following federal cost principles in 2 CFR Part 200/EDGAR.

The Director of Fiscal Services or designee is responsible for periodically and annually updating registration information related to the System of Award Management (SAM).

Allowable Costs

This procedure defines the process for identifying allowability of costs to Abilene ISD's state, and federal funds. (EDGAR 200.403, 200.302 (b)(7))

For costs to be allowable, they must meet the following factors:

- Necessary and reasonable for proper and efficient performance and administration.
- Costs associated with State and Federal Grants are identified in the grant application and approved.
- Local budgets are approved by the Abilene ISD Board for allowable costs.
- Be authorized or not prohibited under federal, state or local laws or regulations.
- Is consistent with policies, regulations, and procedures that apply uniformly to awards and other activities of the Abilene ISD.

- Cannot be charged as both direct and indirect.
- Must also be allowable according to the generally accepted accounting principles.
- Must not be included as a cost or used to meet cost sharing or matching requirements of any other federal award.

Necessity of Costs

This procedure defines the process for Abilene ISD to identify necessary costs to local, state, and federal programs. (EDGAR 200.403/404)

A cost is necessary for proper and efficient performance of state/federal grants and local programs.

Federal and state grants require specific objectives to accomplish the intent of federal and/or state dollars.

Abilene ISD identifies tasks to accomplish objectives within the grant applications.

Necessary costs are identified in the grants to implement activities to accomplish the objectives.

Local programs are identified based on the district’s needs.

Abilene ISD identifies all programs in their Comprehensive Needs Assessment.

Employees identify the tasks associated with the program on the Requisition.

Reasonableness of Costs

This procedure defines the process for Abilene ISD to identify reasonableness of costs to local, state, and federal programs (EDGAR 200.404). A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.

Before making a purchase, the purchaser will:

- Determine if the cost is of a type generally recognized as ordinary and necessary for the operation of the governmental unit.
- Costs associated with state and federal grants are identified in the grant application and approved.
- Local budgets are approved by the Abilene ISD Board of Trustees for allowable costs.

- Consider the restraints or requirements imposed by such factors as: sound business practices; arm's length bargaining; federal, state, and other laws and regulations; and, terms and conditions.
- Research market prices for comparable goods or services.
- Assure that the purchase adheres to Texas Government Code and Texas Education Agency's Financial Accountability Reporting Standard Guide resulting in all purchases being made at the best value.
- Consider if the purchase will be prudent in the circumstances considering their responsibilities to the governmental unit, its employees, the public at large, and the Federal Government.
- Determine that the purchase will not be a conflict of interest. ABILENE ISD employees, board members, and vendors are required to complete and sign a Conflict of Interest form.

Grant Applications

Applications for grants must be in compliance with district policies and administrative directives. Before applying for a grant that requires matching funds, the applicant must obtain approval from the Superintendent or designee.

If a district staff member is interested in applying for a grant, the staff member must have prior approval from the Superintendent or designee. The Grant Application Guidelines and Preapproval worksheet can be located on the district internal website under Accounting. All documentation should include the grant application, any budget or other relevant information must be submitted to the accounting department prior to the submission of the grant application. Sufficient time should be allowed for the accounting department to review prior to the grant deadline.

Once the grant is awarded to the district, to a campus, or to a department, the program contact must immediately provide the following items to the accounting department:

- Grant application with proper approval
- Grant guidelines
- Grant budget
- Grant timeline, including reporting dates for program and financial reports

No federal or state funds are expended prior to or after the grant's period of availability.

The program director of a particular grant is responsible for compliance with the grant and proper program reporting to state and federal agencies.

The accounting department is responsible for grant expenditure reporting.

The program director must be familiar with the grant and timeline as it relates to (not all inclusive):

- Budget
- Expenditure verification
- Beginning and ending dates
- First and last date funds can be spent (varies by grant)
- Final day for receiving encumbered items (varies by grant)
- Final report due date

The appropriate information must be provided to the accounting department on a timely basis to ensure that all cash receipts and cash disbursements for state and federal programs are properly recorded and reported for each program's current fiscal year.

The accounting department will file with the federal or state awarding agency required information of personal or real property purchased with federal funds including disposition of property.

It is understood that the fiscal agent is ultimately responsible for the refund for any exception received as a result of monitoring or audit. Monies refunded shall be provided by entities in which the district is the fiscal agent if they are responsible for the discrepancy. All documentation for direct services provided is the responsibility of Abilene ISD.

Equipment and/or materials which are purchased by the entities in which the district is the fiscal agent become a part of the entities' inventory.

Equipment and/or materials which are purchased by the Shared Services Arrangement become a part of the SSA members' inventory.

Grant records are to be retained for a period of at least five years after the end of the grant or as found in the Texas State Retention Schedule of the Texas State Library and Archives Commission. Abilene ISD retains records for seven years.

Records may be retained in paper or electronic form. The archived paper records will be maintained within the appropriate department.

The disposal of records will be made by the Records Management Officer of Abilene ISD.

Grant Budget Amendments

Budget amendments must be requested and approved before expenditures that exceed applicable limits are incurred.

The following budget amendment criteria applies to grants awarded by TEA:

- The amendment would result in a line item change that exceeded 25% of the total budget.
- The amendment resulted in an increase or decrease in the number and composition of the positions funded by more than 20%.
- The amendment resulted in the classification of an amount to a line item not previously budgeted.
- The amendment resulted in an increase or decrease in budgeted capital outlays.

For grants awarded through federal or state awarding agencies, other than TEA, refer to the specific grant guidelines for budget amendments.

Semi – Annual Certification and Job Description

The Special Programs Accountant will maintain the list of employees that will need to complete a Semi-Annual Certification and Job Description. Semi-annually, the lists will be distributed to the program director. The program director is responsible for ensuring that each employee on their list has a completed Semi-Annual Certification and Job Description. The original completed copies of the job descriptions will be maintained in the Personnel office and copies maintained by the Program Director and the accounting department. The Semi-Annual Certification and Job Description must be signed by the employee and the Program Director, Principal, and/or Supervisor. The Special Programs Accountant will verify that we have received all of the Semi-Annual Certifications and Job Descriptions.

Time and Effort

The compensation for grant-funded staff shall be allocated to the respective grant program (fund) based on the single and/or multiple cost objectives performed by the grant-funded staff. If a grant-funded staff member performs non-grant activities during the day or beyond the normal work day, the compensation for the non-grant activities shall be paid from non-grant funds. Grant-funded staff with more than one cost objective, shall comply with the Time and Effort documentation requirements. Incentive payments, such as performance, perfect attendance, safety, etc. for grant-funded staff shall be allowable with federal grant funds if they are based on the same criteria as non-federal grant funded staff.

Purchase Orders

Cut-off dates for purchase orders should ensure that all materials are received in time to be properly recorded. Purchasing requirements and procedures vary among grant programs. Each

Program Director/Principal should monitor this activity to ensure compliance with the grant program's intent and guidelines.

Expenditure Verification

Special Programs Accountant and the Comptroller should monitor financial activity in the district's financial software program.

Expenditures shall be collected from the financial accounting software and reviewed while preparing the monthly Expenditure Reports as well as various quarterly/semi/annual reports required by the grant.

Budget amendments must be requested and approved before expenditures that exceed applicable limits are incurred.

Corrections shall be sent to the accounting department as soon as possible, but no later than the last day of the grant program's fiscal year end. This will allow time for adjustments to be made prior to submission of the Final Expenditure Report.

Cash Draw Procedure

Special Programs Accountant should prepare the monthly expenditure report by the 15th of the month for the Comptroller to review. Once the expenditure report has been reviewed, the Comptroller will proceed with a cash draw request. The cash draw requests should be done monthly.

Supplement Not Supplant Procedures

Abilene ISD has implemented guidelines to ensure compliance with the federal fiscal requirement of supplement, not supplant. The purpose of the procedures is to ensure that the level of state and local support for programs remains at least constant and is not replaced by federal funds. Federal funds are used to supplement (add to, enhance, to expand, or increase) the funds available from non-federal sources, and not to supplant (replace or take the place of) the existing non-federal funds.

1. Procedures for determining supplement, not supplant when state or local funds are no longer available. Federal funds shall not be used to provide services that the District is required to provide under federal, state, or local laws/policies (Board Policy).
 - a. Salary expenditures for staff required by federal, state, or local policy shall not be paid from federal funds. For example, teacher FTEs that meet the state's 22:1 student-teacher ratio for grades PK through 4th will not be funded from federal funds. Excess teacher units, if any, may be eligible for payment through federal funds.
 - i. Documentation shall include a report that reflects the teacher units throughout the district mandated by the state and the excess units, if any.

- b. Salary expenditures for staff required by local policy shall not be paid from federal funds. Excess staff units, if any, may be eligible for payment through federal funds.
 - i. Documentation shall include Board minutes or local policy reflecting the staffing requirement and a report that reflects the staff units throughout the district mandated by the local minutes/policy and the excess units, if any.
 - c. Federal funds shall not be used to pay for state required activities, such as state-mandated assessments.
 - i. Documentation shall include purchase orders for state required activities. The purchase orders shall reflect that non-federal funds were used to pay for the expenditures.
2. Procedures for determining that program-specific supplement, not supplant provisions are met.
- a. A review of the non-federal funds available to each campus (school-wide and non-participating) is conducted during the budgeting process by the Grant Administrator.
 - i. A Comparability Computation Report provides valuable information related to the level of state and local funding available at each Title I, A participating and non-participating campus.
 - ii. All purchase orders with federal funds shall be reviewed by the Grant Administrator to ensure compliance with the supplement, not supplant provision. The final approver's signature and date is his/her representation that the grantee complied with local policy and procedure and state and/or federal law, rules and/or grant requirement, as applicable.

Abilene Independent School District
Business Procedures Manual

Section 10

Sales Tax Rules

Purchases

All purchases made for the exclusive use of the district should be made tax exempt. A Texas Sales and Use Tax Exemption Certificate Form should be issued to the vendor.

A Texas Sales and Use Tax Exemption Certificate Form can be located on the district's internal website under the Accounting link.

In the event, a district employee is reimbursed for purchases made on behalf of and for the exclusive use of the district, sales taxes will not be reimbursed to that person.

PTO's, booster clubs, and all other non-employees are prohibited from using the District's sales tax permit number. These groups should apply for their own sales tax permit number. These groups are responsible for collecting, reporting and remitting their own sales tax to the state.

Lodging

District employees and students traveling on official district business should give a Hotel Tax Exemption Certificate Form to the hotel/motel in lieu of paying the state hotel occupancy tax. This form is located on the district's website under the Accounting link.

The hotel exemption exempts only the state portion of hotel occupancy taxes. The city and county taxes should be paid by the employee and will be reimbursed.

Motor Vehicle Rental

District employees traveling on official district business should issue a Motor Vehicle Certificate for Rental Tax Form to the rental agency in lieu of paying sales tax.

Mark "*A Public Agency*" as the reason for claiming an exemption.

Abilene Independent School District

Business Procedures Manual

Section 11

Payroll

Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in §200.431 Compensation—fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees. (EDGAR 200.430)

Establishing a New Employee for Payroll/Personnel purposes

Supervisors will recommend a new employee for hire.

Human Resources department will complete the following:

Request a background check.

Have the potential employee fingerprinted or show evidence of required fingerprinting.

Verify a clean background report.

Verify state certification or license if a requirement of the position.

If position requires Board of Trustees' approval-a personnel document is prepared for the next board meeting

The employee must complete and request the following records/documents:

Request transcripts, service records, and teaching certificate if applicable be sent to the Human Resources Department.

The employee must complete an I-9, W-4, an Employee Election of Insurance Form, and SSA 1945 form if appropriate.

The employee must submit a copy of his/her social security card.

The employee must submit a copy of his/her driver's license.

The Personnel Action Form is completed and matched with the documents previously listed. If there is a variation in the information provided, the employee is contacted for

correction. Once information is verified to be accurate, it is entered into the district's financial software program for future payroll processing.

Authorization Agreement for Direct Deposit

All district employees are required to enroll in the Direct Deposit Program or utilize the District's payroll card program.

Employees must complete the Direct Deposit Authorization Form for automatic deposit.

This will provide the employee's bank transit number, account number, and account type to the accounting department.

In order to reduce the possibility of identity theft, this form must be delivered to the accounting department in person.

If the employee utilizes the district's payroll card program, a payroll card application must be completed in the payroll department.

Employee Extra Duty Payment Request

Extra duty pay should be requested and approved by the Principal/Administrator. Before the employee is paid, the principal/administrator should sign and date the Extra Duty Payment form.

The completed form is submitted to the payroll department.

Distribution of Paychecks

Payroll Calendar: Payroll calendar can be located on the district's website.

Employees are paid semi-monthly as per the district payroll calendar.

Electronic timekeeping system-nonexempt employees

The Abilene ISD electronic timekeeping system and associated work records will become the official basis for recording hours worked for employees. Handwritten timesheets will be accepted by the Transportation Department only. Absence records (e.g. vacation, sick days) must also be recorded in the Abilene ISD Timekeeping System by the Campus/Department Timekeeper Manager.

In order to ensure consistency of treatment for employees, the data recorded in system shall be considered as the "official" record of the workday.

Definition of Non-Exempt Employees

Under the Fair Labor Standards Act, paraprofessional and auxiliary employees are classified as non-exempt and eligible for overtime compensation.

Overtime is legally defined as all hours *physically* worked in excess of 40 hours weekly and is not measured by the day or by the employee's regular work schedule. Employees must work more than 40 total hours in a week to earn overtime compensation. For purposes of calculating overtime, the District has designated a workweek as beginning at 12:00 A.M. Monday and ending at 11:59 P.M. Sunday.

Compensatory or "Comp" Time

The District *does* allow employees to accrue overtime worked in a compensatory leave bank. At the District's option, nonexempt employees may receive compensatory time off, rather than overtime pay, for overtime work. The employee shall be informed in advance if overtime hours will accrue compensatory time rather than pay.

Compensatory time earned by nonexempt employees may not accrue beyond a maximum of 60 hours. If an employee has a balance of more than 60 hours of overtime, the employee will be required to use compensatory time or, at the District's option, will receive overtime pay.

An employee shall use compensatory time within the duty year in which it is earned.

Compensatory time may be used at either the employee's or the District's option. An employee may use compensatory time in accordance with the District's leave policies and if such use does not unduly disrupt the operations of the District. [See DEC(LOCAL)] The District may require an employee to use compensatory time when in the best interest of the District.

Daily Clock-in/Clock-out

It is a requirement that non-exempt employees MUST "clock-in" in the morning, and "clock-out" at the end of the work day at their place of work. (Under certain conditions, such as a training course at a different location, the employee shall clock-in/out at the different location, or be clocked in/out manually by the Campus/Department Timekeeper Manager). Other requirements include:

- Employees shall not clock-out before their scheduled ending time, unless authorized to do so by their supervisor. If a non-exempt employee that is paid on an annualized basis clocks out early, they shall either "make-up" that time during the same work week or use appropriate leave. If the time is not made up or leave is not used, the employee will be docked.
- All non-exempt employees leaving campus/department site for any personal reason, including lunch during the day must clock-out when leaving campus, and clock-in when returning to campus/department.

Falsification or Tampering

• Any attempt to tamper with the timekeeping hardware or software will be considered a serious offense, subject to disciplinary action up to and including termination.

• **Punching in for an absent employee (a.k.a. “buddy punching”) will also be considered a serious offense, with both employees subject to disciplinary action up to and including termination.**

• **No employee should be in possession of another employee’s badge**

• **No employee should be in possession of another employee’s login for the Timekeeping System at any time.**

• **Anyone interfering with other employees’ use of time clocks shall be subject to disciplinary action.**

Overtime

Overtime Approval

Authorization to work beyond an employee’s regular work schedule must be obtained *in advance* by the employee’s supervisor. Non-exempt employees are not permitted to simply clock-in early or clock-out late without supervisory approval.

1. Overtime should always be authorized in advance by a supervisor. Overtime will be calculated based on the actual hours recorded.
2. Overtime is earned on a weekly basis, and is only earned after 40 hours of actual work hours have been accumulated within a given week.
3. Overtime must be approved in advance by the employee’s Supervisor, and is paid at 1.5 times the employee’s base hourly rate after 40 hours worked.
4. Since overtime or extra hours are calculated when recorded work hours exceed 40, employees must not clock-in early or clock-out late without supervisory approval.
5. All employees are paid according to the published district payroll schedule.
6. Each non-exempt employee is responsible for clocking in and out according to the time keeping rules.
7. Any disagreements with the official time detail record shall be reviewed with the employee’s Supervisor, who shall authorize any changes to timekeeping data.

Payment of Overtime

Overtime is calculated at 1.5 times the employee’s regular rate of pay. Hours worked in excess of the employee’s schedule, but less than 40 hours, are compensated at the employee’s regular rate of pay. Overtime is included on the paycheck that corresponds to the pay period in which overtime was incurred.

Abilene Independent School District
Business Procedures Manual

Section 12

Capital Assets

Asset Management (EDGAR 200.313 (d) (1), (2), (3), (4))

Any asset purchase of \$5,000 or more per unit is entered into the Asset Management Module in the district's financial software program by the accounting department recording the:

- Identify Asset as new or used
- Date of Acquisition
- Description of Asset
- Serial number or other identifying number
- Location of asset
- Cost of asset (acquisition cost)
- Funding source account code
- Depreciation Method
- Ultimate disposition data including the date of disposal and sale price

If the asset has been disposed, Directors/Principals are responsible for completing and approving the Inventory & Fixed Assets Addition/Deletion form.

Completed form will be sent to the accounting department.

The accounting department records the disposal in the Asset Management System.

A physical inventory of the property must be taken and the results reconciled with the property records at least every two years.

A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

The accounting department is the custodian of fixed assets.

Property will be kept in rooms/areas with locked doors.

Ensure all doors are locked when rooms/areas are not in use.

Affix inventory tags to all capital assets.

Immediately investigate missing property and report the disappearance in a timely manner to federal, state, and/or local authorities.

Adequate maintenance procedures must be developed to keep the property in good condition.

If the district is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

Disposition of Surplus Property (EDGAR 200.313(d)(5), 200.313(e))

When the property under a Federal award is no longer needed, the district must request disposition instructions from the Federal awarding agency if required by the terms and conditions of the Federal award. If the district is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return. This procedure applies when disposing of Abilene ISD surplus property.

Directors/Principals will determine if Abilene ISD personal property has become surplus.

If property is deemed surplus, then purchasing/warehouse department will see if any other campuses at Abilene ISD can use the item. If the item is no longer needed by other campuses, it may be disposed.

If items of surplus have a fair market value of less than \$5,000, they can be sold by informal procedures determined by the purchasing department.

If the items of surplus are valued over \$5,000, prior approval must be obtained from the cognitive agency. The cognitive agency will determine the method of disposal.

Items determined to have no value are disposed of as desired.

When property is disposed, the Inventory and Fixed Assets Addition/Deletion form is completed, submitted to the accounting department and recorded in the Asset Management System.

Pickup and Redelivery of Material

When there is a requirement to move an item(s) from one location to another contact the purchasing department.

Inventory of Capital Assets (Financial Accounting and Reporting Resource Guide (FAR) Section 1.2.4.8)

In accordance with the Texas Education Agency (TEA) FAR 1.2.4.8 guidelines, the Abilene ISD must conduct an annual physical inventory of all land, buildings, machinery, furniture and equipment and entered into Asset Management System.

A report that lists any campus inventory will be verified after August 31st each year.

Abilene Independent School District
Business Procedure Manual

Section 13

Non-Capital Assets

Maintaining Inventory (EDGAR 200.313(d)(1), Financial Accounting Resource Guide 1.2.3.4

The procedure applies to all tangible items being purchased by Abilene ISD.

When the purchasing agent receives items purchased valued over \$500 and/or identified as technology, an inventory tag is attached.

The purchasing documents along with the asset number are scanned into the Eduphoria system.

The inventory clerk verifies the inventory to the Eduphoria asset management system recording the:

- New Asset
- Date of Acquisition
- Description of Asset
- Serial number or other identifying number
- Location of asset
- Cost of asset (acquisition cost)
- Funding source account code

If the asset has been disposed, Directors/Principals are responsible for completing and approving the Inventory & Fixed Assets Addition/Deletion form. The form approved and submitted by the Principal to the accounting department.

The transaction is finalized by the inventory clerk who records the disposal in the Eduphoria asset management system.

In accordance with the Texas Education Agency (TEA) FAR 1.2.3.4 guidelines, the Abilene ISD must conduct an annual physical inventory.

Abilene Independent School District
Business Procedure Manual

Section 14

Fraud

Fraud, Waste and Abuse of Public Funds

Abilene ISD prohibits fraud and financial impropriety, as defined below, in the actions of its Board of Trustees, employees, vendors, contractors, consultants, volunteers, and others seeking or maintaining a business relationship with the district as found in Board Policy CAA (LOCAL), Mandatory Disclosures EDGAR 200.113.

• **DEFINITION**

○ Fraud and financial impropriety shall include but not be limited to:

- Forgery or unauthorized alteration of any document or account belonging to Abilene ISD.
- Forgery or unauthorized alteration of a check, bank draft, or any other financial document.
- Misappropriation of funds, securities, supplies, or other assets, including employee time.
- Impropriety in the handling of money or reporting of the district's financial transactions.
- Profiteering as a result of insider knowledge of the district's information or activities.
- Unauthorized disclosure of confidential or proprietary information to outside parties.
- Unauthorized disclosure of investment activities engaged in or contemplated by Abilene ISD.
- Accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to the district, except as otherwise provided.
- Inappropriately destroying, removing, or using records, furniture, fixtures, or equipment.

- Failing to provide financial records required by state or local entities.
- Failing to disclose conflicts of interest as required by law or Abilene ISD policy.
- Any other dishonest act regarding the finances of the district.

FINANCIAL CONTROLS AND OVERSIGHT

Each employee who supervises or prepares Abilene ISD financial reports or transactions shall set an example of honest and ethical behavior and shall actively monitor his or her area of responsibility for fraud and financial impropriety.

FRAUD PREVENTION

The Superintendent or designee shall maintain a system of internal controls to deter and monitor for fraud or financial impropriety in the district.

REPORTS

Any person who suspects fraud or financial impropriety within Abilene ISD shall report the suspicions immediately to the Superintendent, Principal, CFO, or designee, the Board President, or local law enforcement.

Reports of suspected fraud or financial impropriety shall be treated as confidential to the extent permitted by law. Limited disclosure may be necessary to complete a full investigation or to comply with law. All employees involved in an investigation shall be advised to keep information about the investigation confidential.

PROTECTION FROM RETALIATION

Neither the Board nor any Abilene ISD employee shall unlawfully retaliate against a person who, in good faith, reports perceived fraud or financial impropriety.

FRAUD INVESTIGATIONS

In coordination with legal counsel and other internal or external departments or agencies, as appropriate, the Superintendent, Board President, or a designee shall promptly investigate reports of potential fraud or financial impropriety.

RESPONSE

If an investigation substantiates a report of fraud or financial impropriety, the Superintendent or designee shall promptly inform the Board of the report, the investigation, and any responsive action taken or recommended by the administration.

If an employee is found to have committed fraud or financial impropriety, the Superintendent or designee shall take or recommend appropriate disciplinary action, which may include termination of employment. If a contractor or vendor is found to have committed fraud or financial impropriety, the Superintendent shall take appropriate action, which may include cancellation of the district's relationship with the contractor or vendor.

When circumstances warrant, the Board, Superintendent, or designee may refer matters to appropriate law enforcement or regulatory authorities. In cases involving monetary loss to Abilene ISD, the district may seek to recover lost or misappropriated funds.

The final disposition of the matter and any decision to file a criminal complaint or to refer the matter to the appropriate law enforcement or regulatory agency for independent investigation shall be made in consultation with legal counsel.

ANALYSIS OF FRAUD

After any investigation substantiates a report of fraud or financial impropriety, the Superintendent or designee shall analyze conditions or factors that may have contributed to the fraudulent or improper activity. The Superintendent or designee shall ensure that appropriate administrative procedures are developed and implemented to prevent future misconduct.

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

Meeting Date: June 9, 2025

Meeting Type: Regular Board Meeting

Item Type: Consent Agenda Item

Future Action Required: No

If Yes, Month: N/A

Subject: ELA (Local) Policy

Background Information: The district has been actively exploring partnership opportunities under Texas Education Code §11.174 for more than a year, supported by a state planning grant. Adoption of this local policy is a procedural next step to align with TEA requirements and does not commit the district to any specific partner or campus. The policy is modeled after TEA and TASB recommendations. This step ensures compliance while supporting continued planning already underway.

Attached Supporting Documents: (2) Presentation, ELA (LOCAL) Policy

Fiscal Implications:

None

Administrative Recommendation: We recommend adoption of ELA (LOCAL) policy (at the June Regular Meeting).

Contact Person: Mr. Jay Ashby, Mrs. Patti Blue

Authorization

To provide quality educational settings for all students and to obtain benefits under Education Code 11.174 and 48.252, the District may establish partnership charters as permitted by law and as described in this policy. The District shall be committed to a rigorous authorization process and shall grant campus charters only to applicants that have demonstrated the competence and capacity to improve student outcomes through the proposed campus charter.

Definitions

“Operating Partner”

An operating partner means a state-authorized open-enrollment campus charter or an eligible entity as defined by law for purposes of contracting to partner with the District to operate a District campus under state law.

“Partnership”

A Partnership means a District-authorized campus charter established in accordance with state law in which the Board contracts to operate a District campus in partnership with an open-enrollment charter school or other eligible entity as defined by law.

Compliance with Law

A Partnership shall comply with all applicable requirements of state law, any applicable grant program requirements, local criteria specified in policy, and the applicable charter performance contract. Campus charters shall comply with all federal and state laws governing such charters and shall be nonsectarian. [See EL(LEGAL)]

Application

Process

In establishing a Partnership, the District shall issue a local application designed to identify operating partners best qualified to meet the needs of the District.

The Board shall consider an application if the applicant:

1. Meets the eligibility requirements for a campus charter in accordance with law;
2. Follows the application process established by the District; and

3. Provides assurances to the Board that the applicant will comply with the statutory and District requirements for a campus charter.

The application process shall include:

4. A comprehensive written application that provides information about the proposed partner's academic model, partner board and staff information and qualifications, and any operating or academic performance history of the proposed operator;
5. A rigorous review of the application by a charter application review committee;
6. A capacity interview with the board and proposed staff of the partner organization;
7. A formal recommendation from the review committee to the Superintendent for approval or denial of each application;
8. A formal recommendation from the Superintendent to the Board for approval or denial of each application; and
9. A vote by the Board to approve or deny each application.

Forms

The District shall use partner applications that meet state standards, as applicable. The District shall make the applications available on the District's website and in the central administrative office.

Review Committee

Composition

The Superintendent shall establish a review committee to conduct a substantive and merit-focused evaluation based on established standards for review of each application submitted in accordance with the District's published application procedures.

The review committee shall be composed of at least three members, including at least one district staff member and one external evaluator, with relevant and diverse expertise.

Conflicts of Interest

A review committee member shall disclose any potential conflict of interest with an applicant.

Review Process

The review committee may:

10. Request additional information or documents from the applicants;
11. Schedule interviews with applicants; or
12. Request that the Board schedule a public hearing to allow applicants an opportunity to present their application and campus plans to the Board and to the community before formal consideration by the Board.

Recommendations

The review committee shall provide to the Superintendent a recommendation for denial or approval of each application based on the District's established criteria. After considering the review committee's recommendation, the Superintendent shall make a formal recommendation to the Board for approval or denial of each application.

Charter Performance Contract

If the Board approves an application, the Board shall execute a written charter performance contract that includes provisions as required by law and establishes the legally binding terms under which the campus charter will operate and be evaluated during the charter term and for renewal.

Each charter performance contract shall address the specific and material terms of the campus charter's operation as required by law. Each charter performance contract shall be granted for a period of up to ten years.

Standards

In addition to standards required by law, the charter performance contract shall include additional standards established by the Board, including a clear and unambiguous description of the operating partner's authorities, a description of the partner's academic model, the funding structure of the partnership, expectations for academic performance, short-term financial performance, long-term financial stability, and operational and governance performance.

The performance standards shall also address expectations for appropriate access, education, support services, and outcomes for students with disabilities.

Oversight and Evaluation

Monitoring System

The Board shall implement a comprehensive performance accountability and compliance monitoring system that is aligned with the Board's performance standards and provides the Board with the information necessary to make rigorous, evidence-based decisions regarding charter renewal, revocation, and probation or other interventions. This monitoring system shall be based on and aligned with academic, financial, operational, and governance standards set forth in the charter performance contract.

To the extent possible, the Board shall minimize administrative and compliance burdens on campus charters and focus on holding campus charters accountable for outcomes rather than processes.

Data Collection

Campus charters shall provide information and data to the District pursuant to state law and the District's reporting schedule using a state-approved student management system.

The District shall require each campus charter to report its performance separately and shall hold each campus charter accountable for its performance.

Evaluation and Reports

Annually, the Board shall evaluate each campus charter against the performance standards established by the Board or law.

The Board shall communicate evaluation results to the campus charter's governing body and leadership in a written report that summarizes compliance and performance, including areas of strength and improvement. The results of all evaluations shall be made accessible to the public and available on the District website.

The Board shall produce for the public an annual report that provides performance data for all the campus charters it oversees, including individual campus performance and overall campus charter performance. The annual report shall at a minimum be posted on the District website.

Campus Charter Autonomy

In accordance with law and the charter performance contract, the Board shall support the operating partner's sole authority over the campus charter's day-to-day operations and budget.

The Board shall recognize the governing board of the campus charter as independent and autonomous from the Board and District, with full authority and accountability for the campus charter's performance and operations.

Conflicts of Interest

The District and the operating partner shall comply with applicable conflict of interest provisions in law.

Intervention

The District shall give timely notice to the campus charter of any violations of the charter performance contract or performance deficiencies justifying formal intervention. The notice shall identify in writing the concerns, and, if applicable, the time frame for remediation. The notice may include additional consequences if any of the concerns are not remedied within the stated timeline.

Depending on the severity of the concern or deficiency, the Board may place a campus charter on probation or revoke the charter performance contract, in accordance with the terms of the contract and applicable law.

Probation

Criteria

The Board may place a campus charter on probation as permitted by law or the charter performance contract, or for failure to meet academic performance standards.

Procedure

In the event of any indication or allegation that a campus charter has committed a violation of law or the charter performance contract that may warrant probation, the District shall take the following steps:

13. The Superintendent shall investigate the allegations and hold a conference with the chief operating officer and governing body of the campus charter to discuss the allegations.
14. If the Superintendent determines that a violation or mismanagement has occurred, the chief operating officer of the campus charter shall respond to the allegation at the next regularly scheduled Board meeting.

15. The Board shall hear the presentation and take action, if necessary, to place the campus charter on probation. If the Board decides to place the campus charter on probation, it must provide an opportunity for a public hearing as required by law.

16. If a campus charter is placed on probation, the campus charter must take action to remedy the identified violations or underperformance and report on the status of its corrective actions in accordance within the timeline for remediation established by the District.

17. The District shall establish a timeline for monitoring the campus charter's corrective actions and re-evaluating the campus charter's status to determine when the campus may be removed from probation or whether to consider revocation.

Notification

18. If the District decides to place a charter on probation, the District shall notify the campus charter of the probation in writing. The notice shall include the reasons for the probation and the timeline for monitoring the campus charter's corrective actions and re-evaluating the campus charter's status to determine when the campus may be removed from probation or whether to consider revocation.

Revocation

Criteria

The Board may revoke a campus charter as permitted by law or the charter performance contract for failure to meet performance standards.

The Board shall revoke a campus charter if the District finds clear evidence of a campus charter's persistent or serious underperformance or violation of law, the charter performance contract, or the public trust in a way that imperils students or public funds, including any of the following:

19. Persistent or serious violation of applicable state or federal law;
20. Persistent or serious violation of a provision of the charter performance contract;
21. Persistent or serious failure to meet generally accepted accounting standards for fiscal management;
22. Persistent failure to improve student academic achievement for all student groups;

23. Failure for three consecutive years to meet the academic or financial accountability standards outlined in law;
24. Failure for three consecutive years to meet the academic or financial performance standards established in the charter performance contract; or
25. Multiple placements on probation as specified in the charter performance contract.

The Board's decision whether to revoke a campus charter shall be based on the best interests of the students, including the severity of the violation; applicable law; and any previous violation committed by the campus charter.

Procedure

In the event of an indication or allegation that may warrant campus charter revocation, the District shall take the following steps:

26. The Superintendent shall investigate the allegations and hold a conference with the chief operating officer and governing body of the campus charter to discuss the allegations.
27. If the Superintendent determines that a violation or mismanagement has occurred, the chief operating officer of the campus charter shall respond to the allegation at the next regularly scheduled Board meeting.
28. The Board shall hear the presentation and take action, if necessary, to revoke the campus charter. If the board decides to revoke the campus charter, it must provide an opportunity for a public hearing as required by law.

In the event of a health or safety concern, the Board may immediately suspend campus operations before revocation takes effect.

Notification

If the Board decides to revoke a charter performance contract, the Board shall notify the campus charter of the action in writing. The notice shall include the reasons for the revocation and the effective date of the revocation, which shall be no later than the end of the current school year or may be effective immediately in the event of a health or safety concern.

Contract Renewal

Upon the expiration of a charter performance contract, the Board may renew the contract for up to an additional ten-year term. In accordance with law, the Board shall renew a charter

performance contract only if the Board finds that the campus charter has substantially fulfilled its obligations and met the performance standards in the contract and applicable law.

The Board shall consider the following, in addition to other factors specified in the charter performance contract:

29. Multiple years and measures of performance against the performance standards and expectations established in the charter performance contract and applicable law;
30. Financial audits;
31. Performance and compliance reports, including site visit reports, if applicable; and
32. The campus charter's performance on corrective action plans or other required interventions, if necessary.

Procedure

The District shall publish the renewal application process, including the renewal criteria and timelines.

As part of the renewal application process, the District shall provide each campus charter, in advance of the renewal decision, a cumulative report that summarizes the campus charter's performance record over the contract term and states the District's summative findings concerning the campus's performance and its prospects for renewal.

Decision Not to Renew

The Board may choose not to renew a charter performance contract for any of the following reasons:

33. Failure to meet student performance standards or other obligations in the charter performance contract;
34. Failure to meet generally accepted accounting standards for fiscal management;
35. Violation of any provision of the contract or applicable state or federal law; or
36. Other reason as determined by the Board.

Notification

Abilene ISD
221901

CAMPUS OR PROGRAM CHARTERS
PARTNERSHIP CHARTERS

ELA
(LOCAL)

If the Board decides not to renew a contract, the Board shall notify the campus charter of the action in writing no later than the last Friday in January during the final year of the charter performance contract. The notice shall include the reasons for the action and the effective date of the campus charter closure, which shall be no later than the end of the current school year.

Closure Protocol

The Board shall develop a detailed campus closure protocol to apply if the Board decides not to renew or to revoke a charter performance contract and close the campus. The protocol shall ensure timely notification to parents including assistance in finding new placements; orderly transition of student records to the District; and disposition of campus funds, property, and assets in accordance with law. In the event of closing any campus charter, the District shall oversee and work with the campus charter's governing board and leadership to carry out the closure protocol.



**Proposed ELA Local
Policy**

May 5, 2025

Jay Ashby

Review of Timeline

- June 2017: Senate Bill 1882 Passed
- July 2023: Admin Retreat Presentation
- Oct. 2024: Board Meeting: Discussed SB 1882 within context of System of Great Schools
- Nov. 2024: Pathways to Possibility Tour
- Dec. 2024: Applied for School Action Fund-Partner Managed Planning Grant
- Feb. 2025: Awarded Grant

Current Board Policy Legal Framework

- TEC §11.174 allows districts to contract with a partner to operate a district campus or program
- The partnership must be governed by a performance contract
- Requires districts to grant the partner a local campus charter under Chapter 12, Subchapter C

What The Proposed Policy Does

- Adds to current board policy legal framework
- Ensures transparency, consistency, and local control
- Creates a local framework aligned with the TEA and TASB model policy
- Allows us to move forward with a potential operating partner in a legally compliant way

What This Proposed Policy Does Not Do

- It does not commit us to a specific partner
- It does not hand over a campus or remove district authority
- It does not change anything about our current district operations

Why now?

- We've received grant funding to explore this partnership pathway
- TEA timelines expect districts to have local policy in place

Policy Highlights

- Clear application and review process
- Transparency and public accountability built in
- Performance contract required for any partner
- Strong district oversight with clear evaluation checkpoints

Districts With Similar Policies

Lubbock ISD

El Paso ISD

Midland ISD

Ector County ISD

Crowley ISD

Tyler ISD

Recommendation

We recommend adoption of this local policy.

- Supports current direction
- Keeps us compliant with TEA expectations
- Positions us to take advantage of the future partnership opportunity

Questions?

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

Meeting Date: 6/9/2025

Meeting Type: Regular

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

Subject: Fine Arts Department Report

Background Information: A comprehensive presentation detailing enrollment numbers, staffing, recognitions, community partnerships, field trips, and course offerings of the Abilene ISD Fine Arts Department.

Attached Supporting Documents: Google Slides

Fiscal Implications: None



Administrative Recommendation: N/A

Contact Person: Clay Johnson, Executive Director of Fine Arts



24-25 Department Report

Date - June 9, 2025



Department Staff

- 3 District Fine Arts Office
 - Clay Johnson, Executive Director
 - Brady Sloane-Duncan, Coordinator
 - Zach McKennon, Secretary

- 82 Fine Arts Teachers/Aides
 - 13 Elementary Art Teachers/Aides
 - 14 Elementary Music Teachers (includes CFI)
 - 14 Band Directors
 - 8 Choir Directors
 - 5 Orchestra Directors - HS assistant hired for 25-26 school year
 - 2 Drill Team Directors
 - 16 Art/Photography Teachers
 - 9 Theater/Speech/Debate Teachers
 - 1 Handbell Director

- 24 Private Music Lesson Instructors
- 8 Piano Accompanists
- 4 Part Time Instructors



By the numbers

- 40 + Elementary Music Programs
 - 6 - Veterans Day Programs
 - 1 - "I Love America" Program

- 60 + Band/Choir/Orchestra Concerts

- 20 + Art Shows
 - Including most elementary campuses!

- 15 + Theatre Performances
- 2 - High School Musicals
- 1 - Middle School Musical - 1st ever



Countless - Competitions, parades, gigs, public appearances, special events, receptions, banquets, etc.



Enrollment in the Arts

Elementary - 6,738 = 100%

Secondary - 4,909 = 73%

Combined - 11,647 = 87%



Course Offerings - Elementary

Music

Kodaly, Orff, Honor Choir, Ukuleles, Recorders

Art

Drawing, Painting, Water Color, Ceramics, Sculpture



Secondary Course Offerings

Art

Drawing, painting, sculpture, ceramics, photography, AP portfolio

Dance

Drill team

Music

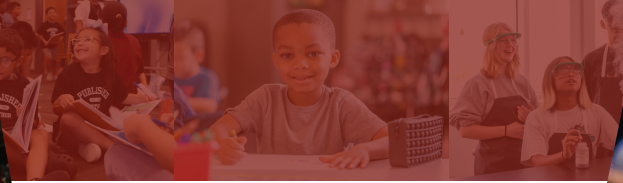
Band, choir, orchestra, handbells, jazz band, marching band, colorguard, show choir, AP music theory, Revolution Strings, steel drum band, indoor drumline, winterguard

Theater

Production, acting, technical theater, and musical theater

Speech/Debate

Debate I, II, III



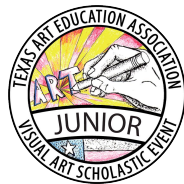
Convocation 2024





Achievements - Art

- **TEAM** - 96/98 entries received a IV rating
- **JrVASE** - 62/68 entries received a IV rating
- **VASE** - 106/138 entries received a IV rating (an increase of 36)
- **State VASE** - 11 students took 13 total works, 7 received a IV rating
- **AEF Young Masters** - 10 scholarships were awarded to 8 students totalling \$7,500
- **Scholastic** - AISD students received 4 Gold Keys, 2 Silver Keys, and 5 Honorable Mention





Achievements - Art

Abilene High Eagle Art Community / Volunteer Service

➤ Over 90 hours earned by students in Eagle Art





Achievements - Theatre

- **Texas Thespians**
 - 8 AHS and 8 CHS students qualified for the National Thespian Festival
- **High School One Act Play (OAP)**
 - Best Performer - 1 AHS
 - All Star Technician - 1 AHS, 1 CHS
 - All Star Cast - 2 AHS, 1 CHS
 - Honorable Mention All Star Cast - 2 AHS, 2 CHS
- **High School JV OAP Festival - AHS**
 - Best Technical Individual
 - All Star Cast - 1 student
 - Honorable Mention All Star Cast - 2 students
- **Middle School OAP Festival**
 - all 4 AISD campuses participated
 - Mann MS - 1st Place





Achievements - Band

- AHS & CHS Marching Bands advanced to the AREA A Marching Contest
 - Both bands received the sweepstakes award for the 24-25 school year
- 9 out of 12 bands earned a first division rating at UIL Concert/Sightreading Evaluations
- 61 students named to the Middle School Big Country Honor Band
- 37 students named to the TMEA All Region Band
- 21 students named to TMEA All Area
- 2 students named to the TMEA HS All State Band
- 249 MS students received a Division 1 Solo medal
- 124 HS students received UIL Division 1 Solo/Ensemble medals
 - 92 advanced to State
 - Solo Gold Medals - 7
 - Solo Silver Medals - 9
 - Ensemble Gold Medals - 27
 - Max Frick Named Outstanding Performer





Achievements - Choir

- 11 out of 16 choirs earned a UIL Sweepstakes Trophy
- 58 Students named to the Middle School Big Country Honor Choir
- 18 HS students made the TMEA All Region Choir
- 9 HS students made the TMEA Pre Area Choir
- 4 HS students made the TMEA All Area Choir
- 148 MS students received a Division 1 Solo medal
- 46 HS students received UIL Division 1 Solo/Ensemble medals - Region Contest
 - 46 advanced to State
 - Solo Gold Medals - 10
 - Solo Silver Medals - 11
 - Izayah Jaramillo - Named Outstanding Performer

- 1st Annual 6th Grade Singabration





Achievements - Orchestra

- 6 out of 12 orchestras earned superior ratings at the UIL Concert/Sightreading Evaluations.
- 37 students named to the Middle School Big Country Honor Orchestra
- 8 students named to the TMEA All Region Orchestra
- 122 MS students received a Division 1 Solo medal
- 7 HS students received UIL Division 1 Solo/Ensemble medals - Region Contest
 - 4 advanced to State
 - Solo Gold Medals - 1
 - Solo Silver Medals - 2

- 1st Annual 6th Grade Orchestra Festival
 - Mann MS (1st place)





Achievements - Drill Team

Gold Rush - Crowd Pleasers Regionals

- ★ Team Routines (lyrical, pom, jazz) - Best in Class
- ★ Officer Routines (lyrical, jazz) - Best in Class
- ★ Highest overall GPA in all divisions: 4.0
- ★ Grand Champion Classic Team



Cougarettes - Showtime International Dallas Grand Finale

- ★ Team Routines (novelty, contemporary, pom) - Sweepstakes & Grand Champions
- ★ Team Novelty - Best in category, Applause Award, & Supreme Award for best overall Novelty routine.





One of only four groups selected for this honor!



You are invited to join

THE Voice

OF TAYLOR

Tuesday, February 11
Boone Theater
Abilene Christian University
6:30 p.m.

Thursday, February 13
Henry B. Gonzales Convention Center
Stars at Night Ballroom
San Antonio, Texas
2:45 p.m.



**2025 Invited
Performing Ensemble**





Field Trips & Community Partners

- Children's Performing Arts Series (CPAS) & Young Audiences of Abilene
 - All Abilene ISD 2nd grade
 - *Don't Let the Pigeon Drive the Bus: A Musical!*

- ACU Opera performance of *Hansel & Gretel*
 - All choir/theatre students in 6-8th grade

- Abilene Ballet Theatre - *The Nutcracker*
 - All Abilene ISD 4th grade

- Abilene Philharmonic Discover Music Concert
 - All Abilene ISD 5th grade
 - All band/orchestra students in grades 6-8
 - 2,150 students





Field Trips & Community Partners

➤ National Center for Children's Illustrated Literature (NCCIL)

- Rafael Lopez Exhibit / Workshop
 - 2,089 elementary students
 - Ortiz - Partnership during project
 - Middle School Honors Art Initiative
- Loren Long, Children's Illustrator - Campus Visits
 - Taylor & Austin
- Family Nights at Ward, Purcell, & Alcorta
- District Art Show - 769 Visitors

➤ The Grace Museum

- Art lessons at AISD Campuses - 1900 students served
- Youth Art Month Show - 983 works displayed
- Young Masters Art Show - 40 works displayed
 - Workshop field trips (The Grace, Meow Wolf)
- School Tours - 750 students served
- History Traveling Trunks - 650 students served
- GT Science & Art - Austin GT
- Art Teacher Summer Workshops - Elementary & Secondary



Field Trips & Community Partners

- Young Audiences of Abilene
 - After school programs focused in the Arts (theatre, dance, art) for 4th & 5th grade students
 - Bonham, Bassetti, Dyess, Ortiz, Stafford, Ward
 - Responsive Arts in School Education (RAISE) Program
 - Thomas & Bassetti Elementary



2024-2025 District Distinctions

- Best Communities for Music Education
 - NAMM Foundation (8th year)
- District of Distinction
 - Texas Art Educators Association (4th year)
- Award of Distinction
 - Texas Educational Theatre Association (1st year)





Questions?

Abilene Independent School District Board Document - Agenda Item

Meeting Date: June 9, 2025

Meeting Type: Regular

Item Type: Report

Future Action Required: No

If Yes, Month: N/A

Subject: Athletics Department Report

Background Information:

A slide presentation highlighting the 2024-25 school year. Information that will be provided team sports and individual sports, participation numbers, sixth grade pre-athletics, academic update, professional development.

Attached Supporting Documents: Google slides.

Fiscal Implications: None



Administrative Recommendation: N/A

Contact Person: Jim Garfield Executive Director of Athletics



ATHLETICS

ATHLETIC DEPARTMENT

| | |
|-----------------------|--|
| Jim Garfield | Executive Director of Athletics |
| Lou Mora | Assistant Director of Athletics |
| Blinda Raley | Administrative Assistant for Athletics |
| Fred Scott | Concessions Supervisor |
| Annette Franco | Sports Medicine |

ATHLETIC DEPARTMENT - ABILENE HIGH FEEDER

| | |
|---------------------------|----------------------------|
| Mike Fullen | Campus Coordinator |
| Jenna Bane Aguirre | Girls Coordinator |
| Melissa Cedillo | Athletics Secretary |
| Stephen Childress | Boys Coordinator Craig MS |
| Jordan Childress | Girls Coordinator Craig MS |
| Rudy Saltus | Boys Coordinator Mann MS |
| Julie Harris | Girls Coordinator Mann MS |

ATHLETIC DEPARTMENT - COOPER HIGH FEEDER

| | |
|-----------------------|------------------------------|
| Aaron Roan | Campus Coordinator |
| Kevin Johnson | Girls Coordinator |
| Kristen Benton | Athletics Secretary |
| Nick Gonzales | Boys Coordinator Clack MS |
| Jamey Willis | Girls Coordinator Clack MS |
| Josh Adams | Boys Coordinator Madison MS |
| Dala Sanders | Girls Coordinator Madison MS |

DISTRICT ALIGNMENTS 2025 -2026 5A

Region 1 - Div. 1 Football

District 2-5A

Abilene

Amarillo

Amarillo Caprock

Amarillo Tascosa

Lubbock

Lubbock Coronado

Lubbock Monterey

Region 1 - Div. 2 Football

District 2-5A

Abilene Cooper

Abilene Wylie

Amarillo Palo Duro

Lubbock Cooper

Plainview

Wichita Falls Legacy

Wichita Falls Memorial

DISTRICT ALIGNMENTS 2025 -2026 5A

Region I - All - Sport

District 4 - 5A

Abilene

Abilene Cooper

Abilene Wylie

Wichita Falls Legacy

Wichita Falls Memorial

Region I - Swim and Dive

District 4 - 5A

Abilene

Abilene Cooper

Abilene Wylie

Lubbock

Lubbock Cooper

Lubbock Coronado

Lubbock Monterey

TEAM AND INDIVIDUAL SPORTS - HIGH SCHOOL

Football

Volleyball

Boys and Girls Basketball

Boys and Girls Soccer

Baseball

Softball

Team Tennis

Boys and Girls Cross Country

Boys and Girls Golf

Boys and Girls Swim & Dive

Boys and Girls Spring Tennis

Boys and Girls Track & Field

Boys and Girls Gymnastics

Boys and Girls Powerlifting

ESports

TEAM AND INDIVIDUAL SPORTS - MIDDLE SCHOOL

Football

Volleyball

Boys and Girls Basketball

Boys and Girls Soccer

Boys and Girls Cross Country

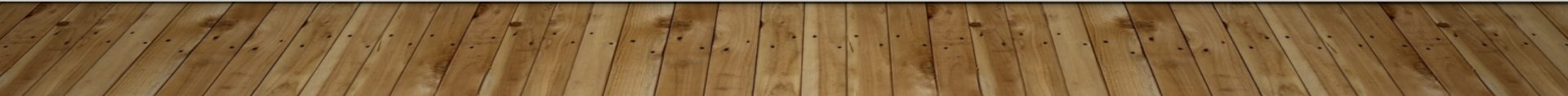
Boys and Girls Golf

Boys and Girls Swim & Dive

Boys and Girls Tennis

Boys and Girls Track & Field

Boys and Girls Gymnastics



PRE-ATHLETICS - MIDDLE SCHOOL

Criteria:

Open to all students interested in athletics in the 7th grade.

Course will fulfill PE requirements for 6th grade

Requirements:

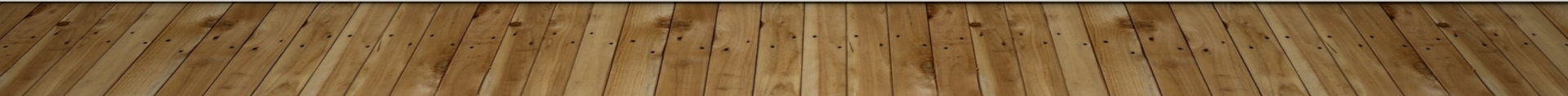
Students will require a physical prior to the 6th grade year. There will be an out of pocket cost for the physical.

Students will be required to participate in the Intramural Sports Program.

Students will dress out daily.

Students will participate daily.

Students must have athletic shoes.



PRE-ATHLETICS - MIDDLE SCHOOL

2025-2026 School Year

| | |
|-------------------------|--|
| August 12 - 22 | Guidelines and procedures for pre-athletics. |
| August 25 – October 31 | Football / Volleyball / Weight Training |
| November 3 – February 6 | Basketball / Weight Training |
| February 9 - March 24 | Track & Field / Weight Training |
| March 25 - May 8 | Soccer / Weight Training |
| May 11- May 21 | Football / Volleyball / Weight Training |
| May 18 - May 21 | Seventh grade expectations |

AISD 8TH GRADE MIDDLE SCHOOL CITY CHAMPIONS

Girls

- Cross Country - **Mann**
- Volleyball - **Mann**
- Basketball - **Mann**
- Track - **Mann**
- Soccer - **Madison**

Boys

- Cross Country - **Craig**
- Football - **Mann**
- Basketball - **Mann**
- Track - **Mann**
- Soccer – **Mann/Craig**

UIL PLAYOFFS

Football - **Abilene / Cooper**

Volleyball - **Abilene / Cooper**

Boys basketball – **Abilene**

Girls Basketball - **Abilene**

Boys Soccer - **Abilene / Cooper**

Girls Soccer - **Abilene**

Baseball – **Abilene / Cooper**

Softball – **Abilene / Cooper**

Team Tennis - **Abilene / Cooper**

Boys Gymnastics - **Abilene / Cooper**

Girls Gymnastics - **Abilene / Cooper**

Boys Cross Country - **Abilene / Cooper**

Girls Cross Country - **Abilene / Cooper**

Boys Swimming - **Abilene / Cooper**

Girls Swimming - **Abilene / Cooper**

Spring Tennis - **Abilene / Cooper**

Boys Track & Field - **Abilene / Cooper**

Girls Track & Field - **Abilene / Cooper**

Boys Powerlifting - **Abilene / Cooper**

Girls Powerlifting - **Abilene / Cooper**

ABILENE ISD TEAM SPORTS

District Champion

5A Div I. Football - **Abilene High**

Softball – **Abilene High**

Bi-District Champions First Round

Football - **Abilene**

Softball - **Abilene**

Team Tennis - **Abilene**

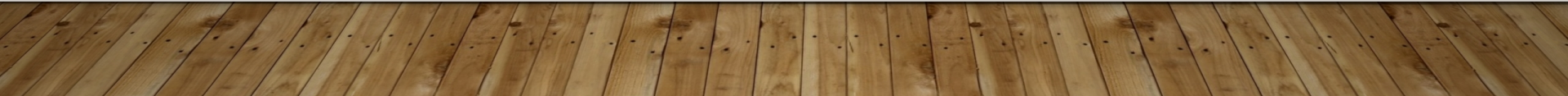
ABILENE ISD TEAM SPORTS

Area Champion Second Round

Softball - **Abilene**

Regional Quarterfinals Third Round

Softball - **Abilene**



ABILENE ISD INDIVIDUAL SPORTS

District Champion

Cross Country - **Abilene**

Boys / Abilene Girls

ABILENE ISD REGIONAL QUALIFIERS INDIVIDUAL

Regionals Qualifiers

Girls CC - **Abilene / Cooper**

Boys CC **Abilene / Cooper**

Boys Track - **Cooper / Abilene**

Girls Track - **Cooper / Abilene**

Boys Swim - **Abilene / Cooper**

Girls Swim - **Abilene / Cooper**

Regionals Qualifiers

Spring Tennis Girls Double – **Abilene / Cooper**

Spring Tennis Boys Singles - **Abilene**

Boys Gymnastics Team - **Abilene / Cooper**

Girls Gymnastics Team - **Abilene / Cooper**

Boys Powerlifting – **Abilene / Cooper**

Girls Powerlifting - **Abilene / Cooper**

ABILENE ISD INDIVIDUAL SPORTS STATE QUALIFIERS

State Qualifiers

Diving

Gymnastics

Power Lifting

Esports

ATHLETICS - PARTICIPATION NUMBERS

High School - 1474

Middle School - 1914

Total 3,388

PASS RATE

88.69% 24-25

88.36% 23-24

88.45% 22-23

COMBINED PASS RATE
THROUGH THE 5TH SIX
WEEKS

AISD STUDENT ATHLETICS HONORS

Superlatives - 18

All - District

1st Team - 84

2nd Team - 63

Honorable Mention - 101

All-State - 18

Academic All- District - 117

Academic All-State - 95

College Bound Athletes - 37

AISD COACH ATHLETICS HONORS ABILENE HIGH SCHOOL

Brad Harman - THSBA - 2nd Vice President.

Jenna Bane Aguirre - THSCA ROCK Mentor.

Coach of the Year 4-5A Softball

Justin Reese - THSCA - Basketball Elite Team Committee.

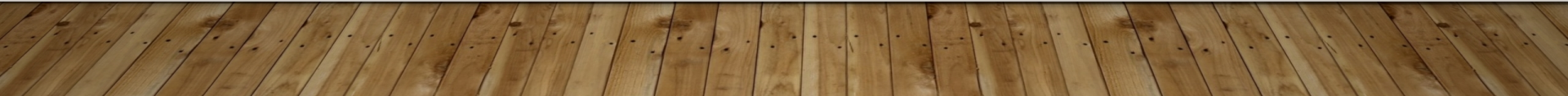
TABC - Basketball Coach of year Committee.

Brandon Cooke - Head Coach Team Texas - National Championships Summer 2025.

Rosemary Martin - THSCA Girls Track Super Elite Team Committee.

Billy Abbe – THSCA Athletic Trainer Committee.

Stacey Bryan – Texas Tennis Association



AISD COACH ATHLETICS HONORS COOPER HIGH SCHOOL

Aaron Roan - THSCA Board of Directors

Michael Bacon - THSCA - Super-Elite Team Committee Chair

Brandon Hudson - THSCA ROCK Mentor.

TGCA - Basketball Committee - All-State Selection Committee

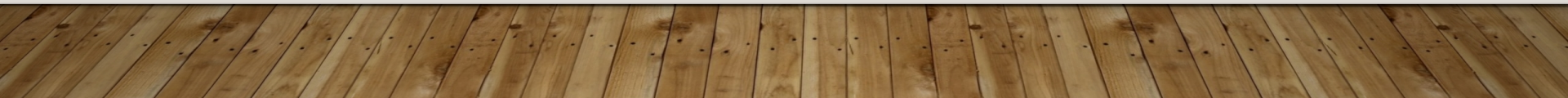
Brandon Cooke - Head Coach Team Texas - National Championships Summer 2025.

Brandon Stover – THSCA Coach of the Week Baseball

Chris Sims – THSCA Golf Committee

Kevin Johnson – TGCA Board of Directors

TGCA Track & CC Committee Member



PROFESSIONAL DEVELOPMENT

- | | |
|------------------------|---|
| June 1-4 | THSADA Convention |
| June 12 | TGCA Satellite Clinic-Volleyball / Basketball / Softball / Football Guest lectures. Lubbock Coronado |
| July 14-17 | TGCA Coaches School |
| July 20- 22 | THSCA Coaches School |
| July 25 | AISD Coaches Summit |
| Fall and Spring 25/26' | SALT |
| Fall and Spring 25/26' | THSCA Seat at the Table |
| Spring 2026 | Head Coaches Academy |



PLAYOFF GAMES

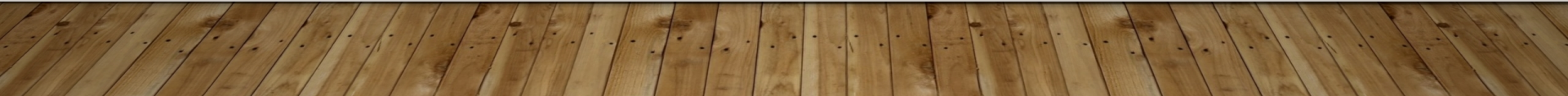
- 9 Football Playoff Games Shotwell Stadium
- 8 Soccer Games Shotwell Stadium
- 4 Basketball Games
- 3 Volleyball Games
- 2 Softball
- 2 Baseball

SEAT AT THE TABLE

Purpose

To allow women coaches to network, share ideas, and support each other through structured discussions relating to the coaching profession.

The program itself is simple: a facilitator will lead discussions centering around issues in women's sports, sport-specific topics, and program and culture development. Coaches will talk about how they handle certain issues in their program, share situations they have learned from, and ask for assistance with problems that they are having within their own programs.





HEAD COACHES ACADEMY

Grow our assistants to become head coaches.

3 Sessions

1. So, You want to be a head coach
2. Resumes and Interviews
3. You got the job-Now What
4. Head Coaches Panel



R.O.C.K.

- Conlan Aguirre - Abilene
- Rett Dittfurth - Cooper
- Jayton Voss - Abilene
- Jodi Paige Williams - Abilene
- Kaegan Jimenez - Cooper
- Chance Pierce - Cooper
- Heath Koop - Madison
- Trent Pearson – Abilene
- Iliana Knowles – Madison
- Brookelyn Casper – Cooper



CLASS OF 2025-
26





OTOF

ONE TOWN ONE FAMILY

Abilene Independent School District Board Document – Item VII.C.

Meeting Date: June 9, 2025

Meeting Type: Board Meeting

Item Type: Presentation

Future Action Required:

If Yes, Month: N/A

Subject: Goal Progress Measure Update

Background Information:

MAPS assessments, administered through the NWEA platform, provide nationally normed, growth-focused data in reading and mathematics. These assessments are conducted multiple times a year to track students' individual academic progress and support data-driven instructional decisions. The results offer insight into how well students are growing relative to national averages and allow educators to identify students who are on track to meet grade-level expectations or who may require additional support.

College, Career, and Military Readiness (CCMR) is a critical accountability component under the Texas A–F accountability system and reflects how effectively the district is preparing students for life after high school. The standard for CCMR changed for 2023 Accountability, and the high schools have been working to improve in this area.

Attached Supporting Documents:

Curriculum & Instruction: Presentation

Fiscal Implications: None

Administrative Recommendation:

Contact Person:

Keri Thornburg, Executive Director of Elementary Curriculum and Instruction

Lyndsey Williamson, Executive Director of Secondary Education

Patti Blue, Associate Superintendent of Curriculum and Instruction



Goal Progress Measure Update

Keri Thornburg

Executive Director for Elementary Education

Lyndsey Williamson

Executive Director for Secondary Education



Early Childhood Literacy Board Outcome Goal:

The percentage of 3rd grade students who score Meets Grade Level or above on STAAR Reading will increase from 40% in August 2022 to 53% by August 2027.

(Intermediate goal for 2024-2025: 47%)

Early Childhood Math Board Outcome Goal:

The percentage of 3rd grade students who score Meets Grade Level or above on STAAR Math will increase from 44% in August 2022 to 66% by August 2027.

(Intermediate goal for 2024-2025: 56%)

Early Childhood Literacy Board Outcome Goal: The percentage of 3rd grade students who score Meets Grade Level or above on STAAR Reading will increase from 40% in August 2022 to 53% by August 2027.

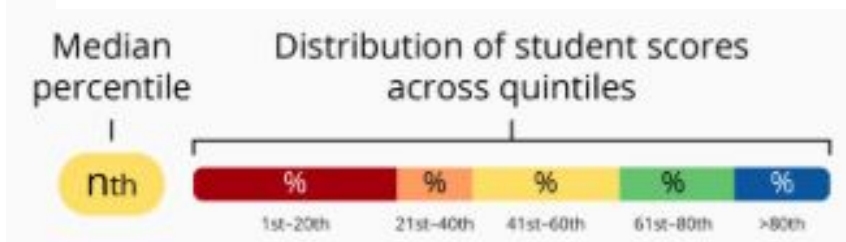
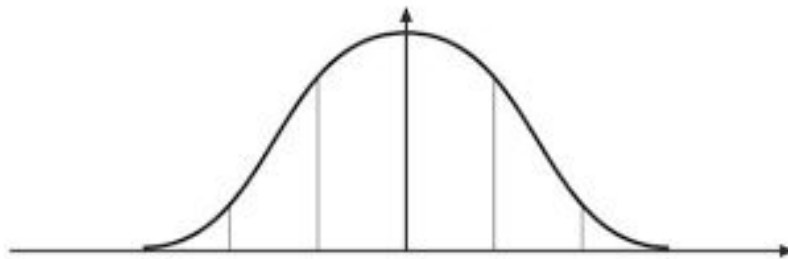
MAP Reading - District - Meets and Masters Achievement

| Goal Progress Measure | Fall 2024-25 | Winter 2024-25 | Spring 2024-25 | May 2025 Goal |
|--|-------------------------|---------------------------|---------------------------|--------------------------|
| GPM 1.1 – The percentage of Kindergarten students who score “Meets Grade Level” or “Masters Grade Level” on Reading MAPS will increase from 37% in May, 2024 to 41% in May of 2025. | 39 | 41 | 39 | 41 |
| GPM 1.2 – The percentage of First Grade students who score “Meets Grade Level” or “Masters Grade Level” on Reading MAPS will increase from 28% in May 2024 to 31% in May 2025. | 33 | 24 | 26 | 31 |
| GPM 1.3 – The percentage of Second Grade students who score “Meets Grade Level” or “Masters Grade Level” on Reading MAPS will increase from 35% in May, 2024 to 38% in May 2025. | 28 | 29 | 36 | 38 |
| GPM 1.4 – The percentage of Third Grade students who score “Meets Grade Level” or “Masters Grade Level” on Reading MAPS will increase from 38% in May 2024 to 41% in May 2025. | 32 | 33 | 37 | 41 |

Early Childhood Math Board Outcome Goal: The percentage of 3rd grade students who score Meets Grade Level or above on STAAR Math will increase from 44% in August 2022 to 66% by August 2027.

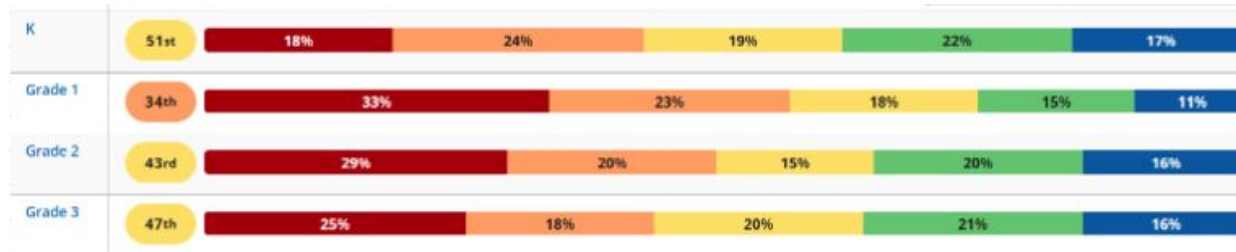
| MAPS Math - District - Meets and Masters Achievement | | | | |
|---|-------------------------|---------------------------|---------------------------|--------------------------|
| Goal Progress Measure | Fall 2024-25 | Winter 2024-25 | Spring 2024-25 | May 2025 Goal |
| GPM 2.1 – The percentage of Kindergarten students who score “Meets Grade Level” or “Masters Grade Level” on Math MAPS will increase from 46% in May, 2024 to 50% in May of 2025. | 39 | 39 | 46 | 50 |
| GPM 2.2 – The percentage of First Grade students who score “Meets Grade Level” or “Masters Grade Level” on Math MAPS will increase from 40% in May 2024 to 44% in May 2025. | 34 | 29 | 34 | 44 |
| GPM 2.3 – The percentage of Second Grade students who score “Meets Grade Level” or “Masters Grade Level” on Math MAPS will increase from 29% in May, 2024 to 33% in May 2025. | 30 | 30 | 30 | 33 |
| GPM 2.4 – The percentage of Third Grade students who score “Meets Grade Level” or “Masters Grade Level” on Math MAPS will increase from 40% in May 2024 to 44% in May 2025. | 30 | 31 | 36 | 44 |

NWEA MAP Growth Assessment - Nationally Normed

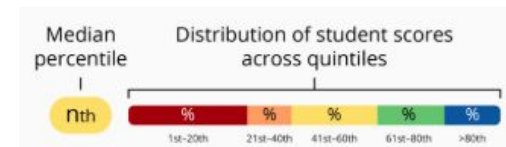
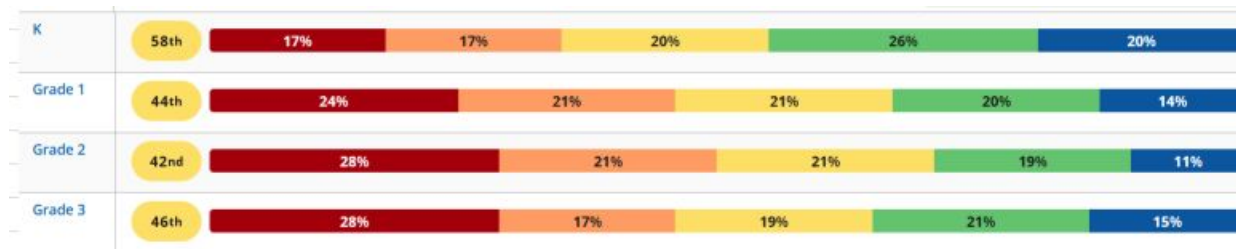


Spring 2025 MAP Data

Reading K - 3



Math K - 3





Moving forward...

- Changes to Instructional Coaches Structure and Responsibilities
- Addition of SPED Instructional Coach
- Implementation of Bluebonnet RLA Curriculum
- Eureka Math Curriculum Reset
- Intensifying Professional Learning Community Implementation with an emphasis on lesson internalization
- Exploring Alternative Staffing Model (Teacher Impact at Bassetti)



College, Career, and Military Readiness Board Outcome Goal:

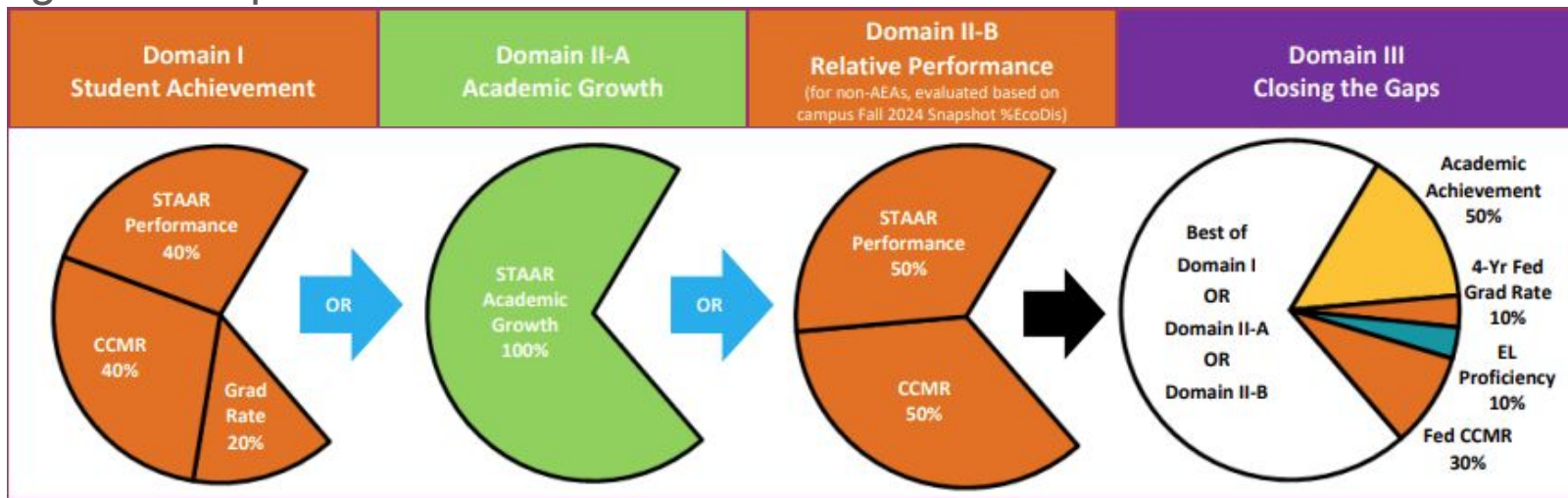
The percentage of graduates who meet the criteria for College, Career, and Military Readiness (CCMR) will increase from 48% in August 2022 to 60% by August 2027.

(Intermediate goal for 2024-2025: 54%)



College, Career, and Military Readiness (CCMR)

For high schools, the accountability ratings are determined by the following weighted components:



How can a student meet CCMR?

- Meet TSI in Reading AND Math
 - TSIA2, ACT, SAT, College Prep
 - Can be a combination of any two
 - Example: A student can earn CCMR credit by meeting the TSI criteria for college readiness in RLA on the SAT and completing a college prep math course
- Dual Credit- 3 hours in ELA or Math **OR** 9+ hours in any subject
- OnRamps DC Enrollment Course
- Advanced Placement (AP)- a score of 3 or higher on any subject exam
- Associates Degree
- Industry Based Certification (IBC)
- Level 1 or Level 2 Certification
- IEP + Workforce Readiness
- Special Education + Advanced Diploma Plan
- Military Enlistment



CCMR- Progress Over 5-Year Period

| | 20-21 | 21-22 | 22-23 | 23-24 (Impacts 2025 Accountability) | 24-25 (Projected)* |
|---------------------|-------|-------|-------|---|-----------------------|
| Abilene High | | | | | |
| Component Score | 60 | 60 | 65 | 85 | 87 |
| Scale Score | 90 | 67 | 71 | 87 | 89 |
| Cooper | | | | | |
| Component Score | 54 | 55 | 60 | 81 | 84 |
| Scale Score | 85 | 63 | 67 | 83 | 86 |
| ATEMS | | | | | |
| Component Score | 70 | 78 | 88 | 88 | 100 |
| Scale Score | 93 | 80 | 90 | 90 | 100 |

*Prior to receiving AP scores, military enlistments, additional TSIA1/ACT/SAT scores
 -Woodson CFE evaluated with alternative education accountability provisions.



What has contributed to improvement?

- Adjusted to changes in accountability-CCMR success criteria
- In 22-23 and 23-24, increased completion of College Prep Math and College Prep English
 - Texas College Bridge
- Continued increase in dual credit enrollment/options/flexibility
- Credentialing our own teachers to teach dual credit courses
- Increased focus on IBCs in CTE courses/pathways
- Counselor training
- Providing tools for counseling students in choices
- Strengthening partnerships with local colleges



Moving forward...

- Continue to improve on what we are doing that is working
- Promote and grow the associates degree program/options
- Change to GPA calculations-positive implications?
- Must consider/pay attention to:
 - Changes to College Prep Courses coming from TEA for the 26-27 school year

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

Meeting Date: June 9, 2025

Meeting Type: Regular Meeting

Item Type: Business Items

Future Action Required: No

If Yes, Month: N/A

Subject: Discussion and Possible Action to select auditor for Efficiency Audit

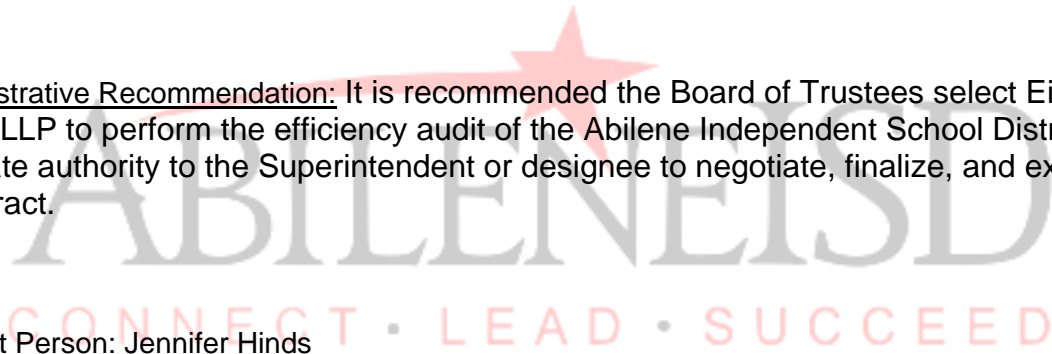
Background Information: HB 3 of the 2019 Texas Legislative session requires an efficiency audit be performed by an auditor of the board's choosing before holding a Voter Approved Tax Rate Election (VATRE). This presentation will discuss the efficiency audit timeline as well as make a recommendation to the board concerning auditor selection.

Attached Supporting Documents: Presentation

Fiscal Implications: None

Administrative Recommendation: It is recommended the Board of Trustees select Eide Bailly, LLP to perform the efficiency audit of the Abilene Independent School District and delegate authority to the Superintendent or designee to negotiate, finalize, and execute a contract.

Contact Person: Jennifer Hinds





Board of Trustees Meeting

June 2025



Efficiency Auditor

Jennifer Hinds
Chief Financial Officer



What is an Efficiency Audit?

- **Required step of the VATRE process**
- **Designed to look at the operations of a governing entity regarding:**
 - **Fiscal management**
 - **Efficiency**
 - **Utilization of resources**
- **Provides voters with information to aid the making of an informed decision during the VATRE**



Efficiency Audit Timeline

- **Select Efficiency Auditor**
 - No later than 4 months *before* election day
 - **June 9th - Possible Action to select auditor**
- **Efficiency Audit is conducted**
 - No later than 3 months *after* auditor is selected final audit report must be received
 - **September 9th - deadline if action taken June 9th**
- **Efficiency Audit results are posted**
 - No later than 30 days *before* election day
 - **October 4th - deadline if action taken June 9th**
- **Public Meeting held to discuss results**
 - Must be held *before* election day
 - **November 4th - General Election Date**



Auditor Selection Process

- **Qualifications**
 - Selection based on qualifications alone
 - Pricing can not be discussed until after service provider is selected

- Once service provider is selected and approved, then pricing information can be offered and agreed upon.

Eide Bailly



- Abilene ISD auditor for past 10+ years
- Local branch of firm with local staff to complete audit work
- Key Leadership Staff
 - Jeromy Stephens, CPA - Partner
 - Jen Lightfoot, CPA - Engagement Quality Review
 - Joey Ellmore, CPA - Manager
 - K.B. Woods - Senior Associate
- Firm Peer Reviewed as of January 2024 (required every three years)
- Firm audits districts of similar size



Recommendation:

I recommend the Board of Trustees select Eide Bailly, LLP to perform the efficiency audit of the Abilene Independent School District and delegate authority to the Superintendent or designee to negotiate, finalize, and execute a contract.



Efficiency Auditor

Jennifer Hinds
Chief Financial Officer