

**ABILENE INDEPENDENT SCHOOL DISTRICT**  
**DEBT TRANSPARENCY REPORT**  
**AS OF AUGUST 31, 2021**

Abilene Independent School District  
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**ABILENE INDEPENDENT SCHOOL DISTRICT**  
 APPROVED BOND AUTHORIZATIONS BY VOTERS  
 AS OF AUGUST 31, 2021

Authorization	Issued	Unissued	Total Authorization Amount	Authorization Per Capita (97,324)	Purpose for which Debt Obligation was Authorized	Repayment Source
2004	\$ 76,500,000	\$ -	\$ 76,500,000	\$ 786	Construct, Renovate and Equip Facilities; Purchase of Technology Infrastructure	a
2013	87,680,000	-	87,680,000	901	Construct, Acquire, Renovate and Equip Facilities; Districtwide Safety/Security Improvements	a
2018	138,679,000	-	138,679,000	1,425	Construct, Improve and Equip Facilities; Purchase of Land	a
<b>Total</b>			<b>\$ 302,859,000</b>	<b>\$ 3,112</b>		

**Other Information Per Government Code Section 140.008(b)(3):**

**Repayment Source:**

**(a) Debt Service Fund** - accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds. The primary revenue source is local ad valorem property taxes levied specifically for debt service.

**(b) General Fund** - accounts for revenues from local maintenance taxes (M&O), other local sources, foundation entitlements, and other Foundation School Program sources.

**Current credit rating given by any nationally recognized credit rating organization to debt obligations of the political subdivision:**

	<u>Permanent School Fund Rating</u>	<u>Underlying Credit Rating</u>
Moody's Investors Service:	Aaa	Aa2
Standard & Poor's Rating Services:	AAA	AA

**Per Capita Information:**

Per Capita 97,324  
 Year 2021  
 Source Municipal Advisory Council of Texas

**ABILENE INDEPENDENT SCHOOL DISTRICT**  
**COMBINED PRINCIPAL AND INTEREST REQUIREMENT**  
**AS OF AUGUST 31, 2021**

<b>Fiscal Year Ending</b>	<b>Principal Value At Maturity</b>	<b>Interest Through Maturity</b>	<b>Total Requirements Through Maturity</b>	<b>Outstanding Debt Per Capita (97,324)</b>
2022	8,965,000	8,440,212	17,405,212	179
2023	9,420,000	7,980,587	17,400,587	179
2024	9,540,000	7,522,137	17,062,137	175
2025	7,526,030	9,541,482	17,067,512	175
2026	4,634,216	11,494,996	16,129,212	166
2027	9,580,000	6,553,087	16,133,087	166
2028	10,070,000	6,061,837	16,131,837	166
2029	10,570,000	5,568,187	16,138,187	166
2030	11,060,000	5,073,037	16,133,037	166
2031	11,470,000	4,663,317	16,133,317	166
2032	11,785,000	4,342,360	16,127,360	166
2033	12,125,000	4,004,860	16,129,860	166
2034	12,480,000	3,651,444	16,131,444	166
2035	12,850,000	3,282,514	16,132,514	166
2036	13,235,000	2,897,044	16,132,044	166
2037	6,155,000	2,577,000	8,732,000	90
2038	6,405,000	2,325,800	8,730,800	90
2039	6,700,000	2,030,200	8,730,200	90
2040	7,005,000	1,722,600	8,727,600	90
2041	7,330,000	1,399,250	8,729,250	90
2042	7,705,000	1,023,375	8,728,375	90
2043	8,100,000	628,250	8,728,250	90
2044	8,515,000	212,875	8,727,875	90
<b>Totals</b>	<b>\$ 213,225,246</b>	<b>\$ 102,996,451</b>	<b>\$ 316,221,697</b>	<b>\$ 3,254</b>

**ABILENE INDEPENDENT SCHOOL DISTRICT**

BOND STATUS BY SERIES

AS OF AUGUST 31, 2021

<u>Series</u>	<u>Total Proceeds Received</u>	<u>Spent</u>	<u>Unspent</u>
Series 2004	\$ 31,150,000	\$ 31,150,000	\$ -
Series 2005	32,190,000	32,190,000	-
Series 2005 (CAB)	10,868,988	10,868,988	-
Series 2011 (QSCB)	5,515,000	5,515,000	-
Series 2014	70,885,000	70,885,000	-
Series 2014 (CAB)	10,592,883	10,592,883	-
Series 2019	138,679,000	138,679,000	-
Series 2020 (CAB)	1,380,246	1,380,246	-
<b>Totals</b>	<u>\$ 301,261,117</u>	<u>\$ 301,261,117</u>	<u>\$ -</u>

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Note: Does not include refundings. Total of spent and unspent amounts may differ from original issue amounts due to premiums, discounts, and interest earned.

**ABILENE INDEPENDENT SCHOOL DISTRICT**

GENERAL OBLIGATION BONDS AS OF AUGUST 31, 2021

<u>Series</u>	<u>Amounts Original Issue</u>	<u>Maturity Date</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Outstanding Debt Per Capita (97,324)</u>
Series 2011 QSCB Notes	\$ 5,515,000	2026	\$ 5,515,000	\$ -	\$ -	\$ 5,515,000	\$ 57
Series 2012 Refunding Bonds	30,190,000	2023	8,555,000	-	(2,735,000)	5,820,000	60
Series 2014 School Building Bonds	70,885,000	2023	8,854,999	-	(2,780,000)	6,074,999	62
Series 2014 Refunding Bonds	6,375,000	2025	6,350,000	-	-	6,350,000	65
Series 2019 School Building Bonds	126,865,000	2044	126,865,000	-	(1,805,000)	125,060,000	1,285
Series 2020 Capital Appreciation Bonds	1,380,246	2036	1,380,246	-	-	1,380,246	14
Series 2020 Refunding Bonds	68,540,000	2036	68,540,000	-	-	68,540,000	704
<b>Totals</b>	<b>\$ <u>309,750,246</u></b>		<b>\$ <u>226,060,245</u></b>	<b>\$ <u>-</u></b>	<b>\$ <u>(7,320,000)</u></b>	<b>\$ <u>218,740,245</u></b>	<b>\$ <u>2,190</u></b>