

IRVING INDEPENDENT SCHOOL DISTRICT

Regular - BOARD OF TRUSTEES
7:00 PM

Irving ISD Board Room
2621 West Airport Freeway
Irving, TX 75062
Tuesday, August 16, 2022

A G E N D A

I. CALL TO ORDER FOR 7:00 P.M. REGULAR BOARD MEETING

II. FIRST ORDER OF BUSINESS

- A. Announcement by the chairperson whether a quorum is present, and that the meeting has been duly called, and that notice of the meeting has been posted in accordance with the Texas Open Meetings Act, Texas Government Code Chapter 551.
- B. Invocation
- C. Pledge of Allegiance to the American and Texas Flags
- D. Special Recognition
- E. Public Meeting to Review and Discuss the 2022-2023 Budget and Proposed Tax Rate (F. Natividad) 4
- F. Public Comment

III. ACTION ITEMS

- A. Consider Approval of Consent Agenda Items:
 - 1. Consider Approval of Minutes of July 25, 2022 28
 - 2. Consider Approval of Financial Statement for June 2022 (A.D. Jenkins) 33
 - 3. Consider the Approval of the Supplements to the Irving ISD Tax Rolls (A.D. Jenkins) 59
 - 4. Consider Approval of Resolution and Order No. 21-22-15 Authorizing August Amendment to the 2021-2022 Budget (A.D. Jenkins) 95
 - 5. Consider Approval of 2022 Irving ISD Appraisal Roll (F. Natividad/C. Elzy) 105

6. Consider Approval of the Anticipated Collection Rate for the Tax Year 2022 (F. Natividad/C. Elzy)	108
7. Consider Approval of Stipend for Supplies to Assist with the Transition of ESSER Positions to the Classroom (M. Webb/F. Natividad)	111
8. Consider Approval of Resolution 21-22-11 Providing for a Retention Incentive to Classroom Teachers and Instructional Paraprofessionals (M. Webb/F. Natividad)	113
9. Consider Annual Approval of the Optional Flexible School Day Program at Barbara Cardwell Career and Preparatory Center (A. Gomez/D. Galindo)	116
10. Approve the Renewal of Award for Request for Proposal (RFP) #18-62-732 for the Purchase of Excess Workers Compensation Insurance (R. Williams/J. Pilgrim)	117
11. Approve the Estimated Expenditure of Funds Necessary for the Purchase of Consumable Office Products and Supplies for the 2022-2023 School Year (J. Pilgrim)	129
12. Approve the Renewal of Award for Request for Proposal (RFP) #21-92-737 for the Purchase of Awards, Trophies and Promotional Products (J. Pilgrim)	132
13. Consider Approval of First Reading of Revisions to Local Policies as Applicable per Department and TASB Updates to EF (Local) - Instructional Resources and CQ (Local) - Technology Resources (E. Kolni)	136
14. Consider Approval of Second and Final Reading of Adoption of or Revisions to Local Policies as Applicable per TASB Updates 119 to CPC (Local) - Records Management, DMA (Local) - Required Staff Development, EHAA (Local) - Required Instruction, EHB (Local) - Special Programs, EHBAA (Local) - Special Education Identification, Evaluation and Eligibility, EHBB (Local) - Gifted and Talented Students, EIF (Local) - Graduation, FFBA (Local) - Trauma-Informed Care, and FFH (Local) - Freedom from Discrimination, Harassment and Retaliation (E. Kolni)	147
15. Consider Approval of the Board Candidate Replacement Process and Application to Fill the Board of Trustee Vacancy for Single Member District 3 Created by the Resignation of Trustee Pamela Campbell on July 25, 2022	192
16. Consider Acceptance of Gifts and Donations to the District	197
B. Consider Approval of Resolution and Order No. 21-22-16 Approving and Adopting the Budget for 2022-2023 Fiscal Year; Appropriating	200

Funds for Each Department, Project, and Account; and Authorizing Other Matters Related to the Subject (F. Natividad)

- C. Consider Approval of Resolution No. 21-22-12 Levying School District Ad Valorem Taxes for the Irving Independent School District, Irving, Texas, for the Fiscal Year 2022-2023; and Tax Year 2022 and for Each Year Thereafter Until Otherwise Provided; Directing the Assessment and Collection Thereof (C. Elzy/F. Natividad) 284

IV. OTHER BUSINESS

A. Written Reports

1. Division Reports

- a. Business Services 287
 - * Total Tax Collections
 - * Payroll
 - * Investment Earnings
 - * Quarterly Investment Report

- b. Support Services 302
 - * Monthly Maintenance Work Order Summary Report for August 2022 (A. Smith)

c. Human Resources

B. Announcements

1. Administration

- a. Superintendent Announcement(s)

2. Board of Trustees

- a. Individual Trustee Report on IISD Student Activity/Event

V. EXECUTIVE SESSION

- VI. **RECONVENE** from Closed Meeting for Action Relative to Items Covered in Such Meeting.

VII. ADJOURNMENT

**PUBLIC MEETING TO REVIEW AND DISCUSS THE 2022-2023 BUDGET AND
PROPOSED TAX RATE**

Attachment

- Power Point



August 16, 2022



IRVING
INDEPENDENT SCHOOL DISTRICT

Budget 2022-2023 Board Presentations



Budget 2022-2023 Board Presentations

June Expenditures *Estimation*

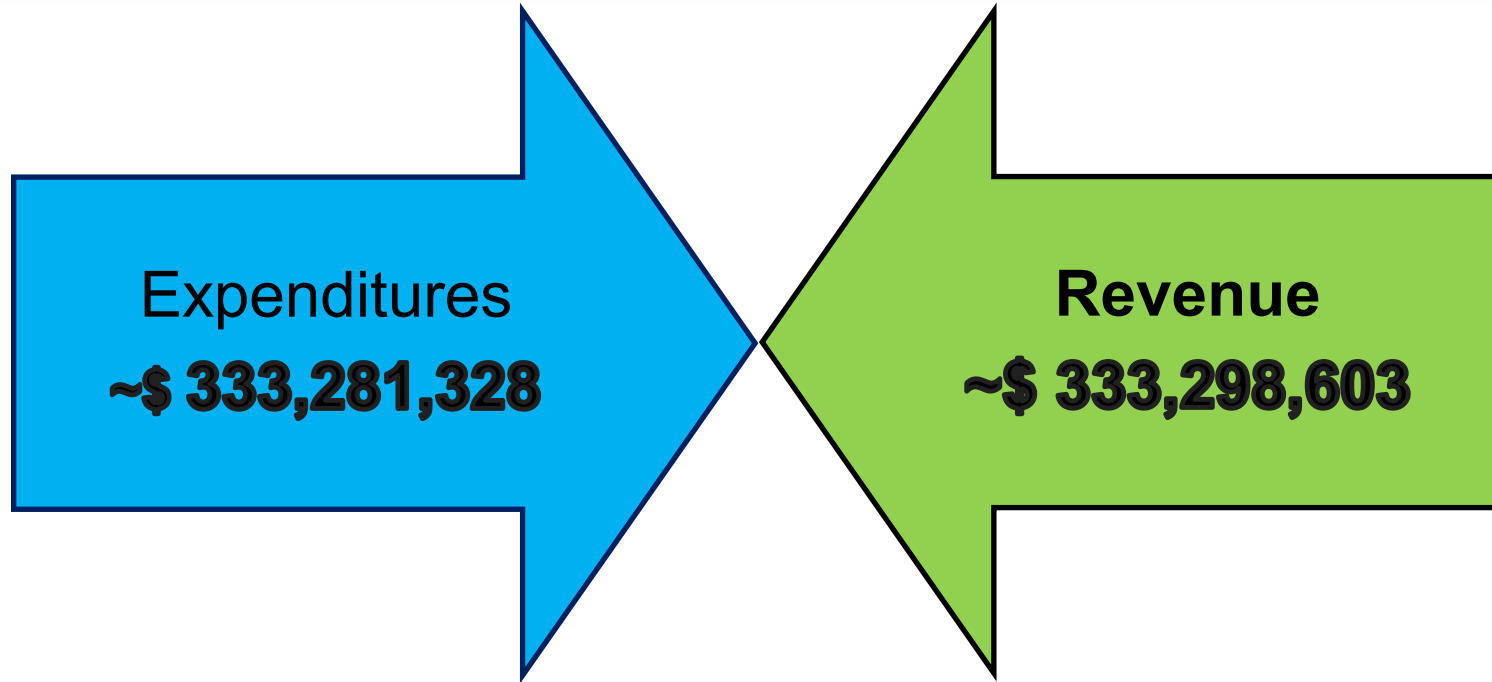
July Revenue *Estimation*

August

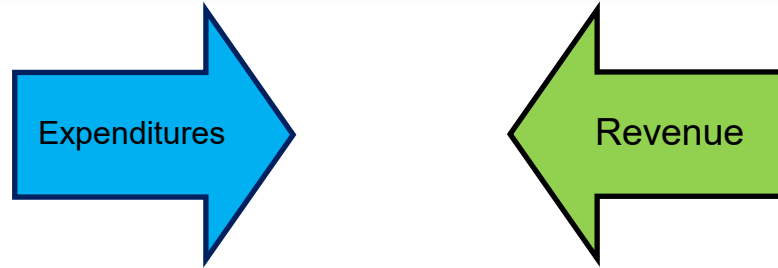
1. Budget and Tax Hearing
2. Tax Rate Adoption
3. Budget Approval

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Budget 2022-2023 Board Presentations



Budget 2022-2023 Board Presentations



Is that it?



Budget 2022-2023 Board Presentations

Expenditures
~\$ 333,281,328

TOTAL
~\$403,273,656



School Finance Budget 101 M&O and I&S Maintenance and Operations & Interest and Sinking

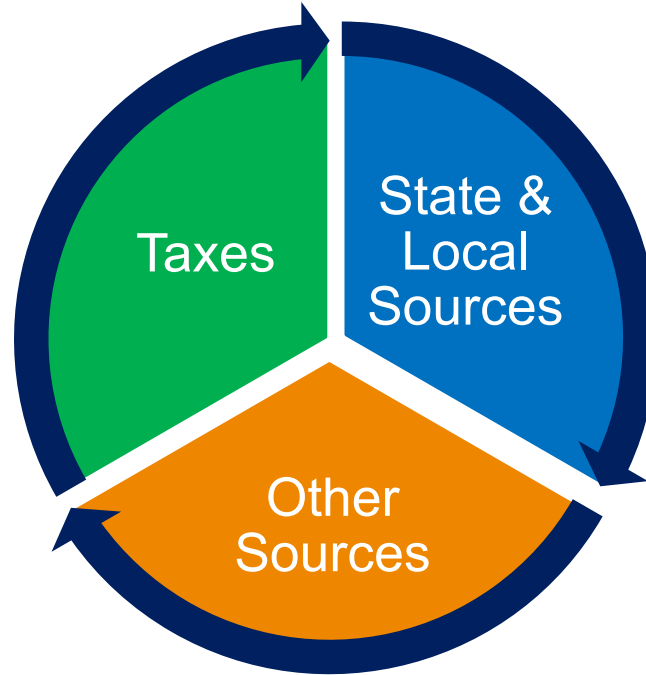
School District Property Values and Tax Rates

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A district's property tax rate consists of a maintenance and operations (M&O) tax rate and, if applicable, an interest and sinking (I&S) tax rate. The M&O tax rate provides funds for maintenance and operations. The I&S tax rate provides funds for payments on the debt that finances a district's facilities. The calculation of state funding for school districts is tied to tax effort; thus, tax rates provide an essential component in the state's school finance formulas.

(from July)- Components of our Revenue

Taxes
+
State & Local Sources
= ~95%



Budget 2022-2023 Board Presentations

TAX RATE PROPOSED 1.1474

Label	18-19	19-20	20-22	21-22	22-23
M&O	1.17000	1.03100	1.0148	0.9390	0.9056
I&S	0.23110	0.27410	0.2603	0.2687	0.2418
Total	1.4011	1.3051	1.2751	1.2077	1.1474
Difference	-3.03 cents	-9.6 cents	-3.0 cents	-6.7 cents	-6.03 cents

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2015 tax rate was M&O 1.04, I&S .4050 for a total rate of 1.4450

2016 tax rate was M&O 1.17, I&S .2750 for a total rate of 1.4450

2017 tax rate was M&O 1.17, I&S .2614 for a total rate of 1.4314

August 16, 2022

Budget Estimations

8	FUNCTIONAL EXPENDITURES	199-02 Base Salary Allocation	Department/ Campus Allocations	Special Projects	Spec. Projects + Campus Allocations	Total 199 Projected	Current Year 192 Activity	TOTAL 199+192	240 Food Service	Debt Service	Total
9											
10	11 Instruction	\$ 183,861,127	\$ 10,147,982		\$ 10,147,982	\$ 194,009,109	\$ 602,339	\$ 194,611,448	\$ -		\$ 194,611,448
11	12 Instructional Resources & Media Services	4,439,618	821,367		821,367	5,260,985	106,882	5,367,867	-	-	5,367,867
12	13 Curriculum & Instructional Staff Development	9,397,931	1,907,239	-	1,907,239	11,305,170	\$ 42,939	11,348,109	-	-	11,348,109
13	21 Instructional Leadership	6,989,206	1,218,001	-	1,218,001	8,207,207	11,559	8,218,766	-	-	8,218,766
14	23 School Leadership	19,713,870	605,378	-	605,378	20,319,248	\$ 23,622	20,342,870	-	-	20,342,870
15	31 Guidance, Counseling & Evaluation Services	18,767,206	1,525,391	-	1,525,391	20,292,597	5,478	20,298,075	-	-	20,298,075
16	32 Social Work Services/Attendance	1,639,943	7,750	-	7,750	1,647,693	\$ 179	1,647,872	-	-	1,647,872
17	33 Health Services	3,274,813	136,258	-	136,258	3,411,071	-	3,411,071	-	-	3,411,071
18	34 Student Transportation	7,070,246	4,527,500	-	4,527,500	11,597,746	\$ -	11,597,746	-	-	11,597,746
19	35 Food Services	500,569	221,600	-	221,600	722,169	-	722,169	20,104,339	-	15,26,508
20	36 Cocurricular/Extracurricular Activities	1,443,489	2,011,607	660,000	2,671,607	4,115,096	\$ 167,022	4,282,118	-	-	4,282,118
21	41 General Administration	8,730,772	2,934,698	-	2,934,698	11,665,470	432	11,665,903	-	-	11,665,903
22	41 * Statutorily Required Public Notice - Required Posting		34,500		34,500	34,500		34,500			34,500
23	41 ** Statutorily Required Public Notice - Lobbying		19,000		19,000	19,000		19,000			19,000
24	51 Plant Maintenance & Operation	12,373,304	13,130,650	2,305,000	15,435,650	27,808,954	\$ 4,925	27,813,879	759,064	-	28,572,943
25	52 Security and Monitoring Services	1,611,167	2,198,593	583,334	2,781,927	4,393,094	-	4,393,094	-	-	4,393,094
26	53 Data Processing Services	2,450,278	2,310,568	-	2,310,568	4,760,846	\$ 5,327	4,766,173	-	-	4,766,173
27	61 Community Services	2,718,232	166,362	-	166,362	2,884,633	15,157	2,899,810	-	-	2,899,810
28	71 Debt Service - Principal	-	-	-	-	-	-	-	-	45,278,925	45,278,925
29	81 Facilities and Construction-Non TIF	-	-	-	-	-	14,138	14,138	2,850,000	-	2,864,138
30	81 Facilities and Construction-TIF	-	-	-	-	-	-	-	-	-	-
31	91 Contracted Inst. Serv. Between Schools	-	-	-	-	-	-	-	-	-	-
32	92 Incremental Costs for Chapter 41	-	-	-	-	-	-	-	-	-	-
33	93 Payments to Fiscal Agent/Member District	-	-	-	-	-	-	-	-	-	-
34	94 Payments to Other Schools	-	-	-	-	-	-	-	-	-	-
35	95 Payments to Juvenile Justice Alternative Ed. Prg.	-	190,000	-	190,000	190,000	-	190,000	-	-	190,000
36	96 Payments to Charter Schools	-	-	-	-	-	-	-	-	-	-
37	97 Payments to TIF	-	-	-	-	-	-	-	-	-	-
38	99 Inter-governmental Charges not in Other Data Codes	-	636,721	-	636,721	636,721	-	636,721	-	-	636,721
39											
40		\$ 284,981,829	\$ 44,751,165	\$ 3,548,334	\$ 48,299,499	\$ 333,281,328	\$ 1,000,000	\$ 334,281,327	\$ 23,713,403	\$ 45,278,925	\$ 403,273,656

August 16, 2022



Exhibit II-E
11 of 23



Budget 2022-2023 Board Presentations

Irving ISD's School Board approves the budget to the function level

XXX		XX		XXXX		XX		XXX		XXX		X		XX
199	-	11	-	6399	-	11	-	871	-	000	-	2	-	71
Fund		Function		Object		PIC		Location		Level II		Grade		Dept.

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- Finance Committee- monthly

Budget 2022-2023 Board Presentations

IRVING INDEPENDENT SCHOOL DISTRICT
General Fund Budget - Year to Year Compare
September 1, 2022

	<u>General Fund</u> <u>Budget</u> <u>2021-2022</u>	<u>General Fund</u> <u>Budget</u> <u>2022-2023</u>	<u>General Fund</u> <u>Budget</u> <u>Difference</u>
EXPENDITURES:			
11- Instruction	207,112,942	194,611,448	(12,501,495)
12-Instructional Resources	5,835,743	5,367,867	(467,876)
13-Staff Development	6,243,488	11,348,109	5,104,621
21-Instructional Administration	6,694,263	8,218,766	1,524,502
23-School Administration	21,442,778	20,342,870	(1,099,908)
31-Counseling Services	16,594,182	20,298,075	3,703,892
32-Attendance Services	1,339,196	1,647,872	308,676
33-Health Services	3,511,571	3,411,071	(100,500)
34-Transportation Services	12,738,232	11,597,746	(1,140,486)
35-Food Services	759,846	722,169	(37,677)
36-Extra Curricular Services	6,206,606	4,282,118	(1,924,488)
41-General Administration	10,175,213	11,665,903	1,490,689
41-*Statutorily Required Public Notice - Required Posting	34,500	34,500	-
41-**Statutorily Required Public Notice - Lobbying	19,000	19,000	-

Budget 2022-2023 Board Presentations

	<u>General Fund</u> <u>Budget</u> <u>2021-2022</u>	<u>General Fund</u> <u>Budget</u> <u>2022-2023</u>	<u>General Fund</u> <u>Budget</u> <u>Difference</u>
EXPENDITURES:			
51-Maintenance	32,751,820	27,813,879	(4,937,941)
52-Security	4,434,074	4,393,094	(40,980)
53-Data Processing	5,447,747	4,766,173	(681,573)
61-Community Services	501,179	2,899,810	2,398,631
71-Debt Services	-	-	-
81-Construction (non-TIF)	14,138	14,138	-
81-Construction (TIF)	-	-	-
91-Contracted Instr. Serv. Between Schools	-	-	-
92-Incremental Costs Associated With Chapter 41	-	-	-
93-Payments to Fiscal Agent/Member District	-	-	-
94-Payments to Other Schools	-	-	-
95-JJAEP	190,000	190,000	-
96-Payments to Charter Schools	-	-	-
97-Payments to TIF (100% TIF Collections)	-	-	-
99-Intergovernmental Charges (DCAD)	625,457	636,721	11,264
TOTAL EXPENDITURES	\$ 342,671,975	\$ 334,281,327	\$ (8,390,647)
OTHER USES (Surplus transfer to Debt Service)	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ 342,671,975	\$ 334,281,327	\$ (8,390,647)

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Budget 2022-2023 Board Presentations

IRVING INDEPENDENT SCHOOL DISTRICT
Food Service Fund - Year to Year Compare
September 1, 2022

	<u>Food Service</u> <u>Budget</u> <u>2021-2022</u>	<u>Food Service</u> <u>Budget</u> <u>2022-2023</u>	<u>Food Service</u> <u>Budget</u> <u>Difference</u>
EXPENDITURES:			
11- Instruction	-	-	-
12-Instructional Resources	-	-	-
13-Staff Development	-	-	-
21-Instructional Administration	-	-	-
23-School Administration	-	-	-
31-Counseling Services	-	-	-
32-Attendance Services	-	-	-
33-Health Services	-	-	-
34-Transportation Services	-	-	-
35-Food Services	21,162,462	20,104,339	(1,058,123)
36-Extra Curricular Services	-	-	-
41-General Administration	-	-	-
41-*Statutorily Required Public Notice - Required Posting	-	-	-
41-**Statutorily Required Public Notice - Lobbying	-	-	-

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Budget 2022-2023 Board Presentations

	<u>Food Service</u> <u>Budget</u> <u>2021-2022</u>	<u>Food Service</u> <u>Budget</u> <u>2022-2023</u>	<u>Food Service</u> <u>Budget</u> <u>Difference</u>
EXPENDITURES:			
51-Maintenance	799,015	759,064	(39,951)
52-Security	-	-	-
53-Data Processing	-	-	-
61-Community Services	-	-	-
71-Debt Services	-	-	-
81-Construction	3,000,000	2,850,000	(150,000)
81-Construction (TIF)	-	-	-
91-Contracted Instr. Serv. Between Schools	-	-	-
92-Incremental Costs Associated With Chapter 41	-	-	-
93-Payments to Fiscal Agent/Member District	-	-	-
94-Payments to Other Schools	-	-	-
95-JJAEP	-	-	-
96-Payments to Charter Schools	-	-	-
97-Payments to Tax Increment Funds (TIF)	-	-	-
99-Intergovernmental Charges (DCAD)	-	-	-
TOTAL EXPENDITURES	\$ 24,961,477	\$ 23,713,403	\$ (1,248,074)
OTHER USES	-	-	-
TOTAL EXPENDITURES AND OTHER USES	\$ 24,961,477	\$ 23,713,403	\$ (1,248,074)

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Budget 2022-2023 Board Presentations

IRVING INDEPENDENT SCHOOL DISTRICT
Debt Service Fund - Year to Year Compare
September 1, 2022

	<u>Debt Service</u> <u>Budget</u> <u>2021-2022</u>	<u>Debt Service</u> <u>Budget</u> <u>2022-2023</u>	<u>Debt Service</u> <u>Budget</u> <u>Difference</u>
EXPENDITURES:			
11- Instruction	-	-	-
12-Instructional Resources	-	-	-
13-Staff Development	-	-	-
21-Instructional Administration	-	-	-
23-School Administration	-	-	-
31-Counseling Services	-	-	-
32-Attendance Services	-	-	-
33-Health Services	-	-	-
34-Transportation Services	-	-	-
35-Food Services	-	-	-
36-Extra Curricular Services	-	-	-
41-General Administration	-	-	-
41-*Statutorily Required Public Notice - Required Posting	-	-	-
41-**Statutorily Required Public Notice - Lobbying	-	-	-

Budget 2022-2023 Board Presentations

	<u>Debt Service</u> <u>Budget</u> <u>2021-2022</u>	<u>Debt Service</u> <u>Budget</u> <u>2022-2023</u>	<u>Debt Service</u> <u>Budget</u> <u>Difference</u>
EXPENDITURES:			
51-Maintenance	-	-	-
52-Security	-	-	-
53-Data Processing	-	-	-
61-Community Services	-	-	-
71-Debt Services	45,577,025	45,278,925	(298,100)
81-Construction	-	-	-
81-Construction (TIF)	-	-	-
91-Contracted Instr. Serv. Between Schools	-	-	-
92-Incremental Costs Associated With Chapter 41	-	-	-
93-Payments to Fiscal Agent/Member District	-	-	-
94-Payments to Other Schools	-	-	-
95-JJAEP	-	-	-
96-Payments to Charter Schools	-	-	-
97-Payments to Tax Increment Funds (TIF)	-	-	-
99-Intergovernmental Charges (DCAD)	-	-	-
TOTAL EXPENDITURES	\$ 45,577,025	\$ 45,278,925	\$ (298,100)
OTHER USES	-	-	-
TOTAL EXPENDITURES AND OTHER USES	\$ 45,577,025	\$ 45,278,925	\$ (298,100)

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Budget 2022-2023 Board Presentations

Irving Independent School District Annual Unlimited Tax Debt by Principal and Interest

Year	Principal	Interest	Annual Debt Service
2020/21	\$ 30,140,000.00	\$ 15,139,600.00	\$ 45,279,600.00
2021/22	31,360,000.00	13,917,025.00	45,277,025.00
2022/23	32,710,000.00	12,568,925.00	45,278,925.00
2023/24	32,565,000.00	12,560,850.00	45,125,850.00
2024/25	33,980,000.00	11,153,400.00	45,133,400.00
2025/26	32,195,000.00	9,872,500.00	42,067,500.00
2026/27	22,035,000.00	7,784,850.00	29,819,850.00
2027/28	20,450,000.00	5,811,275.00	26,261,275.00
2028/29	21,310,000.00	4,859,200.00	26,169,200.00
2029/30	21,520,000.00	3,952,400.00	25,472,400.00
2030/31	21,695,000.00	3,100,425.00	24,795,425.00
2031/32	22,595,000.00	2,241,025.00	24,836,025.00
2032/33	11,875,000.00	1,582,958.33	13,457,958.33
2033/34	6,220,000.00	1,260,025.00	7,480,025.00
2034/35	6,420,000.00	1,057,400.00	7,477,400.00
2035/36	6,625,000.00	847,775.00	7,472,775.00
2036/37	6,865,000.00	616,950.00	7,481,950.00
2037/38	7,105,000.00	377,750.00	7,482,750.00
2038/39	4,205,000.00	192,975.00	4,397,975.00
2039/40	4,330,000.00	64,950.00	4,394,950.00
Total	\$ 376,200,000.00	\$ 108,962,258.33	\$ 485,162,258.33

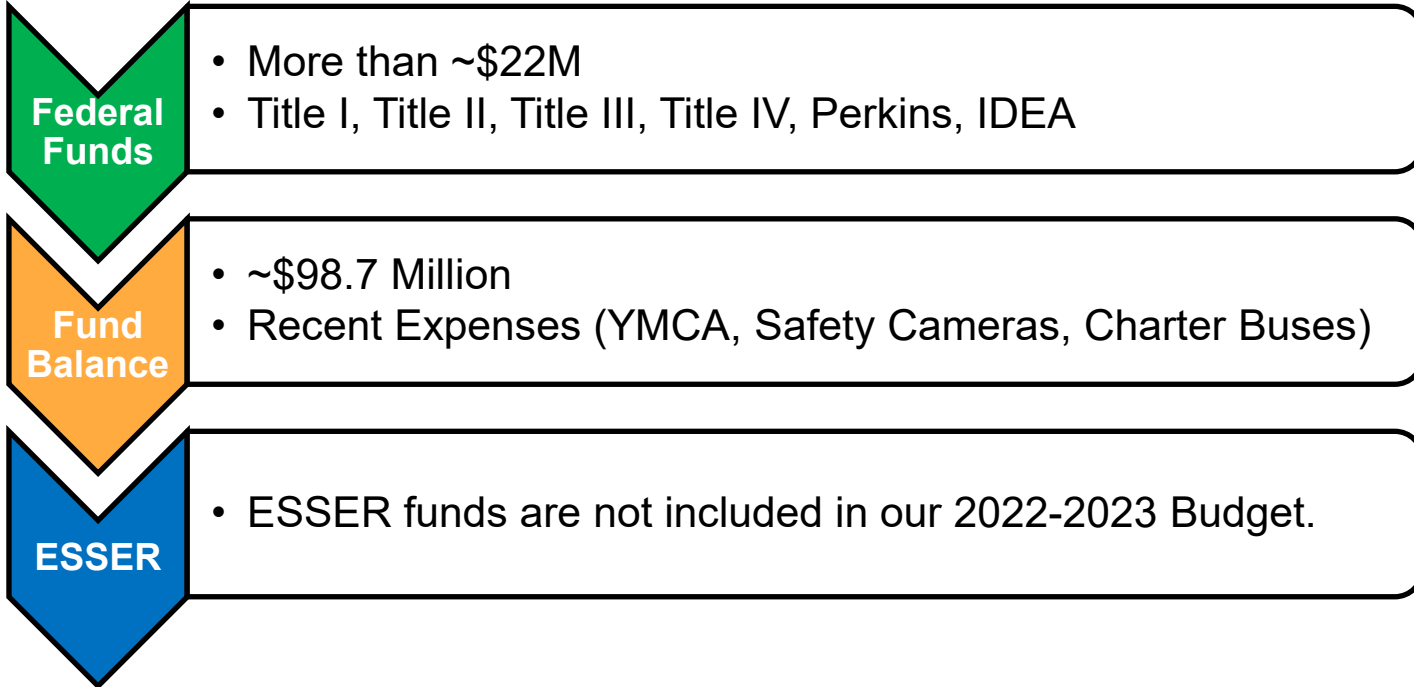
Note: Debt service payments reflect payments from September 1 through August 31.

Budget 2022-2023 Board Presentations

IRVING INDEPENDENT SCHOOL DISTRICT
Summary General Fund, Food Service Fund and Debt Service 2022-2023
September 1, 2022

	<u>GENERAL OPERATING</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>TOTAL</u>
REVENUES/RESOURCES				
Local & Intermediate Sources	\$ 176,321,775	\$ 2,130,000	\$ 45,403,925	\$ 223,855,700
State Program Revenues	\$ 143,876,828	\$ 120,000	\$ -	\$ 143,996,828
Federal Program Revenues	\$ 13,100,000	\$ 23,040,000	\$ -	\$ 36,140,000
TOTAL REVENUES	\$ 333,298,603	\$ 25,290,000	\$ 45,403,925	\$ 403,992,528
EXPENDITURES/USES				
Expenditures	\$ 334,281,327	\$ 23,713,403	\$ 45,278,925	\$ 403,273,656
Transfer Out to I&S	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 334,281,327	\$ 23,713,403	\$ 45,278,925	\$ 403,273,656
Net Gain or (Loss)	\$ (982,724)	\$ 1,576,597	\$ 125,000	\$ 718,872

Budget 2022-2023 Board Presentations



Revenue Total Projection (199)

98.5 % tax collection rate

Enrollment of 32,200 students

ADA* @ 94%

**(Adjustments will be made in
October IF needed)**

* **Average Daily Attendance**
August 16, 2022

Expenditures Total Projection (199)

Conservative

Transparent

Strategic



IRVING INDEPENDENT SCHOOL DISTRICT
WORK SESSION - BOARD OF TRUSTEES
5:30 P.M.
2621 W. Airport Freeway, Irving, Texas, 75062
Monday, July 25, 2022

Call to Order The work session was called to order by President Randy Randle at 5:31 p.m.

MEMBERS Randy Randle, President
PRESENT: Dr. Rosemary Robbins, Vice President
 AD Jenkins, Secretary
 Michael Kelley
 Pam Campbell

ABSENT: Lisa Lobb
 Nuzhat Hye

ALSO
PRESENT: Magda Hernandez, Superintendent
 Dr. Andre Smith, Chief of Academic Services
 Dr. Jackie Gorena, Chief Learning Services Officer
 Alvin McQuarters, Chief of Technology, and Innovation
 Fernando Natividad, Finance and Federal/State Programs Officer
 Ahna Gomez, EXECUTIVE DIRECTOR OF SECONDARY SCHOOLS
 Dorian Galindo, EXECUTIVE DIRECTOR OF PLANNING, EVALUATION AND RESEARCH SERVICES
 Esther Kolni, District General Counsel
 Jerome Pilgrim, Director of Purchasing
 Luis Rosado, Assistant Director of Purchasing
 Katie Gilleland, Director of Human Resources
 Nika Brunk, Director of Human Resources
 Meritza Webb,
 Imelda Little, Executive Director of Academic Support Services
 Mark Bradford, Director of School Safety & Security
 Tiffany Williams, DeZavala
 Dennis Palacios, Communications
 Mahdia Lalee,
 MiEisha Runnels,
 Michael Meyer
 Jennifer Cimaglia, Student Champion
 Shane Smith,
 Jennifer McKee,
 Blanca De la Sierra
 Ann Price Ouzts, MacArthur teacher
 Liliana Garcia, SEL
 Jennifer Stanley, SEL
 Liesl Payne,
 Maritza Villa, POD
 Sally Grantvedt, Guest Educator
 Laura Marquez, Special Assistant to the Deputy Superintendent of School Operations
 Litzzy Ambrocio, Special Assistant to the Deputy Superintendent of School Leadership
 Lynn Andrews, Executive Assistant to the Superintendent

VISITORS:
 Jeffrey Harris, UEA
 Phil Meador, ISF
 Ty Parsons
 Ceara Garza
 Nate Bloom

Public Comment No Public Comments were made

Receive
Presentation of the Patricia Alvarado spoke on Focusing on Teaching. Access to Books and Ebooks. Innovation and Engagement. IISD distributes many books to the

Irving ISD Libraries and Collection Development Process	students of IISD.
Receive the 2021-2022 Annual School Health Advisory Council Report	Ms. Lawrence and Ms. Cravens gave the Board their Presentation in Boardbook
Discussion of Administrative Support, Consistent Application Principles, and the Use of Data, Social and Emotional Learning, and Restorative Practices in Student Discipline	Esther Kolni, Dr. Galindo, Dr. Gorena and Ms. Gomez gave an overview of the Practices in Student Discipline.
Receive Overview of 2022-2023 Budget Revenue Information	Fernando Natividad explained that the Revenue/Expenditure plan will hopefully meet the Revenue Taxes/State and Local Sources/Other Sources.
Discuss Items on July 25, 2022, Regular Board Meeting Agenda	Discussion took place on July 25, 2022, Regular Meeting Agenda matters.
	The work session adjourned at 6:38 p.m.

**IRVING INDEPENDENT SCHOOL DISTRICT
REGULAR MEETING - BOARD OF TRUSTEES
7:00 P.M.
2621 W. Airport Freeway, Irving, Texas, 75062
Monday, July 25, 2022**

Call to Order
Regular Meeting

The meeting was called to order by President Randy Randle at 7:03 p.m. He announced that a quorum was present and that the meeting had been duly called, and that notice of the meeting had been posted in accordance with the Texas Open Meetings Act, Texas Government Code Chapter 551.

MEMBERS Randy Randle, President
PRESENT: Dr. Rosemary Robbins, Vice President
 A.D. Jenkins, Secretary
 Michael Kelley
 Pamela Campbell

ABSENT:
Nuzhat Hye
Lisa Lobb

ALSO
PRESENT: Magda Hernandez, Superintendent
 Dr. Juan Carlos Martinez, Deputy Superintendent
 Dr. Jackie Gorena, Chief Learning Services Officer
 Dr. Andre Smith, Chief of Administrative Services
 Alvin McQuarters, Chief of Technology, and Innovation
 Dr. Lance Campbell, Assistant Chief of Campus Operations
 Fernando Natividad, Finance and Federal/State Programs Officer
 Dr. Jeannine Porter, Deputy Superintendent of School Leadership
 Esther Kolni, District General Counsel
 Jerome Pilgrim, Director of Purchasing
 Luis Rosado, Assistant Director of Purchasing
 Meritza Webb, Executive Director of Employee Services
 Katie Gilleland, Director of Human Resources
 Nika Brunk, Director of Human Resources
 Dr. Dorian Galindo, Executive Director of Planning, Evaluation, and Research
 Imelda Little, Executive Director of PK-8 Schools
 Ahna Gomez, Executive Director of Secondary Schools
 Jerome Pilgrim, Director of Purchasing
 Liesl Payne, Executive Director
 Lavone Carpenter, Nimitz CTE
 Miyosha Guinn, CTE
 Adam Goebel, Lamar CTE
 Katie Knapp, Administration
 George Cuba, Singley paraprofessional
 Mark Bradford, Director of Safety and Security
 Dennis Palacios, Communications
 Laura Marquez, Special Assistant to the Deputy Superintendent
 Litzy Ambrocio, Special Assistant to the Deputy Superintendent of School Leadership
 Lynn Andrews, Executive Assistant

VISITORS: Geoffrey Harris, UEA
 Phil Meadors, ISF
 Ceara Garza
 Nate Bloom
 Erika Campos
 Gina Maretinez
 Jesus Martinez
 Roxzanne Gomez
 Jae Nam
 Tony Grimes

The invocation was given by Alvin McQuarters, Technology

The pledges to the flags were led by Trustees

Public Comments

Tony Grimes – Thanks everyone for putting up with him and wish everyone the best of luck
Ceara Garza – Student Champion, afraid behavior will be worse pulling the program, disheartening to hear this, not certified, loyalty gone
Julieann Hughes – 15 years with IISD, LEAPer, math coach, all her passion and talent, teachers need ESSER coaches, her world is shattered
Megan Gailey – feels unsupported, ESSER positions felt supported, Renting the Convention Center we could have saved for bonuses, hopes we ask why people left
Sarah Clayton – disappointed that overnight the jobs were dissolved, her purpose was greater and now we are forcing her to leave, starting over is hard, give us hope
George Kuba – paraprofessional makes \$14.49 an hour, proud graduate of Singley, wants us to consider a raise
Jennifer Cimaglia – Love our students, Student Champion was a dream job, thank you for all your help and support

Motion was made by A.D. Jenkins and Michael Kelly 2nd

1. Consider Approval of Minutes of June 20, 2022
2. Consider Approval of Financial Statement for May 2022 (A.D. Jenkins)
3. Consider Approval of Resolution and Order No. 21-22-13 Authorizing July Amendment to the 2021-2022 Budget (A.D. Jenkins)
4. Consider the Approval of the Supplements to the Irving ISD Tax Rolls (A.D. Jenkins)
5. Consider Approval of the 2022-2023 Irving ISD Student Code of Conduct (A. Gomez)
6. Consider Approval of Agreement with Head Start of Greater Dallas for the 2022-2023 School Year (J. McKee)
7. Consider Approval of Proclamation 2022 Instructional Materials Selection for Health and Physical Education (P. Alvarado/S. Cravens)
8. Consider a Motion to Request that the Board Delegate Authority to the Superintendent or Designee Regarding Actions Required to Publish any Notice required for Budget and Tax Rate Adoption Using Any Rate Up to the Maximum Allowed as Calculated by the District's Tax Assessor/Collector and to Set the Date, Time and Place for any Meetings Necessary to Adopt the Budget and Tax Rate for the 2022-2023 School year. (C. Elzy/F. Natividad)
9. Consider Approval of Award for Request for Competitive Sealed Proposal (RFCSP) #22-69-914 for Construction Manager at Risk (CMAR) for Construction of the Employee Development And Wellness Center at Singley Academy (J. Pilgrim/F. Natividad)
10. Consider Approval of Renewal of Request for Proposal (RFP) #20-45-737 for the Purchase of Printed Apparel (J. Pilgrim)
11. Consider Approval of Award for Request of Proposal (RFP) #22-65-737 for the Purchase of Onsite Campus Instructional Programs and Campus Equipment Rentals (J. Pilgrim)
12. Consider Approval of Renewal of Request for Proposal(RFP) #20-44-884 for the Purchase of Special Education Services (J. Pilgrim/J. Gorena)
13. Consider Approval of Award for Request for Qualification (RFQ) #22-

87-914 for On-Call Architect and Engineering Services and Request for Proposal (RFP) # CSP 22-86-914 for Job Order Contracting Services (J. Pilgrim/A. Smith)

14. Consider Approval of Award for Request for Proposal (RFP) #22-50-914 and Other Cooperative Contracts for the Purchase of District Vehicles (J. Pilgrim/A. Smith)
15. Consider Approval of Award and Renewal of Various Request for Proposals (RFP) for the Facilities Services Department, Including RFP #22-81-914 for the Purchase of LED Gym Lighting, RFP #20-55-914 and RFP #22-83-914 for the Purchase of HVAC Parts, Equipment and Services, and RFP #22-84-914 for the Purchase of Skilled Crafts and Trades (J. Pilgrim/A. Smith)
16. Consider Approval of Awards of Various Request for Proposals (RFP) for the Transportation Department, Including RFP #22-99-926 for the Purchase of School Bus Parts, RFP #22-100-926 for School Bus Maintenance and Repairs, and RFP #22-104-926 for Alternative Student Transportation Services (J. Pilgrim/A. Smith)
17. TABLED - Consider Approval of the Amended and Restated Development and Promotion Agreement Between Irving Independent School District and the Irving Schools Foundation. (E. Kolni)
18. Consider Resolution Approving the Amended and Restated Interlocal Agreement for Security and Peace Officer Services Between the City of Irving and the Irving Independent School District (E. Kolni)
19. Consider Resolution Approving the 2022-2023 Memorandum of Understanding for the Dallas County Juvenile Justice Alternative Education Program By and Between Irving Independent School District and the Dallas County Juvenile Board, Region 10 Education Service Center, Coppell Independent School District, Dallas Independent School District, DeSoto Independent School District, Duncanville Independent School District, Garland Independent School District, Grand Prairie Independent School District, Highland Park Independent School District, Lancaster Independent School District, Mesquite Independent School District, Richardson Independent School District, and Sunnyvale Independent School District. (E. Kolni)
20. Consider Approval of First Reading of Proposed Adoption of or Revisions to Local Policies as Applicable per TASB Updates 119 to CPC (Local) - Records Management, (DMA (Local) - Required Staff Development, EHAA (Local) -Required Instruction, EHB (Local) - Special Programs, EHBA (Local) - Special Education Identification, Evaluation, and Eligibility, EHBB (Local) - Gifted and Talented Students, EIF (Local) - Graduation, FFBA (Local) - Trauma-Informed Care, and FFH (Local) - Freedom from Discrimination, Harassment, and Retaliation. (E. Kolni)
21. Consider Approval of Teacher Referral Incentive. (M. Webb)
22. Consider Acceptance of Gifts and Donations to the District. (F. Natividad)

Passed 5-0

ADJOURNMENT

Meeting was adjourned at 9:26 pm

CONSENT ACTION ITEM
08/16/2022

TOPIC: Consider Approval of Financial Statements for June 2022

SUBMITTED BY: Fernando Natividad; Chief Financial Officer

BACKGROUND: The monthly preparation of the financial statement is to provide information about the financial position, performance, and changes in financial position of the District, which can be useful to the Board of Trustees, management, and other stakeholders in making economic decisions.

ADMINISTRATIVE RECOMMENDATION: The Administration recommends that the Board approve the Financial Statements for June 2022.

RECOMMENDED BOARD MOTION: I move the Board to approve the Financial Statements for 2022.

Attachments:

1. Summary Memo from Mahdia Lalee to Fernando Natividad
2. Graphic Presentation of Expenditures and Fund Balance
3. Expenditures and Revenue Report for All Funds
4. Balance Sheet Reports for General Operating, Food Service and Debt Service Funds

Date: August 16, 2022
To: Fernando Natividad, Chief Financial Officer
From: Mahdia Lalee, Director of Business Operations
Subject: Financial Statements for June 2022

General Operating Fund

Revenue:

Total revenue and other sources for the General Operating Fund through June were \$288,171,017 or 85.3% of budget, compared to \$297,134,627 or 86.9% of budget last year, a decrease of \$8,963,609 or 3%. The decrease in total revenue and other sources was attributed to the following item:

- State funding through June totaled \$123,515,769, or 71% of budget compared to \$132,835,946, or 76% of budget last year, a decrease of \$9,320,177 or 7%.

Expenditures:

Total expenditures and other uses for the General Operating Fund through June were \$290,520,227 or 78.6% of budget, compared to \$265,098,400 or 73.6% of budget last year, an increase of \$25,421,827 or 9.6%. The increase in total expenditures was attributed to the following item:

- Interfund transfer - \$10,007,000 TIF funds out of General Operating and into Capital Project fund for the building of the new Employee Wellness Center.
- Payroll - Expenditures through June were \$230,485,597 compared to \$227,076,879 last year, an increase of \$3,408,718 or 1.5%. This increase is attributed to the annual raises approved by the board for 2021-2022 FY.
- Contracted Services – Expenditures through June were 22,459,632 or 58.3% of budget compared to 17,579,194 last year, an increase of 4,880,438 or 27.8%. This increase is attributed to contracted transportation and maintenance costs related to Singly academy.
- Supplies – Expenditures through June were 17,951,791 or 58.8% of budget compared to \$14,676,590 last year, an increase of \$3,275,200 or 22.3%. This increase is attributed to the purchase of chrome books, charter buses, training and time keeping software.

Food Service Fund

Revenue:

Total revenue and other sources for the Food Service Fund through June were \$24,596,343 or 103.7% of budget compared to \$19,581,770 or 106.6% of budget last year, an increase of \$5,014,574 or 25.6%. The increase in total revenue was attributed to the following item:

- Federal resources through June totaled \$23,954,442 or 111.9% compared to \$19,182,144 or 119.5% last year, an increase of \$4,772,298 or 24.8%. This increase is attributed to the return normal operations and standard in person learning on campus versus last year during this time.

Expenditures:

There was no significant difference in total expenditures and other uses for the Food Service fund through June when compared to total expenditures and other uses through the same period of previous year.

Debt Service Fund

Revenue:

There was no significant difference in total revenue and other sources for the Debt Service Fund through June when compared to total revenue and other sources through the same period of the previous year when the impact of the prior year bond refunding is removed.

Expenditures:

There was no significant difference in total expenditures and other uses for the Debt Service Fund through June when compared to total expenditures and other uses through the same period of the previous year when the impact of the prior year bond refunding is removed.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of special revenue sources (other than tax assessments, major capital projects, etc.) that are legally restricted to expenditures for specified purposes, such as special education grants.

Revenue:

Total revenue and other sources for Special Revenue Funds through June were \$28,038,068 compared to \$22,067,171 last year, an increase of \$5,970,896 or 27.1%.

- The increase is attributed to the additional funding the district received from ESSER grants.

Expenditures:

Total expenditures and other uses for Special Revenue Funds through June were \$31,699,286 compared to \$22,990,896 last year, an increase of \$8,708,390 or 37.9%. The increase is attributed to the additional ESSER funding the district has received.

Capital Projects Funds

Revenue:

There was no significant difference in total revenue and other sources for the Capital Projects Funds through June when compared to total revenue and other sources through the same period of the previous year.

Expenditures:

There was no significant difference in total expenditures and other uses for the Capital Projects Funds through June when compared to total expenditures and other uses through the same period of the previous year.

Proprietary Funds

Irving ISD maintains the following Internal Service Funds: Workers' Compensation, Unemployment, Science Refurbishment, and Print Shop Service Center.

Revenue:

Total revenue and other sources for the Internal Service Funds through June were \$1,718,906 or 68.2% of budget compared to \$2,284,285 or 92.2% of budget last year which represents a decrease of \$565,379 or 24.8%.

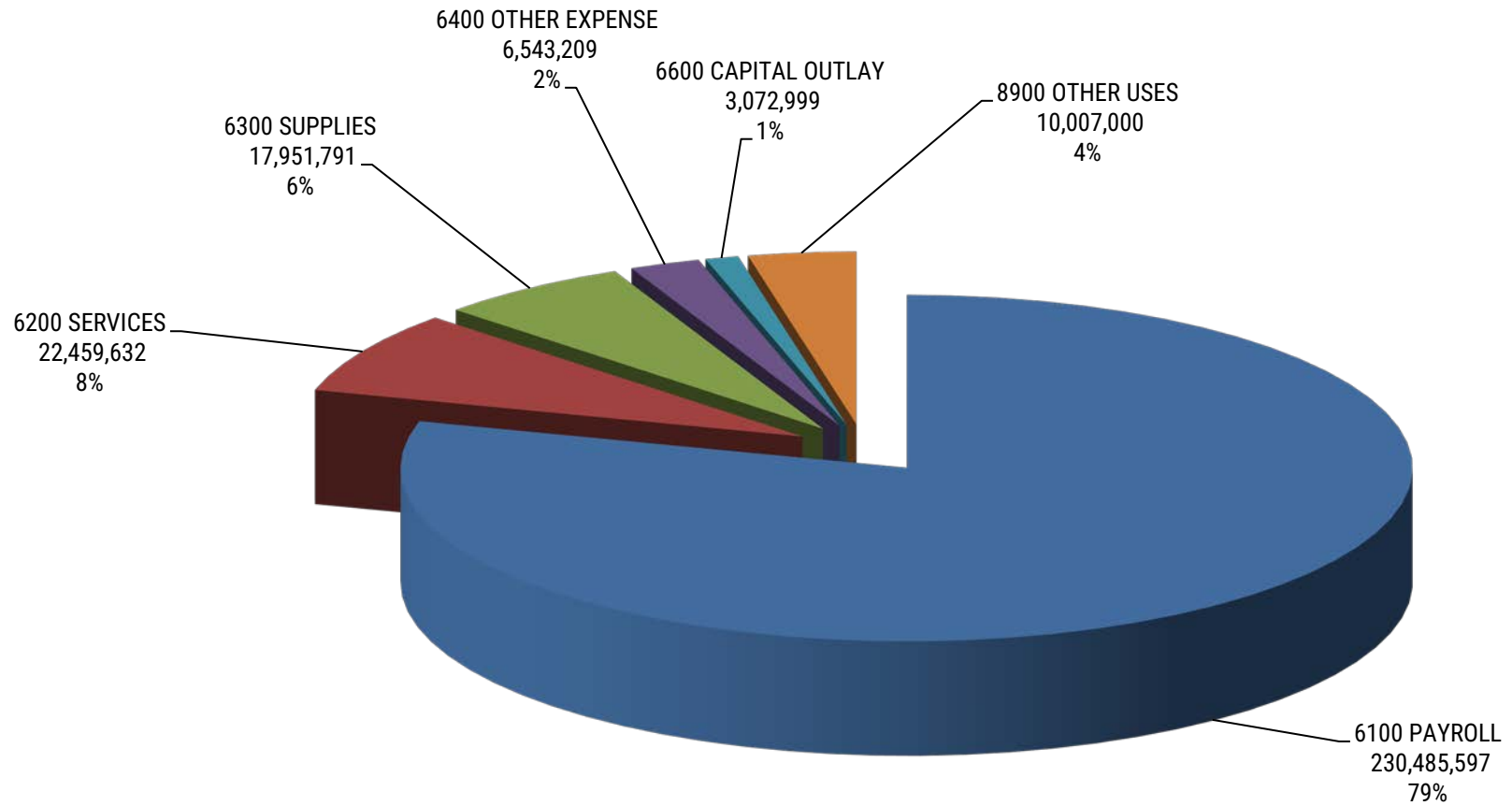
- Unemployment fund revenue was \$10,275 compared to \$899,488 a decrease of \$889,213. The decrease is attributed to the fact that last year September through June the district increased its contribution to the unemployment internal service fund to offset the increase in unemployment claims throughout the Summer and Fall of 2020 however this year the district resumed back to its standard contribution rate.

Expenditures:

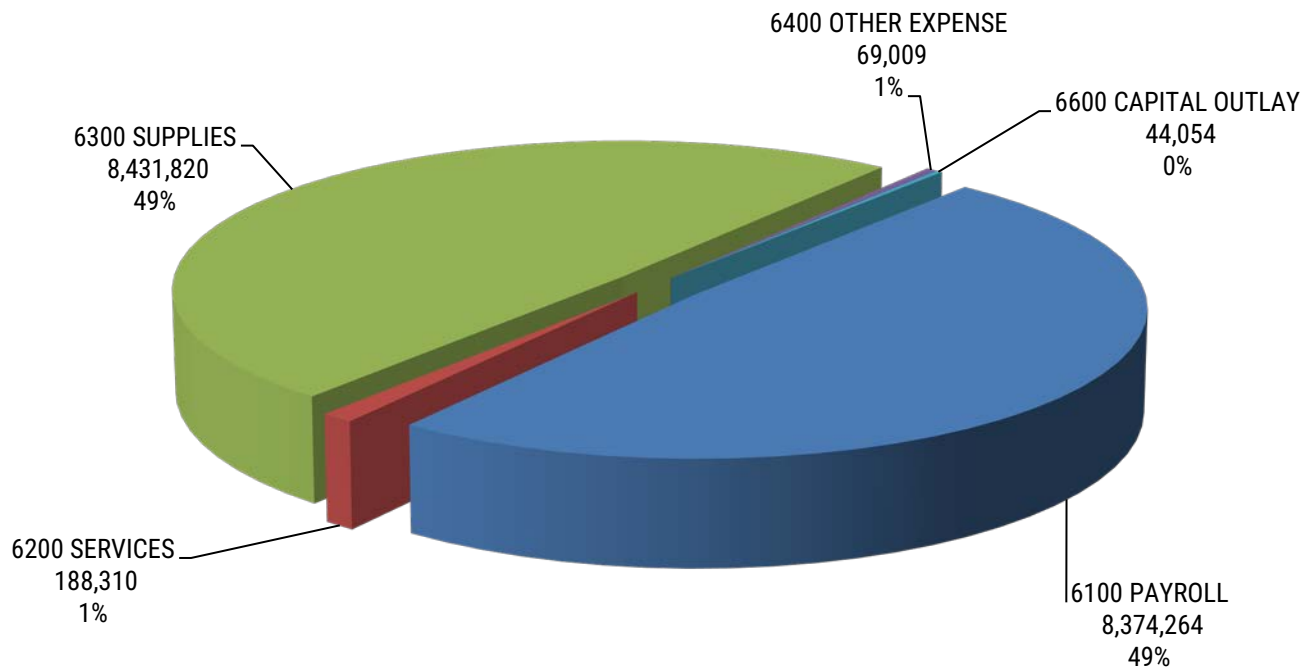
There was no significant difference in total expenditures and other uses for the Internal Service Funds through June when compared to total expenditures and other uses through the same period of the previous year.

As of June 31, 2022, total net assets for all the Internal Service Funds were \$2,066,343. However, the Science Refurbishment Center had a negative net asset position.

General Operating Fund YTD Actual Expenditures June 30, 2022

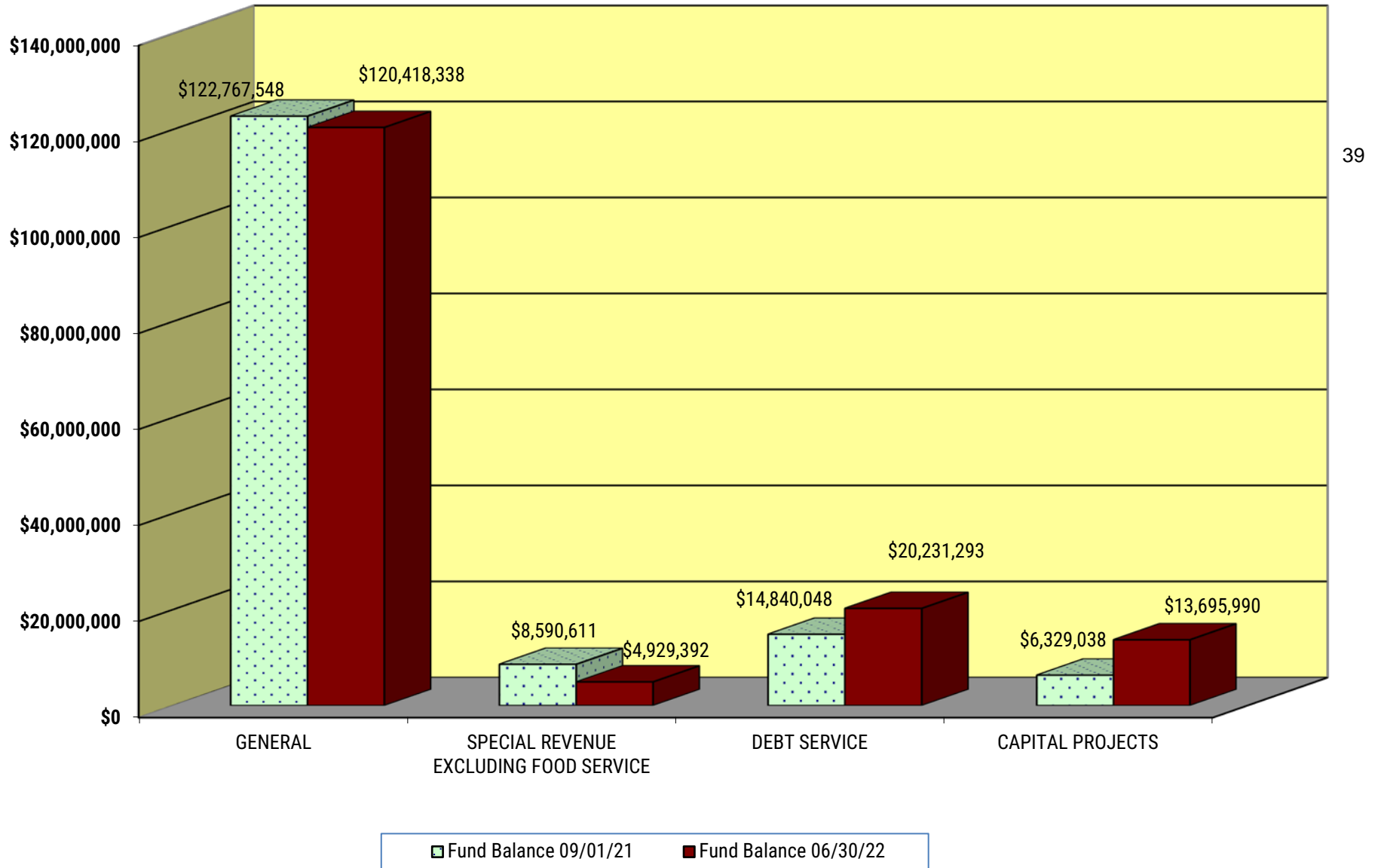


Food Service Fund YTD Actual Expenditures June 30, 2022



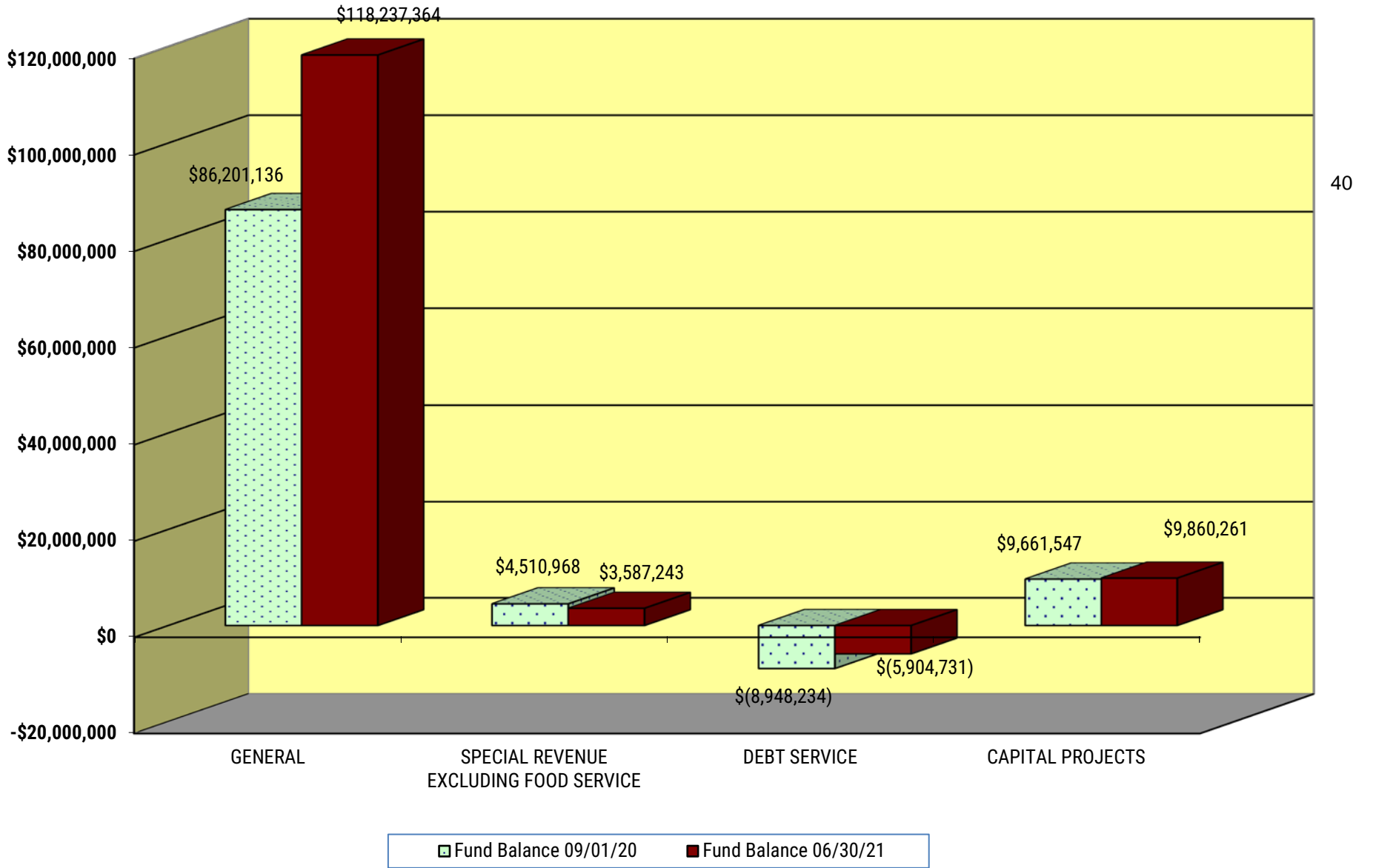
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Comparative Fund Balances June 30, 2022



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Comparative Fund Balances June 30, 2021



**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
June 30, 2022**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2021 to 06/30/2022			06/22 MTD		(OVER) UNDER	09/01/2020 to 06/30/2021		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
REVENUE									
LOCAL RESOURCES:									
5711 TAXES CURRENT YEAR	152,300,000	152,590,618	100.2%	1,085,114	0.7%	(290,618)	159,000,000	154,376,435	97.1%
5712 DELINQUENT TAXES	276,647	(676,225)	-244.4%	(97,293)	-35.2%	952,872	296,205	659,070	222.5%
5719 OTHER TAX RELATED REVENUE	500,000	1,897,223	379.4%	467,694	93.5%	(1,397,223)	500,000	1,460,734	292.1%
TOTAL TAXES	153,076,647	153,811,616	100.5%	1,455,515	1.0%	(734,969)	159,796,205	156,496,239	97.9%
5735 SUMMER SCHOOL	-	51,299	--	45,599	--	(51,299)	-	38,010	--
5738 PARKING FEES	4,500	2,619	58.2%	27	0.6%	1,881	4,500	2,221	49.4%
5739 OTHER TUITION AND FEES	200,000	398,398	199.2%	659	0.3%	(198,398)	200,000	116,210	58.1%
5742 INVESTMENT EARNINGS	500,000	441,324	88.3%	96,095	19.2%	58,676	500,000	283,902	56.8%
5743 RENTAL OF FACILITIES	70,000	47,449	67.8%	5,126	7.3%	22,551	70,000	-	0.0%
5744 GIFTS AND BEQUESTS	269,383	154,734	57.4%	3,300	1.2%	114,649	619,428	26,128	4.2%
5745 NET INSURANCE RECOVERY	200,000	1,278,262	639.1%	-	0.0%	(1,078,262)	200,000	121,450	60.7%
5746 TIF TAXES COLLECTED	-	-	--	-	--	-	-	-	--
5749 MISCELLANEOUS REVENUE	327,601	895,935	273.5%	131,061	40.0%	(568,334)	504,220	941,222	186.7%
5752 ATHLETIC	(48)	175,943	-366547.8%	(2,653)	5526.3%	(175,991)	-	127,688	--
5755 ACTIVITY FUND RECEIPTS	1,307,396	714,668	54.7%	27,975	2.1%	592,728	2,003,930	340,636	17.0%
5766 CONCURRENT ENROLLMENT	50,000	68,000	136.0%	35,000	70.0%	(18,000)	50,000	80,000	160.0%
5767 IRVING SCHOOL FOUNDATION	84,953	128,477	207.5%	-	0.0%	(214,974)	-	-	--
5769 REVENUE FROM INTERMEDIATE	200,000	414,974	148.5%	84,351	2.6%	(1,558,298)	200,000	435,592	217.8%
TOTAL OTHER LOCAL RESOURCES	3,213,785	4,772,083	148.5%	426,540	13.3%	(1,558,298)	4,352,078	2,513,060	57.7%
TOTAL LOCAL RESOURCES	156,290,432	158,583,699	101.5%	1,882,055	1.2%	(2,293,267)	164,148,283	159,009,299	96.9%
STATE RESOURCES:									
5811 PER CAPITA	6,224,195	12,274,587	197.2%	5,309,238	85.3%	(6,050,392)	14,733,689	11,954,124	81.1%
5812 FOUNDATION ENTITLEMENTS	150,963,977	98,371,221	65.2%	13,952,361	9.2%	52,592,756	142,109,122	107,706,115	75.8%
5819 STATE	-	-	--	-	--	-	-	-	--
5829 TEA/NON-FOUNDATION REVENUE	-	1,150	--	54	--	(1,150)	-	-	--
5831 STATE TRS ON-BEHALF	16,200,000	12,868,811	79.4%	1,238,571	7.6%	3,331,189	16,241,033	13,175,707	81.1%
TOTAL STATE RESOURCES	173,388,172	123,515,769	71.2%	20,500,224	11.8%	49,872,403	173,083,844	132,835,946	76.7%
FEDERAL RESOURCES:									
5929 FEDERAL REVENUE-TEA DISTR.	4,000,000	931,869	23.3%	131,571	3.3%	3,068,131	350,000	639,566	182.7%
5931 SHARS REIMBURSEMENT	4,000,000	4,885,795	122.1%	244,059	6.1%	(885,795)	4,138,000	4,348,412	105.1%
5939 CHILD & ADULT CARE PROGRAM	-	45,331	--	45,331	--	(45,331)	-	-	--
5946 BABS SUBSIDY	-	-	--	-	--	-	-	-	--
5949 ROTC	250,000	177,054	70.8%	10,075	4.0%	72,946	250,000	211,514	84.6%
TOTAL FEDERAL RESOURCES	8,250,000	6,040,049	73.2%	431,036	5.2%	2,209,951	4,738,000	5,199,492	109.7%
OTHER SOURCES:									
7912 SALE OF FIXED ASSETS	-	31,500	--	31,500	--	(31,500)	-	89,890	--
7915 INTERFUND TRANSFERS IN	-	-	--	-	--	-	-	-	--
7918 SPECIAL ITEMS	-	-	--	-	--	-	-	-	--
7919 EXTRAORDINARY ITEMS	-	-	--	-	--	-	-	-	--
TOTAL OTHER REVENUE SOURCES	-	31,500	--	31,500	--	(31,500)	-	89,890	--

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IRVING INDEPENDENT SCHOOL DISTRICT
 COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
 June 30, 2022

	CURRENT YEAR						PRIOR YEAR		
	09/01/2021 to 06/30/2022			06/22 MTD	(OVER) UNDER		09/01/2020 to 06/30/2021		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
TOTAL GENERAL OPERATING REVENUE:	337,928,604	288,171,017	85.3%	22,844,815	6.8%	49,757,587	341,970,127	297,134,627	86.9%

**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
June 30, 2022**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2021 to 06/30/2022			06/22 MTD		(OVER) UNDER	09/01/2020 to 06/30/2021		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
EXPENDITURES									
11 INSTRUCTION:									
6100 PAYROLL	188,022,262	159,224,010	84.7%	15,561,571	8.3%	28,798,253	194,409,983	157,803,651	81.2%
6200 CONTRACTED SERVICES	2,071,960	1,656,112	79.9%	49,976	2.4%	415,847	2,167,181	1,418,563	65.5%
6300 SUPPLIES	12,483,074	5,643,311	45.2%	589,922	4.7%	6,839,763	9,288,393	5,464,559	58.8%
6400 OTHER EXPENSE	2,300,185	1,656,261	72.0%	64,538	2.8%	643,924	1,022,927	549,269	53.7%
6600 CAPITAL OUTLAY	150,745	71,537	47.5%	-	0.0%	79,208	232,616	107,585	46.2%
TOTAL INSTRUCTION	205,028,225	168,251,230	82.1%	16,266,007	7.9%	36,776,995	207,121,100	165,343,626	79.8%
12 LIBRARY:									
6100 PAYROLL	4,679,127.71	3,721,858.44	79.5%	360,449	7.7%	957,269	4,546,911	3,740,261	82.3%
6200 CONTRACTED SERVICES	49,500.14	44,073.42	89.0%	217	0.4%	5,427	104,006	22,644	21.8%
6300 SUPPLIES	1,158,601.92	692,656.92	59.8%	29,558	2.6%	465,945	1,110,507	813,324	73.2%
6400 OTHER EXPENSE	70,273.23	16,964.12	24.1%	837	1.2%	53,309	28,422	9,715	34.2%
6600 CAPITAL OUTLAY	35,429.37	0.00	0.0%	-	0.0%	35,429	-	-	-
TOTAL LIBRARY	5,992,932	4,475,553	74.7%	391,062	6.5%	1,517,379	5,789,846	4,585,943	79.2%
13 STAFF DEVELOPMENT:									
6100 PAYROLL	3,636,358	2,942,112	80.9%	236,806	6.5%	694,247	3,763,019	3,082,524	81.9%
6200 CONTRACTED SERVICES	472,440	236,595	50.1%	45,360	9.6%	235,845	511,575	251,645	49.2%
6300 SUPPLIES	813,310	514,705	63.3%	43,330	5.3%	298,605	998,368	563,579	56.5%
6400 OTHER EXPENSE	816,767	545,562	66.8%	156,567	19.2%	271,205	808,090	482,290	59.7%
6600 CAPITAL OUTLAY	-	-	-	-	-	-	17,000	-	0.0%
TOTAL STAFF DEVELOPMENT	5,738,876	4,238,974	73.9%	482,064	8.4%	1,499,902	6,098,052	4,380,038	71.8%
21 INSTRUCTIONAL ADMINISTRATION:									
6100 PAYROLL	5,741,282	5,065,510	88.2%	534,547	9.3%	675,772	5,320,233	4,440,300	83.5%
6200 CONTRACTED SERVICES	375,918	237,093	63.1%	66,389	17.7%	138,825	259,247	113,793	43.9%
6300 SUPPLIES	633,757	208,876	33.0%	39,322	6.2%	424,881	774,453	282,374	36.5%
6400 OTHER EXPENSE	552,101	314,647	57.0%	44,098	8.0%	237,454	279,073	177,886	63.7%
6600 CAPITAL OUTLAY	7,590	7,090	93.4%	-	0.0%	500	1,500	-	0.0%
TOTAL INSTRUCTIONAL ADMINISTRATION	7,310,647	5,833,216	79.8%	684,356	9.4%	1,477,432	6,634,507	5,014,352	75.6%
23 SCHOOL ADMINISTRATION:									
6100 PAYROLL	21,043,805	16,803,534	79.9%	1,666,067	7.9%	4,240,271	20,325,012	16,809,245	82.7%
6200 CONTRACTED SERVICES	102,364	51,637	50.4%	9,140	8.9%	50,727	140,947	109,598	77.8%
6300 SUPPLIES	550,299	325,533	59.2%	33,782	6.1%	224,766	594,371	360,294	60.6%
6400 OTHER EXPENSE	705,725	499,877	70.8%	67,421	9.6%	205,849	600,770	374,293	62.3%
6600 CAPITAL OUTLAY	36,996	-	0.0%	-	0.0%	36,996	2,837	-	0.0%
TOTAL SCHOOL ADMINISTRATION	22,439,190	17,680,581	78.8%	1,776,410	7.9%	4,758,609	21,663,936	17,653,429	81.5%

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**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
June 30, 2022**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2021 to 06/30/2022			06/22 MTD		(OVER) UNDER	09/01/2020 to 06/30/2021		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
31 COUNSELING SERVICES:									
6100 PAYROLL	14,732,878	12,556,900	85.2%	1,267,453	8.6%	2,175,978	14,662,904	12,039,510	82.1%
6200 CONTRACTED SERVICES	373,130	328,320	88.0%	2,016	0.5%	44,810	727,504	426,598	58.6%
6300 SUPPLIES	1,087,937	798,988	73.4%	136,281	12.5%	288,949	767,639	662,808	86.3%
6400 OTHER EXPENSE	176,327	120,693	68.4%	8,416	4.8%	55,634	112,366	83,064	73.9%
6600 CAPITAL OUTLAY	6,557	-	0.0%	-	0.0%	6,557	-	-	-
TOTAL COUNSELING SERVICES	16,376,830	13,804,902	84.3%	1,414,166	8.6%	2,571,928	16,270,413	13,211,980	81.2%
32 ATTENDANCE SERVICES:									
6100 PAYROLL	1,331,267	1,144,360	86.0%	116,047	8.7%	186,907	1,300,566	1,070,097	82.3%
6200 CONTRACTED SERVICES	6,206	3,820	61.6%	410	6.6%	2,386	912	4,794	525.6%
6300 SUPPLIES	-	-	-	-	-	-	-	-	-
6400 OTHER EXPENSE	5,347	2,738	51.2%	197	3.7%	2,608	3,129	2,838	90.7%
TOTAL ATTENDANCE SERVICES	1,342,819	1,150,918	85.7%	116,653	8.7%	191,901	1,304,607	1,077,728	82.6%
33 HEALTH SERVICES:									
6100 PAYROLL	3,432,078	2,761,342	80.5%	273,356	8.0%	670,737	3,370,264	2,706,278	80.3%
6200 CONTRACTED SERVICES	4,100	2,783	67.9%	-	0.0%	1,317	3,348	3,234	96.6%
6300 SUPPLIES	130,689	91,904	70.3%	13,520	10.3%	38,785	144,376	125,726	87.1%
6400 OTHER EXPENSE	10,849	5,944	54.8%	2,110	19.5%	4,905	2,681	2,481	92.5%
6600 CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
TOTAL HEALTH SERVICES	3,577,716	2,861,973	80.0%	288,986	8.1%	715,743	3,520,669	2,837,719	80.6%
34 PUPIL TRANSPORTATION:									
6100 PAYROLL	133,370	409,678	307.2%	59,137	44.3%	(276,308)	130,441	95,527	73.2%
6200 CONTRACTED SERVICES	10,554,156	6,463,891	61.2%	60,424	0.6%	4,090,265	10,251,965	5,042,015	49.2%
6300 SUPPLIES	1,193,652	848,275	71.1%	56,159	4.7%	345,378	815,500	280,773	34.4%
6400 OTHER EXPENSE	304,563	95,104	31.2%	10,552	3.5%	209,459	155,007	51,090	33.0%
6600 CAPITAL OUTLAY	2,214,365	509,920	23.0%	509,920	23.0%	1,704,445	400,000	-	0.0%
TOTAL PUPIL TRANSPORTATION	14,400,107	8,326,867	57.8%	696,192	4.8%	6,073,240	11,752,913	5,469,405	46.5%
35 FOOD SERVICE:									
6100 PAYROLL	538,246	402,214	74.7%	18,841	3.5%	136,032	546,593	432,565	79.1%
6300 SUPPLIES	1,600	-	0.0%	-	0.0%	1,600	52,998	51,398	97.0%
6400 OTHER EXPENSE	220,000	-	0.0%	-	0.0%	220,000	213,000	7,283	3.4%
6600 CAPITAL OUTLAY	-	-	-	-	-	-	7,000	-	0.0%
TOTAL FOOD SERVICE	759,846	402,214	52.9%	18,841	2.5%	357,632	819,591	491,246	59.9%
36 EXTRA-CURRICULAR ACTIVITIES:									
6100 PAYROLL	4,026,822	3,261,729	81.0%	340,550	8.5%	765,093	3,972,077	3,242,709	81.6%
6200 CONTRACTED SERVICES	656,396	540,525	82.3%	28,734	4.4%	115,871	531,086	328,469	61.8%
6300 SUPPLIES	622,571	350,973	56.4%	69,988	11.2%	271,599	884,244	311,428	35.2%
6400 OTHER EXPENSE	1,317,234	1,072,246	81.4%	41,805	3.2%	244,988	1,080,693	655,726	60.7%
6600 CAPITAL OUTLAY	130,984	18,376	14.0%	-	0.0%	112,607	27,022	12,924	47.8%
TOTAL EXTRA-CURRICULAR ACTIVITIES	6,754,007	5,243,849	77.6%	481,077	7.1%	1,510,158	6,495,121	4,551,257	70.1%

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**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
June 30, 2022**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2021 to 06/30/2022		%YTD	06/22 MTD		(OVER) UNDER YTD BUDGET	09/01/2020 to 06/30/2021		%YTD
	BUDGET	ACTUAL		ACTUAL	%MTD		BUDGET	ACTUAL	
41 GENERAL ADMINISTRATION:									
6100 PAYROLL	6,895,835	5,893,901	85.5%	579,999	8.4%	1,001,934	6,995,466	5,758,769	82.3%
6200 CONTRACTED SERVICES	1,800,061	986,350	54.8%	101,227	5.6%	813,711	1,336,102	805,627	60.3%
6300 SUPPLIES	1,477,103	1,023,084	69.3%	14,294	1.0%	454,019	866,716	435,777	50.3%
6400 OTHER EXPENSE	1,146,151	694,612	60.6%	23,876	2.1%	451,539	833,536	553,550	66.4%
6600 CAPITAL OUTLAY	12,193	-	0.0%	-	0.0%	12,193	29,474	29,474	100.0%
TOTAL GENERAL ADMINISTRATION	11,331,343	8,597,947	75.9%	719,396	6.3%	2,733,396	10,061,294	7,583,198	75.4%
51 MAINTENANCE:									
6100 PAYROLL	15,332,935	12,479,702	81.4%	1,241,064	8.1%	2,853,233	15,789,061	11,960,379	75.8%
6200 CONTRACTED SERVICES	15,385,667	8,396,238	54.6%	917,074	6.0%	6,989,429	13,377,301	5,414,734	40.5%
6300 SUPPLIES	4,038,201	2,399,474	59.4%	201,482	5.0%	1,638,727	3,784,641	2,018,512	53.3%
6400 OTHER EXPENSE	1,383,847	1,364,651	98.6%	1,349	0.1%	19,196	1,275,625	1,307,026	102.5%
6600 CAPITAL OUTLAY	904,355	471,275	52.1%	103,043	11.4%	433,080	335,247	155,410	46.4%
TOTAL MAINTENANCE	37,045,006	25,111,341	67.8%	2,464,012	6.7%	11,933,665	34,561,875	20,856,061	60.3%
52 SECURITY:									
6100 PAYROLL	2,295,115	1,644,455	71.7%	107,257	4.7%	650,660	2,417,842	1,792,899	74.2%
6200 CONTRACTED SERVICES	4,005,000	1,564,442	39.1%	113,876	2.8%	2,440,558	1,890,893	870,761	46.1%
6300 SUPPLIES	409,923	79,967	19.5%	14,136	3.4%	329,956	345,109	134,981	39.1%
6400 OTHER EXPENSE	23,550	13,913	59.1%	4,973	21.1%	9,637	24,220	16,685	68.9%
6600 CAPITAL OUTLAY	93,303	32,142	34.4%	-	0.0%	61,161	100	-	0.0%
TOTAL SECURITY	6,826,891	3,334,919	48.8%	240,241	3.5%	3,491,972	4,678,164	2,815,326	60.2%
53 DATA PROCESSING:									
6100 PAYROLL	2,438,359	1,924,268	78.9%	199,431	8.2%	514,091	2,335,912	1,912,587	81.9%
6200 CONTRACTED SERVICES	1,136,608	766,934	67.5%	93,054	8.2%	369,674	2,225,833	1,935,229	86.9%
6300 SUPPLIES	5,844,246	4,941,232	84.5%	212,621	3.6%	903,015	9,386,895	3,414,963	36.4%
6400 OTHER EXPENSE	60,388	22,730	37.6%	134	0.2%	37,658	42,971	7,328	17.1%
6600 CAPITAL OUTLAY	390,822	5,399	1.4%	-	0.0%	385,423	214,927	179,000	83.3%
TOTAL DATA PROCESSING	9,870,423	7,660,563	77.6%	505,241	5.1%	2,209,860	14,206,539	7,449,107	52.4%
61 COMMUNITY SERVICES:									
6100 PAYROLL	330,411	250,024	75.7%	22,700	6.9%	80,387	362,755	285,105	78.6%
6200 CONTRACTED SERVICES	432,159	398,058	92.1%	44,784	10.4%	34,101	253,764	143,106	56.4%
6300 SUPPLIES	54,609	32,812	60.1%	2,540	4.7%	21,797	49,807	36,868	74.0%
6400 OTHER EXPENSE	197,000	117,267	59.5%	2,894	1.5%	79,733	92,957	32,715	35.2%
6600 CAPITAL OUTLAY	-	-	-	-	-	-	5,984	-	0.0%
TOTAL COMMUNITY SERVICES	1,014,179	798,162	78.7%	72,918	7.2%	216,017	765,266	497,794	65.0%

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IRVING INDEPENDENT SCHOOL DISTRICT
 COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
 June 30, 2022

	CURRENT YEAR						PRIOR YEAR		
	09/01/2021 to 06/30/2022			06/22 MTD		(OVER) UNDER YTD BUDGET	09/01/2020 to 06/30/2021		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD		BUDGET	ACTUAL	%YTD
81 FACILITIES:									
6200 CONTRACTED SERVICES	289,500	156,125	53.9%	-	0.0%	133,375	637,500	75,050	11.8%
6300 SUPPLIES & MATERIALS	14,138	-	0.0%	-	0.0%	14,138	500,000	-	0.0%
6400 OTHER EXPENSE	-	-	--	-	--	-	-	-	--
6600 CAPITAL OUTLAY	2,867,791	1,957,259	68.2%	103,075	3.6%	910,531	6,364,601	591,807	9.3%
TOTAL FACILITIES	3,171,429	2,113,384	66.6%	103,075	3.3%	1,058,044	7,502,101	666,857	8.9%
95 PAYMENTS TO JJAEP:									
6200 CONTRACTED SERVICES	190,000	11,094	5.8%	-	0.0%	178,906	190,000	-	0.0%
TOTAL PAYMENTS TO JJAEP	190,000	11,094	5.8%	-	0.0%	178,906	190,000	-	0.0%
97 PAYMENTS TO TIF:									
6400 OTHER EXPENSE	-	-	--	-	--	-	-	-	--
TOTAL PAYMENTS TO TIF	-	-	--	-	--	-	-	-	--
99 INTERGOVERNMENTAL CHARGES:									
6200 CONTRACTED SERVICES	625,457	615,541	98.4%	153,886	24.6%	9,916	625,457	613,334	98.1%
TOTAL INTERGOVERNMENTAL CHARGES	625,457	615,541	98.4%	153,886	24.6%	9,916	625,457	613,334	98.1%
OTHER USES:									
8911 INTERFUND TRANSFERS OUT	10,007,000	10,007,000	100.0%	-	0.0%	-	-	-	--
TOTAL OTHER USES	10,007,000	10,007,000	100.0%	-	0.0%	-	-	-	--
TOTAL 6000 EXPENDITURES:	369,802,923	290,520,227	78.6%	26,874,583	7.3%	79,282,696	360,061,451	265,098,400	73.6%
EXCESS (DEFICIENCY)									
REVENUE OVER EXPENDITURES:	(31,874,319)	(2,349,210)		(4,029,768)			(18,091,324)	32,036,228	
BEGINNING FUND BALANCE:	114,677,864	114,677,864					105,124,114	105,124,114	
ENDING FUND BALANCE:	82,803,545	112,328,654					87,032,790	137,160,342	

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**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
June 30, 2022**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2021 to 06/30/2022			06/22 MTD		(OVER) UNDER	09/01/2020 to 06/30/2021		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
REVENUE SUMMARY:									
LOCAL REVENUE	156,290,432	158,583,699	101.5%	1,882,055	1%	(2,293,267)	164,148,283	159,009,299	96.9%
STATE REVENUE	173,388,172	123,515,769	71.2%	20,500,224	12%	49,872,403	173,083,844	132,835,946	76.7%
FEDERAL REVENUE	8,250,000	6,040,049	73.2%	431,036	5%	2,209,951	4,738,000	5,199,492	109.7%
OTHER SOURCES	-	31,500	--	31,500	--	(31,500)	-	89,890	-
TOTAL OTHER REVENUE SOURCES	337,928,604	288,171,017	85.3%	22,844,815	7%	49,757,587	341,970,127	297,134,627	86.9%
APPROPRIATIONS/EXPENDITURES									
BUDGET CATEGORY SUMMARY:									
6100 PAYROLL	274,610,152	230,485,597	83.9%	22,526,138	8%	44,124,555	280,118,598	227,076,879	81.1%
6200 SERVICES	38,530,621	22,459,632	58.3%	1,636,696	4%	16,070,989	35,234,620	17,579,194	49.9%
6300 SUPPLIES	30,513,712	17,951,791	58.8%	1,400,776	5%	12,561,922	29,548,518	14,676,590	49.7%
6400 OTHER EXPENSE	9,290,308	6,543,209	70.4%	929,135	10%	2,747,099	6,575,467	4,313,237	65.6%
6600 CAPITAL OUTLAY	6,851,129	3,072,999	44.9%	206,118	3%	3,778,131	7,238,307	1,076,199	14.9%
8900 OTHER USES	10,007,000	10,007,000	100.0%	-	0%	-	-	-	-
TOTAL APPROPRIATIONS/EXPENDITURES	369,802,923	290,520,227	78.6%	26,698,863	7%	79,282,696	358,715,510	264,722,099	73.8%

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IRVING INDEPENDENT SCHOOL DISTRICT
 COMPARISON OF FOOD SERVICE BUDGET & ACTUAL
 June 30, 2022

	CURRENT YEAR						PRIOR YEAR		
	09/01/2021 to 06/30/2022			06/22 MTD			09/01/2020 to 06/30/2021		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	(OVER) UNDER YTD BUDGET	BUDGET	ACTUAL	%YTD
REVENUE:									
LOCAL RESOURCES:									
5742 INVESTMENT EARNINGS	10,000	61,048	610.5%	23,893	238.9%	(51,048)	10,000	16,286	162.9%
5749 MISCELLANEOUS REVENUE	-	28,302.95	0.0%	-	-	-	-	28,057	-
5751 FOOD SERVICES	2,025,000	552,550	27.3%	3,854	0.2%	1,472,450	2,025,000	248,580	12.3%
5755 ACTIVITY FUND RECEIPTS	150,000	-	0.0%	-	0.0%	150,000	150,000	-	0.0%
TOTAL LOCAL RESOURCES	2,185,000	641,902	29.4%	27,747	1.3%	1,543,098	2,185,000	292,924	13.4%
STATE RESOURCES:									
5829 TEA/NON-FOUNDATION REVENUE	120,000	-	0.0%	-	0.0%	120,000	120,000	106,702	88.9%
5839 STATE REVENUE TEXAS GRANTS	-	-	0.0%	-	0.0%	-	-	-	0.0%
TOTAL STATE RESOURCES	120,000	-	0.0%	-	0.0%	120,000	120,000	106,702	88.9%
FEDERAL RESOURCES:									
5921 SCHOOL BREAKFAST PROGRAM	5,500,000	5,922,560	107.7%	59,985	1.1%	(422,560)	4,125,000	96,579	2.3%
5922 NATIONAL SCHOOL LUNCH PROGRAM	14,410,193	17,572,269	121.9%	78,927	0.5%	(3,162,076)	10,807,645	153,327	1.4%
5923 USDA DONATED COMMODITIES	1,300,000	-	0.0%	-	0.0%	1,300,000	975,000	1,610,751	165.2%
5938 SUMMER FEEDING PROGRAM	-	-	-	-	-	-	-	17,162,530	-
5939 CACFP SUPPER PROGRAM	200,000	459,612	229.8%	-	0.0%	(259,612)	150,000	158,957	106.0%
TOTAL FEDERAL RESOURCES	21,410,193	23,954,442	111.9%	138,912	0.6%	(2,544,249)	16,057,645	19,182,144	119.5%
TOTAL FOOD SERVICE REVENUE:	23,715,193	24,596,343	103.7%	166,659	0.7%	(881,150)	18,362,645	19,581,770	106.6%
EXPENDITURES:									
35 FOOD SERVICE:									
6100 PAYROLL	7,632,909	8,303,362	108.8%	426,599	5.6%	(670,453)	7,154,914	8,265,500	115.5%
6200 CONTRACTED SERVICES	492,642	179,910	36.5%	15,053	3.1%	312,731	443,578	214,904	48.4%
6300 SUPPLIES	12,627,637	8,431,820	66.8%	328,400	2.6%	4,195,818	10,222,610	8,324,404	81.4%
6400 OTHER EXPENSE	98,340	69,009	70.2%	955	1.0%	29,331	42,741	11,009	25.8%
6600 CAPITAL OUTLAY	52,069	44,054	84.6%	23,069	44.3%	8,015	131,302	-	0.0%
FOOD SERVICE EXPENDITURES	20,903,597	17,028,154	81.5%	794,076	3.8%	3,875,443	17,995,145	16,815,816	93.4%
36 EXTRA-CURRICULAR ACTIVITIES:									
6100 PAYROLL	-	-	-	-	-	-	-	-	-
6200 CONTRACTED SERVICES	-	-	-	-	-	-	-	-	-
6300 SUPPLIES	-	-	-	-	-	-	-	-	-
6400 OTHER EXPENSE	-	-	-	-	-	-	-	-	-
6600 CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
EXTRA-CURRICULAR ACTIVITIES	-	-	-	-	-	-	-	-	-
51 MAINTENANCE:									
6100 PAYROLL	349,024	70,902	20.3%	5,926	1.7%	278,122	249,024	43,353	17.4%
6200 CONTRACTED SERVICES	466,455	8,400	1.8%	-	0.0%	458,055	400,976	-	0.0%
6300 SUPPLIES	242,401	103,774	42.8%	5,394	2.2%	138,627	-	-	-
MAINTENANCE EXPENDITURES	1,057,880	183,076	17.3%	11,320	1.1%	874,804	650,000	43,353	6.7%
81 FACILITIES:									
6200 CONTRACTED SERVICES	-	-	-	-	-	-	-	-	-
6600 CAPITAL OUTLAY	3,000,000	-	0.0%	-	0.0%	3,000,000	2,674,744	147,351	5.5%
FACILITIES EXPENDITURES	3,000,000	-	0.0%	-	0.0%	3,000,000	2,674,744	147,351	-
89 OTHER USES:									
8911 INTERFUND TRANSFERS OUT	-	-	-	-	0.0%	-	-	-	-
TOTAL 6000 EXPENDITURES:	24,961,477	17,211,230	69.0%	805,395	3.2%	7,750,247	21,319,889	17,006,520	79.8%
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES:	(1,246,284)	7,385,113		(638,736)			(2,957,244)	2,575,249	
BEGINNING FUND BALANCE:	2,808,299	2,808,299					5,469,225	5,469,225	
ENDING FUND BALANCE:	1,562,015	10,193,412					2,511,981	8,044,474	

**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF DEBT SERVICE BUDGET & ACTUAL
June 30, 2022**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2021 to 06/30/2022 YTD			06/22 MTD		(OVER) UNDER	09/01/2020 to 06/30/2021 YTD		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
REVENUE:									
LOCAL RESOURCES:									
5711 TAXES CURRENT YEAR	43,560,644	43,665,947	100.2%	310,511	0.7%	(105,303)	37,329,600	39,598,134	106.1% 49
5712 DELINQUENT TAXES	100,000	(172,493.86)	-172.5%	(25,156)	-25.2%	272,494	-	179,213	--
5719 OTHER TAX RELATED REVENUE	-	227,345	--	16,506	--	(227,345)	-	300,339	--
TOTAL TAXES	<u>43,660,644</u>	<u>43,720,798</u>	<u>100.1%</u>	<u>301,862</u>	<u>0.7%</u>	<u>(60,154)</u>	<u>37,329,600</u>	<u>40,077,686</u>	<u>107.4%</u>
5742 INVESTMENT EARNINGS	-	7,740	--	2,183	--	(7,740)	-	13,049	--
TOTAL LOCAL RESOURCES	<u>43,660,644</u>	<u>43,728,537</u>	<u>100.2%</u>	<u>304,044</u>	<u>0.7%</u>	<u>(67,893)</u>	<u>37,329,600</u>	<u>40,090,735</u>	<u>107.4%</u>
STATE RESOURCES (EDA):									
5829 TEA/NON-FOUNDATION REVENUE	546,520	517,182	94.6%	517,182	94.6%	29,338	550,008	1,147,993	208.7%
TOTAL STATE RESOURCES	<u>546,520</u>	<u>517,182</u>	<u>94.6%</u>	<u>517,182</u>	<u>94.6%</u>	<u>29,338</u>	<u>550,008</u>	<u>1,147,993</u>	<u>208.7%</u>
OTHER SOURCES:									
7911 SALE OF BONDS	-	-	--	-	--	-	-	-	--
7915 INTERFUND TRANSERS IN	-	-	--	-	--	-	-	-	--
7916 PREMIUM (DISCOUNT) BONDS PAY	-	-	--	-	--	-	-	-	--
TOTAL OTHER SOURCES	<u>-</u>	<u>-</u>	<u>--</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>--</u>
TOTAL REVENUE:	<u>44,207,164</u>	<u>44,245,719</u>	<u>100.1%</u>	<u>821,226</u>	<u>1.9%</u>	<u>(38,555)</u>	<u>37,879,608</u>	<u>41,238,728</u>	<u>108.9%</u>
EXPENDITURES:									
71 DEBT SERVICE:									
6500 DEBT SERVICE FEES	45,577,025	38,854,475	85.3%	-	0.0%	6,722,550	45,579,600	38,195,225	83.8%
DEBT SERVICE EXPENDITURES	<u>45,577,025</u>	<u>38,854,475</u>	<u>85.3%</u>	<u>-</u>	<u>0.0%</u>	<u>6,722,550</u>	<u>45,579,600</u>	<u>38,195,225</u>	<u>83.8%</u>
OTHER USES:									
8949 REFUNDING BONDS	-	-	0.0%	-	0.0%	-	-	-	--
TOTAL OTHER USES	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>--</u>
TOTAL EXPENDITURES:	<u>45,577,025</u>	<u>38,854,475</u>	<u>85.3%</u>	<u>-</u>	<u>0.0%</u>	<u>6,722,550</u>	<u>45,579,600</u>	<u>38,195,225</u>	<u>83.8%</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES:	(1,369,861)	5,391,244		<u>821,226</u>			(7,699,992)	3,043,503	
BEGINNING FUND BALANCE:	<u>14,415,440</u>	<u>14,415,440</u>					<u>16,572,259</u>	<u>16,572,259</u>	
ENDING FUND BALANCE:	<u>13,045,579</u>	<u>19,806,684</u>					<u>8,872,267</u>	<u>19,615,762</u>	

**IRVING INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
09/01/2021-06/30/2022**

DATA CONTROL CODES		GOVERNMENTAL FUND TYPES			
		100-199	200-499	500-599	600-699
		GENERAL	SPECIAL REVENUE EXCLUDING FOOD SERVICE	DEBT SERVICE	CAPITAL PROJECTS
	REVENUE:				
5700	Local and Intermediate Sources	\$ 158,583,699	\$ 430,641	\$ 43,728,537	\$ -
5800	State Program Revenues	123,515,769.25	1,122,651	517,182	-
5900	Federal Program Revenues	6,040,049	26,484,776	-	-
5020	Total Revenue:	\$ 288,139,517	28,038,068	44,245,719	-
	EXPENDITURES:				
0010	Instruction and Instructional-Related Services	176,965,757	20,477,043	-	864,366
0020	Instructional and School Leadership	23,513,797	1,064,115	-	-
0030	Support Services - Student (Pupil)	31,790,723	4,547,243	-	-
0040	Administrative Support Services	8,597,947	1,346,702	-	-
0050	Support Services - Nonstudent Based	36,106,822	2,175,607	-	1,731,518
0060	Community Services	798,162	2,088,577	-	-
0070	Debt Service	-	-	38,854,475	-
0080	Capital Outlay	2,113,384	-	-	2,164
0090	Intergovernmental Charges/JJAEP/TIF	626,635	-	-	-
6030	Total Expenditures:	280,513,227	31,699,287	38,854,475	2,598,048
	EXCESS (DEFICIENCY) REVENUE OVER (UNDER) EXPENDITURES:	<u>7,626,290</u>	<u>(3,661,219)</u>	<u>5,391,244</u>	<u>(2,598,048)</u>
7900	OTHER FINANCING SOURCES:				
	Proceeds from Sale of Fixed Assets	31,500	-	-	-
	Proceeds from Sale of Bonds	-	-	-	-
	Premium (Discount) Bonds Payable	-	-	-	-
	Interfund Transfers In	-	-	-	9,965,000
7020	Total Other Financing Sources:	<u>31,500</u>	-	-	<u>9,965,000</u>
8900	OTHER FINANCING USES:				
	Refunding Bonds	-	-	-	-
	Interfund Transfers Out	10,007,000	-	-	-
8030	Total Other Financing Uses:	<u>10,007,000</u>	-	-	-
	TOTAL OTHER FINANCING SOURCES AND (USES):	<u>(9,975,500)</u>	-	-	<u>9,965,000</u>
1200	EXCESS (DEFICIENCY) REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USE	(2,349,210)	(3,661,219)	5,391,244	7,366,952
0100	FUND BALANCE - September 1 (Beginning):	<u>122,767,548</u>	<u>8,590,611</u>	<u>14,840,048</u>	<u>6,329,038</u>
3000	FUND BALANCE (DEFICIT) - (Ending):	<u>\$ 120,418,338</u>	<u>\$ 4,929,392</u>	<u>\$ 20,231,293</u>	<u>\$ 13,695,990</u>

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**IRVING INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
09/01/2020-06/30/2021**

DATA CONTROL CODES		GOVERNMENTAL FUND TYPES			
		100-199	200-499	500-599	600-699
		GENERAL	SPECIAL REVENUE EXCLUDING FOOD SERVICE	DEBT SERVICE	CAPITAL PROJECTS
	REVENUE:				
5700	Local and Intermediate Sources	\$ 159,009,299	\$ 454,750	\$ 40,090,735	\$ -
5800	State Program Revenues	132,835,946.19	1,979,067	1,147,993	-
5900	Federal Program Revenues	5,199,492	19,633,354	-	-
5020	Total Revenue:	\$ 297,044,737	22,067,171	41,238,728	-
	EXPENDITURES:				
0010	Instruction and Instructional-Related Services	174,309,607	16,610,210	-	56,041
0020	Instructional and School Leadership	22,667,782	758,152	-	-
0030	Support Services - Student (Pupil)	27,639,334	1,498,206	-	-
0040	Administrative Support Services	7,583,198	45,393	-	-
0050	Support Services - Nonstudent Based	31,120,494	2,552,136	-	(1,790,008)
0060	Community Services	497,794	1,526,798	-	-
0070	Debt Service	-	-	38,195,225	-
0080	Capital Outlay	666,857	-	-	1,535,253
0090	Intergovernmental Charges/JJAEP/TIF	613,334	-	-	-
6030	Total Expenditures:	265,098,400	22,990,896	38,195,225	(198,714)
	EXCESS (DEFICIENCY) REVENUE OVER (UNDER) EXPENDITURES:	<u>31,946,338</u>	<u>(923,725)</u>	<u>3,043,503</u>	<u>198,714</u>
7900	OTHER FINANCING SOURCES:				
	Proceeds from Sale of Fixed Assets	89,890	-	-	-
	Proceeds from Sale of Bonds	-	-	-	-
	Premium (Discount) Bonds Payable	-	-	-	-
	Operating Transfers In	-	-	-	-
	Special Items	-	-	-	-
	Interfund Transfers In	-	-	-	-
7020	Total Other Financing Sources:	<u>89,890</u>	<u>-</u>	<u>-</u>	<u>-</u>
8900	OTHER FINANCING USES:				
	Refunding Bonds	-	-	-	-
	Operating Transfers Out	-	-	-	-
8030	Total Other Financing Uses:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL OTHER FINANCING SOURCES AND (USES):	<u>89,890</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	EXCESS (DEFICIENCY) REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES:	32,036,228	(923,725)	3,043,503	198,714
0100	FUND BALANCE - September 1 (Beginning):	<u>86,201,136</u>	<u>4,510,968</u>	<u>(8,948,234)</u>	<u>9,661,547</u>
3000	FUND BALANCE (DEFICIT) - (Ending):	<u>\$ 118,237,364</u>	<u>\$ 3,587,243</u>	<u>\$ (5,904,731)</u>	<u>\$ 9,860,261</u>

IRVING INDEPENDENT SCHOOL DISTRICT
 COMPARISON OF INTERNAL SERVICE FUNDS BUDGET & ACTUAL
 June 30, 2022

	CURRENT YEAR						PRIOR YEAR		
	09/01/2021 to			09/01/2020 to			09/01/2020 to		
	BUDGET	06/30/2022 YTD ACTUAL	%YTD	06/22 MTD ACTUAL	%MTD	(OVER) UNDER YTD BUDGET	BUDGET	06/30/2021 YTD ACTUAL	%YTD
REVENUE:									
LOCAL RESOURCES:									
5739 OTHER TUITION AND FEES	-	-	--	-	--	-	-	-	--
5742 INVESTMENT EARNINGS	1,000.00	5,504.82	550.5%	1,997	199.7%	(4,505)	1,000	2,232	223.2%
5744 GIFTS AND BEQUESTS	-	0.00	--	-	--	-	-	-	--
5749 MISCELLANEOUS REVENUE	435,647	458,898	105.3%	8,995	2.1%	(23,251)	435,647	198,456	45.6%
5751 FOOD SERVICES	-	-	--	-	--	-	-	-	--
5754 INTERFUND TRANSACTIONS	2,040,368	1,212,503	59.4%	110,379	5.4%	827,865	2,040,368	2,083,598	102.1%
5755 ACTIVITY FUND RECEIPTS	250	-	0.0%	-	0.0%	250	250	-	0.0%
5769 REVENUE FROM INTERMEDIATE	-	-	--	-	--	-	-	-	--
TOTAL LOCAL RESOURCES	2,477,265	1,676,906	67.7%	121,371	4.9%	800,359	2,477,265	2,284,285	92.2%
OTHER SOURCES:									
7901 SALE OF REFUNDING BONDS	-	-	0.0%	-	0.0%	-	-	-	0.0%
7911 SALE OF BONDS	-	-	0.0%	-	0.0%	-	-	-	0.0%
7915 INTERFUND TRANSFER IN	42,000	42,000.00	100.0%	-	0.0%	-	-	-	--
7916 PREMIUM (DISCOUNT) BONDS PAY	-	-	0.0%	-	0.0%	-	-	-	0.0%
7999 OTHER MISC SOURCES	-	-	0.0%	-	0.0%	-	-	-	0.0%
TOTAL OTHER SOURCES	42,000	42,000.00	0.0%	-	0.0%	-	-	-	0.0%
TOTAL INTERNAL SERVICE FUNDS REVENUE:	2,519,265	1,718,906	68.2%	121,371	4.8%	800,359	2,477,265	2,284,285	92.2%
EXPENDITURES:									
13 STAFF DEVELOPMENT:									
6300 SUPPLIES	-	-	--	-	--	-	-	-	--
TOTAL STAFF DEVELOPMENT	-	-	--	-	--	-	-	-	--
21 INSTRUCTIONAL ADMINISTRATION:									
6100 PAYROLL	204,660	198,482	97.0%	18,420	9.0%	6,179	225,387	163,404	72.5%
6200 CONTRACTED SERVICES	2,173	2,173	100.0%	-	0.0%	-	-	-	--
6300 SUPPLIES	219,882	250,508	113.9%	29,675	13.5%	(30,626)	200,010	128,922	64.5%
6400 OTHER EXPENSE	9,182	685	7.5%	50	0.5%	8,498	10,500	5,230	49.8%
TOTAL INSTRUCTIONAL ADMINISTRATION	435,897	451,847	103.7%	48,146	11.0%	(15,950)	435,897	297,555	68.3%
35 FOOD SERVICE									
6100 PAYROLL COSTS	-	-	--	-	--	-	-	-	--
6200 CONTRACTED SERVICES	-	-	--	-	--	-	-	-	--
6300 SUPPLIES	-	-	--	-	--	-	-	-	--
TOTAL EXTRA-CURRICULAR ACTIVITIES:	-	-	--	-	--	-	-	-	--
36 EXTRA-CURRICULAR ACTIVITIES:									
6100 PAYROLL	-	-	--	-	--	-	-	-	--
6200 CONTRACTED SERVICES	-	-	--	-	--	-	-	-	--
6300 SUPPLIES	-	-	--	-	--	-	-	-	--
6400 OTHER OPERATING COST	-	-	--	-	--	-	-	-	--
TOTAL EXTRA-CURRICULAR ACTIVITIES:	-	-	--	-	--	-	-	-	--
41 GENERAL ADMINISTRATION:									
6100 PAYROLL	177,270	69,356	39.1%	6,936	3.9%	107,914	177,270	156,776	88.4%
6200 CONTRACTED SERVICES	264,362	167,913	63.5%	39,717	15.0%	96,448	217,023	160,291	73.9%
6300 SUPPLIES	51,383	16,965	33.0%	4,484	8.7%	34,418	70,028	51,369	73.4%
6400 OTHER EXPENSE	1,545,910	815,607	52.8%	64,477	4.2%	730,303	1,531,080	848,811	55.4%
TOTAL GENERAL ADMINISTRATION	2,038,925	1,069,841	52.5%	115,614	5.7%	969,084	1,995,401	1,217,248	61.0%
8911 INTERFUND TRANSFERS OUT	-	-	--	-	--	-	-	-	--
TOTAL OTHER USES	-	-	--	-	--	-	-	-	--
51 MAINTENANCE:									
6100 PAYROLL	-	-	--	-	--	-	-	-	--
6200 CONTRACTED SERVICES	2,976	2,862	96.2%	38	1.3%	114	-	-	--
6300 SUPPLIES	3,660	-	0.0%	-	0.0%	3,660	3,660	-	0.0%
6400 OTHER OPERATING COST	37,807	36,824	97.4%	424	1.1%	983	42,307	40,460	95.6%
TOTAL EXTRA-CURRICULAR ACTIVITIES:	44,443	39,686	--	462	--	4,757	45,967	40,460	--
TOTAL 6000 EXPENDITURES:	2,519,265	1,561,373	62.0%	164,221	6.5%	957,892	2,477,265	1,555,263	62.8%
NET INCOME (LOSS)	-	157,533		(42,851)			-	729,022	
BEGINNING FUND BALANCE:	119,535	1,908,810					(16,950)	1,284,352	
ENDING FUND EQUITY BALANCE:	119,535	2,066,343					(16,950)	2,013,374	

**IRVING INDEPENDENT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUE, EXPENSES AND
 CHANGES IN FUND NET ASSETS
 INTERNAL SERVICE FUNDS
 09/01/2021-06/30/2022**

	FOOD SERVICE VENDING 712	WORKERS COMPENSATION 771	UNEMPLOYMENT 772	SCIENCE REFURBISHMENT 774	PRINTSHOP SERVICE CENTER 775	TOTAL PROPRIETARY FUNDS 700-799
OPERATING REVENUE						
5700 Charges for Services	\$ -	\$ 1,128,768	\$ 10,275	\$ 455,692	\$ 76,666	\$ 1,671,401
5020 Total Operating Revenue	-	1,128,768	10,275	455,692	76,666	1,671,401
OPERATING EXPENSES						
6100 Payroll Costs	-	60,687	8,669	198,482		267,838
6200 Professional/Contracted Services	-	75,401		2,173	95,375	172,948
6300 Supplies and Materials	-	5,070	-	250,508	11,895	267,473
6400 Claims, Admin, & Other Expenses	-	792,699	59,732	685		853,115
6030 Total Operating Expenses	-	933,856	68,401	451,847	107,270	1,561,373
Operating Income (Loss)	-	194,912	(58,126)	3,846	(30,604)	110,028
NON-OPERATING REVENUE						
5742 Interest Income	-	5,505	-	-	-	5,505
OTHER SOURCES						
7900 Interfund Transfers In	-	-	-	-	42,000	42,000
CHANGE IN NET ASSETS						
0100 Total Net Assets - September 1 (Beginning)	\$ -	\$ 200,417	\$ (58,126)	\$ 3,846	\$ 11,396	\$ 157,533
3000 TOTAL NET ASSETS	\$ -	\$ 1,257,224	\$ 788,103	\$ (34,094)	\$ 55,110	\$ 2,066,343

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**IRVING INDEPENDENT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUE, EXPENSES AND
 CHANGES IN FUND NET ASSETS
 INTERNAL SERVICE FUNDS
 09/01/2020-06/30/2021**

	FOOD SERVICE VENDING 712	WORKERS COMPENSATION 771	UNEMPLOYMENT 772	SCIENCE REFURBISHMENT 774	PRINTSHOP SERVICE CENTER 775	TOTAL PROPRIETARY FUNDS 700-799
OPERATING REVENUE						
5700 Charges for Services	\$ -	\$ 1,088,415	\$ 899,488	\$ 198,214	\$ 95,937	\$ 2,282,053
5020 Total Operating Revenue	-	1,088,415	899,488	198,214	95,937	2,282,053
OPERATING EXPENSES						
6100 Payroll Costs	-	117,413	39,363	163,404		320,180
6200 Professional/Contracted Services	-	75,683			84,608	160,291
6300 Supplies and Materials	-	32,161	-	128,922	19,208	180,291
6400 Claims, Admin, & Other Expenses	-	752,403	136,868	5,230		894,501
6030 Total Operating Expenses	-	977,660	176,232	297,555	103,817	1,555,263
Operating Income (Loss)	-	110,755	723,257	(99,342)	(7,880)	726,790
NON-OPERATING REVENUE						
5742 Interest Income	-	2,232	-	-	-	2,232
OTHER SOURCES						
7900 Interfund Transfers In	-	-	-	-	-	-
CHANGE IN NET ASSETS						
	\$ -	\$ 112,987	\$ 723,257	\$ (99,342)	\$ (7,880)	\$ 729,022
0100 Total Net Assets - September 1 (Beginning)	\$ 116,013	\$ 982,320	\$ 120,024	\$ 22,825	\$ 43,170	\$ 1,284,352
3000 TOTAL NET ASSETS	<u>\$ 116,013</u>	<u>\$ 1,095,307</u>	<u>\$ 843,280</u>	<u>\$ (76,517)</u>	<u>\$ 35,290</u>	<u>\$ 2,013,374</u>

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CONSOLIDATED BALANCE SHEET FOR GO 2022 10

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
1111	CASH IN BANK	4,046,602.68	-15,156,548.60
1151	IMPREST FUNDS	-.40	214.87
1152	IMPREST CAFT/ACCT. OVER/UNDER	.00	36.55
1153	IMPREST CHANGE FUND	-1,400.00	1,804.45
1170	LEGACY TEXAS MMA	6,413.98	30,810,357.23
1172	CERTIFICATES OF DEPOSIT	.00	15,000,000.00
1173	AGENCY SECURITIES	.00	22,924,682.71
1175	TEXPOOL	843.21	1,025,442.16
1176	TEXSTAR	7,241.86	8,952,511.55
1177	LONE STAR POOL	4,384.06	5,449,274.50
1178	TEXAS CLASS	-9,600,136.95	31,302,967.87
1179	LOGIC	21,483.75	22,178,606.84
1180	LANDING ROCK INVESTORS	4,264.80	10,047,187.07
1222	PROPERTY TAXES - DELQ-PRIOR YE	.00	6,202,712.00
1231	ALLOWANCE FOR UNCOLLECTABLE TA	.00	-2,548,924.00
1241	DUE FROM STATE	.00	-1,821.26
1251	ACCRUED INTEREST	10,878.55	86,014.40
1262	DUE FROM SPECIAL REVENUE	.00	9,971,465.00
1263	DUE FROM I & S	.00	313,543.78
1266	DUE FROM INTERNAL SERVICE FUND	.00	347,286.00
1291	RECEIVABLES	.00	-.25
1295	DUE FROM TRISTAR	.00	15,827.16
1311	INVENTORIES - GENERAL SUPPLIES	13,054.81	401,528.03
1312	INVENTORIES - SCHOOLDUDE	2,287.86	255,670.90
1313	POSTAGE	-6,512.56	65,631.49
1411	DEFERRED EXPENDITURES	.00	57,420.00
1493	RETURNED CHECKS	.00	6,851.84
1495	PREPAID EXPENSE	1,300.00	9,980.30
	TOTAL ASSETS	-5,489,294.35	147,719,722.59
LIABILITIES			
2110	ACTIVE CARD INTEGRATION PAYABL	-90,770.50	-365,569.66
2111	ACCOUNTS PAYABLE	-117,392.00	-122,911.33
2113	TAX REFUNDS/ATTNY'S FEE	65,388.33	-88,563.48
2114	RETAINAGES	.00	-49,677.90
2161	ACCRUED WAGES PAYABLE	.00	-16,554,056.40
2181	DUE TO STATE	130.68	-11,170,089.48
2199	CREDIT CARD SUSPENSION	117,302.70	-20,402.49
2311	DEFERRED REVENUE	-1,597.95	-3,660,316.85
	TOTAL LIABILITIES	-26,938.74	-32,031,587.59
FUND BALANCE			
3411	RESERVE FOR INVENTORIES	.00	-698,308.00
3431	RESERVE FOR PREPAID ITEMS	.00	-69,180.00

CONSOLIDATED BALANCE SHEET FOR GO 2022 10

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
3441	RESERVE FOR OUTSTANDING ENCUMB	.00	392,378.42
3591	OTHER DESIGNATED FUND BALANCE	.00	-25,214,923.82
3611	FUND BALANCE BEG-OF-YEAR	.00	-92,488,330.21
3612	BUDGET SURPLUS/DEFICIT	120.00	31,874,318.77
4310	RESERVE FOR ENCUMBRANCES	-6,056,462.18	-17,407,874.24
4311	RESERVE FOR ENCUMBRANCES	6,056,462.18	17,407,874.24
5010	ESTIMATED REVENUE - CO	12,358.31	337,928,603.92
5050	REALIZED REVENUE - CO	-21,361,797.20	-288,171,017.40
6010	APPROPRIATED EXPENDITURES - CO	-12,478.31	-369,802,922.69
6050	EXPENDITURES - CO	26,878,030.29	290,520,227.01
	TOTAL FUND BALANCE	5,516,233.09	-115,729,154.00
	TOTAL LIABILITIES + FUND BALANCE	5,489,294.35	-147,760,741.59

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** END OF REPORT - Generated by MIEISHA RUNNELS **

CONSOLIDATED BALANCE SHEET FOR FS 2022 10

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
1111	CASH IN BANK	-751,307.28	-22,987,395.91
1151	IMPREST FUNDS	.00	1,000.00
1153	IMPREST CHANGE FUND	.00	805.00
1178	TEXAS CLASS	23,892.90	25,123,243.85
1241	DUE FROM STATE	88,873.21	9,565,567.72
1311	INVENTORIES - GENERAL SUPPLIES	.00	104,245.36
	TOTAL ASSETS	-638,541.17	11,807,466.02
LIABILITIES			
2110	ACTIVE CARD INTEGRATION PAYABL	201.30	-4,081.02
2111	ACCOUNTS PAYABLE	-396.00	-396.00
	TOTAL LIABILITIES	-194.70	-4,477.02
FUND BALANCE			
3451	RESERVE - FOOD SERVICE	.00	-4,417,876.14
3612	BUDGET SURPLUS/DEFICIT	.00	1,246,284.00
4310	RESERVE FOR ENCUMBRANCES	21,494.07	-249,233.09
4311	RESERVE FOR ENCUMBRANCES	-21,494.07	249,233.09
5010	ESTIMATED REVENUE - CO	.00	23,715,193.00
5050	REALIZED REVENUE - CO	-166,659.39	-24,596,343.07
6010	APPROPRIATED EXPENDITURES - CO	.00	-24,961,477.00
6050	EXPENDITURES - CO	805,395.26	17,211,230.21
	TOTAL FUND BALANCE	638,735.87	-11,802,989.00
	TOTAL LIABILITIES + FUND BALANCE	638,541.17	-11,807,466.02

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** END OF REPORT - Generated by MIEISHA RUNNELS **

CONSOLIDATED BALANCE SHEET FOR DS 2022 10

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
1111	CASH IN BANK	30,792.30	14,194,399.57
1177	LONE STAR POOL	692.50	862,979.15
1178	TEXAS CLASS	1,490.24	1,566,955.13
1222	PROPERTY TAXES - DELQ-PRIOR YE	.00	1,773,918.00
1231	ALLOWANCE FOR UNCOLLECTABLE TA	.00	-843,178.00
	TOTAL ASSETS	32,975.04	17,555,073.85
LIABILITIES			
2171	DUE TO GENERAL FUND	.00	-313,543.78
2184	DUE TO STATE	.00	-4,991.00
2311	DEFERRED REVENUE	.00	-930,740.00
	TOTAL LIABILITIES	.00	-1,249,274.78
FUND BALANCE			
3480	RESTRICTED - LT DEBT RETIREMEN	.00	-10,914,554.58
3612	BUDGET SURPLUS/DEFICIT	.00	1,369,861.00
5010	ESTIMATED REVENUE - CO	.00	44,207,164.00
5050	REALIZED REVENUE - CO	-32,975.04	-44,245,719.49
6010	APPROPRIATED EXPENDITURES - CO	.00	-45,577,025.00
6050	EXPENDITURES - CO	.00	38,854,475.00
	TOTAL FUND BALANCE	-32,975.04	-16,305,799.07
	TOTAL LIABILITIES + FUND BALANCE	-32,975.04	-17,555,073.85

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** END OF REPORT - Generated by MIEISHA RUNNELS **

CONSENT AGENDA

8/16/2022

TOPIC: Consider the Approval of the Supplements to the Irving ISD Tax Rolls

SUBMITTED BY: Cher Elzy

BACKGROUND: The Board approved the tax roll on August 16, 2021. Supplements to the tax rolls are prepared monthly by the Dallas Central Appraisal District. Board action is required on any refunds greater than \$2,500.00. For ease in processing, we are presenting the total value of all supplements.

ADMINISTRATIVE RECOMMENDATION: The Administration recommends that the Board of Trustees approve the supplements to the Irving ISD tax rolls.

RECOMMENDED BOARD MOTION: I move the Board approve the Supplements to the Irving ISD Tax Rolls.

Attachments:

1. Memo from Cher Elzy to Fernando Natividad
2. Dallas Central Appraisal District Supplement Recap for July
3. Supplement 12 to the 2021 tax roll
4. Supplement 23 to the 2020 tax roll
5. Supplement 36 to the 2019 tax roll
6. Supplement 48 to the 2018 tax roll
7. Supplement 60 to the 2017 tax roll
8. Comparison of the Budget to the Actual Tax Roll Spreadsheet

MEMO

Date: August 16, 2022
To: Fernando Natividad, Chief Financial Officer
From: Cher Elzy, Director of Taxation
Subject: July Supplement Reports

Attached for your consideration is the July Supplement Reports.

Thank you.



DALLAS CENTRAL APPRAISAL DISTRICT

SUPPLEMENT 07-2022

As of July 13, 2022

**State of Texas
County of Dallas**

Property Tax Code, Section 25.25

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I, W. Kenneth Nolan, Executive Director/Chief Appraiser of the Dallas Central Appraisal District, attest to the best of my knowledge, that the attached is a supplement to the certified appraisal roll which lists taxable property for

IRVING ISD

Tax Year	Amount of
2021	17,375,836-
2020	14,350,447-
2019	295,209-
2018	43,422
2017	49,915

Date : July 19, 2022

**W. Kenneth Nolan
Executive Director/Chief Appraiser**

2021 SUPPLEMENT NO. 12

Real Property Additions		Personal Property Additions	
\$	0	\$	0 62
Total Additions		Supplemental Change Report	Net Changes of Changes
\$	0	\$ (17,375,836)	\$ (17,375,836)

Summary of Supplemental Change Report
#1 through #12

Value	Reason
\$ (190,582,252)	Exemptions and Value Changes
\$ 655,741,305	Total Additions
\$ 465,159,053	Net Total

2020 SUPPLEMENT NO. 23

Real Property Additions		Personal Property Additions
\$ 0		\$ 0 ⁶³
Total Additions	Supplemental Change Report	Net Changes of Changes
\$ 0	\$ (14,350,447)	\$ (14,350,447)

Summary of Supplemental Change Report
#1 through #23

Value	Reason
\$ (344,011,193)	Exemptions and Value Changes
\$ 1,241,851,292	Total Additions
\$ 897,840,099	Net Total

2019 SUPPLEMENT NO. 36

Real Property Additions	Personal Property Additions	
\$ 0	\$ 0	64
Total Additions	Supplemental Change Report	Net Changes of Changes
\$ 0	\$ (295,209)	\$ (295,209)

**Summary of Supplemental Change Report
#1 through #36**

Value	Reason
\$ (281,614,943)	Exemptions and Value Changes
\$ 184,586,163	Total Additions
\$ (97,028,780)	Net Total

2018 SUPPLEMENT NO. 48

Real Property Additions	Personal Property Additions
\$ 0	\$ 0 65
Total Additions	Supplemental Change Report
\$ 0	\$ 43,422
	Net Changes of Changes
	\$ 43,422

**Summary of Supplemental Change Report
#1 through #48**

Value	Reason
\$ (254,463,259)	Exemptions and Value Changes
\$ 92,404,285	Total Additions
\$ (162,058,974)	Net Total

2017 SUPPLEMENT NO. 60

Real Property Additions	Personal Property Additions
\$ 0	\$ 0 66
Total Additions	Supplemental Change Report
\$ 0	\$ 49,915
	Net Changes of Changes
	\$ 49,915

**Summary of Supplemental Change Report
#1 through #60**

Value	Reason
\$ (263,180,464)	Exemptions and Value Changes
\$ 116,230,132	Total Additions
\$ (146,950,332)	Net Total

RECAP FOR JULY SUPPLEMENT

2021 SUPPLEMENT NO. 12	\$	(17,375,836)
2020 SUPPLEMENT NO. 23	\$	(14,350,447)
2019 SUPPLEMENT NO. 36	\$	(295,209)
2018 SUPPLEMENT NO. 48	\$	43,422
2019 SUPPLEMENT NO. 60	\$	49,915

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FY 2021-2022

COMPARISON OF BUDGET TO ACTUAL TAX ROLL

	ORIGINAL BUDGET	CERTIFIED TAX ROLL	ROLLS 1 - 12	ADJUSTED TAX ROLL
NET TAXABLE VALUE	\$ 16,919,405,875	\$ 16,326,839,855	465,159,053	\$ 16,791,998,908
M & O LEVY (0.9390)	\$ 158,873,221	\$ 153,309,026	4,367,844	\$ 157,676,870
I & S LEVY (.2687)	\$ 45,462,444	\$ 43,870,219	1,249,882	\$ 45,120,101
TOTAL LEVY (1.2077)	\$ 204,335,665	\$ 197,179,245	5,617,726	\$ 202,796,971

2020 SUPPLEMENT	TAXABLE VALUE
SUPPLEMENT NO. 1	187,588,065
SUPPLEMENT NO. 2	338,477,475
SUPPLEMENT NO. 3	69,878,757
SUPPLEMENT NO. 4	-19,818,397
SUPPLEMENT NO. 5	-1,019,588
SUPPLEMENT NO. 6	-25,232,162
SUPPLEMENT NO. 7	-5,375,060
SUPPLEMENT NO. 8	-20,866,519
SUPPLEMENT NO. 9	-9,933,965
SUPPLEMENT NO. 10	-17,212,668
SUPPLEMENT NO. 11	-13,951,049
SUPPLEMENT NO. 12	-17,375,836

TOTAL 465,159,053

* LEVY REFLECTS FROZEN LOSS FROM OVER 65 & DISABILITY ACCOUNTS

2020 SUPPLEMENTAL BUDGET	-200,000,000
NET GAIN (LOSS) TO TAX	<u>665,159,053</u>
LEVY GAIN (LOSS) M & O	6,245,844
LEVY GAIN (LOSS) I & S	1,787,282
TOTAL LEVY GAIN (LOSS) DUE TO SUPPLEMENTS	<u>8,033,126</u>

FY 2020-2021

COMPARISON OF BUDGET TO ACTUAL TAX ROLL

	ORIGINAL BUDGET	CERTIFIED TAX ROLL	ROLLS 1 - 23	ADJUSTED TAX ROLL
NET TAXABLE VALUE	\$ 15,138,570,097	\$ 14,741,790,666	897,840,099	\$ 15,639,630,765
M & O LEVY (1.0148)	\$ 153,626,209	\$ 149,599,692	9,111,281	\$ 158,710,973 ⁶⁹
I & S LEVY (.2603)	\$ 39,405,698	\$ 38,372,881	2,337,078	\$ 40,709,959
TOTAL LEVY (1.2751)	\$ 193,031,907	\$ 187,972,573	11,448,359	\$ 199,420,932

2020 SUPPLEMENT	TAXABLE VALUE
SUPPLEMENT NO. 1	435,201,059
SUPPLEMENT NO. 2	479,242,398
SUPPLEMENT NO. 3	280,208,718
SUPPLEMENT NO. 4	15,576,708
SUPPLEMENT NO. 5	-3,568,300
SUPPLEMENT NO. 6	-1,548,848
SUPPLEMENT NO. 7	-17,777,907
SUPPLEMENT NO. 8	-11,306,066
SUPPLEMENT NO. 9	-4,866,930
SUPPLEMENT NO. 10	-7,508,735
SUPPLEMENT NO. 11	-21,392,402
SUPPLEMENT NO. 12	-595,647
SUPPLEMENT NO. 13	-16,657,801
SUPPLEMENT NO. 14	-56,487,138
SUPPLEMENT NO. 15	-37,755,434
SUPPLEMENT NO. 16	-9,076,405
SUPPLEMENT NO. 17	-5,858,729
SUPPLEMENT NO. 18	-4,677,591
SUPPLEMENT NO. 19	-9,638,612
SUPPLEMENT NO. 20	-67,212,457
SUPPLEMENT NO. 21	-16,025,508
SUPPLEMENT NO. 22	-6,083,827
SUPPLEMENT NO. 23	-14,350,447

TOTAL **897,840,099**

* LEVY REFLECTS FROZEN LOSS FROM OVER 65 & DISABILITY ACCOUNTS

2020 SUPPLEMENTAL BUDGET	-200,000,000
NET GAIN (LOSS) TO TAX	<u>1,097,840,099</u>
LEVY GAIN (LOSS) M & O	11,140,881
LEVY GAIN (LOSS) I & S	2,857,678
TOTAL LEVY GAIN (LOSS) DUE TO SUPPLEMENTS	<u>13,998,559</u>

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**FY 2019-2020
COMPARISON OF BUDGET TO ACTUAL TAX ROLL**

	ORIGINAL BUDGET	CERTIFIED TAX ROLL	ROLLS 1 - 36	ADJUSTED TAX ROLL
NET TAXABLE VALUE	\$ 13,127,517,207	\$ 14,512,366,935	-97,028,780	\$ 14,415,338,155
M & O LEVY (1.03100)	\$ 135,344,702	\$ 149,622,503	-1,000,367	\$ 148,622,136
I & S LEVY (.27410)	\$ 35,982,525	\$ 39,778,398	-265,956	\$ 39,512,442
TOTAL LEVY (1.30510)	\$ 171,327,227	\$ 189,400,901	-1,266,323	\$ 188,134,578

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2019 SUPPLEMENT	TAXABLE VALUE
SUPPLEMENT NO. 1	32,571,769
SUPPLEMENT NO. 2	98,098,133
SUPPLEMENT NO. 3	25,517,424
SUPPLEMENT NO. 4	-14,556,681
SUPPLEMENT NO. 5	-8,195,689
SUPPLEMENT NO. 6	-19,703,429
SUPPLEMENT NO. 7	-18,434,225
SUPPLEMENT NO. 8	-17,063,025
SUPPLEMENT NO. 9	-3,432,626
SUPPLEMENT NO. 10	-8,979,664
SUPPLEMENT NO. 11	-26,419,728
SUPPLEMENT NO. 12	-14,251,347
SUPPLEMENT NO. 13	-12,542,680
SUPPLEMENT NO. 14	-29,795,534
SUPPLEMENT NO. 15	-2,269,209
SUPPLEMENT NO. 16	-28,966,000
SUPPLEMENT NO. 17	-1,044,464
SUPPLEMENT NO. 18	-10,018,551
SUPPLEMENT NO. 19	-9,938,089
SUPPLEMENT NO. 20	-1,324,146
SUPPLEMENT NO. 21	-2,293,528
SUPPLEMENT NO. 22	-2,360,419
SUPPLEMENT NO. 23	-794,110
SUPPLEMENT NO. 24	-474,911
SUPPLEMENT NO. 25	-275,359
SUPPLEMENT NO. 26	131,086
SUPPLEMENT NO. 27	-5,958,133
SUPPLEMENT NO. 28	518,514
SUPPLEMENT NO. 29	-10,532,887
SUPPLEMENT NO. 30	-1,471,962
SUPPLEMENT NO. 31	-418,621
SUPPLEMENT NO. 32	-1,509,840

SUPPLEMENT NO. 33	-243,373
SUPPLEMENT NO. 34	-192,127
SUPPLEMENT NO. 35	-110,140
SUPPLEMENT NO. 36	-295,209

TOTAL **-97,028,780**

* LEVY REFLECTS FROZEN LOSS FROM OVER 65 & DISABILITY ACCOUNTS

2019 SUPPLEMENTAL BUDGET	-150,000,000
NET GAIN (LOSS) TO TAX	<u>52,971,220</u>

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LEVY GAIN (LOSS) M & O	546,133
LEVY GAIN (LOSS) I & S	145,194
TOTAL LEVY GAIN (LOSS) DUE TO SUPPLEMENTS	<u>691,327</u>

FY 2018-2019

COMPARISON OF BUDGET TO ACTUAL TAX ROLL

	ORIGINAL BUDGET	CERTIFIED TAX ROLL	ROLLS 1 - 48	ADJUSTED TAX ROLL
NET TAXABLE VALUE	\$ 12,223,386,344	\$ 13,439,011,068	-162,058,974	\$ 13,276,952,094
M & O LEVY (1.17)	\$ 143,013,620	\$ 157,236,430	-1,896,090	\$ 155,340,340
I & S LEVY (.2311)	\$ 28,248,246	\$ 31,057,554	-374,518	\$ 30,683,036
TOTAL LEVY (1.4011)	171,261,866	188,293,984	-2,270,608	\$ 186,023,376

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2018 SUPPLEMENT	TAXABLE VALUE
SUPPLEMENT NO. 1	-1,415,301
SUPPLEMENT NO. 2	-1,967,970
SUPPLEMENT NO. 3	59,418,616
SUPPLEMENT NO. 4	10,785,664
SUPPLEMENT NO. 5	-18,582,754
SUPPLEMENT NO. 6	-2,445,166
SUPPLEMENT NO. 7	-21,479,140
SUPPLEMENT NO. 8	-38,878,680
SUPPLEMENT NO. 9	-7,401,705
SUPPLEMENT NO. 10	-19,670,312
SUPPLEMENT NO. 11	-12,285,270
SUPPLEMENT NO. 12	-26,883,772
SUPPLEMENT NO. 13	-418,958
SUPPLEMENT NO. 14	-9,012,907
SUPPLEMENT NO. 15	-8,273,654
SUPPLEMENT NO. 16	-27,730,004
SUPPLEMENT NO. 17	-4,033,170
SUPPLEMENT NO. 18	-4,124,920
SUPPLEMENT NO. 19	-4,946,824
SUPPLEMENT NO. 20	-5,449,620
SUPPLEMENT NO. 21	-2,015,000
SUPPLEMENT NO. 22	-153,168
SUPPLEMENT NO. 23	-499,114
SUPPLEMENT NO. 24	-617,138
SUPPLEMENT NO. 25	-782,830
SUPPLEMENT NO. 26	-6,418,231
SUPPLEMENT NO. 27	-1,324,050
SUPPLEMENT NO. 28	15,950
SUPPLEMENT NO. 29	-30,000
SUPPLEMENT NO. 30	-3,955,480

SUPPLEMENT NO. 31	29,769
SUPPLEMENT NO. 32	27,314
SUPPLEMENT NO. 33	-7,669
SUPPLEMENT NO. 34	-49,124
SUPPLEMENT NO. 35	-24,788
SUPPLEMENT NO. 36	-160,783
SUPPLEMENT NO. 37	0
SUPPLEMENT NO. 38	-25,000
SUPPLEMENT NO. 39	89,395
SUPPLEMENT NO. 40	36,606
SUPPLEMENT NO. 41	-651,835
SUPPLEMENT NO. 42	-813,733
SUPPLEMENT NO. 43	0
SUPPLEMENT NO. 44	0
SUPPLEMENT NO. 45	25,000
SUPPLEMENT NO. 46	0
SUPPLEMENT NO. 47	-2,640
SUPPLEMENT NO. 48	43,422

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TOTAL **-162,058,974**

* LEVY REFLECTS FROZEN LOSS FROM OVER 65 & DISABILITY ACCOUNTS

2018 SUPPLEMENTAL BUDGET	-150,000,000
NET GAIN (LOSS) TO TAX	<u>-12,058,974</u>
LEVY GAIN (LOSS) M & O	-141,090
LEVY GAIN (LOSS) I & S	-27,868
TOTAL LEVY GAIN (LOSS) DUE TO SUPPLEMENTS	<u>-168,958</u>

**FY 2017-2018
COMPARISON OF BUDGET TO ACTUAL TAX ROLL**

	ORIGINAL BUDGET	CERTIFIED TAX ROLL	ROLLS 1 - 60	ADJUSTED TAX ROLL
NET TAXABLE VALUE	\$ 11,096,312,115	\$ 12,178,979,842	-146,950,332	\$ 12,032,029,510
M & O LEVY (1.17)	\$ 129,826,852	\$ 142,494,064	-1,719,319	\$ 140,774,745
I & S LEVY (.2614)	\$ 29,005,833	\$ 31,835,853	-384,128	\$ 31,451,725
TOTAL LEVY (1.4314)	\$ 158,832,685	\$ 174,329,917	-2,103,447	\$ 172,226,470

2017 SUPPLEMENT	TAXABLE VALUE
SUPPLEMENT NO. 1	45,880,656
SUPPLEMENT NO. 2	9,215,735
SUPPLEMENT NO. 3	8,867,781
SUPPLEMENT NO. 4	610,035
SUPPLEMENT NO. 5	-4,867,051
SUPPLEMENT NO. 6	-10,449,039
SUPPLEMENT NO. 7	-34,417,183
SUPPLEMENT NO. 8	-15,719,504
SUPPLEMENT NO. 9	-22,644,695
SUPPLEMENT NO. 10	-1,755,708
SUPPLEMENT NO. 11	-11,818,504
SUPPLEMENT NO. 12	-21,854,669
SUPPLEMENT NO. 13	-8,601,532
SUPPLEMENT NO. 14	-5,015,998
SUPPLEMENT NO. 15	-4,561,293
SUPPLEMENT NO. 16	-3,740,084
SUPPLEMENT NO. 17	-1,581,999
SUPPLEMENT NO. 18	-1,902,556
SUPPLEMENT NO. 19	-5,037,372
SUPPLEMENT NO. 20	-2,205,667
SUPPLEMENT NO. 21	-1,013,721
SUPPLEMENT NO. 22	-1,251,382
SUPPLEMENT NO. 23	-1,395,752
SUPPLEMENT NO. 24	-10,240,437
SUPPLEMENT NO. 25	-328,358
SUPPLEMENT NO. 26	-6,746,358
SUPPLEMENT NO. 27	-67,573
SUPPLEMENT NO. 28	-25,155,092
SUPPLEMENT NO. 29	-412,230
SUPPLEMENT NO. 30	-142,000
SUPPLEMENT NO. 31	-300,337
SUPPLEMENT NO. 32	-419,748

SUPPLEMENT NO. 33	-25,000
SUPPLEMENT NO. 34	-12,398
SUPPLEMENT NO. 35	-710
SUPPLEMENT NO. 36	-228,750
SUPPLEMENT NO. 37	22,500
SUPPLEMENT NO. 38	-4,083,230
SUPPLEMENT NO. 39	25,000
SUPPLEMENT NO. 40	83,064
SUPPLEMENT NO. 41	0
SUPPLEMENT NO. 42	30,007
SUPPLEMENT NO. 43	80,062
SUPPLEMENT NO. 44	91,062
SUPPLEMENT NO. 45	0
SUPPLEMENT NO. 46	122,433
SUPPLEMENT NO. 47	-220,240
SUPPLEMENT NO. 48	8,756
SUPPLEMENT NO. 49	0
SUPPLEMENT NO. 50	0
SUPPLEMENT NO. 51	-2,541,467
SUPPLEMENT NO. 52	35,000
SUPPLEMENT NO. 53	-926,240
SUPPLEMENT NO. 54	-411,833
SUPPLEMENT NO. 55	0
SUPPLEMENT NO. 56	0
SUPPLEMENT NO. 57	26,012
SUPPLEMENT NO. 58	0
SUPPLEMENT NO. 59	-2,640
SUPPLEMENT NO. 60	49,915

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TOTAL **-146,950,332**

* LEVY REFLECTS FROZEN LOSS FROM OVER 65 & DISABILITY ACCOUNTS

2017 SUPPLEMENTAL BUDGET	-150,000,000
NET GAIN (LOSS) TO TAX	<u>3,049,668</u>
LEVY GAIN (LOSS) M & O	35,681
LEVY GAIN (LOSS) I & S	<u>7,972</u>
TOTAL LEVY GAIN (LOSS) DUE TO SUPPLEMENTS	43,653

2021 ACTIVE LAWSUITS

OWNERS NAME	DCAD VALUE	TYPE OF PROPERTY
1000 EAST AIRPORT FREEWAY LLC	\$ 9,752,100	REAL
1111 TDS APARTMENTS LLC	\$ 18,750,000	REAL
14800 LANDMARK LLC	\$ 10,662,790	REAL
2325 STEMMONS HOTEL PTNRS LLC	\$ 7,500,000	REAL
250 290 B&C LLC	\$ 32,980,000	REAL
250 290 B&C LLC	\$ 16,478,860	REAL
250 290 B&C LLC	\$ 18,540,360	REAL
2ML REAL ESTATE INTEREST INC	\$ 1,390,000	REAL
4409 MONTROSE LTD	\$ 17,600,000	REAL
89 H A S HOTEL CORP	\$ 950,000	REAL
ADDISON HOTELS LP	\$ 4,257,250	REAL
ADDISON STONE LLC	\$ 1,408,150	REAL
AGAVE APARTMENTS LLC	\$ 8,000,000	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 102,417,090	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 58,659,010	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 8,620,610	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 58,303,290	REAL
ALESIO GARDEN &	\$ 104,420,000	REAL
ASBURY AUTOMOTIVE TEXAS LLC	\$ 51,860	REAL
ASBURY AUTOMOTIVE TEXAS LLC	\$ 2,025,000	REAL
ASBURY AUTOMOTIVE TEXAS LLC	\$ 3,324,000	REAL
ASBURY AUTOMOTIVE TEXAS LLC	\$ 4,900,000	REAL
ASBURY AUTOMOTIVE TEXAS LLC	\$ 2,500,000	REAL
BELL STACY GREETHUM TRUST THE	\$ 870,000	REAL
BELTLINE & GRANDE LTD	\$ 11,000,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$ 2,940,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$ 695,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$ 7,615,000	REAL
BETTER INC	\$ 2,300,000	REAL
BHP INVESTMENTS CO	\$ 2,300,000	REAL
BRE KNIGHT SH TX OWNER LLC	\$ 3,910,000	REAL
BRE KNIGHT SH TX OWNER LLC	\$ 1,390,000	REAL
BREIT INDUSTRIAL CANYON TX	\$ 115,390	REAL
BREIT INDUSTRIAL CANYON TX	\$ 10,018,430	REAL
CAROLYN PROPERTY OWNER LP	\$ 57,720,000	REAL
CASTLE CROWN PROPERTIES	\$ 4,750,000	REAL
CENTRALAND GROUP LTD	\$ 4,186,480	REAL
CFT NV DEVELOPMENTS LLC	\$ 815,000	REAL

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CLAY COOLEY REAL ESTATE	\$	4,336,180	REAL
CLAY COOLEY REAL ESTATE	\$	8,280,400	REAL
CLAY COOLEY REAL ESTATE	\$	8,593,750	REAL
CNC SPC LP	\$	11,417,240	REAL
CNC SPC LP	\$	5,782,760	REAL
COLINAS RANCH APARTMENTS	\$	13,598,880	REAL
COLUMBIA PROPERTIES	\$	25,000,000	REAL
COP ENTERPRISES	\$	200,830	REAL
COP ENTERPRISES	\$	99,280	REAL
COP ENTERPRISES	\$	99,280	REAL
COP ENTERPRISES	\$	89,380	REAL
COP ENTERPRISES	\$	99,280	REAL
CP II CRESTVIEW LP	\$	35,200,000	REAL
CRAWFORD ELECTRIC SUPPLY LTD	\$	510,870	PERSONAL
CRESTVIEW STONEHILL LLC	\$	19,000,000	REAL
CROSS COURT TEXAS LLC	\$	1,122,000	REAL
CVS	\$	1,785,000	REAL
CVS	\$	1,734,000	REAL
CVS AS LESSEE	\$	1,973,410	REAL
D L PETERSON TRUST I	\$	4,517,150	PERSONAL
DELUJO EL MOROCCO LLC	\$	9,345,000	REAL
DENNIS D TOPLETZ	\$	152,950	REAL
DENNIS D TOPLETZ	\$	130,330	REAL
DENNIS D TOPLETZ	\$	638,060	REAL
DENNIS D TOPLETZ	\$	616,930	REAL
DENNIS D TOPLETZ	\$	442,410	REAL
DENNIS D TOPLETZ	\$	205,000	REAL
DENNIS D TOPLETZ	\$	205,290	REAL
DENNIS D TOPLETZ	\$	183,380	REAL
DENNIS D TOPLETZ	\$	197,640	REAL
DENNIS D TOPLETZ	\$	166,400	REAL
DENNIS D TOPLETZ	\$	177,240	REAL
DENNIS D TOPLETZ	\$	223,150	REAL
DENNIS D TOPLETZ	\$	177,060	REAL
DENNIS D TOPLETZ	\$	398,370	REAL
DENNIS D TOPLETZ	\$	145,000	REAL
DENNIS D TOPLETZ	\$	176,120	REAL
DENNIS D TOPLETZ	\$	238,730	REAL
DENNIS D TOPLETZ	\$	170,010	REAL
DENNIS D TOPLETZ	\$	185,310	REAL
DENNIS D TOPLETZ	\$	182,010	REAL
DENNIS D TOPLETZ	\$	190,650	REAL
DENNIS D TOPLETZ	\$	171,000	REAL
DENNIS D TOPLETZ	\$	181,630	REAL

DENNIS D TOPLETZ	\$	195,380	REAL
DENNIS D TOPLETZ	\$	166,050	REAL
DENNIS D TOPLETZ	\$	161,140	REAL
DENNIS D TOPLETZ	\$	153,050	REAL
DENNIS D TOPLETZ	\$	181,630	REAL
DENNIS D TOPLETZ	\$	173,820	REAL
DENNIS D TOPLETZ	\$	177,970	REAL
DENNIS D TOPLETZ	\$	174,430	REAL
DENNIS D TOPLETZ	\$	200,580	REAL
DENNIS D TOPLETZ	\$	196,560	REAL
DENNIS D TOPLETZ	\$	203,630	REAL
DENNIS D TOPLETZ	\$	1,087,140	REAL
DENNIS D TOPLETZ	\$	457,970	REAL
DEVA CORPORATION	\$	4,050,000	REAL
DFW RESORTS LLC	\$	6,100,000	REAL
DK CREST OWNER LLC	\$	57,510,000	REAL
DRIVER RE IRVING LLC	\$	5,785,570	REAL
DSJR LLC	\$	5,318,000	REAL
ELEMENT FLEET CORPORATION	\$	369,610	PERSONAL
EX DALLAS LP	\$	45,500,000	REAL
EX DALLAS LP	\$	7,629,260	REAL
EX DALLAS LP	\$	370,740	REAL
FIRST FLEET MASTER TITLING TRUST	\$	1,676,050	PERSONAL
FREO TEXAS LLC	\$	237,080	REAL
FREO TEXAS LLC	\$	201,510	REAL
FREO TEXAS LLC	\$	174,750	REAL
FREO TEXAS LLC	\$	147,590	REAL
FREO TEXAS LLC	\$	205,860	REAL
GELCO FLEET TRUST	\$	4,090,320	PERSONAL
GEP VANDERBILT LLC	\$	12,856,000	REAL
GROUP 1 REALTY INC	\$	3,000,000	REAL
GROUP 1 REALTY INC	\$	765,640	REAL
GROUP 1 REALTY INC	\$	309,360	REAL
GROUP 1 REALTY INC	\$	167,210	REAL
GROUP 1 REALTY INC	\$	600,000	REAL
HAMPTON/AIRPORT FREEWAY JOINT	\$	1,850,000	REAL
HD DEVELOPMENT PROPERTIES	\$	5,248,640	REAL
HKRK MGNT INC	\$	2,275,000	REAL
IMV GROUP LLC	\$	155,560	REAL
IMV GROUP LLC	\$	901,740	REAL
IMV GROUP LLC	\$	167,260	REAL
IMV GROUP LLC	\$	1,429,530	REAL
IMV GROUP LLC	\$	189,600	REAL
IMV GROUP LLC	\$	179,650	REAL

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IMV GROUP LLC	\$	175,650	REAL
IMV GROUP LLC	\$	138,050	REAL
IMV GROUP LLC	\$	130,490	REAL
IMV GROUP LLC	\$	1,111,510	REAL
IMV GROUP LLC	\$	351,290	REAL
IMV GROUP LLC	\$	322,350	REAL
IMV GROUP LLC	\$	91,860	REAL
INTERGERMAN SUMMER GATE LP	\$	13,650,000	REAL
INTREPID HOLDINGS	\$	3,586,730	REAL
IRIS ASSOCIATES LP	\$	8,156,250	REAL
IRIS ASSOCIATES LP	\$	20,843,750	REAL
IRVING 4600 WEST PIONEER	\$	34,272,000	REAL
IRVING BRITAIN WAY APARTMENTS LP	\$	2,324,000	REAL
IRVING BRITAIN WAY APARTMENTS LP	\$	4,480,000	REAL
IRVING LODGING LLC	\$	5,500,000	REAL
ISA HOSPITALITY INC	\$	1,995,000	REAL
JAHCO FAIR OAKS LP	\$	7,050,000	REAL
JARS HEIGHTS 79 LLC	\$	2,720,000	REAL
JARS HEIGHTS 79 LLC	\$	1,020,000	REAL
JARS HEIGHTS 79 LLC	\$	1,632,000	REAL
JASAN LLC	\$	3,200,230	REAL
JDFW II LLC	\$	71,000,000	REAL
KIMBERLY CLARK CORP	\$	9,000,000	REAL
KROGER TEXAS LP	\$	10,600,000	REAL
LAKE WORTH HOTEL CORP	\$	3,650,000	REAL
LAKERIDGE REALTY LP	\$	310,140	REAL
LAKERIDGE REALTY LP	\$	9,052,500	REAL
LAKERIDGE REALTY LP	\$	7,639,860	REAL
LAS COLINAS I HOLDCO LP	\$	83,950,000	REAL
LAS COLINAS II HOLDCO LP	\$	46,300,000	REAL
LAS COLINAS SURGERY	\$	1,600,000	REAL
LEGACY REI GROUP VF LLC	\$	10,898,000	REAL
LOWEN TRINITY MILLS	\$	197,830	REAL
LOWEN TRINITY MILLS	\$	7,715,780	REAL
LPD REALTY LLC	\$	12,300,000	REAL
MALL GROUND PORTFOLIO LLC	\$	38,155,140	REAL
MALL GROUND PORTFOLIO LLC	\$	1,650,000	REAL
MALL GROUND PORTFOLIO LLC	\$	4,700,000	REAL
MALL GROUND PORTFOLIO LLC	\$	193,440	REAL
MALL GROUND PORTFOLIO LLC	\$	1,301,420	REAL
METROPLEX PLAZA LP	\$	3,752,500	REAL
METROPLEX PLAZA LP	\$	2,362,500	REAL
METROPLEX PLAZA LP	\$	4,635,000	REAL
MNSF II ACQUISITIONS LLC	\$	165,910	REAL

MNSF II ACQUISITIONS LLC	\$	195,020	REAL
MNSF II ACQUISITIONS LLC	\$	222,430	REAL
MNSF II ACQUISITIONS LLC	\$	227,990	REAL
MNSF II ACQUISITIONS LLC	\$	203,000	REAL
NEPTUNE VENTURES LLC	\$	280,000	REAL
NEPTUNE VENTURES LLC	\$	196,600	REAL
NEPTUNE VENTURES LLC	\$	251,650	REAL
NEPTUNE VENTURES LLC	\$	192,210	REAL
NEPTUNE VENTURES LLC	\$	254,930	REAL
NEPTUNE VENTURES LLC	\$	181,930	REAL
NEPTUNE VENTURES LLC	\$	179,000	REAL
NEPTUNE VENTURES LLC	\$	202,050	REAL
NEPTUNE VENTURES LLC	\$	258,990	REAL
NEPTUNE VENTURES LLC	\$	226,530	REAL
NEPTUNE VENTURES LLC	\$	194,150	REAL
NEPTUNE VENTURES LLC	\$	217,730	REAL
NEPTUNE VENTURES LLC	\$	204,080	REAL
NEPTUNE VENTURES LLC	\$	200,940	REAL
NORTHWEST PARK ASSOC	\$	5,273,440	REAL
NORTHWEST PARK ASSOC	\$	8,226,560	REAL
PACIFIC PLATINUM TRUST	\$	555,310	REAL
PARMA LAS COLINAS TOWERS LLC	\$	61,167,000	REAL
PARMA LAS COLINAS TOWERS LLC	\$	4,048,000	REAL
PERFECT AND MODERN TEAM LLC	\$	2,332,000	REAL
POLO SANTIAGO	\$	4,600,000	REAL
PPF AMLI 1050 LAKE CAROLYN PARKWAY LLC	\$	51,832,000	REAL
PPF AMLI 777 LAKE CAROLYN PARKWAY	\$	73,775,000	REAL
PRIME US TOWER AT LAKE CAROLYN LLC	\$	61,500,000	REAL
PROGRESS RESIDENTIAL	\$	168,600	REAL
PROGRESS RESIDENTIAL	\$	170,510	REAL
PROVIDENT GROUP IRVING PROPERTIES LLC	\$	31,000,000	REAL
RACETRAC PETROLEUM INC	\$	1,750,000	REAL
RACETRAC PETROLEUM INC	\$	2,315,310	REAL
RACETRAC PETROLEUM INC	\$	457,820	REAL
RACETRAC PETROLEUM INC	\$	382,310	REAL
RAMSEY LUTHER H	\$	1,490,700	REAL
RANDALLS FOOD & DRUG LP	\$	4,758,940	REAL
RESIDENCES NORTHGATE LLC	\$	28,233,600	REAL
RYDER TRUCK RENTAL INC	\$	2,440,720	PERSONAL
SAVOY DALLAS HOTELS LLC	\$	5,481,350	REAL
STAINBACK RAYMOND F JR	\$	4,410,970	REAL
SUN LIFE INSURANCE CO OF CANADA	\$	34,178,320	REAL
SYMONDS STEPHAN M	\$	1,330,000	REAL
TARGET CORPORATION AS OWNER	\$	5,523,470	REAL

TEXAS FLORIDA CEDARS LP	\$	8,651,960	REAL
TMIF II BRIDGEPORT LP	\$	26,250,000	REAL
TP APARTMENTS LLC	\$	5,415,830	REAL
TP APARTMENTS LLC	\$	2,063,170	REAL
TR ATRIUM LP	\$	14,215,000	REAL
TR ATRIUM LP	\$	7,215,000	REAL
VELAZQUEZ CELIA &	\$	1,100,000	REAL
VILLAS ESTANCIA APARTMENTS LLC	\$	18,525,000	REAL
WALGREENS CO AS OWNER	\$	2,293,980	REAL
WALGREENS CO AS OWNER	\$	1,376,640	REAL
WALGREENS CO AS OWNER	\$	2,351,530	REAL
WESTDALE BROOKSTONE/TERRACE LP	\$	17,750,000	REAL
WESTDALE POLARIS PARTNERS	\$	13,400,000	REAL
WESTDALE WOODMEADE LTD	\$	23,700,000	REAL
WESTGATE MULTIFAMILY LLC	\$	4,358,000	REAL
WESTGATE MULTIFAMILY LLC	\$	3,988,000	REAL
WESTGATE MULTIFAMILY LLC	\$	23,524,000	REAL
WESTGATE MULTIFAMILY LLC	\$	10,130,000	REAL
WOODSIDE VILLAS IRVING LLC	\$	13,000,000	REAL
WOODWIND APARTMENTS	\$	5,193,000	REAL
WOODWIND APARTMENTS	\$	400,000	REAL
TOTAL	\$	1,985,519,360	

2021 SETTLED LAWSUITS

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
2929 PARK GROVE VNTRE LTD	\$ 14,336,450	\$ 13,518,600	REAL
2929 PARK GROVE VNTRE LTD	\$ 1,003,550	\$ 946,300	REAL
4303 MARIPOSA DRIVE LLC	\$ 7,480,000	\$ 7,100,000	REAL
ABF FREIGHT SYSTEM INC	\$ 8,302,500	\$ 6,000,000	REAL
AGAS VENTURES	\$ 148,200	\$ 139,000	REAL
AGAS VENTURES	\$ 136,980	\$ 123,000	REAL
AGAS VENTURES	\$ 145,280	\$ 136,000	REAL
AGAS VENTURES	\$ 156,980	\$ 156,980	REAL
AGAS VENTURES	\$ 170,630	\$ 155,000	REAL
AGAS VENTURES	\$ 164,780	\$ 152,000	REAL
AGAS VENTURES	\$ 189,640	\$ 175,000	REAL
AGAS VENTURES	\$ 139,290	\$ 139,290	REAL
AGAS VENTURES	\$ 123,890	\$ 123,890	REAL
AGAS VENTURES	\$ 170,670	\$ 170,670	REAL
AGAS VENTURES	\$ 126,750	\$ 126,600	REAL
AGAS VENTURES	\$ 200,780	\$ 160,000	REAL
AGAS VENTURES	\$ 175,500	\$ 175,500	REAL
AGAS VENTURES	\$ 152,100	\$ 144,500	REAL
AGAS VENTURES	\$ 136,500	\$ 129,680	REAL
AGAS VENTURES	\$ 120,900	\$ 121,370	REAL
AGAS VENTURES	\$ 100,000	\$ 100,000	REAL
AIGGRE TX HOTEL LAS COLINAS OWNER LLC	\$ 6,700,000	\$ 6,000,000	REAL
ALC APARTMENTS LLC	\$ 48,750,000	\$ 48,500,000	REAL
ANGEL HOSPITALITY VIII LLC	\$ 4,440,000	\$ 4,246,000	REAL
ANGEL HOSPITALITY VIII LLC	\$ 1,083,600	\$ 1,083,600	REAL
AREA/EY WFT LLC	\$ 8,600,000	\$ 8,000,000	REAL
ASHER PARK IRVING LP	\$ 21,750,000	\$ 18,486,000	REAL
BLVD AL LP THE	\$ 1,437,890	\$ 1,397,460	REAL
BUDHWANI & VIRANI INC	\$ 2,025,000	\$ 1,900,000	REAL
CARE INN	\$ 15,300,000	\$ 13,775,000	REAL
CEDAR CREST OF IRVING LLC	\$ 1,600,000	\$ 1,600,000	REAL
CHALET APARTMENTS LLC	\$ 21,434,000	\$ 20,000,000	REAL
CHATHEAU AT WILDBRIAR LP	\$ 14,000,000	\$ 11,000,000	REAL
COTTONWOOD LANE PROPERTIES LLC	\$ 7,665,000	\$ 7,200,000	REAL
CROSSINGSATIRVING RUBY	\$ 13,450,000	\$ 12,750,000	REAL
CROWN ENTERPRISES INC	\$ 5,946,820	\$ 4,500,000	REAL
CVS AS LESSEE	\$ 2,240,740	\$ 1,940,000	REAL
DALLAS METRO APARTMENTS LLC	\$ 3,800,000	\$ 3,450,000	REAL
DFW JOSEPH INVESTMENTS LLC	\$ 11,160,000	\$ 10,000,000	REAL
EAGLE CREST BORROWER LLC	\$ 25,878,450	\$ 23,765,630	REAL
EAGLE CREST BORROWER LLC	\$ 18,712,110	\$ 17,184,370	REAL
EBEX IRVING APARTMENTS LLC	\$ 12,250,000	\$ 11,875,000	REAL
EL PRIMERO EXPRESS LP	\$ 3,375,000	\$ 3,200,000	REAL
ESTRADA REVO LLC &	\$ 20,100,000	\$ 18,800,000	REAL
FPG THE POINT LP	\$ 50,800,000	\$ 50,000,000	REAL
GEP SILVERTON LLC	\$ 22,000,000	\$ 20,700,000	REAL

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HCD DALLAS CORPORATION	\$	800,000	\$	800,000	REAL
HCD DALLAS CORPORATION	\$	30,150,000	\$	25,700,000	REAL
HERTZ CORP	\$	13,113,420	\$	3,495,160	PERSONAL
IMT CAPITAL III LAKESHORE LOFTS LP	\$	53,500,000	\$	52,200,000	REAL
IRVING BUS PROPERTIES LLC	\$	2,300,000	\$	1,865,720	REAL
IRVING PARK SPRINGS PARTNERS LTD	\$	2,100,000	\$	1,726,570	REAL
JDFW LLC	\$	52,000,000	\$	47,000,000	REAL
LADERA RANCH LLC	\$	21,500,000	\$	21,000,000	REAL
LEGACY REI GROUP SA LLC	\$	8,972,740	\$	8,543,270	REAL
LEGACY REI GROUP SA LLC	\$	3,232,820	\$	2,956,730	REAL
LEGACY REI GROUP SP LLC	\$	17,933,000	\$	17,600,000	REAL
MAA ALLOY LLC	\$	47,500,000	\$	44,500,000	REAL
MAA TANC LLC	\$	37,800,000	\$	36,800,000	REAL
MAAHIYAA HOTEL LLC	\$	4,000,000	\$	3,650,000	REAL
MACARTHUR PLACE BORROWER LLC	\$	17,538,460	\$	15,923,080	REAL
MACARTHUR PLACE BORROWER LLC	\$	20,461,540	\$	18,576,920	REAL
MACY'S RETAIL HOLDINGS LLC	\$	2,822,470	\$	2,399,100	PERSONAL
MARABELLA APARTMENTS LP	\$	26,253,610	\$	25,594,000	REAL
MARABELLA APARTMENTS LP	\$	23,496,390	\$	22,906,000	REAL
MEDIEVAL TIMES	\$	1,627,000	\$	1,627,000	PERSONAL
MERRICK BUSINESS PARK LLC	\$	4,423,500	\$	3,395,020	REAL
MERRICK BUSINESS PARK LLC	\$	1,434,100	\$	1,193,010	REAL
MPG TEXAS 1 LLC	\$	9,520,000	\$	9,000,000	REAL
NEWPORT APARTMENTS PROPERTY OWNER	\$	24,147,200	\$	21,000,000	REAL
NORTHGATE CARI LLC &	\$	16,500,000	\$	16,000,000	REAL
OMNINET FOXBOROUGH LP	\$	9,349,910	\$	8,248,000	REAL
OMNINET FOXBOROUGH LP	\$	23,015,170	\$	20,302,000	REAL
PAR CAPITAL 122 WEST LLC	\$	27,882,000	\$	25,100,000	REAL
PARMA MANDALAY TOWER LLC	\$	38,000,000	\$	35,900,000	REAL
PARRISH HARE ELECTRIC SUPPLY CORP	\$	15,469,580	\$	13,382,690	PERSONAL
PATEL RAMAN	\$	1,450,000	\$	1,340,000	REAL
PCPI UT OWNER LP AND TERRA FUNDING URBAN TC	\$	12,252,330	\$	12,252,330	REAL
PCPI UT OWNER LP AND TERRA FUNDING URBAN TC	\$	151,682,670	\$	123,247,670	REAL
PECAN VILLAGE APARTMENTS	\$	1,477,510	\$	1,392,860	REAL
PECAN VILLAGE APARTMENTS	\$	1,704,820	\$	1,607,140	REAL
PERFECT & COMFORT LIVING LLC	\$	3,200,000	\$	2,900,000	REAL
POST MONTORO LLC	\$	26,259,000	\$	25,000,000	REAL
RACETRAC PETROLEUM INC	\$	563,900	\$	301,100	REAL
RACETRAC PETROLEUM INC	\$	429,820	\$	331,760	PERSONAL
RAVEN SURROUND LLC	\$	26,500,000	\$	25,600,000	REAL
RAYO LLC	\$	4,800,000	\$	3,750,000	REAL
RAYO LLC	\$	4,897,600	\$	3,750,000	REAL
ROCHELLE PLACE L P	\$	7,500,000	\$	7,000,000	REAL
ROCHELLE PLAZA ASSOCIATES	\$	9,500,000	\$	8,475,000	REAL
ROSEMONT SUMMIT OPERATING LLC	\$	56,250,000	\$	54,500,000	REAL
RUSTIC RIDGE IRVING LP	\$	15,000,000	\$	13,800,000	REAL
SANDLIAN COLBY B & G B REV TR &	\$	2,600,000	\$	2,600,000	REAL
SEDONA PARK APARTMENTS LLC	\$	24,880,000	\$	17,350,000	REAL
SOUTHERN STAR LAS COLINAS LP	\$	8,900,000	\$	8,000,000	REAL
SPANISH HAVEN REDEVELOPMT	\$	9,067,030	\$	7,000,000	REAL
TCI 600 LAS COLINAS INC	\$	80,837,780	\$	74,750,000	REAL
TEXAS PARK MANOR LP	\$	8,800,000	\$	8,250,000	REAL
TEXAS SFI PARTNERSHIP 37 LTD	\$	34,000,000	\$	33,400,000	REAL

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TRELLIS PLACE DUPLEXES LTD	\$	14,428,000	\$	13,300,000	REAL
URBAN TOWNE LAKE APARTMENTS LP	\$	24,000,000	\$	23,500,000	REAL
WALNUT HILL TX PARTNERS LLC	\$	51,000,000	\$	47,000,000	REAL
WESTDALE BROOKSTONE/TERRACE LP	\$	14,400,000	\$	12,960,000	REAL
WESTDALE LAKERIDGE	\$	15,950,000	\$	15,000,000	REAL
WESTDALE PPTIES AMERICA I	\$	15,850,000	\$	15,000,000	REAL
WOODCHASE & CLARENDON APTS LLC	\$	15,388,870	\$	12,270,670	PERSONAL
WOODCHASE & CLARENDON APTS LLC	\$	5,931,130	\$	4,729,330	REAL
WWC XLV LP	\$	59,000,000	\$	55,500,000	REAL

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TOTAL	\$	1,643,523,350	\$	1,495,588,570	
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2020 ACTIVE LAWSUITS

OWNERS NAME		DCAD VALUE	TYPE OF PROPERTY
PERFECT AND MODERN TEAM LLC	\$	1,950,000	REAL
TP APARTMENTS LLC	\$	4,272,410	REAL
TP APARTMENTS LLC	\$	1,627,590	REAL
TOTAL		7,850,000	

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2020 SETTLED LAWSUITS

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
1111 TDS APARTMENTS LLC	\$ 18,200,000	\$ 14,500,000	REAL
130 E JOHN W CARPENTER	\$ 7,400,000	\$ 7,100,000	REAL
168 REALTY GROUP III LLC	\$ 4,363,010	\$ 3,977,740	REAL
168 REALTY GROUP III LLC	\$ 5,436,990	\$ 4,822,260	REAL
2013B PPTY OWNER LLC	\$ 226,370	\$ 226,370	REAL
2018 1 IH BORROWER LP	\$ 215,900	\$ 207,260	REAL
2018 1 IH BORROWER LP	\$ 223,050	\$ 214,130	REAL
2325 STEMMONS HOTEL PARTNERS LLC	\$ 8,900,000	\$ 8,800,000	REAL
250 290 B&C LLC	\$ 34,000,000	\$ 32,000,000	REAL
250 290 B&C LLC	\$ 17,000,000	\$ 16,100,000	REAL
250 290 B&C LLC	\$ 19,250,000	\$ 17,700,000	REAL
2929 PARK GROVE VNTRE LTD	\$ 13,157,900	\$ 11,599,240	REAL
2929 PARK GROVE VNTRE LTD	\$ 842,100	\$ 742,350	REAL
555 WEST AIRPORT FWY LLC	\$ 5,752,350	\$ 4,731,600	REAL
555 WEST AIRPORT FWY LLC	\$ 768,400	\$ 768,400	REAL
850 LAKE CAROLYN PKWY APARTMENTS INC	\$ 48,850,000	\$ 47,250,000	REAL
89 H A S HOTEL CORP	\$ 1,100,000	\$ 1,000,000	REAL
ACRON ARG LAKE CAROLYN	\$ 52,929,170	\$ 48,000,000	REAL
AGAS VENTURES LLC	\$ 152,000	\$ 125,600	REAL
AGAS VENTURES LLC	\$ 160,000	\$ 103,230	REAL
AGAS VENTURES LLC	\$ 140,490	\$ 107,310	REAL
AGAS VENTURES LLC	\$ 149,000	\$ 122,730	REAL
AGAS VENTURES LLC	\$ 146,000	\$ 117,380	REAL
AGAS VENTURES LLC	\$ 124,000	\$ 110,340	REAL
AGAS VENTURES LLC	\$ 130,000	\$ 115,090	REAL
AGAS VENTURES LLC	\$ 139,290	\$ 136,660	REAL
AGAS VENTURES LLC	\$ 127,070	\$ 123,770	REAL
AGAS VENTURES LLC	\$ 175,050	\$ 160,730	REAL
AGAS VENTURES LLC	\$ 194,500	\$ 154,710	REAL
AGAS VENTURES LLC	\$ 169,000	\$ 135,490	REAL
AGAS VENTURES LLC	\$ 180,000	\$ 165,000	REAL
AGAS VENTURES LLC	\$ 156,000	\$ 131,110	REAL
AGAS VENTURES LLC	\$ 140,000	\$ 116,390	REAL
AGAS VENTURES LLC	\$ 161,000	\$ 144,630	REAL
AGAS VENTURES LLC	\$ 175,000	\$ 138,170	REAL
AGAS VENTURES LLC	\$ 100,000	\$ 100,000	REAL
AGAVE APARTMENTS LLC	\$ 8,100,000	\$ 7,300,000	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 65,662,850	\$ 57,522,000	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 9,650,000	\$ 8,451,000	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 65,267,150	\$ 57,173,000	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 109,420,000	\$ 95,854,000	REAL
AH4R I TX DFW	\$ 233,200	\$ 223,870	REAL
AIGGRE TX HOTEL LAS COLINAS OWNER LLC	\$ 8,835,000	\$ 8,750,000	REAL
ALC APARTMENTS LLC	\$ 50,000,000	\$ 47,309,010	REAL
AMERISOUTH XXX LTD	\$ 9,120,000	\$ 9,120,000	REAL

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AREA/EY WFT LLC	\$	8,600,000	\$	7,800,000	REAL
ASHER PARK IRVING LP	\$	19,600,000	\$	18,250,000	REAL
BELTLINE & GRANDE LTD PS	\$	11,500,000	\$	10,798,930	REAL
BELTLINE VILLAGE PARTNERS	\$	7,094,030	\$	6,850,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$	8,190,000	\$	8,190,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$	767,000	\$	767,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$	3,318,000	\$	3,318,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$	3,095,000	\$	2,785,500	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$	734,000	\$	660,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$	7,971,000	\$	6,354,500	REAL
BLVD AL LP THE	\$	1,341,440	\$	1,320,000	REAL
BRE KNIGHT SH TX OWNER LLC	\$	1,573,820	\$	1,500,000	REAL
BRE KNIGHT SH TX OWNER LLC	\$	4,176,180	\$	4,000,000	REAL
BREIT INDUSTRIAL CANYON TX1B01-B02	\$	8,306,930	\$	6,500,000	REAL
BROWN COLINAS POINTE LLC	\$	14,100,000	\$	12,975,000	REAL
BUDHWANI & VIRANI INC	\$	2,200,000	\$	2,000,000	REAL
CANAL CENTRE INVESTORS LLC	\$	34,585,000	\$	33,500,000	REAL
CARE INN	\$	15,900,000	\$	14,100,000	REAL
CENTRAL PARK PARTNERS LTD	\$	5,500,000	\$	4,500,000	REAL
CENTRALAND GROUP LTD	\$	4,186,480	\$	3,775,000	REAL
CERBERUS SFR HOLDINGS	\$	189,960	\$	174,220	REAL
CERBERUS SFR HOLDINGS	\$	236,510	\$	165,480	REAL
CFT NV DEVELOPMENTS LLC	\$	905,450	\$	850,000	REAL
CHALET APARTMENTS LLC	\$	20,500,000	\$	17,500,000	REAL
CHATHEAU AT WILDBRIAR LP	\$	12,150,000	\$	11,100,000	REAL
CLAY COOLEY REAL ESTATE	\$	4,336,180	\$	3,903,000	REAL
CLAY COOLEY REAL ESTATE	\$	8,280,400	\$	6,742,000	REAL
CLAY COOLEY REAL ESTATE	\$	8,593,750	\$	7,734,400	REAL
CLAY COOLEY VOLKSWAGEN	\$	1,450,670	\$	1,287,470	PERSONAL
CLAY COOLEY VOLKSWAGEN	\$	2,261,420	\$	2,007,010	PERSONAL
CLAY COOLEY VOLKSWAGEN	\$	3,104,270	\$	2,749,480	PERSONAL
CLAY COOLEY VOLKSWAGEN	\$	361,730	\$	361,730	PERSONAL
CNC INVESTMENTS	\$	5,295,260	\$	5,295,260	REAL
CNC INVESTMENTS	\$	10,454,740	\$	10,454,740	REAL
CO PROPERTIES LLC	\$	150,270	\$	87,330	REAL
CO PROPERTIES LLC	\$	117,660	\$	103,130	REAL
CO PROPERTIES LLC	\$	89,380	\$	43,330	REAL
CO PROPERTIES LLC	\$	89,380	\$	43,330	REAL
CO PROPERTIES LLC	\$	89,380	\$	43,330	REAL
CO PROPERTIES LLC	\$	89,380	\$	43,330	REAL
COLINAS RANCH APARTMENTS LLC	\$	10,471,820	\$	9,924,000	REAL
COLUMBIA PROPERTIES	\$	33,600,000	\$	28,250,000	REAL
COTTONWOOD LANE PROPERTIES LLC	\$	7,665,000	\$	6,950,000	REAL
CP 511 BUILDING LLC	\$	19,400,000	\$	19,000,000	REAL
CP II CRESTVIEW LP	\$	36,500,000	\$	35,550,000	REAL
CPLG TX PROPERTIES LLC	\$	8,435,000	\$	7,812,750	REAL
CREEKWOOD APTS LLC	\$	18,300,000	\$	17,050,000	REAL
CRESTVIEW STONEHILL LLC	\$	17,274,590	\$	15,800,000	REAL
CROSS COURT REALTY LLC	\$	936,000	\$	936,000	REAL
CROSSINGS AT IRVING RUBY	\$	12,200,000	\$	10,732,800	REAL
CTCRV LLC &	\$	12,275,000	\$	12,100,000	REAL

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CVS AS LESSEE	\$	1,934,720	\$	1,842,590	REAL
CVS AS LESSEE	\$	1,958,840	\$	1,700,000	REAL
CVS AS LESSEE	\$	2,006,410	\$	1,750,000	REAL
CVS AS LESSEE	\$	2,039,100	\$	1,900,000	REAL
D L PETERSON TRUST I	\$	5,081,060	\$	4,596,400	PERSONAL
DALLAS FT WORTH PARTNERS LLC	\$	1,750,000	\$	1,372,550	REAL
DALLAS FT WORTH PARTNERS LLC	\$	3,125,000	\$	2,450,990	REAL
DALLAS FT WORTH PARTNERS LLC	\$	1,500,000	\$	1,176,460	REAL
DALLAS METRO APARTMENTS LLC	\$	3,250,000	\$	2,720,000	REAL
DAVIS MOTOR CRANE SERVICE INC	\$	37,163,370	\$	28,509,100	PERSONAL
DAYTON HUDSON CORP	\$	5,523,470	\$	5,523,470	REAL
DEVA CORPORATION	\$	4,300,000	\$	4,016,850	REAL
DFW AIRPORT HOSPITALITY	\$	6,525,000	\$	6,143,000	REAL
DFW JOSEPH INVESTMENTS LLC	\$	12,000,000	\$	10,800,000	REAL
DK CREST OWNER LLC	\$	62,000,000	\$	56,000,000	REAL
EBEX IRVING APARTMENTS LLC	\$	9,600,000	\$	9,000,000	REAL
EL PRIMERO EXPRESS LP	\$	4,000,000	\$	3,900,000	REAL
ELEMENT FLEET CORPORATION	\$	468,830	\$	391,420	PERSONAL
ELEMENT FLEET CORPORATION	\$	4,834,890	\$	4,834,890	PERSONAL
ESTRADA REVO LLC &	\$	18,970,000	\$	17,775,000	REAL
FIREBIRD SFE I LLC	\$	435,000	\$	417,600	REAL
FIRST FLEET MASTER TITLING TRUST	\$	1,676,050	\$	1,366,280	PERSONAL
FPG THE POINT LP	\$	52,945,000	\$	49,000,000	REAL
FREEPORT REGENT LLC	\$	12,000,000	\$	11,000,000	REAL
GEP SILVERTON LLC	\$	21,115,000	\$	19,400,000	REAL
GEP VANDERBILT LLC	\$	11,950,000	\$	11,000,000	REAL
GROUP 1 REALTY INC	\$	879,430	\$	670,000	REAL
GROUP 1 REALTY INC	\$	309,360	\$	309,360	REAL
GROUP 1 REALTY INC	\$	3,118,030	\$	2,853,430	REAL
GROUP 1 REALTY INC	\$	167,210	\$	167,210	REAL
GROUP 1 REALTY INC	\$	644,120	\$	600,000	REAL
HAMPTON PLEASANT RUN JV	\$	2,050,000	\$	1,706,240	REAL
HD DEVELOPMENT PROPERTIES	\$	5,248,640	\$	4,763,680	REAL
HKRK MGNT INC	\$	2,275,000	\$	2,200,000	REAL
HOME SFR BORROWER II LLC	\$	168,600	\$	161,860	REAL
HOME SFR BORROWER LLC	\$	237,080	\$	227,600	REAL
HOME SFR BORROWER LLC	\$	201,510	\$	154,080	REAL
HOME SFR BORROWER LLC	\$	147,590	\$	154,190	REAL
HP TEXAS I LLC	\$	373,690	\$	358,740	REAL
IMC RETAIL LLC	\$	21,500,000	\$	21,500,000	REAL
IMC RETAIL LLC	\$	577,520	\$	577,520	REAL
IMV GROUP LLC	\$	155,560	\$	155,560	REAL
IMV GROUP LLC	\$	901,740	\$	901,740	REAL
IMV GROUP LLC	\$	167,260	\$	167,260	REAL
IMV GROUP LLC	\$	91,860	\$	82,000	REAL
IMV GROUP LLC	\$	1,429,530	\$	1,293,440	REAL
IMV GROUP LLC	\$	189,600	\$	160,000	REAL
IMV GROUP LLC	\$	179,650	\$	155,000	REAL
IMV GROUP LLC	\$	175,650	\$	152,000	REAL
IMV GROUP LLC	\$	138,050	\$	118,000	REAL
IMV GROUP LLC	\$	130,490	\$	115,000	REAL

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IMV GROUP LLC	\$	1,111,510	\$	900,000	REAL	
IMV GROUP LLC	\$	351,290	\$	310,000	REAL	
IMV GROUP LLC	\$	322,350	\$	290,000	REAL	
INTERGERMAN SUMMER GATE LP	\$	12,750,000	\$	11,500,000	REAL	
IRBY LANE ASSOCIATES LTD	\$	14,250,000	\$	13,500,000	REAL	
IRVING 4600 WEST PIONEER	\$	32,750,000	\$	29,725,000	REAL	
IRVING BUS PROPERTIES LLC	\$	2,415,280	\$	1,865,720	REAL	
IRVING CENTAL PLACE LLC	\$	1,850,000	\$	1,797,000	REAL	
IRVING LODGING LLC	\$	6,350,000	\$	6,000,000	REAL	
IRVING PARK SPRINGS PARTNERS LTD	\$	1,700,000	\$	1,550,000	REAL	
IRVING PARK SPRINGS PARTNERS LTD	\$	2,875,000	\$	2,875,000	REAL	
ISA HOSPITALITY INC	\$	2,674,280	\$	2,500,000	REAL	90
JAHCO SPRING CREEK LLC	\$	7,200,000	\$	7,000,000	REAL	
JASAN LLC	\$	3,200,230	\$	2,900,000	REAL	
JAY A KANTER	\$	2,639,210	\$	2,639,210	REAL	
JB DALLAS LLC	\$	2,250,000	\$	2,169,320	REAL	
JTCH APARTMENTS LLC	\$	2,298,290	\$	2,164,050	REAL	
JTCH APARTMENTS LLC	\$	3,351,710	\$	3,184,120	REAL	
K GARAGE CO LTD	\$	5,500,000	\$	5,200,000	REAL	
KAMEYAMA KEISHI	\$	13,500,000	\$	13,500,000	REAL	
KLOPRO BELT LLC	\$	1,700,000	\$	1,550,000	REAL	
KORE 125 JOHN CARPENTER LLC	\$	68,800,000	\$	66,800,000	REAL	
KROGER TEXAS LP	\$	10,600,000	\$	10,600,000	REAL	
KROGER TEXAS LP	\$	1,488,980	\$	1,440,000	REAL	
KROGER TEXAS LP	\$	939,090	\$	939,090	REAL	
KROGER TEXAS LP	\$	3,942,150	\$	3,942,150	REAL	
KROGER TEXAS LP	\$	1,741,790	\$	1,690,000	REAL	
KROGER TEXAS LP	\$	758,210	\$	758,210	REAL	
LADERA RANCH LLC	\$	19,850,000	\$	18,500,000	REAL	
LAKE WORTH HOTEL CORP	\$	4,722,750	\$	4,260,000	REAL	
LAS COLINAS I HOLDCO LP	\$	83,500,000	\$	80,000,000	REAL	
LAS COLINAS II HOLDCO LP	\$	47,400,000	\$	44,400,000	REAL	
LBH LAS COLINAS PLAZA LLC	\$	25,500,000	\$	21,000,000	REAL	
LEGACY REI GROUP SA LLC	\$	9,924,320	\$	8,081,660	REAL	
LEGACY REI GROUP SA LLC	\$	3,575,680	\$	2,911,780	REAL	
LEGACY REI GROUP SP LLC	\$	17,650,000	\$	16,300,000	REAL	
LOWEN RAIFORD LP	\$	9,100,000	\$	9,100,000	REAL	
LPD REALTY LLC	\$	11,260,000	\$	10,325,970	REAL	
LUCKY TEXAN	\$	1,850,000	\$	1,675,000	REAL	
M&D IRVING LLC	\$	6,650,000	\$	6,000,000	REAL	
MAA ALLOY LLC	\$	46,000,000	\$	43,550,000	REAL	
MAA TANC LLC	\$	37,100,000	\$	36,000,000	REAL	
MAAHIYAA HOTEL LLC	\$	4,370,760	\$	3,809,320	REAL	
MACARTHUR PLACE APARTMENTS LP	\$	13,384,610	\$	12,692,300	REAL	
MACARTHUR PLACE APARTMENTS LP	\$	15,615,390	\$	14,807,700	REAL	
MACY'S RETAIL HOLDINGS INC	\$	2,822,470	\$	2,537,660	PERSONAL	
MALL GROUND PORTFOLIO LLC	\$	45,000,000	\$	42,596,580	REAL	
MALL GROUND PORTFOLIO LLC	\$	1,729,780	\$	1,729,780	REAL	
MALL GROUND PORTFOLIO LLC	\$	4,807,030	\$	4,807,030	REAL	
MALL GROUND PORTFOLIO LLC	\$	193,440	\$	193,440	REAL	
MALL GROUND PORTFOLIO LLC	\$	1,301,420	\$	1,301,420	REAL	

MARABELLA APARTMENTS LP	\$	24,559,040	\$	22,433,740	REAL
MARABELLA APARTMENTS LP	\$	27,440,960	\$	25,066,260	REAL
MEDIEVAL TIMES	\$	1,596,520	\$	1,596,520	PERSONAL
METROPLEX PLAZA LP	\$	5,150,000	\$	4,691,090	REAL
METROPLEX PLAZA LP	\$	4,850,000	\$	4,417,820	REAL
METROPLEX PLAZA LP	\$	2,625,000	\$	2,391,090	REAL
MONTERRA APARTMENTS LP	\$	39,000,000	\$	37,900,000	REAL
MOTTS LLP	\$	85,323,730	\$	72,269,810	PERSONAL
MPG TEXAS 1 LLC	\$	8,500,000	\$	7,750,000	REAL
NEWPORT APARTMENTS PROPERTY OWNER	\$	22,100,000	\$	19,000,000	REAL
NORTHGATE CAPRI LLC &	\$	15,400,000	\$	14,840,000	REAL
NORTHSHORE EAST LLC	\$	13,608,140	\$	12,247,330	REAL
NORTHWEST PARK ASSOC	\$	7,007,810	\$	6,398,440	REAL
NORTHWEST PARK ASSOC	\$	4,492,190	\$	4,101,560	REAL
OMNINET FOXBOROUGH LP	\$	22,400,000	\$	20,302,220	REAL
OMNINET FOXBOROUGH LP	\$	9,100,000	\$	8,247,780	REAL
PAR CAPITAL 122 WEST LLC	\$	28,895,000	\$	26,050,000	REAL
PARMA LAS COLINAS TOWERS LLC	\$	4,048,000	\$	4,048,000	REAL
PARMA LAS COLINAS TOWERS LLC	\$	61,167,000	\$	58,875,640	REAL
PARMA MANDALAY TOWER LLC	\$	39,275,000	\$	37,800,000	REAL
PATEL HASU	\$	337,700	\$	268,900	REAL
PATEL MADAN &	\$	983,680	\$	940,000	REAL
PATEL RAMAN	\$	1,450,000	\$	1,340,000	REAL
PBH VALLEY CREEK LLC	\$	31,500,000	\$	30,735,160	REAL
PBH VALLEY RIDGE LLC	\$	33,000,000	\$	32,000,000	REAL
PCPI UT OWNER LP	\$	12,252,330	\$	12,252,330	REAL
PCPI UT OWNER LP	\$	151,682,670	\$	124,987,670	REAL
PERFECT & COMFORT LIVING LLC	\$	3,097,000	\$	2,550,000	REAL
PL LASCO OWNER LLC	\$	76,500,000	\$	69,500,000	REAL
POLO SANTIAGO	\$	3,890,000	\$	3,505,000	REAL
POST MONTORO LLC	\$	23,845,000	\$	22,067,280	REAL
PPF AMLI 1050 LAKE CAROLYN PARKWAY LLC	\$	52,365,000	\$	48,600,000	REAL
PPF AMLI 777 LAKE CAROLYN PARKWAY	\$	77,200,000	\$	72,300,000	REAL
PRIME US TOWER AT LAKE CAROLYN LLC	\$	63,975,000	\$	59,000,000	REAL
PROVIDENT GROUP IRVING PROPERTIES INC	\$	45,000,000	\$	33,000,000	REAL
PS LPT PROPERTIES INVESTORS	\$	5,104,400	\$	5,104,400	REAL
PURPLE GALAXY REAL ESTATE LLC	\$	2,360,000	\$	2,130,000	REAL
RACETRAC PETROLEUM INC	\$	420,900	\$	352,400	PERSONAL
RACETRAC PETROLEUM INC	\$	1,787,270	\$	1,718,000	PERSONAL
RACETRAC PETROLEUM INC	\$	2,349,910	\$	2,100,000	REAL
RACETRAC PETROLEUM INC	\$	457,820	\$	457,820	REAL
RACETRACK PETROLEUM	\$	563,900	\$	333,300	REAL
RAMSEY LUTHER H	\$	1,612,000	\$	1,500,000	REAL
RAVEN SURROUND LLC	\$	23,250,000	\$	22,000,000	REAL
RAYO LLC	\$	3,500,000	\$	3,050,000	REAL
RAYO LLC	\$	3,500,000	\$	3,050,000	REAL
ROCHELLE PLACE L P	\$	7,467,600	\$	6,775,000	REAL
ROCHELLE PLAZA ASSOCIATES	\$	8,250,000	\$	7,425,000	REAL
ROSEMONT SUMMIT OPERATING LLC	\$	57,925,000	\$	55,600,000	REAL
SAIBABA DFW LODGING LLC	\$	4,543,000	\$	4,210,000	REAL
SANDLIAN COLBY B &	\$	2,815,000	\$	2,500,000	REAL

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SAVOY DALLAS HOTELS LLC	\$	7,300,000	\$	7,065,000	REAL
SECURITY CAPITAL	\$	3,555,500	\$	3,400,000	REAL
SEDONA PARK APARTMENTS LLC	\$	22,000,000	\$	16,225,000	REAL
SHIV INC	\$	3,300,000	\$	3,300,000	REAL
SIKKA INVESTMENTS 2 LLC	\$	1,344,000	\$	1,125,760	REAL
SK & SONS INVESTMENTS LLC	\$	2,096,820	\$	1,840,000	REAL
SOUTHERN STAR LAS COLINAS LP	\$	10,800,000	\$	10,250,000	REAL
SPANISH HAVEN REDEVELOPMENT	\$	6,664,970	\$	6,000,000	REAL
SPARTRA LLC	\$	6,130,000	\$	5,450,000	REAL
SPRINT UNITED MGMT CO	\$	17,000,000	\$	11,000,000	REAL
SUN HOLDINGS INC	\$	126,730	\$	107,720	PERSONAL
SUN HOLDINGS INC	\$	135,060	\$	114,800	PERSONAL 92
SUN HOLDINGS INC	\$	192,500	\$	163,630	PERSONAL
SUN HOLDINGS INC	\$	123,570	\$	105,030	PERSONAL
SUN LIFE INSURANCE CO OF CANADA	\$	35,000,000	\$	33,850,000	REAL
SUPREME BRIGHT DALLAS II LLC	\$	2,360,000	\$	2,360,000	REAL
SUPREME BRIGHT DALLAS II LLC	\$	4,000,000	\$	4,000,000	REAL
SUPREME BRIGHT DALLAS II LLC	\$	3,300,000	\$	3,300,000	REAL
SUPREME BRIGHT DALLAS II LLC	\$	3,097,000	\$	3,097,000	REAL
SUPREME BRIGHT DALLAS II LLC	\$	4,300,000	\$	4,300,000	REAL
SUPREME BRIGHT DALLAS II LLC	\$	5,500,000	\$	5,500,000	REAL
SUPREME BRIGHT DALLAS II LLC	\$	1,950,000	\$	1,950,000	REAL
SUPREME BRIGHT DALLAS II LLC	\$	1,100,000	\$	1,100,000	REAL
SUPREME BRIGHT DALLAS II LLC	\$	1,600,000	\$	1,600,000	REAL
SUPREME BRIGHT DALLAS II LLC	\$	7,550,000	\$	7,550,000	REAL
SUPREME BRIGHT DALLAS II LLC	\$	5,220,000	\$	5,220,000	REAL
SUPREME BRIGHT DALLAS II LLC	\$	220,000	\$	220,000	REAL
SUPREME BRIGHT DALLAS II LLC	\$	1,696,210	\$	1,696,210	REAL
TAH 2017 1 BORROWER LLC	\$	184,880	\$	177,480	REAL
TAH HOLDING LP	\$	185,970	\$	178,530	REAL
TAH HOLDING LP	\$	202,680	\$	194,570	REAL
TAH HOLDING LP	\$	198,760	\$	198,760	REAL
TAH HOLDING LP	\$	185,070	\$	185,070	REAL
TAH HOLDING LP	\$	162,310	\$	155,820	REAL
TARGET CORP	\$	3,374,500	\$	2,868,330	PERSONAL
TCI 600 LAS COLINAS INC	\$	83,285,000	\$	74,750,000	REAL
TEXAS SFI PATNERSHIP 37 LTD	\$	34,000,000	\$	33,400,000	REAL
TMIF II BRIDGEPOT LP	\$	24,000,000	\$	21,600,000	REAL
TR ATRIUM LP	\$	14,215,000	\$	13,500,000	REAL
TR ATRIUM LP	\$	7,215,000	\$	7,000,000	REAL
TRINITY POE LLC	\$	37,500,000	\$	37,500,000	REAL
TRT DEVELOPMENT COMPANY	\$	800,000	\$	800,000	REAL
TRT DEVELOPMENT COMPANY	\$	39,000,000	\$	38,230,680	REAL
UNITED RENTALS AS LESSEE	\$	4,903,040	\$	4,000,000	REAL
URBAN TOWNE LAKE APARTMENTS LP	\$	22,000,000	\$	21,000,000	REAL
VALLEY VIEW OWNER LLC	\$	16,047,720	\$	14,500,000	REAL
VAT CROSSROADS LLC	\$	14,000,000	\$	12,700,000	REAL
VILLAS ESTANCIA APARTMENTS LLC	\$	16,000,000	\$	14,500,000	REAL
WALGREEN CO	\$	2,249,000	\$	2,141,900	REAL
WALGREEN CO	\$	2,305,420	\$	2,195,640	REAL
WALGREEN CO	\$	1,349,650	\$	1,285,380	REAL

WALMART REAL ESTATE	\$	10,596,130	\$	10,596,130	REAL
WALNUT HILL TX PARTNERS LLC	\$	46,500,000	\$	44,500,000	REAL
WATER STREET OCONNOR LP	\$	77,250,000	\$	75,250,000	REAL
WESTDALE BROOKSTONE TERRACE LP	\$	13,750,000	\$	12,562,500	REAL
WESTDALE BROOKSTONE TERRACE LP	\$	15,750,000	\$	15,000,000	REAL
WESTDALE ESTELLE CREEK LTD	\$	14,500,000	\$	13,700,000	REAL
WESTDALE LAKERIDGE	\$	14,000,000	\$	13,000,000	REAL
WESTDALE POLARIS PARTNERS	\$	12,800,000	\$	11,630,000	REAL
WESTDALE WOODMEADE LTD	\$	21,000,000	\$	20,000,000	REAL
WESTGATE MULTIFAMILY LLC	\$	21,111,110	\$	19,166,670	REAL
WESTGATE MULTIFAMILY LLC	\$	9,170,140	\$	8,325,520	REAL
WESTGATE MULTIFAMILY LLC	\$	3,694,440	\$	3,354,160	REAL
WESTGATE MULTIFAMILY LLC	\$	4,024,310	\$	3,653,650	REAL
WINGREN VILLAGE LP	\$	9,303,430	\$	9,303,430	REAL
WINKLE PIONEER COURT LTD	\$	81,440	\$	69,930	REAL
WINKLE PIONEER COURT LTD	\$	80,720	\$	69,310	REAL
WINKLE PIONEER COURT LTD	\$	80,720	\$	69,310	REAL
WINKLE PIONEER COURT LTD	\$	81,920	\$	70,340	REAL
WINKLE PIONEER COURT LTD	\$	58,300	\$	50,060	REAL
WINKLE PIONEER COURT LTD	\$	58,300	\$	50,060	REAL
WINKLE PIONEER COURT LTD	\$	81,920	\$	70,340	REAL
WINKLE PIONEER COURT LTD	\$	80,720	\$	69,310	REAL
WINKLE PIONEER COURT LTD	\$	81,440	\$	69,930	REAL
WINKLE PIONEER COURT LTD	\$	81,360	\$	69,860	REAL
WINKLE PIONEER COURT LTD	\$	81,440	\$	69,930	REAL
WINKLE PIONEER COURT LTD	\$	80,720	\$	69,310	REAL
WINKLE PIONEER COURT LTD	\$	80,720	\$	69,310	REAL
WINKLE PIONEER COURT LTD	\$	81,920	\$	70,340	REAL
WINKLE PIONEER COURT LTD	\$	58,300	\$	50,060	REAL
WINKLE PIONEER COURT LTD	\$	58,300	\$	50,060	REAL
WINKLE PIONEER COURT LTD	\$	58,300	\$	50,060	REAL
WINKLE PIONEER COURT LTD	\$	58,300	\$	50,060	REAL
WINKLE PIONEER COURT LTD	\$	81,920	\$	70,340	REAL
WINKLE PIONEER COURT LTD	\$	80,720	\$	69,310	REAL
WINKLE PIONEER COURT LTD	\$	80,720	\$	69,310	REAL
WINKLE PIONEER COURT LTD	\$	81,440	\$	69,930	REAL
WINKLE PIONEER COURT LTD	\$	81,360	\$	69,860	REAL
WINKLE PIONEER COURT LTD	\$	81,440	\$	69,930	REAL
WINKLE PIONEER COURT LTD	\$	80,720	\$	69,310	REAL
WINKLE PIONEER COURT LTD	\$	81,920	\$	70,340	REAL
WINKLE PIONEER COURT LTD	\$	81,920	\$	70,340	REAL
WINKLE PIONEER COURT LTD	\$	80,720	\$	69,310	REAL
WINKLE PIONEER COURT LTD	\$	81,440	\$	69,930	REAL
WINKLE PIONEER COURT LTD	\$	81,360	\$	69,860	REAL
WOODCHASE & CLARENDON	\$	13,950,000	\$	11,088,460	REAL
WOODCHASE & CLARENDON	\$	5,550,000	\$	4,411,540	REAL
WOODLAND RIDGE POE LLC	\$	10,883,330	\$	9,750,000	REAL
WOODLAND RIDGE POE LLC	\$	21,766,670	\$	19,750,000	REAL
WOODSIDE VILLAS IRVING LLC	\$	12,250,000	\$	11,000,000	REAL
WOODWIND LAND LLC	\$	400,000	\$	400,000	REAL
WOODWIND LAND LLC	\$	5,310,000	\$	5,100,000	REAL

WWC XLV LP	\$	56,000,000	\$	50,500,000	REAL
TOTAL	\$	3,950,799,860	\$	3,623,396,920	

CONSENT AGENDA
8/16/2022

TOPIC: Consider Approval of Resolution and Order No. 21-22-15 Authorizing August Amendment to the 2021-2022 Budget

Revenue & Other Resources	Approved Budget	Amended Proposed Amendments	Amended Budget
General Operating Fund	\$337,928,604	54,435	\$337,983,039
Food Service Fund	23,715,193	-	\$23,715,193
Debt Service Fund	44,207,164	-	\$44,207,164
Total Revenue & Other Sources	\$405,850,961	\$ 54,435	\$ 405,905,396
Appropriations & Other Uses			
General Operating Fund	\$ 369,802,923	\$ 2,054,435	\$371,857,357
Food Service Fund	24,961,477	500,000	25,461,477
Debt Service Fund	45,577,025	-	45,577,025
Total Appropriations & Other Uses	\$ 440,341,425	\$ 2,554,435	\$442,895,859

SUBMITTED BY: Fernando Natividad and Mahdia Lalee

BACKGROUND: In accordance with Texas Education Code Sec. 44.006, “Public funds of the school district may not be spent in any manner other than as provided for in the budget adopted by the board of trustees, but the board may amend a budget or adopt a supplementary emergency budget to cover necessary unforeseen expenses.”

ADMINISTRATIVE RECOMMENDATION: The Administration recommends approving Resolution and Order No. 21-22-15 increasing the District’s total budgeted revenue to \$405,905,396 and increasing total appropriations to \$442,895,859.

RECOMMENDED BOARD MOTION: I move the Board approve Resolution and Order No. 21-22-15.

ATTACHMENTS:

1. Memo from Mahdia Lalee to Fernando Natividad
2. Resolution and Order No. 21-22-15

AGENDA SHEET

Meeting Date: 8/16/2022

Resolution/Order No.: 21-22-15

Topic: A Resolution of the Board of Trustees of the Irving Independent School District Adopting an Order Approving Amendment to the 2021-2022 Budget, Appropriating Necessary Funds for Certain Transactions or Projects, and Authorizing Other Matters Relating to the Subject.

WHEREAS, the Board of Trustees of the Irving Independent School District heretofore adopted the District's Budget for the 2021-2022 fiscal year which contained estimates of resources and revenues for the year from various sources, and included various capital projects and purchases to be undertaken during the fiscal year, together with the estimated costs thereof; and

WHEREAS, it is now apparent the Budget, as amended, should be amended to properly reflect actual changes in operations, revenues, activities, and projects not earlier foreseen or contemplated; and

WHEREAS, the Administrative Staff of the District has submitted proposed amendments to the 2021-2022 Budget reflecting the funds and sources of revenues to be allocated to and appropriated for the described projects or activities, a true and correct copy being attached hereto and marked Exhibit "A".

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE IRVING INDEPENDENT SCHOOL DISTRICT THAT THE TRUSTEES ADOPT THE FOLLOWING ORDER THAT:

SECTION 1: The proposed amendments to the Budget for the 2021-2022 fiscal year, as amended, as filed and submitted to the District's Board of Trustees and described in Exhibit "A" hereto, containing estimates of resources and revenues for the year from all of the various sources, and the projects, operations, activities, and purchases proposed to be undertaken during the remainder of the year, together with estimated costs thereof, and estimates amounts of all other proposed expenditures, are hereby approved and adopted.

SECTION 2: A true and correct copy of Exhibit "A" be filed in the minutes of the Board of Trustees with this Resolution and Order.

SECTION 3: There are hereby appropriated from the funds indicated and for such purposes, respectively, such sums of money as may be required for the accomplishment of each of the projects, activities, operations, purchases, or other expenditures described in Exhibit "A" not to exceed for all such payment proposed for any department the total amount of the estimated costs of such projects, operations, activities, purchases, and other expenditures proposed for such department, the actual expenditures of which to be authorized in accordance with law and policies of the Board of Trustees.

SECTION 4: Should any part, portion, section, or part of a section of this Order or the amended Budget be declared invalid, inoperative, or void for any reason by a court of competent jurisdiction, such decision, opinion, judgment shall in no way affect the remaining portions, parts, sections, or parts of sections of the Order or the amendments to the Budget, which provisions shall be, remain, and continue to be in full force and effect.

IT IS SO RESOLVED.

PASSED, APPROVED AND ENACTED by the Board of Trustees of the Irving Independent School District, Irving, Texas, on 8/16/2022, at a duly constituted meeting for which notice was timely given.

President
Board of Trustees
Irving Independent School District

ATTEST:

APPROVED AS TO FORM ONLY:

Secretary
Board of Trustees
Irving Independent School District

Chief Legal Counsel
Irving Independent School District

Date: August 16, 2022
 To: Fernando Natividad, Chief Financial Officer
 From: Mahdia Lalee, Director of Business Operations
 Subject: August Amendment to the 2021-202 Budget

General Operating Fund

Total budgeted revenue to increase by \$54,435 dollars and total budgeted appropriations and other uses increase by \$2,054,435 which is summarized as follows:

Revenue:

➤ Increase to campus activity funds		
5744 – Gift and Bequest	1,000	
5755 – Activity Fund Receipt	38,335	
5767 – Irving School Foundation	15,100	
		\$ 54,435

Appropriations:

➤ Increases (decreases) to campus activity funds (from campus fund balance) to reflect increase in fund balance:		
Function 11 – Instruction	(3,504)	
Function 12 – Library	(3,900)	
Function 13 – Staff Development	9,472	
Function 23 – School Administration	23,942	
Function 36 – Extra-Curricular Activities	28,385	
Function 51 – Maintenance and Operation	140	
Function 61 – Community Services	(100)	54,435

➤ Increases (decreases) to budget for other transfers:		
Function 11 – Instruction	(69,726)	
Function 12 – Library	150,191	
Function 13 – Staff Development	(49,829)	
Function 21 – Instructional Administration	(125,164)	
Function 23 – School Administration	70,044	
Function 31 – Guidance and Counseling	3,491	
Function 33 – Health Services	(3,331)	
Function 34 – Pupil Transportation	(45,084)	
Function 35 – Food Service	(1,600)	
Function 36 – Extra-Curricular Activities	13,896	
Function 41 – General Administration	262,360	
Function 51 – Maintenance and Operation	(343,281)	

Function 52 – Security and Monitoring Services	59,000	
Function 53 – Data Processing Services	82,533	
Function 61 – Community Services	(3,500)	0

Appropriations:

➤ Increase (decrease) to budget for Year-end adjustment:		
Function 11 – Instruction	1,000,000	
Function 12 – Library	50,000	
Function 21 – Instructional Administration	450,000	
Function 31 – Guidance and Counseling	200,000	
Function 32 – Attendance	200,000	
Function 33 – Health Services	50,000	
Function 61 – Community Services	50,000	2,000,000
➤ Transfer Funds to Print Shop		
Function 00 – Indirect Cost	20,000	
Function 41 – General Administration	(20,000)	
		\$ 2,054,435

Food Service Fund

Total budgeted appropriations and other uses to increase by \$500,000 which is summarized as follows:

Appropriations:

➤ Increases (decreases) to budget for other transfers		
Function 35 – Food Service	(25,000)	
Function 51 – Maintenance and Operation	25,000	0
➤ Increase (decrease) to budget for Year-end adjustment:		
Function 35 – Food Service	500,000	
		\$ 500,000

Debt Service Fund

There were no proposed budget changes to Debt Service Fund.

August Amendments to the 2021-2022 Budget

Increasing revenue to \$405,905,396
 Increasing appropriations to \$442,895,859

	Approved Amended Budget	Proposed Amendments	Amended Budget
Revenue:			
General Operating Fund	\$337,928,604	54,435	\$337,983,039
Food Service Fund	23,715,193	-	\$23,715,193
Debt Service Fund	44,207,164		44,207,164
	<u>\$405,850,961</u>	<u>54,435</u>	<u>\$405,905,396</u>
Appropriations:			
General Operating Fund	369,802,923	2,054,435	\$371,857,357
Food Service Fund	24,961,477	500,000	25,461,477
Debt Service Fund	45,577,025		45,577,025
	<u>\$440,341,425</u>	<u>2,554,435</u>	<u>\$442,895,859</u>
Net DEcrease to General Operating Fund Balance		<u>(2,000,000)</u>	
Net DEcrease to Food Service Fund Balance		<u>(500,000)</u>	
Net DEcrease to Debt Service Fund Balance		<u>-</u>	

IRVING INDEPENDENT SCHOOL DISTRICT
OFFICIAL DISTRICT BUDGET
GENERAL OPERATING FUND
August 2022 BUDGET AMENDMENT

	ORIGINAL BUDGET	PROPOSED AMENDMENTS TO ORIGINAL BUDGET	APPROVED AMENDED BUDGET	PROPOSED AMENDMENTS	NEW AMENDED BUDGET
REVENUE:					
LOCAL RESOURCES:					
5711 TAXES CURRENT YEAR	152,300,000	-	152,300,000	-	152,300,000
5712 DELINQUENT TAXES	276,647	-	276,647	-	276,647
5719 OTHER TAX RELATED REVENUE	500,000	-	500,000	-	500,000
TOTAL TAXES	153,076,647	-	153,076,647	-	153,076,647
OTHER LOCAL REVENUE:					
5735 SUMMER SCHOOL	-	-	-	-	-
5738 PARKING FEES	4,500	-	4,500	-	4,500
5739 OTHER TUITION AND FEES	200,000	-	200,000	-	200,000
5742 INVESTMENT EARNINGS	500,000	-	500,000	-	500,000
5743 RENTAL OF FACILITIES	70,000	-	70,000	-	70,000
5744 GIFTS AND BEQUESTS	150,000	119,383	269,383	1,000	270,383
5745 NET INSURANCE RECOVERY	200,000	-	200,000	-	200,000
5746 TIF TAXES COLLECTED	-	-	-	-	-
5749 MISCELLANEOUS	250,000	77,601	327,601	-	327,601
5752 ATHLETIC	-	(48)	(48)	-	(48)
5755 ACTIVITY FUND RECEIPTS	1,000,000	307,396	1,307,396	38,335	1,345,731
5766 CONCURRENT ENROLLMENT	50,000	-	50,000	-	50,000
5767 IRVING SCHOOL FOUNDATION	-	84,953	84,953	15,100	100,053
5769 REVENUE FROM INTERMEDIATE	200,000	-	200,000	-	200,000
TOTAL OTHER LOCAL RESOURCES	2,624,500	589,285	3,213,785	54,435	3,268,220
TOTAL LOCAL RESOURCES	155,701,147	589,285	156,290,432	54,435	156,344,867
STATE RESOURCES:					
5811 PER CAPITA	6,224,195	-	6,224,195	-	6,224,195
5812 FOUNDATION ENTITLEMENTS	150,963,977	-	150,963,977	-	150,963,977
5819 FOUNDATION SUMMER SCHOOL	-	-	-	-	-
5829 TEA/NON-FOUNDATION REVENUE	-	-	-	-	-
5831 STATE T.R.S. ON BEHALF	16,200,000	-	16,200,000	-	16,200,000
TOTAL STATE RESOURCES	173,388,172	-	173,388,172	-	173,388,172
FEDERAL RESOURCES:					
5929 FEDERAL REVENUE - INDIRECT COST	4,000,000	-	4,000,000	-	4,000,000
5931 SHARS REIMBURSEMENT	4,000,000	-	4,000,000	-	4,000,000
5946 BABS SUBSIDY	-	-	-	-	-
5949 R.O.T.C. REIMBURSEMENT	250,000	-	250,000	-	250,000
TOTAL FEDERAL RESOURCES	8,250,000	-	8,250,000	-	8,250,000
TOTAL REVENUES	337,339,319	589,285	337,928,604	54,435	337,983,039
OTHER SOURCES					
7912 SALE OF FIXED ASSETS	-	-	-	-	-
7915 INTERFUND TRANSFERS IN	-	-	-	-	-
TOTAL OTHER SOURCES	-	-	-	-	-
TOTAL REVENUE AND OTHER SOURCES	337,339,319	589,285	337,928,604	54,435	337,983,039

IRVING INDEPENDENT SCHOOL DISTRICT
OFFICIAL DISTRICT BUDGET
GENERAL OPERATING FUND
August 2022 BUDGET AMENDMENT

	<u>ORIGINAL BUDGET</u>	<u>PROPOSED AMENDMENTS TO ORIGINAL BUDGET</u>	<u>APPROVED AMENDED BUDGET</u>	<u>PROPOSED AMENDMENTS</u>	<u>NEW AMENDED BUDGET</u>
EXPENDITURES:					
11 Instruction	207,112,942	(2,084,717)	205,028,225	926,770	205,954,996
12 Library	5,835,743	157,189	5,992,932	196,291	6,189,223
13 Staff Development	6,243,489	(504,613)	5,738,876	(40,357)	5,698,518
21 Instructional Administration	6,694,264	616,383	7,310,647	324,836	7,635,483
23 School Administration	21,442,777	996,413	22,439,190	93,986	22,533,175
31 Counseling Services	16,594,182	(217,352)	16,376,830	203,491	16,580,321
32 Attendance Services	1,339,196	3,623	1,342,819	200,000	1,542,819
33 Health Services	3,511,571	66,145	3,577,716	46,668	3,624,384
34 Pupil Transportation	12,738,232	1,661,875	14,400,107	(45,084)	14,355,022
35 Food Services	759,846	(0)	759,846	(1,600)	758,246
36 Extra-Curricular Activities	6,206,606	547,401	6,754,007	42,281	6,796,288
41 General Administration	10,228,713	1,102,630	11,331,343	242,360	11,573,703
51 Maintenance	32,751,820	4,293,186	37,045,006	(343,141)	36,701,865
52 Security	4,434,074	2,392,817	6,826,891	59,000	6,885,891
53 Data Processing	5,447,746	4,422,677	9,870,423	82,534	9,952,957
61 Community Services	501,179	513,000	1,014,179	46,400	1,060,579
81 Facilities	14,138	3,157,291	3,171,429	-	3,171,429
95 Payments to JJAEP	190,000	-	190,000	-	190,000
97 Payments to Tax Increment Funds	0	-	0	-	0
99 Intergovernmental Charges	625,457	-	625,457	-	625,457
TOTAL EXPENDITURES	342,671,975	17,123,948	359,795,923	2,034,435	361,830,357
OTHER USES					
8911 Interfund Transfers Out	-	10,007,000	10,007,000	20,000	10,027,000
TOTAL EXPENDITURES AND OTHER USES	342,671,975	27,130,948	369,802,923	2,054,435	371,857,357
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	(5,332,656)	27,720,233	(31,874,319)	(2,000,000)	(33,874,319)
EST. BEGINNING FUND BALANCE	97,625,992	-	97,625,992	-	97,625,992
ENDING FUND BALANCE	92,293,336	27,720,233	77,841,393	(2,000,000)	63,751,673

IRVING INDEPENDENT SCHOOL DISTRICT
OFFICIAL DISTRICT BUDGET
FOOD SERVICE
August 2022 BUDGET AMENDMENT

	ORIGINAL BUDGET	APPROVED AMENDMENTS	APPROVED AMENDED BUDGET	PROPOSED AMENDMENTS	NEW AMENDED BUDGET
REVENUE:					
LOCAL RESOURCES:					
5742 INVESTMENT EARNINGS	10,000	-	10,000	-	10,000
5751 FOOD SERVICES	2,025,000	-	2,025,000	-	2,025,000
5755 ACTIVITY FUND RECEIPTS	150,000	-	150,000	-	150,000
TOTAL LOCAL RESOURCES	2,185,000	-	2,185,000	-	2,185,000
STATE RESOURCES:					
5829 STATE MATCH - FOOD SERVICE	120,000	-	120,000	-	120,000
TOTAL STATE RESOURCES	120,000	-	120,000	-	120,000
FEDERAL RESOURCES:					
5921 SCHOOL BREAKFAST PROGRAM	5,500,000	-	5,500,000	-	5,500,000
5922 NATIONAL SCHOOL LUNCH PROGRAM	14,410,193	-	14,410,193	-	14,410,193
5923 USDA DONATED COMMODITIES	1,300,000	-	1,300,000	-	1,300,000
5939 SUMMER FEEDING PROGRAM	200,000	-	200,000	-	200,000
TOTAL FEDERAL RESOURCES	21,410,193	-	21,410,193	-	21,410,193
TOTAL REVENUE AND OTHER SOURCES	23,715,193	-	23,715,193	-	23,715,193
EXPENDITURES:					
35 Food Services	21,162,462	(258,865)	20,903,597	475,000	21,378,597
36 Extra-Curricular Activities	-	-	-	-	-
51 Maintenance & Operations	799,015	258,865	1,057,880	25,000	1,082,880
81 Facilities	3,000,000	-	3,000,000	-	3,000,000
TOTAL EXPENDITURES	24,961,477	(0)	24,961,477	500,000	25,461,477
OTHER USES					
8911 Interfund Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	24,961,477	(0)	24,961,477	500,000	25,461,477
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	(1,246,284)	0	(1,246,284)	(500,000)	(1,746,284)
EST. BEGINNING FUND BALANCE	5,801,184	-	5,801,184	-	5,801,184
ENDING FUND BALANCE	4,554,900	0	4,554,900	(500,000)	4,054,900

IRVING INDEPENDENT SCHOOL DISTRICT
OFFICIAL DISTRICT BUDGET
DEBT SERVICE
August 2022 BUDGET AMENDMENT

	<u>ORIGINAL BUDGET</u>	<u>APPROVED AMENDMENTS</u>	<u>APPROVED AMENDED BUDGET</u>	<u>PROPOSED AMENDMENTS</u>	<u>NEW AMENDED BUDGET</u>
REVENUE:					
LOCAL RESOURCES:					
5711 TAXES CURRENT YEAR	43,560,644	-	43,560,644	-	43,560,644
5712 DELINQUENT TAXES	100,000	-	100,000	-	100,000
5719 OTHER TAX RELATED REVENUE	-	-	-	-	-
TOTAL TAXES	<u>43,660,644</u>	<u>-</u>	<u>43,660,644</u>	<u>-</u>	<u>43,660,644</u>
OTHER LOCAL REVENUE:					
5742 INVESTMENT EARNINGS	-	-	-	-	-
5799 ISD-TNT ADJUSTMENT	-	-	-	-	-
TOTAL OTHER LOCAL SOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LOCAL RESOURCES	<u>43,660,644</u>	<u>-</u>	<u>43,660,644</u>	<u>-</u>	<u>43,660,644</u>
STATE RESOURCES:					
5829 TEA/NON-FOUNDATION REVENUE	546,520	-	546,520	-	546,520
TOTAL STATE RESOURCES	<u>546,520</u>	<u>-</u>	<u>546,520</u>	<u>-</u>	<u>546,520</u>
TOTAL REVENUES	<u>44,207,164</u>	<u>-</u>	<u>44,207,164</u>	<u>-</u>	<u>44,207,164</u>
OTHER SOURCES :					
7911 SALE OF BONDS	-	-	-	-	-
7915 INTERFUND TRANSFERS IN	-	-	-	-	-
7916 PREMIUM (DISCOUNT) BONDS PAYABLE	-	-	-	-	-
TOTAL OTHER SOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE AND OTHER SOURCES	<u>44,207,164</u>	<u>-</u>	<u>44,207,164</u>	<u>-</u>	<u>44,207,164</u>
EXPENDITURES:					
71 DEBT SERVICE	45,577,025	-	45,577,025	-	45,577,025
TOTAL EXPENDITURES	<u>45,577,025</u>	<u>-</u>	<u>45,577,025</u>	<u>-</u>	<u>45,577,025</u>
OTHER USES :					
8949 REFUNDING BONDS	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	<u>45,577,025</u>	<u>-</u>	<u>45,577,025</u>	<u>-</u>	<u>45,577,025</u>
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	(1,369,861)	-	(1,369,861)	-	(1,369,861)
EST. BEGINNING FUND BALANCE	<u>10,838,292</u>	<u>-</u>	<u>10,838,292</u>	<u>-</u>	<u>10,838,292</u>
ENDING FUND BALANCE	<u>9,468,431</u>	<u>-</u>	<u>9,468,431</u>	<u>-</u>	<u>9,468,431</u>

CONSENT AGENDA

8/16/2022

TOPIC: Consider the Approval of the 2022 Irving ISD Appraisal Roll

SUBMITTED BY: Fernando Natividad and Cher Elzy

BACKGROUND: The Chief Appraiser of the Dallas Central Appraisal District has presented the 2022 Certified Appraisal Roll for Irving Independent School District to my office as required by Section 26.01 of the Texas Property Tax Code.

ADMINISTRATIVE RECOMMENDATION: The Administration recommends the approval of the 2022 Irving ISD Appraisal Roll.

RECOMMENDED BOARD MOTION: I move the Board approve the 2022 Irving ISD Certified Appraisal Roll of \$19,095,365,105.

Attachments:

1. Certified of Appraisal Roll
2. Summary of Totals 2022 Certified Appraisal Roll



**DALLAS CENTRAL APPRAISAL DISTRICT
CERTIFICATION OF APPRAISAL ROLL**

Year: 2022

Jurisdiction: IRVING ISD

In accordance with the requirements of the Texas Property Tax Code, Chapter 26, Section 26.01, paragraphs (A) and (B), the following values are hereby certified:

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Market Value of all Real & Business Personal Property Before Qualified Exemptions*	\$23,317,885,320
Taxable Value of all Real & Business Personal Property	\$19,095,365,105

In accordance with the requirements of the Texas Property Tax Code, Chapter 26, Section 26.01, paragraph (C), the following values are hereby certified as disputed values and are not included in the above totals:

	Market Value	Taxable Value
Values under protest as determined by the Appraisal District**	\$608,185,720	\$524,609,258
Values under protest as claimed by property owner or estimated by Appraisal District in event property owner's claim is upheld	\$425,730,277	\$367,226,481
Freeport Estimated Loss		\$0
Estimated Net Taxable		\$367,226,481

I, W. Kenneth Nolan, Executive Director/Chief Appraiser of the Dallas Central Appraisal District, do hereby certify the aforementioned values and totals to the taxing jurisdiction indicated above, in accordance with the requirements of the laws of the State of Texas on this 25th day of July, 2022 .

Dallas Central Appraisal District

W. Kenneth Nolan
Executive Director/Chief Appraiser

*Total Value of New Construction in Certified Market Value above	\$614,676,269
**Value of Disputed New Construction in Protested Market Value Above	\$6,972,050

Request Seq.: 4064098 CAD Seq.: 680149 Processing For Tax Year: 2022 County Code: 57 Tax Unit: ALL Roll Codes: ALL

Jurisdiction: 1 IRVING ISD

Total Parcels:	46,657	Tax Rate:	0.0000000	Opt Hom:	0.0000000
Market Value:	23,317,885,320	State Hom:	40,000	Opt O65:	0
		State O65:	10,000	Opt Disabled:	0
		Disabled:	10,000		

AG Exclusion Count:	30	AG Exclusion Amt:	6,132,085
Timber Exclusion Count:	0	Timber Exclusion Amt:	0
HS Capped Count:	17,185	HS Capped Amt:	920,600,229
Assessed Value:	22,391,153,006		

Exempt Count/Amt:	1,681	Hb366 Count/Amt:	956	1,045,560
100% Exempt Vet Count/Amt:	137	Pollution Control Count/Amt:	33	3,176,062
Prorated Count/Amt:	6			

State Homestead Count:	20,615	State Homestead Amt:	804,920,873
Local Homestead Count:	0	Local Homestead Amt:	0
State Over 65 Count:	7,034	State Over 65 Amt:	67,571,746
Local Over 65 Count:	0	Local Over 65 Amt:	0
Surviving Spouse Count:	650	Surviving Spouse Amt:	6,439,611
State Disabled Count:	585	State Disabled Amt:	5,484,723
Local Disabled Count:	0	Local Disabled Amt:	0
Total VET Count:	260	Total VET Amt:	2,619,000

Partial Exempt Values:	887,035,953
Taxable Value:	19,095,365,105
Total Levy Amt:	0.00
Frozen Account Count:	8,238
Frozen Homestead Value:	1,880,052,596
Frozen Taxable Value:	1,464,387,629
Unfrozen Levy Amt:	0.00
Frozen Levy Amt:	0.00
Frozen Levy Loss Amt:	0.00
Total Non-Exempt Parcel Count:	44,976

CONSENT AGENDA

8/16/2022

TOPIC: Consider the Approval of the Anticipated Collection Rate for the Tax Year 2022.

SUBMITTED BY: Fernando Natividad and Cher Elzy

BACKGROUND: Pursuant to Section 26.04 of the Texas Property Tax Code, as amended. The District's Tax Assessor/Collector has calculated and certified the anticipated collection rate of the total amount of taxes that will be collected between September 1, 2022 and August 31, 2023 as 99.07% of the taxes to be levied for the tax year 2022.

ADMINISTRATIVE RECOMMENDATION: The Administration recommends the approval of the Anticipated Collection Rate for tax year 2022.

RECOMMENDED BOARD MOTION: I move the Board approve the Anticipated Collection Rate at 99.07% for the tax year 2022.

Attachments:

1. 2022 Voter Approval Tax Rate Calculation

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	2022 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$ 17,916,330,062
21.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.	\$ 0
22.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2021, and be located in a new improvement.	\$ 621,648,319
23.	Total adjustments to the 2022 taxable value. Add lines 21 and 22.	\$ 621,648,319
24.	Adjusted 2022 taxable value. Subtract line 23 from line 20.	\$ 17,294,681,743
25.	2022 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ 1.0564 /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.¹⁸

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.¹⁹
- Enrichment Tax Rate :**²⁰ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.²¹
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.²²

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.²³ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.²⁴

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	2022 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵	\$ 0.8046 /\$100
27.	2022 enrichment tax rate. Enter the greater of A and B. ²⁶ A. Enter the district's 2021 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) \$ 0.1010 /\$100 B. \$0.05 per \$100 of taxable value \$ 0.0500 /\$100	\$ 0.1010 /\$100
28.	2022 maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$ 0.9056 /\$100

¹⁸ [Reserved for expansion]
¹⁹ [Reserved for expansion]
²⁰ Tex. Tax Code §26.08(n)
²¹ Tex. Edu. Code §48.2551(a)(3)
²² Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032
²³ Tex. Edu. Code §548.202(a-1)(2) and 48.202(f)
²⁴ Tex. Edu. Code §45.0021(a)
²⁵ Tex. Edu. Code §11.184(b)
²⁶ Tex. Edu. Code §11.184(b-1)
²⁷ Tex. Edu. Code §548.255. 48.2551(b)(1) and (b)(2)
²⁸ Tex. Tax Code §26.08(n)(2)
²⁹ Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<p>Total 2022 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. <p>A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. 28 Enter debt amount: \$ <u>45,278,925</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt - \$ <u>0</u></p> <p>C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program - \$ <u>0</u></p> <p>D. Adjust debt: Subtract B and C from A. \$ <u>45,278,925</u></p>	110
30.	Certified 2021 excess debt collections. Enter the amount certified by the collector. 29	\$ <u>2,359,986</u>
31.	Adjusted 2022 debt. Subtract line 30 from line 29D.	\$ <u>42,918,939</u>
32.	<p>2022 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. 30</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector. 31 <u>99.06</u> %</p> <p>B. Enter the 2021 actual collection rate <u>100.05</u> %</p> <p>C. Enter the 2020 actual collection rate <u>99.07</u> %</p> <p>D. Enter the 2019 actual collection rate <u>99.26</u> %</p> <p style="text-align: right;">99.07 %</p>	
33.	<p>2022 debt adjusted for collections. Divide Line 31 by Line 32.</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2022 to the result.</p>	\$ <u>43,321,832</u>
34.	2022 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>17,916,330,062</u>
35.	2022 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>0.2418</u> /\$100
36.	<p>2022 voter-approval tax rate. Add Lines 28 and 35.</p> <p>If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. 32</p>	\$ <u>1.1474</u> /\$100

SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	<p>Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. 33 The school district shall provide its tax assessor with a copy of the letter. 34</p>	\$ <u>0</u>

28 Tex. Tax Code § 26.012(7)
 29 Tex. Tax Code §§26.012(10) and 26.04(b)
 30 Tex. Tax Code §§26.04(h), (h-1) and (h-2)
 31 Tex. Tax Code §26.04(b)
 32 Tex. Tax Code §26.08(g)
 33 Tex. Tax Code § 26.045(d)
 34 Tex. Tax Code § 26.045(i)

CONSENT AGENDA ITEM

August 16, 2022

TOPIC: Consider Approval of Stipend for Supplies to Assist with the Transition of ESSER Positions to the Classroom.

SUBMITTED BY: Meritza Webb, Executive Director of Employee Services, and Fernando Natividad, Chief Financial Officer

BACKGROUND: Recently, a tough but necessary decision was made to reassign several groups of ESSER-funded positions to address critical shortages in classrooms.

The District would like to request a stipend to assist the affected employees with their transition. A one-time payment of \$350 per reassigned employee shall be issued to the employee's assigned campus for the purchase of supplies to be utilized in the reassigned employee's classroom.

ADMINISTRATIVE RECOMMENDATION: The Administration recommends the approval of the Stipend for Supplies to Assist with the Transition of ESSER Positions to the Classroom.

RECOMMENDED BOARD MOTION: I move for the approval of the requested Stipend for Supplies.

Additional Agenda Sheets Attached: Yes No

RESOLUTION 21-22-11 OF THE BOARD OF TRUSTEES OF THE IRVING INDEPENDENT SCHOOL DISTRICT REGARDING PROVIDING FOR RETENTION INCENTIVE FOR CLASSROOM TEACHERS AND INSTRUCTIONAL PARAPROFESSIONALS

WHEREAS, the Board of Trustees of the Irving Independent School District (the “Board”) is authorized to expend funds of the District for purposes necessary in the conduct of public schools as determined by the Board;

WHEREAS, there is a critical workforce shortage impacting public school districts nationwide, making it particularly difficult to retain qualified classroom instructional personnel, including classroom teachers and instructional paraprofessionals;

WHEREAS, Irving Independent School District (the “District”), like many school districts across the country and the State of Texas, has seen unprecedented attrition which, if not managed, could impact student learning and the District’s ability to provide educational and related services;

WHEREAS, there is a public purpose for the District to retain qualified instructional personnel by increasing job satisfaction and improving staff productivity;

WHEREAS, the Board recognizes that retention incentive payments can serve to prevent attrition of employees in critical instructional roles;

WHEREAS, the Board seeks to grant the Superintendent or her designee with the authority to create and maintain sufficient administrative controls to ensure the District receives the desired benefit from the retention incentive payments set forth in this Resolution;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD THAT:

1. The findings and recitals above are true and correct and are hereby adopted by the Board.
2. A substantial public purpose exists to make expenditures for the retention of critical instructional personnel, including classroom teachers and instructional paraprofessionals.
3. The Board approves a one-time retention incentive payment of \$1,500 to be issued in March 2023 to all classroom teachers who: (a) are employed by the District as of March 20, 2023 (b) are engaged in ongoing full-time¹ work at a campus within the District, (c) provide direct instruction to students in the classroom setting, (d) continue to remain employed in good standing by the District as of March 20, 2023, (e) have not been proposed for nonrenewal, recommended for termination, or expressed an intent to resign from the District as of March 20, 2023, (f) continue to remain employed by the District through the end of the 2022-2023 school year, and (g) meet any additional eligibility criteria established by the Superintendent

¹Employees designated as Temporary Campus Support (TCS) or Interim teachers who work in a classroom teaching vacancy throughout the 2022-2023 school year and otherwise meet the eligibility criteria will be considered “full-time” for the purpose of this provision of the Resolution. This distinction shall not impact other employment benefits, leaves, or status.

or her designee in written administrative protocols and procedures for the creation and maintenance of the retention incentive payments authorized by this Resolution.

4. The Board approves a one-time retention incentive payment of \$500 to be issued in March 2023 to all classroom instructional paraprofessionals who: (a) are employed by the District as of March 20, 2023, (b) are engaged in ongoing full-time work at a campus within the District, (c) provide assistance in the direct instruction of students in the classroom setting, (d) continue to remain employed in good standing by the District as of March 20, 2023, (e) have not been proposed for nonrenewal, recommended for termination, or expressed an intent to resign from the District as of March 20, 2023, (f) continue to remain employed by the District through the end of the 2022-2023 school year, and (g) meet any additional eligibility criteria established by the Superintendent or her designee in written administrative protocol for creation and maintenance of the retention incentive authorized by this Resolution.
5. To ensure the District receives the intended benefit of the retention incentive payments authorized by this Resolution, the Board authorizes the District to recover any retention incentive payment issued in March 2023 from any employee who does not remain employed by the District, whether due to voluntary or involuntary separation of employment, through the end of the 2022-2023 school year.
6. The Board delegates authority to the Superintendent or her designee to create and maintain written protocols and procedures necessary to administer the retention incentive authorized by this Resolution, including but not limited to the (a) establishment of criteria for eligibility based on position type, job responsibilities, and workplace assignment (b) issuance of retention incentive payments, (c) recovery of retention incentive payments from employees who voluntarily or involuntarily separate employment prior to the end of the 2022-2023 school year, and (d) any other measure necessary to ensure the District receives the desired benefit from the retention incentive set forth in this Resolution.

Approved and adopted on this the 16th day of August 2022 by the Irving Independent School District Board of Trustees.

Randy Randle, Board President
Irving Independent School District

ATTEST:

A.D. Jenkins, Board Secretary
Irving Independent School District

APPROVED AS TO FORM ONLY:

Esther Kolni, General Counsel
Irving Independent School District

CONSENT AGENDA ITEM

August 16, 2022

TOPIC: Consider Approval of Resolution 21-22-11 Providing for Retention Incentive to Classroom Teachers, Instructional Paraprofessionals

SUBMITTED BY: Meritza Webb, Executive Director of Employee Services, and Fernando Natividad, Chief Financial Officer

BACKGROUND: The District continues to explore opportunities to recruit and retain staff. Specifically, classroom teachers and instructional paraprofessionals are instrumental in ensuring that our students receive a quality instructional framework.

The District would like to utilize a combination of ESSER and Local funds to address some of the hardships and challenges brought on by the shortages of said personnel categories. We would like to request an incentive payment in the amount of \$1,500 for classroom teachers, including both teachers of record and teachers who provide direct instruction to students in the classroom setting. Additionally, we would like to request an incentive payment in the amount of \$500 for instructional paraprofessionals assigned to a classroom.

If approved, the above-mentioned incentives would be issued as a one-time payment in March 2023.

ADMINISTRATIVE RECOMMENDATION: The Administration recommends the approval of the Resolution Providing for a Retention Incentive for Classroom Teachers, Instructional Paraprofessionals.

RECOMMENDED BOARD MOTION: I move for the approval of the Resolution Providing for a Retention Incentive for Classroom Teachers, Instructional Paraprofessionals.

Additional Agenda Sheets Attached: Yes No

CONSENT AGENDA ITEM

8/16/2022

TOPIC: Consider Annual Approval of the Optional Flexible School Day Program at Cardwell Career Preparatory Center

SUBMITTED BY: Chief of Schools, Ahna Gomez and Sr. Executive of Performance Outcomes, Dr. Dorian Galindo

BACKGROUND: The Optional Flexible School Day Program (OFSDP) allows districts to provide flexible hours and days of attendance for students who meet at least one of the requirements of the Texas Education Code §29.0822(a). The goal of the program is to improve graduation rates for students who are in danger of dropping out of school, have dropped out, or are behind in core subject courses.

ADMINISTRATIVE RECOMMENDATION: : Districts must submit an annual application notifying the Texas Education Agency of their plans to continue or participate in the OFSDP. The program does require that the board of trustees of the school district or the governing board of the open-enrollment charter school approve the program before the district continues or applies to operate an OFSDP. Administration recommends the Board to approve the application submission for the 2022-2023 School Year to ensure compliance.

RECOMMENDED BOARD MOTION: I move that the Board approve Administration's request to submit the annual application to the Texas Education Agency to ensure the implementation of the Optional Flexible School Day Program at Cardwell Career Preparatory Center.

Additional Agenda Sheets Attached: Yes No

CONSENT AGENDA ITEM – BIDS
8/16/2022

TOPIC: Approve the Renewal of Award for Request for Proposal (RFP) #18-62-732 for the Purchase of Excess Workers Compensation Insurance (R. Williams / J. Pilgrim)

SUBMITTED BY: (R. Williams / J. Pilgrim)

BACKGROUND: On August 27, 2018, the Irving ISD Board of Trustees Approved the Award of RFP #18-62-732 for Excess Workers Compensation Insurance. Roach Howard Smith & Barton (RHSB) was awarded for a period of two (2) years with the district’s option to extend for two (2) additional two-year periods through August 2024.

On August 28, 2020 the Board approved the first of two two-year extensions. The primary services provided include workers comp insurance program design, marketing and quotation services, claims services coordination, premium audits, safety and loss control, and client communication. Additional coverage/services provided at no additional charges are Crisis (Terrorism) Protection, safety training resources and claims management oversight. RHSB has provided these coverages and services for Irving ISD for several years and is familiar with Irving ISD’s Risk Management and Workers Compensation programs. Therefore, the administration recommends approval of the final two year extension of this Award.

FUNDING SOURCE: Excess Workers Compensation Insurance Fund

COSTS: \$138,133.00 Premium for FY-23

ADMINISTRATIVE RECOMMENDATION: The Administration recommends the Board Approve the Renewal of Award of RFP #18-62-732 for the Purchase of Excess Workers Compensation Insurance for an additional two (2) year term through August 2024

RECOMMENDED BOARD ACTION:

I move that the Board approve the Renewal of Award of RFP #18-62-732 for the Purchase of Excess Workers Compensation Insurance for a two (2) year term through August 2024.

Additional Agenda Sheets Attached: Yes No

AGENDA SHEET

Meeting Date:8/16/2022

Topic: Approve the Renewal of Award for Request for Proposal (RFP) #18-62-732 for the Purchase of Excess Workers Compensation Insurance (R. Williams / J. Pilgrim

Item No.	N/A
Recommended Vendor(s)	Roach Howard Smith & Barton
Contract Type (e.g. Co-op, RFP)	Request for Proposal
Contract Term or One Time Purchase	Two (2) years through August 31, 2024.
Sole Source Vendor & Documentation	N/A
Vendor is at least 51% woman or minority business	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

TO THE BEST OF MY KNOWLEDGE, THE RECOMMENDED VENDOR PROVIDES THE BEST VALUE FOR THE DESCRIBED SERVICES. I FURTHER CERTIFY THAT THE ADMINISTRATION HAS COMPLETED THE PROCUREMENT PROCEDURES REQUIRED BY APPLICABLE STATE AND FEDERAL STATUTES AND REGULATIONS, BOARD POLICY CH(LOCAL).



JEROME PILGRIM
DIRECTOR OF PURCHASING



REGINALD WILLIAMS
DIRECTOR OF BENEFITS, RISK MANAGEMENT, AND HR SYSTEMS

Attachments:

1. Memo from Jerome Pilgrim dated August 9, 2022
2. Memo from Reginald Williams dated August 5, 2022
3. Exhibit A – Premium Summary

PURCHASING AWARD RECOMMENDATION

Date: August 9, 2022

TO: Board of Trustees,
Magda Hernandez, Superintendent of Schools

FROM: Jerome Pilgrim, Director of Purchasing

SUBJECT: **Recommendation: Approval of Renewal of Award for RFP #18-62-732 for Excess Workers Comp Insurance**

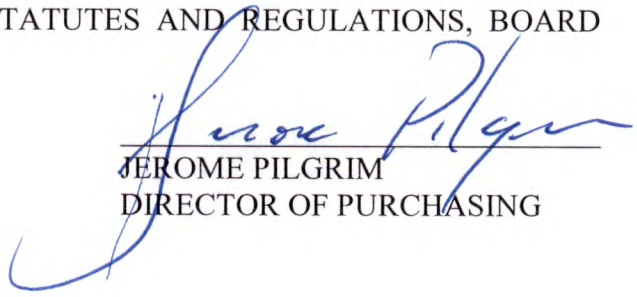
On August of 2018 Irving ISD approved the award of RFP #18-62-732 for Excess Workers Compensation Insurance to Roach Howard Smith & Barton (RHSB) for a period of two (2) years with the district's option to extend for two (2) additional one-year periods

The primary services to be provided include workers comp insurance program design, marketing and quotation services, premium audits, safety and loss control, and client communication. Additional coverage/services provided at no additional charges are Crisis (Terrorism) Protection, safety training resources and claims management oversight. The recommended vendor has provided these coverages and services for Irving ISD for several years and is familiar with Irving ISD's Risk Management and Workers Compensation programs.

The renewal fee for 2022-2023 is \$138,133.00

The renewal will be for two (2) year.

TO THE BEST OF MY KNOWLEDGE, THE RECOMMENDED VENDOR PROVIDES THE BEST VALUE FOR THE DESCRIBED SERVICES. I FURTHER CERTIFY THE ADMINISTRATION HAS COMPLETED THE PROCUREMENT PROCEDURES REQUIRED BY APPLICABLE STATE AND FEDERAL STATUTES AND REGULATIONS, BOARD POLICY CH(LOCAL).



JEROME PILGRIM
DIRECTOR OF PURCHASING

Date: August 5, 2022
TO: IISD School Board of Trustees
THRU: Jerome Pilgrim, Director of Purchasing
FROM: Reginald Williams, Director of Benefits, Risk Management, and HRIS
SUBJECT: Renewal Premium for Workers' Comp Excess Insurance Coverage

The renewal option below is being presented for consideration as we enter the first optional year of an initial two-year commitment with Safety National Casualty Company to provide excess workers' compensation insurance for the District. The present insurance market is experiencing a rise in premiums to compensate for higher medical costs, claim activity and profit margins. The premium rate is calculated per \$100 payroll as you see in the attached sheet. Thus, as payroll increases, so does this premium. Each year, the final premium is adjusted higher or lower against the actual payroll expended.

	<u>2021-2022 (unaudited)</u>	<u>Renewal 2022-2023</u>
SIR:	\$600,000	\$600,000
Payroll:	\$252,301,363	\$281,904,091
Premium:	\$118,834	\$138,133
Rate:	0.0471 per \$100 payroll	0.049

The district has enjoyed a long-standing relationship with the agency of Roach Howard Smith and Barton and the strong support services they bring to their clients. They are very supportive of all aspects to risk management and make themselves available as a resource for best practices in the employer workers' compensation processes. Additional coverage/services provided with Safety National (Insurance Carrier) through the Roach Howard Smith and Barton Agency, at no additional charge are Crisis (Terrorism) Protection, safety training resources and claims management oversight. Our most recent audit of our workers' compensation claims by the Roach Howard Smith & Barton Agency provided a favorable report on the operations of TRISTAR and Injury Management Organization in mitigating our WC claims for minimal loss to the District and appropriate care for our injured employees.

** Final premium cost attributed to the 21-22 school year will be determined by an end-of-year payroll audit to pay any additional amount or receive a credit per the final payroll expended for the 21-22 school year.

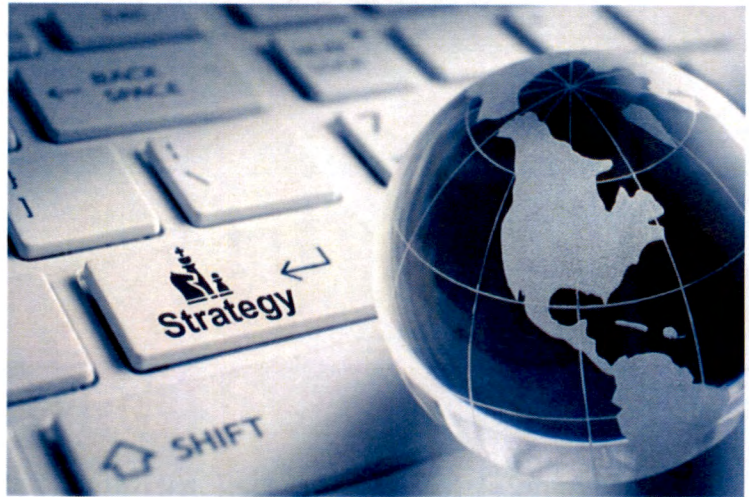
Thank you for your consideration to approve the renewal premium as stated above.

2022



IRVING ISD

EXCESS WORKERS' COMPENSATION PROPOSAL



An **Assurex** Global Partner

8750 N. Central Expressway Suite 500
Dallas, TX 75231
972-231-1300 • Fax 972-231-1368
www.rhsb.com

August 16, 2022

Exhibit III-A #10
Attachment 3
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PROPOSAL & COST PROJECTIONS



PREMIUM SUMMARY

LINE OF COVERAGE	EXPIRING	2022 RENEWAL	EXPOSURE BASIS	EXPIRING	RENEWAL
Excess Workers' Compensation	SNCC	SNCC	Estimated Payroll:	\$252,301,363	\$281,904,081 (+12%)
	\$118,834.00	\$138,133.00	Self-Insured Retention:	\$600,000	\$600,000
			Rate per \$100 Payroll:	\$0.0471	\$0.049 (+4%)
PREMIUM	\$118,834.00	\$138,133.00			

COMMENTS:

- Safety National has offered an option with a \$650,000 self-insured retention for \$119,809 annual estimated premium

The above information is provided for informational purposes only. It is not intended to constitute an offer of insurance. The actual terms, conditions, coverages, amounts, exclusions, and limitations of any policy are set forth in the actual policy.



PROPOSAL & COST PROJECTIONS



EXCESS WORKERS' COMPENSATION

COMPANY	POLICY NUMBER	POLICY TERM
Safety National Casualty Corp	SP4059292	9/1/2022 - 9/1/2023

COVERAGE	LIMIT
Policy Part One - Workers' Compensation	Statutory
Policy Part Two – Employers Liability:	
Specific Limit Accident	\$1,000,000
Specific Limit Each Employee for Disease	\$1,000,000
Aggregate Limit:	Not Applicable
Specific Retention:	
Each Accident	\$600,000
Each Employee for Disease	\$600,000

STATE	CLASS CODE	CLASSIFICATION	ESTIMATED PAYROLL
TX	8868	Schools – Professional	\$250,023,885
TX	9101	Schools – All Other	\$31,880,196
Total Payroll			\$281,904,081

COMMENTS:

- Higher limits may be available. Please tell us if you would like a quote.
- See policy for complete list of terms, conditions, limitations, and exclusions.

The precise coverage afforded is subject to the terms, conditions, limitations, and exclusions of the actual policy issued.

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INSURANCE • RISK MANAGEMENT • EMPLOYEE BENEFITS • FINANCIAL SERVICES

August 16, 2022

Exhibit III-A #10
Attachment 3
Page 3 of 8

A.M. BEST'S RATINGS

PROPOSED CARRIERS	A.M. BEST'S RATING	ADMITTED / NON-ADMITTED
Safety National Casualty Corporation	A+ XV	Admitted

If the above indicates coverage is placed with a Non-Admitted Carrier, the carrier is doing business in the state as a surplus lines or non-admitted carrier. As such, the carrier is not subject to the same regulations which apply to an admitted carrier, nor do they participate in any insurance guarantee fund applicable in that state.

Guide to Best Ratings: Levels and Categories

CATEGORY & LEVEL	CATEGORY & LEVEL	CATEGORY & LEVEL
A++, A+: Superior	B, B-: Fair	D: Poor
A, A-: Excellent	C++, C+: Marginal	F: Under Regulatory Supervision
B++, B+: Very Good	C, C-: Weak	F: In Liquidation
		S: Rating Suspended

Financial Size Categories

(In \$000 of Reported Policyholders' Surplus Plus Conditional Reserve Funds)

FSC I	Up to 1,000	FSC IX	250,000 to 500,000
FSC II	1,000 to 2,000	FSC X	500,000 to 750,000
FSC III	2,000 to 5,000	FSC XI	750,000 to 1,000,000
FSC IV	5,000 to 10,000	FSC XII	1,000,000 to 1,250,000
FSC V	10,000 to 25,000	FSC XIII	1,250,000 to 1,500,000
FSC VI	25,000 to 50,000	FSC XIV	1,500,000 to 2,000,000
FSC VII	50,000 to 100,000	FSC XV	2,000,000 or more
FSC VIII	100,000 to 250,000		

Best's Insurance Reports, published annually by A.M. Best Company, Inc., presents comprehensive reports on the financial position, history, and transactions of insurance companies operating in the United States and Canada. Companies licensed to do business in the United States are assigned a Best's Rating which attempts to measure the comparative position of the company or association against industry averages.

The precise coverage afforded is subject to the terms, conditions, limitations, and exclusions of the actual policy issued.

TERRORISM DISCLOSURE

The quotes provided include terrorism coverage to satisfy the "Terrorism Risk Insurance Program Reauthorization Act of 2019.

TRIA was first signed into law in 2002 when reinsurers and primary insurers exited the market for terrorism risk coverage after paying out more than \$30 billion in claims following the 9/11 terrorist attacks. The absence of this coverage stalled business activity and resulted in massive job losses. TRIA's federal backstop enabled the private insurance market to function again, restoring the availability of terrorism risk insurance.

TRIA was initially created as a temporary three-year federal program allowing the federal government to share monetary losses with insurers on commercial property and casualty losses due to a terrorist attack. Since then, it has been renewed four times: in 2005, 2007, 2015, and 2019. The current reauthorization is currently slated to expire December 31, 2027. TRIA requires insurers to make terrorism coverage available to commercial policyholders but does not require insureds to purchase it.

****Update to Terrorism Risk Insurance Program Reauthorization Act of (TRIA)****

On December 20, 2019, the President signed into law the Terrorism Risk Insurance Program Reauthorization Act of 2019 (Pub. L.116-94, 133 Stat. 2534) [2019 Reauthorization Act], which extended TRIP through **December 31, 2027**.

The 2019 Reauthorization of TRIA

- Requires the Secretary of the Treasury to include in its biennial report to Congress an evaluation of the availability and affordability of terrorism risk insurance, including specifically for places of worship.
- Requires the U.S. Government Accountability Office (GAO) to conduct a study on cyberterrorism risks, including an analysis of whether the states' definition of cyber liability under a property and casualty line of insurance is adequate coverage for an act of cyber terrorism, the potential costs of cyber-attacks, the private market's ability to adequately price cyber risks, and whether the TRIA structure is appropriate for covering cyberterrorism.
- Adjusts the mandatory recoupment timing.
- Eliminates outdated language relating to past United States Government reimbursement levels. The reimbursement level of covered terrorism losses exceeding the statutorily established deductible is now (as of January 1, 2020) a fixed 80%.



For additional information on TRIA, please visit www.treas.gov, the website of the United States Department of the Treasury, www.naic.org the National Council on Compensation Insurance or www.congress.gov, the Congress GOV site.

The precise coverage afforded is subject to the terms, conditions, limitations, and exclusions of the actual policy issued.

5

INSURANCE • RISK MANAGEMENT • EMPLOYEE BENEFITS • FINANCIAL SERVICES

INSURANCE SERVICE TEAM CONTACT INFORMATION

	NAME / TEAM POSITION	CONTACT INFORMATION	WHEN TO CONTACT
TEAM LEADER	Allison Nixon Team Leader	Phone: 817-390-3519 Email: anixon@rhsb.com	Has overall program knowledge and serves as program coordinator. Can be contacted to discuss any high-level issues or coverage concerns.
ACCOUNT EXECUTIVE	Courtney Woodruff Account Executive	Phone: 972-744-2746 Email: cwoodruff@rhsb.com	Heads up your service team at RHSB. Has overall program knowledge and assists the team leader with all aspects of the program. Able to make decisions in team leader's absence. Can be contacted to discuss any high-level issues or coverage concerns.
SERVICING	Ann Nordeen Senior Account Manager	Phone: 972-744-2704 Email: anordeen@rhsb.com	Handles the day-to-day servicing of your insurance program. Call when you need to make changes to your policy(s), to discuss billing inquiries, or to request certificates of insurance.
	Chinnu Islas Associate Account Manager	Phone: 972-744-2712 Email: cislas@rhsb.com	
CLAIMS	Julia Spracklen COO, Team Leader of Risk Services	Phone: 972-744-2740 Email: jspracklen@rhsb.com	Oversees the Risk Management program including claims oversight, claims reviews and audits, loss control coordination, and loss trend analysis.
	Donna Petross Claims Advocate	Phone: 972-744-2770 Email: dpetross@rhsb.com	Serves as your advocate in the event of a claim. Contact as soon as you become aware of a new claim or to follow up on an existing claim situation.
	Carol McDaniel Claims Advocate	Phone: 972-744-2776 Email: cmdaniel@rhsb.com	
	Tamina Brookins Work Comp Claims Advocate	Phone: 972-744-2707 Email: tbrookins@rhsb.com	Serves as your Workers' Compensation specialist, conducts WC claims reviews and audits and loss trend analysis, coordinates loss control activities. She also advocates for our clients on problematic claims.



8750 N. Central Expressway, Suite 500, Dallas, TX 75231

The precise coverage afforded is subject to the terms, conditions, limitations, and exclusions of the actual policy issued.

PLEASE NOTE

- This is a convenient coverage summary, not a legal contract.
- This analysis is provided to facilitate your understanding of your insurance program and is intended for reference only. This analysis neither affirmatively nor negatively amends, extends, or alters the coverage afforded by any policy described herein.
- Please refer to the actual policies quoted for specific terms, conditions, limitations, and exclusions that will govern in the event of a loss. Specimen copies of these policies are available for your review prior to the binding of coverage.
- In evaluating your exposures to loss, we have been dependent upon information provided by you. If there are other areas that need to be evaluated, please bring these areas to our attention.
- Should any of your exposures change such as beginning new operations, hiring employees in new states, buying additional property, etc. please let us know so that proper coverage(s) can be discussed.
- Higher limits may be available – please let us know if you would like a quote.

The precise coverage afforded is subject to the terms, conditions, limitations, and exclusions of the actual policy issued.

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INSURANCE • RISK MANAGEMENT • EMPLOYEE BENEFITS • FINANCIAL SERVICES

August 16, 2022

Exhibit III-A #10
Attachment 3
Page 7 of 8

DID YOU KNOW?

RHSB CAN SERVE ALL OF YOUR INSURANCE NEEDS. We have been serving the North Texas area for over 70 years. We are also the North Texas Partner of Assurex Global, the world's largest privately held risk management and insurance brokerage group.

PROTECTION IS OUR PASSION. We know that passion makes the difference between a good insurance consultant and a great one. That passion drives us harder to serve our clients better and provide them the greatest value possible. Whether we are guiding you through the claims process, discussing industry-specific international insurance options, evaluating your business risks, or advising you about rental car coverage, our dedication comes through in everything we do.

EMPLOYEE BENEFITS: Our employee benefits specialists serve as your advocate. We provide expert assistance in analyzing costs and program design as well as selecting and managing vendors. Our experts have years of experience negotiating comprehensive cost-effective healthcare benefits. Insurance plan options include Group Life, Group Health, Group Dental, Group Disability, Section 125, Self-Funded Plans, Benefit Awareness Programs, Voluntary Benefit Plans, and Employee Assistance Programs.

PERSONAL CLIENT SERVICES: Our experienced agents will help you identify your exposures, assess your risk, and customize an insurance program just for you providing the coverage you need while maximizing value. Beyond just Home, Auto, and Umbrella coverage, we specialize in concierge services for clients with unique assets like aircraft, yachts, wine collections, vintage cars, fine art, and jewelry. We are also ready to help with the extraordinary needs required of elite clients, including coverage for domestic help, kidnap and ransom, worldwide travel and medical coverage, directors and officers liability, and excess liability. Let RHSB manage your personal risk so you can focus on living your life.

FINANCIAL SERVICES: We have long-standing partnerships with two excellent and well-respected financial advisor and retirement specialists. **Southern Wealth Management** has seasoned financial advisors to analyze your current financial situation and develop personal recommendations to assist in securing your financial future. Products include Investment Plans, Estate Tax Liability Solutions, Life Insurance, Long Term Care Protection, and Personal Income Insurance. **Focus 401(k) Group** is an independent firm dedicated solely to the retirement plan market providing comprehensive analysis of investment and plan design services. Focus 401(k) Group will serve as either an ERISA 3(21) investment fiduciary or 3(38) investment manager plan fiduciary for plans they serve.

The precise coverage afforded is subject to the terms, conditions, limitations, and exclusions of the actual policy issued.

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INSURANCE • RISK MANAGEMENT • EMPLOYEE BENEFITS • FINANCIAL SERVICES

CONSENT AGENDA ITEM

8/16/2022

TOPIC: Approve the Estimated Expenditure of Funds Necessary for the Purchase of Consumable Office Products and Supplies for the 2022-2023 School Year.

SUBMITTED BY: J. Pilgrim

BACKGROUND: Irving ISD utilizes approved Purchasing Cooperative Contracts to purchase Office Products and Supplies. Historically, the District's annual expenditure for office products and supplies is approximately \$1,500,000. Irving ISD currently procures the majority of supplies from Office Depot and Staples through their approved cooperative purchasing contracts; both Office Depot and Staples offer volume price discounts and online procurement. Both vendors offer Just-In-Time Services and next day delivery on orders placed on most routine orders. Both vendors also provide Irving ISD with an online punchout system linked directly to the Irving's Tyler Technology software requisition entry program (Munis). Purchases are made on an as needed basis. The administration therefore recommends that the District continue to utilize approved cooperative purchasing contracts with current awards to Office Depot and Staples.

FUNDING SOURCE: Local and Federal Funds

COSTS: Estimated \$1,500,000.00

ADMINISTRATIVE RECOMMENDATION: The Administration recommends the Board Approve the Estimated Expenditure of Funds necessary for the Purchase of Consumable Office Products and supplies for the 2022-2023 School Year.

RECOMMENDED BOARD MOTION: I Move the Board Approve the Estimated Expenditure of Funds Necessary for the Purchase of Consumable Office Products and Supplies for the 2022-2023 School Year.

Additional Agenda Sheets Attached: Yes No

AGENDA SHEET

Meeting Date:8/16/2022

Topic: Approve the Estimated Expenditure of Funds Necessary for the Purchase of Consumable Office Supplies and Products for the 2022-2023 School Year

Item No.	N/A
Recommended Vendor(s)	Consumable Office Depot and Staples
Contract Type (e.g. Co-op, RFP)	Approved Cooperative Purchasing Agreements
Contract Term or One Time Purchase	One Year
Sole Source Vendor & Documentation	N/A
Vendor is at least 51% woman or minority business	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

TO THE BEST OF MY KNOWLEDGE, THE RECOMMENDED VENDOR(S) PROVIDES THE BEST VALUE FOR THE DESCRIBED GOODS OR SERVICES. I FURTHER CERTIFY THE ADMINISTRATION HAS COMPLETED THE PROCUREMENT PROCEDURES REQUIRED BY APPLICABLE STATE AND FEDERAL STATUTES AND REGULATIONS, BOARD POLICY CH(LOCAL).



JEROME PILGRIM
DIRECTOR OF PURCHASING

ATTACHMENT:

1. Memo from Jerome Pilgrim Dated August 5, 2022



PURCHASING AWARD RECOMMENDATION

Date: August 5, 2022

TO: Board of Trustees,
Magda Hernandez, Superintendent of Schools

FROM: Jerome Pilgrim, Director of Purchasing, Irving Independent School District

SUBJECT: Recommendation for the Board to Approve the Estimated Expenditure of Funds necessary for the Purchase of Consumable Office Products and Supplies for the 2022-2023 school year

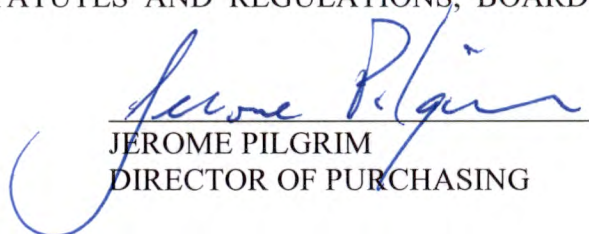
Irving ISD purchased approximately \$1,500,000 of Consumable Office Products and Supplies in the 2021-2022 school year and anticipates similar expenditures in 2022-2023.

The two primary vendors utilized to purchase office supplies are Office Depot and Staples. The Administration recommends that Irving ISD continue to utilize Office Depot and Staples as the primary vendors for the purchase of Consumable Office Products and Supplies for the 2022 – 2023 school year.

Both vendors offer Just-In Time Services and next day delivery on orders placed on most routine orders. Both vendors also provide Irving ISD with an online punch-out system linked directly to the Irving's Tyler Technology software requisition entry program (Munis). The Just- In Time Service has eliminated the need for warehouse inventory as orders are expedited next day. The cooperative contracts in use have been verified for compliance for Federal Funds. The term of the approval will be from September 1, 2022, to August 31, 2023.

Cooperative Contracts utilized include:
Office Depot - Region 4 ESC (Omnia Partners) Office Products R190303, School R190502
Staples - Sourcewell/National Joint Powers Alliance (NJPA) - Contract# 012320-SCC

TO THE BEST OF MY KNOWLEDGE, THE RECOMMENDED VENDOR PROVIDES THE BEST VALUE FOR THE DESCRIBED SERVICES. I FURTHER CERTIFY THE ADMINISTRATION HAS COMPLETED THE PROCUREMENT PROCEDURES REQUIRED BY APPLICABLE STATE AND FEDERAL STATUTES AND REGULATIONS, BOARD POLICY CH(LOCAL).



JEROME PILGRIM
DIRECTOR OF PURCHASING

CONSENT AGENDA ITEM – BIDS

8/16/2022

TOPIC: Approve the Renewal of Award for Request for Proposal (RFP) #21-92-737 for the Purchase of Awards, Trophies and Promotional Products (J. Pilgrim)

SUBMITTED BY: J. Pilgrim

BACKGROUND: On July 21, 2021, Irving ISD received thirty-nine (39) proposals in response to RFP 21-92-737 for the Purchase of Awards, Trophies and Promotional Products. The District has an ongoing need to purchase Awards, Trophies and Promotional Products by all departments and campuses. These items are varied and one vendor cannot meet all the needs of the District. Some vendors provide better value on similar items than others and some provide unique items that are not available from other vendors. Request for Proposal (RFP) 21-92-737 was issued to capture and approve multiple vendors to provide for the variety of needs. Vendors will be used on an as needed basis and price quotes will be obtained prior to each purchase. Therefore, the Administration recommends renewal of the award for an additional twelve (12) month term. The original award was for one (1) year with the option to renew for three (3) additional twelve (12) month periods. This the second year of three (3) annual renewal options.

FUNDING SOURCE: Various Local Funds

COSTS: Estimated Amount \$450,000.00 Annually

ADMINISTRATIVE RECOMMENDATION: The Administration recommends Renewal of RFP #21-92-737 for the Purchase of Awards, Trophies and Promotional Products.

RECOMMENDED BOARD ACTION: I recommend the Board Approve the Renewal of RFP #21-92-737 for the Purchase of Awards, Trophies and Promotional Products.

Additional Agenda Sheets Attached: Yes No

AGENDA SHEET

Meeting Date:8/16/2022

Topic: Approve the Renewal of Award for Request for Proposal (RFP) #21-92-737 for the Purchase of Awards, Trophies and Promotional Products (J. Pilgrim)

Recommended Vendor(s)	Refer to Attachment 2 – Awarded Vendors
Contract Type (e.g. Co-op, RFP)	Request for Proposal
Contract Term or One Time Purchase	Second year of three (3) annual renewal options.
Sole Source Vendor & Documentation	N/A
Vendor is at least 51% woman or minority business	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

TO THE BEST OF MY KNOWLEDGE, THE RECOMMENDED VENDOR(S) PROVIDES THE BEST VALUE FOR THE DESCRIBED GOODS OR SERVICES. I FURTHER CERTIFY THE ADMINISTRATION HAS COMPLETED THE PROCUREMENT PROCEDURES REQUIRED BY APPLICABLE STATE AND FEDERAL STATUTES AND REGULATIONS, BOARD POLICY CH(LOCAL).


JEROME PILGRIM
DIRECTOR OF PURCHASING

Attachment:

1. Memo from Jerome Pilgrim dated August 5, 2022
2. Recommended Vendors List

PURCHASING AWARD RECOMMENDATION

From: Jerome Pilgrim
Director of Purchasing

To: Board of Trustees
Magda Hernandez
Superintendent of Schools

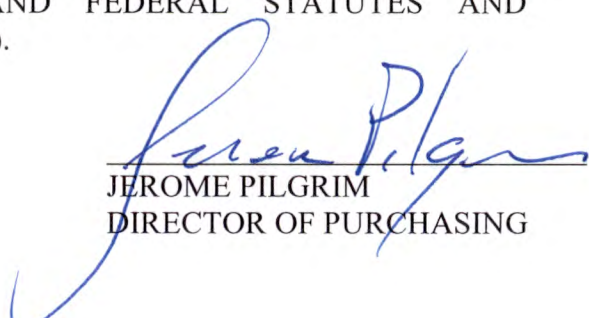
Date: August 5, 2022

**Subject: Recommendation: Approve the Renewal of Award for RFP #21-92-737
for the Purchase of Awards, Trophies and Promotional Products**

On July 21, 2021, Irving ISD received Thirty-nine (39) proposals in response to **RFP #21-92-737 for the Purchase of Awards, Trophies and Promotional Products**. Following review and evaluation of the proposals received, it was determined that all thirty-nine (39) met the requirements of the RFP and should be approved. The list of multiple vendors are being recommended for approval to best meet the variety of needs of district departments and campuses.

The recommendation is therefore made to Approve the Award of RFP #21-92-737 for the Purchase of Awards, Trophies and Promotional Products and approve the vendors listed on Attachment 2. Vendors will be utilized on an as needed basis and price quotes will be obtained prior to each purchase. The estimated amount for award is \$450,000.00 annually. This the second year of three (3) annual renewal options.

TO THE BEST OF MY KNOWLEDGE, THE RECOMMENDED VENDORS PROVIDE THE BEST VALUE FOR THE DESCRIBED SERVICES. I FURTHER CERTIFY THAT THE ADMINISTRATION HAS COMPLETED THE PROCUREMENT PROCEDURES REQUIRED BY APPLICABLE STATE AND FEDERAL STATUTES AND REGULATIONS, BOARD POLICY CH(LOCAL).



JEROME PILGRIM
DIRECTOR OF PURCHASING

RECOMMENDED VENDORS LIST	
(RFP) #21-92-737 for the Purchase of Awards, Trophies and Promotional Products	
4Imprint Inc	Jostens
aaI Trophies & Awards	K & V Promotions
AHI Enterprises	Leapin' Leotards
ArkDesigns	Lendan Communications
Authentic Promotions	Lone Star Athletic Designs
Bay promo	MTM Recognition
Blue Ribbon Awards	Oriental Trading Co (OTC Direct)
Branded1st	Positive Promotions
Bull Market Promotions	School Life (imagestuff)
Champion Teamwear (It's Greek to Me)	School Tee Factory (Custom
Covenant Trophies and Awards	Sportswear)
Custom Sportswear	Spirit Monkey
Fan Cloth (Varsity Brands Holding)	Staples Advantage
Finishline Prints	Texas Music Festivals Enterprise Inc
Follett On-Demand (Advanced	The GLITCH & Co
Graphic Products)	The Master Teacher
Game Changing Image	Trinity Enterprise Group
Gandy Ink	Vestige International
Groggy Dog Sportswear & Graphics	Waldrum Lighting & Signs
Image Source	

ACTION ITEM

08/16/2022

TOPIC: Consider Approval of First Reading of Proposed Revisions to Local Policies as Applicable per Department Updates to CQ(Local) – Technology Resources and EF(Local) – Instructional Resources.

SUBMITTED BY: Esther Kolni, General Counsel

BACKGROUND: To ensure the District's policies align with its practice, both CQ(Local) regarding Technology Resources and EF(Local) regarding Instructional Resources need to be updated. These updates reflect current practices, updated regulations and exhibits, and best reflect current needs.

ADMINISTRATIVE RECOMMENDATION: The Administration and Board Policy Committee recommend the Board approve the First Reading of Proposed Revisions to Local Policies as Applicable per Department Updates to CQ(Local) – Technology Resources and EF(Local) – Instructional Resources.

RECOMMENDED BOARD MOTION: I move the Board approve the First Reading of Local Policies as Applicable per Department Updates to o CQ(Local) – Technology Resources and EF(Local) – Instructional Resources.

Additional Agenda Sheets Attached:

Attachment: Redlined and Clean Versions of Updated Policies CQ(Local) Technology Resources and EF(Local) – Instructional Resources.

Note: For information related to the selection process and accounting of instructional materials, as this term is defined by state law and rule, see CMD and EFA.

Objectives

The District shall provide a wide range of instructional resources for students and faculty that present varying levels of difficulty, diversity of appeal, and a variety of points of view. Although [the Superintendent shall ensure that](#) professional staff ~~members may~~ select instructional resources ~~for their use~~ in accordance with District policy and administrative regulations, the ultimate authority for determining and approving the curriculum and instructional program of the District lies with the Board.

In this policy, “instructional resources” [includes both instructional materials and library materials.](#)

[Instructional materials](#) may include textbooks, ~~library acquisitions~~, supplementary resources for classroom use, and any other instructional resources, including electronic resources, used for formal or informal teaching and learning purposes. The primary objectives of instructional ~~resources~~[materials](#) are to implement, enrich, and support the District’s educational program.

[Library materials may include printed and electronic library acquisitions and other ancillary or supplementary materials maintained in a campus library. In accordance with state and local guidelines, library collections should enrich and support the state and local curriculum. Collections should also provide materials of high interest to encourage student reading and learning for pleasure.](#)

[Library materials may be used to enhance the instructional program, for formal or informal teaching and learning purposes, and for voluntary inquiry or self-selected reading.](#)

[In accordance with state and local standards, school libraries are essential interactive collaborative learning environments, ever evolving to provide equitable physical and virtual access to ideas, information, and learning tools for the entire school community.](#)

[School libraries are essential, safe, and inviting centers for teaching and learning that provide equitable access to emerging technologies and physical and virtual collections of high quality, reflecting input from stakeholders.](#)

Selection Criteria

Instructional Resources

[Administrators, teachers, librarians, other District personnel, parents, and community members, as appropriate, may recommend instructional resources for selection.](#)

The Board shall rely on District professional staff to select and acquire instructional resources that:

1. Enrich and support the curriculum, ~~taking into consideration students' varied interests, abilities, learning styles, and maturity levels~~ consistent with the general educational goals of the state and District, the aims and objectives of individual schools and specific courses, and the District and campus improvement plans.
- ~~2. Stimulate growth in factual knowledge, enjoyment of reading, literary appreciation, aesthetic values, and societal standards.~~
2. Are appropriate for the subject area and for the age, ability level, learning styles, interests, and social and emotional development of the students for whom they are selected.
3. Meet high standards for artistic quality, literary style, authenticity, educational significance, factual content, physical format, presentation, readability, and technical quality.
- ~~3.4.~~ Present various sides of controversial issues so that students have an opportunity to develop, under guidance, skills in critical analysis and in making informed judgments in their daily lives. [See also EMB regarding instruction about controversial issues.]
- ~~4. Represent many ethnic, religious, and cultural groups and their contributions to the national heritage and world community.~~
- ~~5. Provide a wide range of background information that will enable students to make intelligent judgments in their daily lives.~~
5. Promote literacy.

Selection Criteria

~~In the selection of instructional resources, professional staff shall ensure that the resources:~~

- ~~1. Support and are consistent with the general educational goals of the state and District and the aims and objectives of individual schools and specific courses consistent with the District and campus improvement plans.~~
- ~~2. Meet high standards for artistic quality and/or literary style, authenticity, educational significance, factual content, physical format, presentation, readability, and technical quality.~~
- ~~3. Are appropriate for the subject area and for the age, ability level, learning styles, and social and emotional development of the students for whom they are selected.~~

- ~~4. Are designed to provide information that will motivate students and staff to examine their own attitudes and behavior; to understand their duties, responsibilities, rights, and privileges as citizens participating in our society; and to make informed choices in their daily lives.~~
- ~~5. For library selections, are integral to the instructional program, are appropriate for the reading levels and understanding of students, reflect the interests and needs of the students and faculty, are included because of their literary or artistic value and merit, and present information with the greatest degree of accuracy and clarity.~~

~~Administrators, teachers, library media specialists, other District personnel, parents, and community members, as appropriate, may recommend instructional resources for selection. Gifts of instructional resources shall be evaluated according to these criteria and accepted or rejected in accordance with CDC(LOCAL).~~

Selection of resources is an ongoing process that includes the removal of resources no longer appropriate and the periodic replacement ~~of lost~~ or repair of ~~worn~~ resources that still have educational value.

Controversial Issues

Additional
Instructional
Materials

Library Materials

In addition to the criteria above, District professional staff shall endeavor to maintain may select additional instructional materials in accordance with administrative regulations.

In addition to the criteria above, librarians and other professional staff shall ensure that library materials:

1. Develop a balanced collection representing various views when selecting instructional resources on presenting multiple viewpoints related to controversial issues. Resources shall be chosen to clarify historical and contemporary forces by presenting to foster critical thinking skills and analyzing intergroup tension and conflict objectively, placing emphasis on recognizing and understanding social and economic problems. [See also encourage discussion based on rational analysis [see EMB regarding instruction about controversial issues and EHAA regarding human sexuality instruction.];
2. Textbook Represent many ethnic, religious, and cultural groups and their ancillary/supplementary contributions to the national heritage and world community;
3. Provide a wide range of background information that will enable students to make intelligent decisions in their daily lives;
4. Demonstrate literary merit, quality, value, and significance;

5. Cover topics, authors, series, or genres that fill gaps in the school library collection;
6. Include accurate and authentic factual content from authoritative sources;
7. Have a high degree of potential user appeal and interest;
8. Offer a global perspective that promotes equity of access, including print and nonprint materials ~~approved in the textbook adoption process~~ such as electronic and multimedia, to meet the needs of individual learners; and
9. Represent diverse viewpoints and cultures appropriate to each campus to ensure the collection embodies the unique background of its student population.

Gifts

Gifts of instructional resources shall ~~not be subject to reconsideration during the term of adoption.~~ evaluated according to the provisions above and accepted or rejected in accordance with CDC(LOCAL).

Challenged Resources

A parent of a District student, ~~any~~ a student who is 18 years of age or older, an individual employee, or any District resident may ~~formally~~ challenge an instructional resource used in the District's educational program on the basis ~~of appropriateness, that the instructional material fails to meet the standards set forth in this policy.~~ Instructional resources, including textbooks and their ancillary/supplementary materials approved through both state proclamation and local adoption process shall not be subject to reconsideration during the term of the adoption.

Guiding Principles

The following principles shall guide the Board and staff in responding to challenges of instructional resources:

1. A complainant may raise an objection to an instructional resource used in a school's educational program, despite the fact that the professional staff selecting the resources were qualified to make the selection, followed the proper procedure, and adhered to the objectives and criteria for instructional resources set out in this policy.
2. A parent's ability to exercise control over instruction extends only to his or her own child as set forth in Education Code Chapter 26.
3. Access to a challenged resource shall not be restricted during the reconsideration process, except the District may deny access to a child if requested by the child's parent.

INSTRUCTIONAL RESOURCES

EF
(LOCAL)

Informal
Reconsideration

The major criterion for the final decision on challenged resources is the appropriateness of the resource for its intended educational use. No challenged instructional resource shall be removed solely because of the ideas expressed therein.

~~The school receiving~~ When the District or a complaint campus receives an objection about the appropriateness of an instructional resource, the appropriate administrator shall try to resolve the matter informally ~~using the following procedure:~~

~~1. The principal or designee~~ administrator shall explain the ~~school's selection process, the criteria for selection, and the qualifications of the professional staff who selected the questioned resource.~~

~~2. The principal or designee shall explain~~ discuss the intended educational purpose ~~of~~ for the instructional resource ~~and any additional information regarding its use.~~

~~3. If appropriate, the principal or designee~~ administrator may offer a concerned parent an alternative instructional resource to be used by that parent's child in place of the challenged ~~resource~~ material.

~~4. If the complainant wishes to make a formal challenge, the principal or designee~~ administrator shall provide the complainant a copy of this policy and a form to request a formal reconsideration of the instructional resource. ~~{See EF(EXHIBIT)}~~

Formal
Reconsideration

A complainant shall make any formal objection to an instructional resource on the Request for Reconsideration of Instructional Resources form ~~provided by the District (EF Exhibit)~~ and shall submit the completed and signed form to the ~~principal~~ principal. Upon receipt of the form, the ~~principal~~ principal shall appoint a reconsideration committee ~~within ten District business days.~~

The reconsideration committee shall include at least one member of the instructional staff who has experience using the challenged resource with students or is familiar with the challenged resource's content. Other members of the committee may include District-level staff, library staff, secondary-level students, parents, and any other appropriate individuals.

All members of the committee shall review the challenged instructional resource in its entirety. As soon as reasonably possible, the committee shall meet and determine whether the challenged resource conforms to the principles of selection set out in this policy, and whether the challenged material will continue to be used in the educational program. The committee shall prepare a written report

<p>The decision Frequency of the Review</p>	<p>of its findings and provide copies to the principal, the. <u>The Superintendent or designee, other appropriate administrators,</u> and the complainant <u>shall receive copies of the report.</u></p> <p><u>After an instructional resource has been reviewed through formal reconsideration committee, it shall not be binding for the affected school.</u> <u>reviewed again until it is evaluated in the periodic local selection or maintenance process, as applicable.</u></p>
<p>Appeal</p>	<p>The complainant may appeal the decision of the reconsideration committee in accordance with appropriate complaint policies, starting with <u>at</u> the appropriate administrator. <u>level.</u> [See DGBA, FNG, and GF]</p>
<p>Guiding Principles</p>	<p>The following principles shall guide the Board and staff in responding to challenges of instructional resources:</p> <ol style="list-style-type: none">1.— A complainant may raise an objection to an instructional resource used in a school's educational program, despite the fact that the professional staff selecting the resources were qualified to make the selection, followed the proper procedure, and adhered to the objectives and criteria for instructional resources set out in this policy.2.— A parent's ability to exercise control over reading, listening, or viewing matter extends only to his or her own child.3.1. Access to a challenged resource shall not be restricted during the reconsideration process, except the District may deny access to a child if requested by the child's parent. <p>The major criterion for the final decision on challenged resources is the appropriateness of the resource for its intended educational use. No challenged instructional resource shall be removed solely because of the ideas expressed therein.</p>

Note: For information related to the selection process and accounting of instructional materials, as this term is defined by state law and rule, see CMD and EFA.

The District shall provide a wide range of instructional resources for students and faculty that present varying levels of difficulty, diversity of appeal, and a variety of points of view. Although the Superintendent shall ensure that professional staff select instructional resources in accordance with District policy and administrative regulations, the ultimate authority for determining and approving the curriculum and instructional program of the District lies with the Board.

Objectives

In this policy, “instructional resources” includes both instructional materials and library materials.

Instructional materials may include textbooks, supplementary resources for classroom use, and any other instructional resources, including electronic resources, used for formal or informal teaching and learning purposes. The primary objectives of instructional materials are to implement, enrich, and support the District’s educational program.

Library materials may include printed and electronic library acquisitions and other ancillary or supplementary materials maintained in a campus library. In accordance with state and local guidelines, library collections should enrich and support the state and local curriculum. Collections should also provide materials of high interest to encourage student reading and learning for pleasure.

Library materials may be used to enhance the instructional program, for formal or informal teaching and learning purposes, and for voluntary inquiry or self-selected reading.

In accordance with state and local standards, school libraries are essential interactive collaborative learning environments, ever evolving to provide equitable physical and virtual access to ideas, information, and learning tools for the entire school community.

School libraries are essential, safe, and inviting centers for teaching and learning that provide equitable access to emerging technologies and physical and virtual collections of high quality, reflecting input from stakeholders.

Selection Criteria

Instructional
Resources

Administrators, teachers, librarians, other District personnel, parents, and community members, as appropriate, may recommend instructional resources for selection.

The Board shall rely on District professional staff to select and acquire instructional resources that:

1. Enrich and support the curriculum consistent with the general educational goals of the state and District, the aims and objectives of individual schools and specific courses, and the District and campus improvement plans.
2. Are appropriate for the subject area and for the age, ability level, learning styles, interests, and social and emotional development of the students for whom they are selected.
3. Meet high standards for artistic quality, literary style, authenticity, educational significance, factual content, physical format, presentation, readability, and technical quality.
4. Present various sides of controversial issues so that students have an opportunity to develop, under guidance, skills in critical analysis and in making informed judgments in their daily lives. [See also EMB regarding instruction about controversial issues.]
5. Promote literacy.

Selection of resources is an ongoing process that includes the removal of resources no longer appropriate and the periodic replacement or repair of resources that still have educational value.

Additional
Instructional
Materials

In addition to the criteria above, District professional staff may select additional instructional materials in accordance with administrative regulations.

Library Materials

In addition to the criteria above, librarians and other professional staff shall ensure that library materials:

1. Develop a balanced collection presenting multiple viewpoints related to controversial issues to foster critical thinking skills and encourage discussion based on rational analysis [see EMB regarding instruction about controversial issues];
2. Represent many ethnic, religious, and cultural groups and their contributions to the national heritage and world community;
3. Provide a wide range of background information that will enable students to make intelligent decisions in their daily lives;
4. Demonstrate literary merit, quality, value, and significance;
5. Cover topics, authors, series, or genres that fill gaps in the school library collection;

INSTRUCTIONAL RESOURCES

EF
(LOCAL)

6. Include accurate and authentic factual content from authoritative sources;
7. Have a high degree of potential user appeal and interest;
8. Offer a global perspective that promotes equity of access, including print and nonprint materials such as electronic and multimedia, to meet the needs of individual learners; and
9. Represent diverse viewpoints and cultures appropriate to each campus to ensure the collection embodies the unique background of its student population.

Gifts

Gifts of instructional resources shall be evaluated according to the provisions above and accepted or rejected in accordance with CDC(LOCAL).

Challenged Resources

A parent of a District student, a student who is 18 years of age or older, an individual employee, or any District resident may challenge an instructional resource used in the District's educational program on the basis that the instructional material fails to meet the standards set forth in this policy. Instructional resources, including textbooks and their ancillary/supplementary materials approved through both state proclamation and local adoption process shall not be subject to reconsideration during the term of the adoption.

Guiding Principles

The following principles shall guide the Board and staff in responding to challenges of instructional resources:

1. A complainant may raise an objection to an instructional resource used in a school's educational program, despite the fact that the professional staff selecting the resources were qualified to make the selection, followed the proper procedure, and adhered to the objectives and criteria for instructional resources set out in this policy.
2. A parent's ability to exercise control over instruction extends only to his or her own child as set forth in Education Code Chapter 26.
3. Access to a challenged resource shall not be restricted during the reconsideration process, except the District may deny access to a child if requested by the child's parent.

The major criterion for the final decision on challenged resources is the appropriateness of the resource for its intended educational use. No challenged instructional resource shall be removed solely because of the ideas expressed therein.

INSTRUCTIONAL RESOURCES

EF
(LOCAL)

Informal
Reconsideration

When the District or a campus receives an objection about the appropriateness of an instructional resource, the appropriate administrator shall try to resolve the matter informally. The administrator shall explain the selection process and discuss the intended educational purpose for the instructional resource. If appropriate, the administrator may offer a concerned parent an alternative instructional resource to be used by that parent's child in place of the challenged material.

If the complainant wishes to make a formal challenge, the administrator shall provide the complainant a copy of this policy and a form to request a formal reconsideration of the instructional resource.

Formal
Reconsideration

A complainant shall make any formal objection to an instructional resource on the Request for Reconsideration of Instructional Resources form ([EF Exhibit](#)) and shall submit the completed and signed form to the principal. Upon receipt of the form, the principal shall appoint a reconsideration committee.

The reconsideration committee shall include at least one member of the instructional staff who has experience using the challenged resource with students or is familiar with the challenged resource's content. Other members of the committee may include District-level staff, library staff, secondary-level students, parents, and any other appropriate individuals.

All members of the committee shall review the challenged instructional resource in its entirety. As soon as reasonably possible, the committee shall meet and determine whether the challenged resource conforms to the principles of selection set out in this policy and whether the challenged material will continue to be used in the educational program. The committee shall prepare a written report of its findings. The Superintendent, other appropriate administrators, and the complainant shall receive copies of the report.

*Frequency of
Review*

After an instructional resource has been reviewed through formal reconsideration, it shall not be reviewed again until it is evaluated in the periodic local selection or maintenance process, as applicable.

Appeal

The complainant may appeal the decision of the reconsideration committee in accordance with appropriate complaint policies, starting at the appropriate level. [See DGBA, FNG, and GF]

ACTION ITEM

08/16/2022

TOPIC: Consider Approval of Second and Final Reading of Proposed Adoption of or Revisions to Local Policies as Applicable per Department Updates and TASB Updates 119 to CPC(Local) – Records Management, DMA(Local) – Required Staff Development, EF(Local) – Instructional Resources, EHAA(Local) – Required Instruction, EHB(Local) – Special Programs, EHBAALocal) – Special Education Identification, Evaluation and Eligibility, EHBB(Local) – Gifted and Talented Students, EIF(Local) - Graduation, FFBA(Local) – Trauma-Informed Care, and FFH(Local) – Freedom from Discrimination, Harassment and Retaliation.

SUBMITTED BY: Esther Kolni, General Counsel

BACKGROUND: In response to the Texas Regular and Special Legislative Sessions and updates to TEA regulations, TASB has provided policy Update 119 to align with legal changes. In addition, the District has decided to update its existing policy regarding Instructional Resources to best reflect current needs. First reading was approved at the July 2022 Board Meeting.

ADMINISTRATIVE RECOMMENDATION: The Administration and Board Policy Committee recommends the Board approve the Second and Final Reading of Proposed Adoption of or Revisions to Local Policies as Applicable per Department Updates and TASB Updates 119 to CPC(Local) – Records Management, DMA(Local) – Required Staff Development, EF(Local) – Instructional Resources, EHAA(Local) – Required Instruction, EHB(Local) – Special Programs, EHBAALocal) – Special Education Identification, Evaluation and Eligibility, EHBB(Local) – Gifted and Talented Students, EIF(Local) - Graduation, FFBA(Local) – Trauma-Informed Care, and FFH(Local) – Freedom from Discrimination, Harassment and Retaliation.

RECOMMENDED BOARD MOTION: I move the Board approve the Second and Final Reading of Local Policies as Applicable per Department Updates and TASB Updates 119 to CPC(Local) – Records Management, DMA(Local) – Required Staff Development, EF(Local) – Instructional Resources, EHAA(Local) – Required Instruction, EHB(Local) – Special Programs, EHBAALocal) – Special Education Identification, Evaluation and Eligibility, EHBB(Local) – Gifted and Talented Students, EIF(Local) - Graduation, FFBA(Local) – Trauma-Informed Care, and FFH(Local) – Freedom from Discrimination, Harassment and Retaliation.

Additional Agenda Sheets Attached:

Attachment: Redlined and Clean Versions of Updated Policies CPC(Local) – Records Management, DMA(Local) – Required Staff Development, EF(Local) – Instructional Resources, EHAA(Local) – Required Instruction, EHB(Local) – Special Programs, EHBAALocal) – Special Education Identification, Evaluation and Eligibility, EHBB(Local) – Gifted and Talented Students, EIF(Local) - Graduation, FFBA(Local) – Trauma-Informed Care, and FFH(Local) – Freedom from Discrimination, Harassment and Retaliation.

The Superintendent shall oversee the performance of records management functions prescribed by state and federal law:

- ~~Records administrator~~ Management Officer, as prescribed by Local Government Code 203.023
- ~~Records Administrator~~, as prescribed by Local Government Code 176.001 and 176.0065.007 [See BBFA and CHE]
- Officer for ~~public information~~ Public Information, as prescribed by Government Code 552.201-.205. [See GBAA]
- Public ~~information coordinator~~ Information Coordinator, as prescribed by Government Code 552.012. [See BBD]

Local Government Records Act

"Local Government Record"

The term "local government record" shall pertain to all items identified as such by the Local Government Records Act.

Document Destruction Practices

~~The District shall follow its records management program regarding document destruction. However, the District shall preserve documents, including electronically stored information, and suspend routine record destruction practices as applicable according to procedures developed by the records management officer:~~

- ~~1. In the event of pending or reasonably anticipated litigation;~~
- ~~2. In the event of an investigation by a federal agency or department or any bankruptcy case; or~~
- ~~3. In the event of a public information request.~~

~~Notification shall be given to appropriate staff of any applicable obligations to suspend routine record destruction practices.~~

Records Management Officer

~~The Superintendent supervisor of document services is designated as the records management officer for the District and shall serve as and perform the duties of the District's the records management officer as prescribed by Local Government Code 203.023 and shall administer the District's records management program pertaining to local government records in compliance with the Local Government Records Act.~~

Notification

The records management officer shall file his or her name with the with the Texas State Library and Archives Commission (TSLAC) within 30 days of assuming the position.

Electronic Records

The records management officer shall develop procedures for the management of electronic records that comply with the District's records control schedules and meet the minimum components required as provided by law.

Records Control Schedules

-The procedures shall:

1. Specify the objectives of the electronic records management program;
2. Identify the responsibilities of employees who create, receive, or maintain electronic records;
3. Ensure officer shall ensure that the maintenance of, destruction, electronic records until the expiration of the applicable retention period and final storage, or other disposition; and

Ensure that electronic records that must be protected from unauthorized use or disclosure of records of this office are appropriately protected as required by law, regulation, or other applicable carried out in accordance with the requirements of the Local Government Records Act.

The records management officer shall file with the TSLAC a written declaration that the District has adopted Appropriate records control schedules that comply with records retention schedules issued by the TSLAC Texas State Library and Archives commission shall be adopted by the records management officer for use by the District, as provided by law. Any destruction of records of the District shall be in accordance with these schedules and the Local Government Records Act.

Website Postings

The District's records management program shall address the length of time records documents will be posted on the District's website when the law does not specify a posting period.

Records Destruction Practices

All local government records shall be considered District property and any unauthorized destruction or removal shall be prohibited. The District shall follow its records control schedules, records management program, and all applicable laws regarding records destruction. However, the District shall preserve records, including electronically stored information, and suspend routine record destruction practices where appropriate and in accordance with procedures developed by the records management officer. Such procedures shall describe the circumstances under which local government records scheduled for destruction must be retained. Notification shall be given to appropriate staff when routine record destruction practices must be suspended and when they may be resumed.

Training

The records management officer shall receive appropriate training regarding the Local Government Records Act and shall ensure that custodians of records, as defined by law, and other applicable District staff are trained on the District's records management program, including this policy and corresponding procedures.

The Superintendent shall oversee the performance of records management functions prescribed by state and federal law:

- Records administrator, as prescribed by Local Government Code 176.001 and 176.0065. [See BBFA]
- Officer for public information, as prescribed by Government Code 552.201–.205. [See GBAA]
- Public information coordinator, as prescribed by Government Code 552.012. [See BBD]

**Local Government
Records Act**

The term “local government record” shall pertain to all items identified as such by the Local Government Records Act.

“Local Government
Record”

Records
Management
Officer

The Superintendent shall serve as and perform the duties of the District’s records management officer as prescribed by Local Government Code 203.023 and shall administer the District’s records management program pertaining to local government records in compliance with the Local Government Records Act.

Notification

The records management officer shall file his or her name with the Texas State Library and Archives Commission (TSLAC) within 30 days of assuming the position.

Electronic Records

The records management officer shall develop procedures for the management of electronic records that comply with the District’s records control schedules and meet the minimum components required by law.

The procedures shall:

1. Specify the objectives of the electronic records management program;
2. Identify the responsibilities of employees who create, receive, or maintain electronic records;
3. Ensure the maintenance of electronic records until the expiration of the applicable retention period and final disposition; and
4. Ensure that electronic records that must be protected from unauthorized use or disclosure are appropriately protected as required by law, regulation, or other applicable requirements.

Records Control
Schedules

The records management officer shall file with the TSLAC a written declaration that the District has adopted records control schedules that comply with records retention schedules issued by the TSLAC as provided by law.

Website Postings The District's records management program shall address the length of time records will be posted on the District's website when the law does not specify a posting period.

Records Destruction Practices All local government records shall be considered District property and any unauthorized destruction or removal shall be prohibited. The District shall follow its records control schedules, records management program, and all applicable laws regarding records destruction. However, the District shall preserve records, including electronically stored information, and suspend routine record destruction practices where appropriate and in accordance with procedures developed by the records management officer. Such procedures shall describe the circumstances under which local government records scheduled for destruction must be retained. Notification shall be given to appropriate staff when routine record destruction practices must be suspended and when they may be resumed.

Training The records management officer shall receive appropriate training regarding the Local Government Records Act and shall ensure that custodians of records, as defined by law, and other applicable District staff are trained on the District's records management program, including this policy and corresponding procedures.

**Professional
Development**

~~The Superintendent shall recommend the District requires that all staff participate in continuous growth as an integral part of their job assignment. The District's professional development plan program supports continuous growth for all District employees. The Board shall annually review the based upon diagnosed needs and/or professional goals as they relate to Board, campus, and program goals. The purpose of the staff development clearinghouse published by the State Board for Educator Certification (SBEC) and annually approve the District's program is to ensure professional development plan. The District's growth for improving job performance and organizational development that ultimately results in student achievement. The District believes that all employees impact student learning.~~

**Staff Development
Advisory Committee**

~~The District shall maintain a staff development advisory committee to advise the director of staff development in the planning of the staff development calendar and opportunities for growth. Each campus shall designate a staff development contact person who will meet bi-annually to communicate with the staff development director and the advisory committee. The district improvement committee will approve the District staff development plan annually. [See BQA(LOCAL)]~~

Induction Program

~~All newly hired personnel shall be required to attend new employee orientation and/or induction activities designated by the District.~~

Requirements

~~All certified, degreed personnel are required to complete professional development plan must each year as indicated by the District and campus staff development plans and as mandated by the state. All employees must demonstrate proficiency in the use of technology as required for their position.~~

- ~~1. Be guided by the SBEC clearinghouse training recommendations;~~
- ~~2. Note any differences in the District's plan from the clearinghouse recommendations; and~~

**Include a schedule
of the required
Paraprofessional
and Auxiliary Staff
Staff Development
Principles**

~~Paraprofessional and auxiliary staff members are required to participate in professional development activities as required by the District.~~

~~The following eight principles are the foundation for staff development in the District.~~

~~The District is committed to providing quality and effective professional development, fueled by knowledge, communication, and dynamic leadership, in a way that:~~

~~Principle 1~~

~~Reflects the District mission statement and Board goals.~~

PROFESSIONAL DEVELOPMENT
REQUIRED STAFF DEVELOPMENT

DMA
(LOCAL)

Principle 2	Aligns individual, campus, and District goals to promote student success.
Principle 3	With the assistance of central administration, supports and invests in principals as catalysts for professional development.
Principle 4	Recognizes the individual as the primary unit of change and empowers the campus to support and invest in each individual's professional growth.
Principle 5	Acknowledges that time is a critical attribute in professional development.
Principle 6	Promotes multiple forms of ongoing professional development.
Principle 7	Provides for the integration and implementation of research-based practices.
Principle 8	Emphasizes that sustained individual growth is a professional responsibility for all District personnel. Professional development shall then drive exemplary student achievement and promote a community of life-long learners.
Title 1 Staff Development	As required by 20 U.S.C. 6320(a), Title I campuses shall provide high-quality professional development designed to improve the teaching of the academic subjects, consistent with the state content standards, to enable all children to meet the state's student performance standards; and shall meet the requirements of federal law. [See EHBD(LEGAL)]
Individual Development Plan	An individual development plan shall be mutually designed and approved by each certified, degreed teacher and the teacher's principal and/or supervisor during the summative appraisal conference as required by the Texas Teacher Evaluation and Support System (T-TESS). New employees must design a plan with the principal prior to the end of the second six-week grading period of the school year. The individual development plan shall identify actions for improving the employee's job performance and meeting the employee's professional goals. The supervisor shall retain a copy of the plan as will the employee. Review of the plan shall be a portion of the summative appraisal conference as required by the T-TESS. [See DNA]
Documentation	Each professional employee shall maintain a portfolio of completed staff development activities. Completion of requirements may be documented by any of the following:

PROFESSIONAL DEVELOPMENT
REQUIRED STAFF DEVELOPMENT

DMA
(LOCAL)

	<ol style="list-style-type: none">1. A certificate issued by a state-approved, certified provider of professional development;2. Written documentation of proficiency;3. Performance demonstration;4. Dialogue or conversation with the principal and/or central-office administrator;5. College transcript; or6. In the case of new hires, transfer of credentials from former school districts.
Requirements for Standard Certification	<p>All professional employees shall maintain a portfolio of completed staff development activities. Teachers and librarians certified after September 1, 1999, are required to obtain 150 hours of professional development as a minimum to maintain teaching certification. Administrators certified after September 1, 1999, are required to complete 200 hours every five years.</p>
Annual Evaluation	<p>Failure to make progress toward staff development expectations may impact future employment decisions for an individual employee.</p>

PROFESSIONAL DEVELOPMENT
REQUIRED STAFF DEVELOPMENT

DMA
(LOCAL)

The Superintendent shall recommend the District's professional development plan for all District employees. The Board shall annually review the professional development clearinghouse published by the State Board for Educator Certification (SBEC) and annually approve the District's professional development plan. The District's professional development plan must:

1. Be guided by the SBEC clearinghouse training recommendations;
2. Note any differences in the District's plan from the clearinghouse recommendations; and
3. Include a schedule of the required professional development for all District employees.

**Human Sexuality
Instruction**

The following process shall apply regarding the adoption of curriculum materials for the ~~District's~~ district's human sexuality instruction:

1. The Board shall adopt a resolution convening the District's school health advisory council (SHAC) to recommend curriculum materials for the instruction.
2. The SHAC shall hold at least two public meetings on the curriculum materials before adopting recommendations to present to the Board.
3. The SHAC recommendations must comply with the instructional content requirements in law, be suitable for the subject and grade level for which the materials are intended, and be reviewed by academic experts in the subject and grade level for which the materials are intended.
4. The SHAC shall present its recommendations to the Board at a public meeting.
5. After the Board ensures the recommendations from the SHAC meet the standards in law, the Board shall take action on the recommendations by a record vote at a public meeting.

**Instruction on
Prevention of Child
Abuse, Family
Violence, Dating
Violence, and Sex
Trafficking**

The following process shall apply regarding the adoption of curriculum materials for the District's instruction relating to the prevention of child abuse, family violence, dating violence, and sex trafficking:

1. The Board shall adopt a resolution convening the District's SHAC to recommend curriculum materials for the instruction.
2. The SHAC shall hold at least two public meetings on the curriculum materials before adopting recommendations to present to the Board.
3. The SHAC recommendations must comply with the instructional content requirements in law, be suitable for the subject and grade level for which the materials are intended, and be reviewed by academic experts in the subject and grade level for which the materials are intended.
4. The SHAC shall present its recommendations to the Board at a public meeting.
5. After the Board ensures the recommendations from the SHAC meet the standards in law, the Board shall take action on the recommendations by a record vote at a public meeting.

DATE ISSUED: 6/30/202211/8/2021
UPDATE ~~11/9/18~~
EHAA(LOCAL)-A

156 ADOPTED:

1 of 1

**Human Sexuality
Instruction**

The following process shall apply regarding the adoption of curriculum materials for the District's human sexuality instruction:

1. The Board shall adopt a resolution convening the District's school health advisory council (SHAC) to recommend curriculum materials for the instruction.
2. The SHAC shall hold at least two public meetings on the curriculum materials before adopting recommendations to present to the Board.
3. The SHAC recommendations must comply with the instructional content requirements in law, be suitable for the subject and grade level for which the materials are intended, and be reviewed by academic experts in the subject and grade level for which the materials are intended.
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3. The SHAC recommendations must comply with the instructional content requirements in law, be suitable for the subject and grade level for which the materials are intended, and be reviewed by academic experts in the subject and grade level for which the materials are intended.
4. The SHAC shall present its recommendations to the Board at a public meeting.
5. After the Board ensures the recommendations from the SHAC meet the standards in law, the Board shall take action on the recommendations by a record vote at a public meeting.

In accordance with administrative procedures, the District shall provide regular training opportunities for teachers of students with dyslexia that include new research and practices for educating students with dyslexia.

When a student transitions from early childhood intervention (ECI) to early childhood special education (ECSE) services, the District shall develop and implement an individualized education program (IEP) by the child's third birthday.

Referral	Students may be referred for the gifted and talented program at any time by teachers, <u>school</u> counselors, parents, or other interested persons.
Screening and Identification Process	The District shall provide assessment opportunities to complete the screening and identification process for referred students at least once per school year. The District shall schedule a gifted and talented program awareness session for parents that provides an overview of the assessment procedures and services for the program prior to beginning the screening and identification process.
Parental Consent	The District shall obtain written parental consent before any special testing or individual assessment is conducted as part of the screening and identification process. All student information collected during the screening and identification process shall be an educational record, subject to the protections set out in policies at FL.
Identification Criteria	The Board-approved program for the gifted and talented shall establish criteria to identify gifted and talented students. The criteria shall be specific to the state definition of gifted and talented and shall ensure the fair assessment of students with special needs, such as the culturally different, the economically disadvantaged, and students with disabilities.
Assessments	Data collected through both objective and subjective assessments shall be measured against the criteria approved by the Board to determine individual eligibility for the program. Assessment tools may include, but are not limited to, the following: achievement tests, intelligence tests, creativity tests, behavioral checklists completed by teachers and parents, student/parent conferences, and available student work products.
Selection	A selection committee shall evaluate each referred student according to the established criteria and shall identify those students for whom placement in the gifted and talented program is the most appropriate educational setting. The committee shall be composed of at least three professional educators who have received training in the nature and needs of gifted students, as required by law.
Notification	The District shall provide written notification to parents of students who qualify for services through the District's gifted and talented program. Participation in any program or services provided for gifted students shall be voluntary, and the District shall obtain written permission from the parents before placing a student in a gifted and talented program.

DATE ISSUED: 6/30/202211/13/2019

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Reassessment

If the District reassesses students in the gifted and talented program, the reassessment shall be based on a student's performance in response to services and shall occur no more than once in elementary grades, once in middle school grades, and once in high school grades.

Transfer Students

Interdistrict

When a student identified as gifted by a previous school district enrolls in the District, the selection committee shall review the student's records and conduct assessment procedures when necessary to determine if placement in the District's program for gifted and talented students is appropriate.

[See FDD(LEGAL) for information regarding transfer students and the Interstate Compact on Educational Opportunities for Military Children]

Intradistrict

A student who transfers from one campus in the District to the same grade level at another District campus shall continue to receive services in the District's gifted and talented program.

Furloughs

The District may place on a furlough any student who is unable to maintain satisfactory performance or whose educational needs are not being met within the structure of the gifted and talented program. A furlough may be initiated by the District, the parent, or the student.

In accordance with the Board-approved program, a furlough shall be granted for specified reasons and for a specified period of time. At the end of a furlough, the student may reenter the gifted and talented program, be placed on another furlough, or be exited from the program.

Exit Provisions

The District shall monitor student performance in response to gifted and talented program services. If at any time the selection committee or a parent determines it is in the best interest of the student to exit the program, the committee shall meet with the parent and student before finalizing an exit decision.

Appeals

A parent, student, or educator may appeal any final decision of the selection committee regarding selection for or exit from the gifted and talented program. Appeals shall be made first to the selection committee. Any subsequent appeals shall be made in accordance with FNG(LOCAL) beginning at Level Two.

Program Evaluation

The District shall annually evaluate the effectiveness of the District's gifted and talented program, and the results of the evaluation shall be used to modify and update the District and campus improvement plans. The District shall include parents in the evaluation process and shall share the information with Board members,

DATE ISSUED: 6/30/202211/13/2019

UPDATE 119114 | _____
EHBB(LOCAL)-B |

Funding

administrators, teachers, school counselors, students in the gifted and talented program, and the community.

The District's gifted and talented program shall address effective use of funds for programs and services consistent with the standards in the state plan for gifted and talented students.

~~The District shall annually report to the Texas Education Agency (TEA) regarding funding used to implement the District's gifted and talented program. The District shall annually certify to TEA:~~

- ~~1. The establishment of a gifted and talented program by the District; and~~
- ~~2. That the District's program is consistent with the state plan for gifted and talented students.~~

**Community
Awareness**

The District shall ensure that information about the District's gifted and talented program is available to parents and community members and that they have an opportunity to develop an understanding of and support for the program.

Referral	Students may be referred for the gifted and talented program at any time by teachers, school counselors, parents, or other interested persons.
Screening and Identification Process	<p>The District shall provide assessment opportunities to complete the screening and identification process for referred students at least once per school year.</p> <p>The District shall schedule a gifted and talented program awareness session for parents that provides an overview of the assessment procedures and services for the program prior to beginning the screening and identification process.</p>
Parental Consent	The District shall obtain written parental consent before any special testing or individual assessment is conducted as part of the screening and identification process. All student information collected during the screening and identification process shall be an educational record, subject to the protections set out in policies at FL.
Identification Criteria	The Board-approved program for the gifted and talented shall establish criteria to identify gifted and talented students. The criteria shall be specific to the state definition of gifted and talented and shall ensure the fair assessment of students with special needs, such as the culturally different, the economically disadvantaged, and students with disabilities.
Assessments	Data collected through both objective and subjective assessments shall be measured against the criteria approved by the Board to determine individual eligibility for the program. Assessment tools may include, but are not limited to, the following: achievement tests, intelligence tests, creativity tests, behavioral checklists completed by teachers and parents, student/parent conferences, and available student work products.
Selection	A selection committee shall evaluate each referred student according to the established criteria and shall identify those students for whom placement in the gifted and talented program is the most appropriate educational setting. The committee shall be composed of at least three professional educators who have received training in the nature and needs of gifted students, as required by law.
Notification	The District shall provide written notification to parents of students who qualify for services through the District's gifted and talented program. Participation in any program or services provided for gifted students shall be voluntary, and the District shall obtain written permission from the parents before placing a student in a gifted and talented program.

Reassessment	If the District reassesses students in the gifted and talented program, the reassessment shall be based on a student's performance in response to services and shall occur no more than once in elementary grades, once in middle school grades, and once in high school grades.
Transfer Students	When a student identified as gifted by a previous school district enrolls in the District, the selection committee shall review the student's records and conduct assessment procedures when necessary to determine if placement in the District's program for gifted and talented students is appropriate.
Interdistrict	[See FDD(LEGAL) for information regarding transfer students and the Interstate Compact on Educational Opportunities for Military Children]
Intradistrict	A student who transfers from one campus in the District to the same grade level at another District campus shall continue to receive services in the District's gifted and talented program.
Furloughs	The District may place on a furlough any student who is unable to maintain satisfactory performance or whose educational needs are not being met within the structure of the gifted and talented program. A furlough may be initiated by the District, the parent, or the student. In accordance with the Board-approved program, a furlough shall be granted for specified reasons and for a specified period of time. At the end of a furlough, the student may reenter the gifted and talented program, be placed on another furlough, or be exited from the program.
Exit Provisions	The District shall monitor student performance in response to gifted and talented program services. If at any time the selection committee or a parent determines it is in the best interest of the student to exit the program, the committee shall meet with the parent and student before finalizing an exit decision.
Appeals	A parent, student, or educator may appeal any final decision of the selection committee regarding selection for or exit from the gifted and talented program. Appeals shall be made first to the selection committee. Any subsequent appeals shall be made in accordance with FNG(LOCAL) beginning at Level Two.
Program Evaluation	The District shall annually evaluate the effectiveness of the District's gifted and talented program, and the results of the evaluation shall be used to modify and update the District and campus improvement plans. The District shall include parents in the evaluation process and shall share the information with Board members,

administrators, teachers, school counselors, students in the gifted and talented program, and the community.

Funding

The District's gifted and talented program shall address effective use of funds for programs and services consistent with the standards in the state plan for gifted and talented students.

Community Awareness

The District shall ensure that information about the District's gifted and talented program is available to parents and community members and that they have an opportunity to develop an understanding of and support for the program.

Course Requirements

To graduate, a student must complete the courses required by the District in addition to those mandated by the state.

The District shall require 0.5 credit of health and 1 credit of world geography/world history to serve as elective credits. The District shall also require 0.5 credit of speech as an elective unless the student demonstrates mastery of the speech proficiency requirements in state rule through other District designated courses.

Foundation Program

The courses that satisfy District requirements under the foundation program, including courses for the distinguished level of achievement and courses for endorsements offered by the District, shall be listed in appropriate District publications.

Without an Endorsement

The District requires no additional credits beyond the number mandated by the state to graduate under the foundation program without an endorsement. Graduation under the foundation program without an endorsement shall be permitted only as authorized under state law and rules.

With an Endorsement

The District requires no additional credits beyond the number mandated by the state to graduate under the foundation program with an endorsement.

Distinguished Level of Achievement

The District requires no additional credits beyond the number mandated by the state to graduate under the foundation program with the distinguished level of achievement.

Fine Arts Substitutions

To the extent permitted by state rules, the District shall award state graduation credit in fine arts for participation in an approved community-based fine arts program.

Physical Education Substitutions

To the extent permitted by state rules, the District shall award state graduation credit in physical education for participation in approved activities and elective courses.

Activities and Courses

Private or Commercial Programs

The District shall award state graduation credit in physical education for appropriate private or commercially sponsored physical activity programs conducted either on or off campus, upon approval by the commissioner of education. [See also EHAC]

Financial Aid Application Confirmation

As confirmation of a student's completion and submission of a free application for federal student aid (FAFSA) or a Texas application for state financial aid (TASFA), the District shall accept the following:

1. A screenshot that includes the processed date field in ApplyTexas Counselor Suite FAFSA data;

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Course Requirements	<p>To graduate, a student must complete the courses required by the District in addition to those mandated by the state.</p> <p>The District shall require 0.5 credit of health and 1 credit of world geography/world history to serve as elective credits. The District shall also require 0.5 credit of speech as an elective unless the student demonstrates mastery of the speech proficiency requirements in state rule through other District designated courses.</p>
Foundation Program	<p>The courses that satisfy District requirements under the foundation program, including courses for the distinguished level of achievement and courses for endorsements offered by the District, shall be listed in appropriate District publications.</p>
Without an Endorsement	<p>The District requires no additional credits beyond the number mandated by the state to graduate under the foundation program without an endorsement. Graduation under the foundation program without an endorsement shall be permitted only as authorized under state law and rules.</p>
With an Endorsement	<p>The District requires no additional credits beyond the number mandated by the state to graduate under the foundation program with an endorsement.</p>
Distinguished Level of Achievement	<p>The District requires no additional credits beyond the number mandated by the state to graduate under the foundation program with the distinguished level of achievement.</p>
Fine Arts Substitutions	<p>To the extent permitted by state rules, the District shall award state graduation credit in fine arts for participation in an approved community-based fine arts program.</p>
Physical Education Substitutions	<p>To the extent permitted by state rules, the District shall award state graduation credit in physical education for participation in approved activities and elective courses.</p>
Activities and Courses	
Private or Commercial Programs	<p>The District shall award state graduation credit in physical education for appropriate private or commercially sponsored physical activity programs conducted either on or off campus, upon approval by the commissioner of education. [See also EHAC]</p>
Financial Aid Application Confirmation	<p>As confirmation of a student's completion and submission of a free application for federal student aid (FAFSA) or a Texas application for state financial aid (TASFA), the District shall accept the following:</p> <ol style="list-style-type: none">1. A screenshot that includes the processed date field in ApplyTexas Counselor Suite FAFSA data;

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2. Notification, such as a copy of an email, from the United States Department of Education verifying completion of the FAFSA;
3. A copy or screenshot of the FAFSA acknowledgment page;
4. A screenshot of the TASFA submission acknowledgment page (from those institutions that offer an electronic form);
5. An acknowledgment receipt from an institution of higher education (IHE); or
6. A copy of a financial aid award letter from an IHE.

[For students who choose not to complete and submit a FAFSA or a TASFA, see EIF(LEGAL).]

The District shall maintain individual student documentation of the financial aid application requirement as an education record. [See FL]

**Trauma-Informed
Care Program**

The District's trauma-informed care program, as included in the District improvement plan, shall provide for the integration of trauma-informed care practices in the school environment, including increasing staff and parent awareness of trauma-informed care, implementation of trauma-informed practices and care by District and campus staff, and providing information about available counseling options for students affected by trauma or grief.

Training

The District shall provide training in trauma-informed care to District educators as required by law and the Board-approved District professional development plan. The District improvement plan shall specify required training for any other District employees as applicable.

~~Annual Report~~

~~The District shall provide an annual report to the Texas Education Agency on the number of employees who have participated in trauma-informed care training.~~

**Trauma-Informed
Care Program**

The District's trauma-informed care program, as included in the District improvement plan, shall provide for the integration of trauma-informed care practices in the school environment, including increasing staff and parent awareness of trauma-informed care, implementation of trauma-informed practices and care by District and campus staff, and providing information about available counseling options for students affected by trauma or grief.

Training

The District shall provide training in trauma-informed care to District educators as required by law and the Board-approved District professional development plan. The District improvement plan shall specify required training for any other District employees as applicable.

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Note: This policy addresses discrimination, including harassment, and retaliation against District students. For provisions regarding discrimination, including harassment, and retaliation against District employees, see DIA. For reporting requirements related to child abuse and neglect, see FFG. Note that FFH shall be used in conjunction with FFI (bullying) for certain prohibited conduct.

Statement of Nondiscrimination

~~The District prohibits discrimination, including harassment, against any student on the basis of race, color, religion, sex, gender, national origin, age, disability, or any other basis prohibited by law. The District prohibits dating violence, as defined by this policy. Retaliation against anyone involved in the complaint process is a violation of District policy and is prohibited.~~

Discrimination

~~Discrimination against a student is defined as conduct directed at a student on the basis of race, color, religion, sex, gender, national origin, age, disability, or any other basis prohibited by law, that adversely affects the student.~~

Prohibited Conduct

In this policy, the term "prohibited conduct" includes discrimination, harassment, dating violence, and retaliation as defined by this policy, even if the behavior does not rise to the level of unlawful conduct.

Prohibited conduct also includes sexual harassment as defined by Title IX. [See FFH(LEGAL)]

Prohibited Harassment
Prohibited harassment
Statement of Nondiscrimination

~~The District prohibits discrimination, including harassment, against any student. Discrimination is defined as treating a student or group of students differently from similarly situated students on the basis of race, color, religion, sex, gender, national origin, age, disability, or any other basis prohibited by law. One type of harassment this policy prohibits is dating violence, as defined below. Retaliation against anyone exercising their rights under this policy is a violation of District policy and is prohibited.~~

Harassment

Harassment of a student is defined as physical, verbal, or nonverbal conduct based on the student's race, color, religion, sex, gender, national origin, age, disability, or any other basis prohibited by law, when the conduct is so severe, persistent, or pervasive that the conduct:

1. Affects a student's ability to participate in or benefit from an educational program or activity, or creates an intimidating, threatening, hostile, or offensive educational environment;

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2. Has the purpose or effect of substantially or unreasonably interfering with the student's academic performance; or
3. Otherwise adversely affects the student's educational opportunities.

Examples | ~~Harassment~~Prohibited harassment includes dating violence as defined by law and this policy.

Examples | Examples of prohibited harassment may include offensive or derogatory language directed at another person's religious beliefs or practices, accent, skin color, or need for accommodation; threatening, intimidating, or humiliating conduct; offensive jokes, name calling, slurs, or rumors; cyberharassment; physical aggression or assault; display of graffiti or printed material promoting racial, ethnic, or other negative stereotypes; or other kinds of aggressive conduct such as theft or damage to property.

~~Title IX Sexual~~Sex-
~~Based Harassment~~ | As required by law, the District shall follow the procedures below at Response to Title IX Sexual Harassment—~~Title IX~~ upon a report of sex-based harassment, including sexual harassment, gender-based harassment, and dating violence, when such allegations, if proved, would meet the definition of sexual harassment in an education program or activity and against a person in the United States under Title IX. [See FFH(LEGAL)]

Other Sexual
Harassment | Sexual harassment of a student by a District employee includes both welcome and unwelcome sexual advances; requests for sexual favors; sexually motivated physical, verbal, or nonverbal conduct; or other conduct or communication of a sexual nature when:

By an Employee

1. A District employee causes the student to believe that the student must submit to the conduct in order to participate in a school program or activity, or that the employee will make an educational decision based on whether or not the student submits to the conduct; or
2. The conduct is so severe, persistent, or pervasive that it:
 - a. Affects the student's ability to participate in or benefit from an educational program or activity, or otherwise adversely affects the student's educational opportunities; or
 - b. Creates an intimidating, threatening, hostile, or abusive educational environment.

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Romantic or other inappropriate social relationships between students and District employees are prohibited. Any sexual relationship between a student and a District employee is always prohibited, even if consensual. [See DH]

By Others

Sexual harassment of a student, including harassment committed by another student, includes unwelcome sexual advances; requests for sexual favors; or sexually motivated physical, verbal, or nonverbal conduct when the conduct is so severe, persistent, or pervasive that it:

1. Affects a student's ability to participate in or benefit from an educational program or activity, or creates an intimidating, threatening, hostile, or offensive educational environment;
2. Has the purpose or effect of substantially or unreasonably interfering with the student's academic performance; or
3. Otherwise adversely affects the student's educational opportunities.

Examples

Examples of sexual harassment of a student may include sexual advances; touching intimate body parts or coercing physical contact that is sexual in nature; jokes or conversations of a sexual nature; and other sexually motivated conduct, contact, or communications, including electronic communication.

Necessary or permissible physical contact such as assisting a child by taking the child's hand, comforting a child with a hug, or other physical contact not reasonably construed as sexual in nature is not sexual harassment.

Gender-Based Harassment

Gender-based harassment includes physical, verbal, or nonverbal conduct based on the student's gender, the student's expression of characteristics perceived as stereotypical for the student's gender, or the student's failure to conform to stereotypical notions of masculinity or femininity. For purposes of this policy, gender-based harassment is considered prohibited harassment if the conduct is so severe, persistent, or pervasive that the conduct:

1. Affects a student's ability to participate in or benefit from an educational program or activity, or creates an intimidating, threatening, hostile, or offensive educational environment;
2. Has the purpose or effect of substantially or unreasonably interfering with the student's academic performance; or
3. Otherwise adversely affects the student's educational opportunities.

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Examples	Examples of gender-based harassment directed against a student, regardless of the student's or the harasser's actual or perceived sexual orientation or gender identity, may include offensive jokes, name-calling, slurs, or rumors; cyberharassment; physical aggression or assault; threatening or intimidating conduct; or other kinds of aggressive conduct such as theft or damage to property.
Dating Violence	<p>Dating violence occurs when a person in a current or past dating relationship uses physical, sexual, verbal, or emotional abuse to harm, threaten, intimidate, or control the other person in the relationship. Dating violence also occurs when a person commits these acts against a person in a marriage or dating relationship with the individual who is or was once in a marriage or dating relationship with the person committing the offense.</p> <p>For purposes of this policy, dating violence is considered prohibited harassment if the conduct is so severe, persistent, or pervasive that the conduct:</p> <ol style="list-style-type: none">1. Affects a student's ability to participate in or benefit from an educational program or activity, or creates an intimidating, threatening, hostile, or offensive educational environment;2. Has the purpose or effect of substantially or unreasonably interfering with the student's academic performance; or3. Otherwise adversely affects the student's educational opportunities.
Examples	Examples of dating violence against a student may include physical or sexual assaults; name-calling; put-downs; or threats directed at the student, the student's family members, or members of the student's household. Additional examples may include destroying property belonging to the student, threatening to commit suicide or homicide if the student ends the relationship, attempting to isolate the student from friends and family, stalking, threatening a student's spouse or current dating partner, or encouraging others to engage in these behaviors.
Reporting Procedures	Any student who believes that he or she has experienced prohibited conduct and any person who believes that another student has experienced prohibited conduct should immediately report the alleged acts to a teacher, school counselor, principal, other District employee, or the appropriate District official listed in this policy.
Student Report	
Employee Report	Any District employee who suspects or receives direct or indirect notice that a student or group of students has or may have experienced prohibited conduct shall immediately notify the appropriate District official listed in this policy and take any other steps required by this policy.

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Definition of District Officials	For the purposes of this policy, District officials are the Title IX coordinator, the ADA/Section 504 coordinator, and the Superintendent.
<i>Title IX Coordinator</i>	Reports of discrimination based on sex, including sexual harassment, gender-based harassment, or dating violence, may be directed to the designated Title IX coordinator for students. [See FFH(EXHIBIT)]
<i>ADA / Section 504 Coordinator</i>	Reports of discrimination based on disability may be directed to the designated ADA/Section 504 coordinator for students. [See FFH(EXHIBIT)]
<i>Superintendent</i>	The Superintendent shall serve as coordinator for purposes of District compliance with all other nondiscrimination laws.
Alternative Reporting Procedures	<p>An individual shall not be required to report prohibited conduct to the person alleged to have committed the conduct. Reports concerning prohibited conduct, including reports against the Title IX coordinator or ADA/Section 504 coordinator, may be directed to the Superintendent.</p> <p>A report against the Superintendent may be made directly to the Board. If a report is made directly to the Board, the Board shall appoint an appropriate person to conduct an investigation.</p>
Timely Reporting	To ensure the District's prompt investigation, reports of prohibited conduct shall be made as soon as possible after the alleged act or knowledge of the alleged act.
Notice to Parents	<p>The District official or designee shall promptly notify the parents of any student alleged to have experienced prohibited conduct by a District employee or another adult.</p> <p>[For parental notification requirements regarding an allegation of educator misconduct with a student, see FFF.]</p> <p><u>When the District receives a report of prohibited conduct that includes dating violence, the appropriate District official shall immediately notify the parent or guardian of the student who has been identified in the report as the alleged victim or perpetrator.</u></p>
Investigation of Reports Other Than Title IX	The following procedures apply to all allegations of prohibited conduct other than allegations of harassment prohibited by Title IX. [See FFH(LEGAL)] For allegations of sex-based harassment that, if proved, would meet the definition of sexual harassment under Title IX, including sexual harassment, gender-based harassment, and dating violence, see the procedures below at Response to <u>Title IX Sexual Harassment</u> — Title IX .

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	<p>The District may request, but shall not require, a written report. If a report is made orally, the District official shall reduce the report to written form.</p>
Initial Assessment	<p>Upon receipt or notice of a report, the District official shall determine whether the allegations, if proved, would constitute prohibited conduct as defined by this policy. If so, the District shall immediately undertake an investigation, except as provided below at Criminal Investigation.</p> <p>If the District official determines that the allegations, if proved, would not constitute prohibited conduct as defined by this policy, the District official shall refer the complaint for consideration under FFI.</p>
Interim Action	<p>If appropriate and regardless of whether a criminal or regulatory investigation regarding the alleged conduct is pending, the District shall promptly take interim action calculated to address prohibited conduct or bullying prior to the completion of the District's investigation.</p>
District Investigation	<p>The investigation may be conducted by the District official or a designee, such as the principal, or by a third party designated by the District, such as an attorney. When appropriate, the principal shall be involved in or informed of the investigation.</p> <p>The investigation may consist of personal interviews with the person making the report, the person against whom the report is filed, and others with knowledge of the circumstances surrounding the allegations. The investigation may also include analysis of other information or documents related to the allegations.</p>
Criminal Investigation	<p>If a law enforcement or regulatory agency notifies the District that a criminal or regulatory investigation has been initiated, the District shall confer with the agency to determine if the District investigation would impede the criminal or regulatory investigation. The District shall proceed with its investigation only to the extent that it does not impede the ongoing criminal or regulatory investigation. After the law enforcement or regulatory agency has finished gathering its evidence, the District shall promptly resume its investigation.</p>
Concluding the Investigation	<p>Absent extenuating circumstances, such as a request by a law enforcement or regulatory agency for the District to delay its investigation, the investigation should be completed within ten District business days from the date of the report; however, the investigator shall take additional time if necessary to complete a thorough investigation.</p>

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	<p>The investigator shall prepare a written report of the investigation. The report shall include a determination of whether prohibited conduct or bullying occurred. The report shall be filed with the District official overseeing the investigation.</p>
<i>Notification of Outcome</i>	<p>Notification of the outcome of the investigation shall be provided to both parties in compliance with FERPA.</p>
<i>District Action Prohibited Conduct</i>	<p>If the results of an investigation indicate that prohibited conduct occurred, the District shall promptly respond by taking appropriate disciplinary action in accordance with the Student Code of Conduct and may take corrective action reasonably calculated to address the conduct.</p>
<i>Corrective Action</i>	<p>Examples of corrective action may include a training program for those involved in the report, a comprehensive education program for the school community, counseling to the victim and the student who engaged in prohibited conduct, follow-up inquiries to determine if any new incidents or any instances of retaliation have occurred, involving parents and students in efforts to identify problems and improve the school climate, increasing staff monitoring of areas where prohibited conduct has occurred, and reaffirming the District's policy against discrimination, and harassment, and retaliation.</p>
<i>Bullying</i>	<p>If the results of an investigation indicate that bullying occurred, as defined by FFI, the District official shall refer to FFI for appropriate notice to parents and District action. The District official shall refer to FDB for transfer provisions.</p>
<i>Improper Conduct</i>	<p>If the investigation reveals improper conduct that did not rise to the level of prohibited conduct or bullying, the District may take disciplinary action in accordance with the Student Code of Conduct or other corrective action reasonably calculated to address the conduct.</p>
<i>Confidentiality</i>	<p>To the greatest extent possible, the District shall respect the privacy of the complainant, persons against whom a report is filed, and witnesses. Limited disclosures may be necessary in order to conduct a thorough investigation and comply with applicable law.</p>
<i>Appeal</i>	<p>A student or parent who is dissatisfied with the outcome of the investigation may appeal through FNG(LOCAL), beginning at the appropriate level. A student or parent has the <u>shall be informed of his or her</u> right to file a complaint with the United States Department of Education Office for Civil Rights.</p>

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**Response to ~~Title IX~~
Sexual Harassment-
Title IX**

General Response

For purposes of the District's response to reports of harassment prohibited by Title IX, definitions can be found in FFH(LEGAL).

When the District receives notice or an allegation of conduct that, if proved, would meet the definition of sexual harassment under Title IX, the Title IX coordinator shall promptly contact the complainant to:

- Discuss the availability of supportive measures and inform the complainant that they are available, with or without the filing of a formal complaint;
- Consider the complainant's wishes with respect to supportive measures; and
- Explain to the complainant the option and process for filing a formal complaint.

The District's response to sexual harassment shall treat complainants and respondents equitably by offering supportive measures to both parties, as appropriate, and by following the Title IX formal complaint process before imposing disciplinary sanctions or other actions that are not supportive measures against a respondent.

If a formal complaint is not filed or dismissed, the District reserves the right to investigate and respond to prohibited conduct in accordance with Board policies and the Student Code of Conduct. The Title IX coordinator also reserves the right to sign a formal complaint, initiating the Title IX grievance process, if it would be deliberately indifferent not to investigate and respond to the prohibited conduct in accordance with Board policies and the Student Code of Conduct.

Title IX Formal
Complaint Process

To distinguish the process described below from the District's general grievance policies [see DGBA, FNG, and GF], this policy refers to the grievance process required by Title IX regulations for responding to formal complaints of sexual harassment as the District's "Title IX formal complaint process."

The Superintendent shall ensure the development of a Title IX formal complaint process that complies with legal requirements. [See FFH(LEGAL)] The formal complaint process shall be posted on the District's website. In compliance with Title IX regulations, the District's Title IX formal complaint process shall address the following basic requirements:

1. Equitable treatment of complainants and respondents;
2. An objective evaluation of all relevant evidence;

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3. A requirement that the Title IX coordinator, investigator, decision-maker, or any person designated to facilitate an informal resolution process not have a conflict of interest or bias;
4. A presumption that the respondent is not responsible for the alleged sexual harassment until a determination is made at the conclusion of the Title IX formal complaint process;
5. Time frames that provide for a reasonably prompt conclusion of the Title IX formal complaint process, including time frames for appeals and any informal resolution process, and that allow for temporary delays or the limited extension of time frames with good cause and written notice as required by law;
6. A description of the possible disciplinary sanctions and remedies that may be implemented following a determination of responsibility for the alleged sexual harassment;
7. A statement of the standard of evidence to be used to determine responsibility for all Title IX formal complaints of sexual harassment;
8. Procedures and permissible bases for the complainant and respondent to appeal a determination of responsibility or a dismissal of a Title IX formal complaint or any allegations therein;
9. A description of the supportive measures available to the complainant and respondent;
10. A prohibition on using or seeking information protected under a legally recognized privilege unless the individual holding the privilege has waived the privilege;
11. Additional formal complaint procedures in 34 C.F.R. 106.45(b), including written notice of a formal complaint, consolidation of formal complaints, recordkeeping, and investigation procedures; and
12. Other local procedures as determined by the Superintendent.

Standard of Evidence

The standard of evidence used to determine responsibility in a Title IX formal complaint of sexual harassment shall be the preponderance of the evidence.

Field Code Changed

Retaliation

The District prohibits retaliation by a student or District employee against a student alleged to have experienced discrimination or harassment, including dating violence, or another student who, in good faith, makes a report of harassment or discrimination, files a complaint of harassment or discrimination, serves as a witness, or participates in an investigation. The definition of prohibited retaliation under this policy also includes retaliation against a student

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	<p>who refuses to participate in any manner in an investigation under Title IX. <u>In the absence of a formal complaint, allegations of retaliation shall be investigated under Investigation of Reports Other Than Title IX, above.</u></p>
<p>Examples</p>	<p>Examples of retaliation may include threats, intimidation, coercion, rumor spreading, ostracism, assault, destruction of property, unjustified punishments, or unwarranted grade reductions. Unlawful retaliation does not include petty slights or annoyances.</p>
<p>False Claim</p>	<p>A student who intentionally makes a false claim or offers false statements in a District investigation regarding discrimination or harassment, including dating violence, shall be subject to appropriate disciplinary action in accordance with law.</p>
<p>Records Retention</p>	<p>The District shall retain copies of allegations, investigation reports, and related records regarding any prohibited conduct in accordance with the District's records control schedules, but for no less than the minimum amount of time required by law. [See CPC]</p> <p>[For Title IX recordkeeping and retention provisions, see FFH(LEGAL) and the District's Title IX formal complaint process.]</p>
<p>Access to Policy and Procedures</p>	<p>Information regarding this policy and any accompanying procedures shall be distributed annually in the employee and student handbooks. Copies of the policy and procedures shall be posted on the District's website, to the extent practicable, and readily available at each campus and the District's administrative offices.</p>

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Note: This policy addresses discrimination, including harassment, and retaliation against District students. For provisions regarding discrimination, including harassment, and retaliation against District employees, see DIA. For reporting requirements related to child abuse and neglect, see FFG. Note that FFH shall be used in conjunction with FFI (bullying) for certain prohibited conduct.

Prohibited Conduct In this policy, the term “prohibited conduct” includes discrimination, harassment, dating violence, and retaliation as defined by this policy, even if the behavior does not rise to the level of unlawful conduct.

Prohibited conduct also includes sexual harassment as defined by Title IX. [See FFH(LEGAL)]

Statement of Nondiscrimination The District prohibits discrimination, including harassment, against any student. Discrimination is defined as treating a student or group of students differently from similarly situated students on the basis of race, color, religion, sex, gender, national origin, age, disability, or any other basis prohibited by law. One type of harassment this policy prohibits is dating violence, as defined below. Retaliation against anyone exercising their rights under this policy is a violation of District policy and is prohibited.

Harassment Harassment of a student is defined as physical, verbal, or nonverbal conduct based on the student’s race, color, religion, sex, gender, national origin, age, disability, or any other basis prohibited by law, when the conduct is so severe, persistent, or pervasive that the conduct:

1. Affects a student’s ability to participate in or benefit from an educational program or activity, or creates an intimidating, threatening, hostile, or offensive educational environment;
2. Has the purpose or effect of substantially or unreasonably interfering with the student’s academic performance; or
3. Otherwise adversely affects the student’s educational opportunities.

Harassment includes dating violence as defined by law and this policy.

Examples Examples of prohibited harassment may include offensive or derogatory language directed at another person’s religious beliefs or practices, accent, skin color, or need for accommodation; threatening, intimidating, or humiliating conduct; offensive jokes, name call-

ing, slurs, or rumors; cyberharassment; physical aggression or assault; display of graffiti or printed material promoting racial, ethnic, or other negative stereotypes; or other kinds of aggressive conduct such as theft or damage to property.

Title IX Sexual Harassment

As required by law, the District shall follow the procedures below at Response to Title IX Sexual Harassment upon a report of sex-based harassment, including sexual harassment, gender-based harassment, and dating violence, when such allegations, if proved, would meet the definition of sexual harassment in an education program or activity and against a person in the United States under Title IX. [See FFH(LEGAL)]

Other Sexual Harassment

By an Employee

Sexual harassment of a student by a District employee includes both welcome and unwelcome sexual advances; requests for sexual favors; sexually motivated physical, verbal, or nonverbal conduct; or other conduct or communication of a sexual nature when:

1. A District employee causes the student to believe that the student must submit to the conduct in order to participate in a school program or activity, or that the employee will make an educational decision based on whether or not the student submits to the conduct; or
2. The conduct is so severe, persistent, or pervasive that it:
 - a. Affects the student's ability to participate in or benefit from an educational program or activity, or otherwise adversely affects the student's educational opportunities; or
 - b. Creates an intimidating, threatening, hostile, or abusive educational environment.

Romantic or other inappropriate social relationships between students and District employees are prohibited. Any sexual relationship between a student and a District employee is always prohibited, even if consensual. [See DH]

By Others

Sexual harassment of a student, including harassment committed by another student, includes unwelcome sexual advances; requests for sexual favors; or sexually motivated physical, verbal, or nonverbal conduct when the conduct is so severe, persistent, or pervasive that it:

1. Affects a student's ability to participate in or benefit from an educational program or activity, or creates an intimidating, threatening, hostile, or offensive educational environment;
2. Has the purpose or effect of substantially or unreasonably interfering with the student's academic performance; or

3. Otherwise adversely affects the student's educational opportunities.

Examples

Examples of sexual harassment of a student may include sexual advances; touching intimate body parts or coercing physical contact that is sexual in nature; jokes or conversations of a sexual nature; and other sexually motivated conduct, contact, or communications, including electronic communication.

Necessary or permissible physical contact such as assisting a child by taking the child's hand, comforting a child with a hug, or other physical contact not reasonably construed as sexual in nature is not sexual harassment.

Gender-Based Harassment

Gender-based harassment includes physical, verbal, or nonverbal conduct based on the student's gender, the student's expression of characteristics perceived as stereotypical for the student's gender, or the student's failure to conform to stereotypical notions of masculinity or femininity. For purposes of this policy, gender-based harassment is considered prohibited harassment if the conduct is so severe, persistent, or pervasive that the conduct:

1. Affects a student's ability to participate in or benefit from an educational program or activity, or creates an intimidating, threatening, hostile, or offensive educational environment;
2. Has the purpose or effect of substantially or unreasonably interfering with the student's academic performance; or
3. Otherwise adversely affects the student's educational opportunities.

Examples

Examples of gender-based harassment directed against a student, regardless of the student's or the harasser's actual or perceived sexual orientation or gender identity, may include offensive jokes, name-calling, slurs, or rumors; cyberharassment; physical aggression or assault; threatening or intimidating conduct; or other kinds of aggressive conduct such as theft or damage to property.

Dating Violence

Dating violence occurs when a person in a current or past dating relationship uses physical, sexual, verbal, or emotional abuse to harm, threaten, intimidate, or control the other person in the relationship. Dating violence also occurs when a person commits these acts against a person in a marriage or dating relationship with the individual who is or was once in a marriage or dating relationship with the person committing the offense.

For purposes of this policy, dating violence is considered prohibited harassment if the conduct is so severe, persistent, or pervasive that the conduct:

STUDENT WELFARE
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FFH
(LOCAL)

1. Affects a student's ability to participate in or benefit from an educational program or activity, or creates an intimidating, threatening, hostile, or offensive educational environment;
2. Has the purpose or effect of substantially or unreasonably interfering with the student's academic performance; or
3. Otherwise adversely affects the student's educational opportunities.

Examples

Examples of dating violence against a student may include physical or sexual assaults; name-calling; put-downs; or threats directed at the student, the student's family members, or members of the student's household. Additional examples may include destroying property belonging to the student, threatening to commit suicide or homicide if the student ends the relationship, attempting to isolate the student from friends and family, stalking, threatening a student's spouse or current dating partner, or encouraging others to engage in these behaviors.

**Reporting
Procedures**

Student Report

Any student who believes that he or she has experienced prohibited conduct and any person who believes that a student has experienced prohibited conduct should immediately report the alleged acts to a teacher, school counselor, principal, other District employee, or the appropriate District official listed in this policy.

Employee Report

Any District employee who suspects or receives direct or indirect notice that a student or group of students has or may have experienced prohibited conduct shall immediately notify the appropriate District official listed in this policy and take any other steps required by this policy.

Definition of District
Officials

For the purposes of this policy, District officials are the Title IX coordinator, the ADA/Section 504 coordinator, and the Superintendent.

*Title IX
Coordinator*

Reports of discrimination based on sex, including sexual harassment, gender-based harassment, or dating violence, may be directed to the designated Title IX coordinator for students. [See FFH(EXHIBIT)]

*ADA /
Section 504
Coordinator*

Reports of discrimination based on disability may be directed to the designated ADA/Section 504 coordinator for students. [See FFH(EXHIBIT)]

Superintendent

The Superintendent shall serve as coordinator for purposes of District compliance with all other nondiscrimination laws.

**Alternative
Reporting
Procedures**

An individual shall not be required to report prohibited conduct to the person alleged to have committed the conduct. Reports concerning prohibited conduct, including reports against the Title IX

coordinator or ADA/Section 504 coordinator, may be directed to the Superintendent.

A report against the Superintendent may be made directly to the Board. If a report is made directly to the Board, the Board shall appoint an appropriate person to conduct an investigation.

Timely Reporting

To ensure the District's prompt investigation, reports of prohibited conduct shall be made as soon as possible after the alleged act or knowledge of the alleged act.

Notice to Parents

The District official or designee shall promptly notify the parents of any student alleged to have experienced prohibited conduct by a District employee or another adult. [For parental notification requirements regarding an allegation of educator misconduct with a student, see FFF.]

When the District receives a report of prohibited conduct that includes dating violence, the appropriate District official shall immediately notify the parent or guardian of the student who has been identified in the report as the alleged victim or perpetrator.

Investigation of Reports Other Than Title IX

The following procedures apply to all allegations of prohibited conduct other than allegations of harassment prohibited by Title IX. [See FFH(LEGAL)] For allegations of sex-based harassment that, if proved, would meet the definition of sexual harassment under Title IX, including sexual harassment, gender-based harassment, and dating violence, see the procedures below at Response to Title IX Sexual Harassment.

The District may request, but shall not require, a written report. If a report is made orally, the District official shall reduce the report to written form.

Initial Assessment

Upon receipt or notice of a report, the District official shall determine whether the allegations, if proved, would constitute prohibited conduct as defined by this policy. If so, the District shall immediately undertake an investigation, except as provided below at Criminal Investigation.

If the District official determines that the allegations, if proved, would not constitute prohibited conduct as defined by this policy, the District official shall refer the complaint for consideration under FFI.

Interim Action

If appropriate and regardless of whether a criminal or regulatory investigation regarding the alleged conduct is pending, the District shall promptly take interim action calculated to address prohibited conduct or bullying prior to the completion of the District's investigation.

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(LOCAL)

District Investigation	<p>The investigation may be conducted by the District official or a designee, such as the principal, or by a third party designated by the District, such as an attorney. When appropriate, the principal shall be involved in or informed of the investigation.</p> <p>The investigation may consist of personal interviews with the person making the report, the person against whom the report is filed, and others with knowledge of the circumstances surrounding the allegations. The investigation may also include analysis of other information or documents related to the allegations.</p>
Criminal Investigation	<p>If a law enforcement or regulatory agency notifies the District that a criminal or regulatory investigation has been initiated, the District shall confer with the agency to determine if the District investigation would impede the criminal or regulatory investigation. The District shall proceed with its investigation only to the extent that it does not impede the ongoing criminal or regulatory investigation. After the law enforcement or regulatory agency has finished gathering its evidence, the District shall promptly resume its investigation.</p>
Concluding the Investigation	<p>Absent extenuating circumstances, such as a request by a law enforcement or regulatory agency for the District to delay its investigation, the investigation should be completed within ten District business days from the date of the report; however, the investigator shall take additional time if necessary to complete a thorough investigation.</p> <p>The investigator shall prepare a written report of the investigation. The report shall include a determination of whether prohibited conduct or bullying occurred. The report shall be filed with the District official overseeing the investigation.</p>
<i>Notification of Outcome</i>	<p>Notification of the outcome of the investigation shall be provided to both parties in compliance with FERPA.</p>
District Action <i>Prohibited Conduct</i>	<p>If the results of an investigation indicate that prohibited conduct occurred, the District shall promptly respond by taking appropriate disciplinary action in accordance with the Student Code of Conduct and may take corrective action reasonably calculated to address the conduct.</p>
Corrective Action	<p>Examples of corrective action may include a training program for those involved in the report, a comprehensive education program for the school community, counseling to the victim and the student who engaged in prohibited conduct, follow-up inquiries to determine if any new incidents or any instances of retaliation have occurred, involving parents and students in efforts to identify problems and improve the school climate, increasing staff monitoring of</p>

	areas where prohibited conduct has occurred, and reaffirming the District's policy against discrimination, harassment, and retaliation.
<i>Bullying</i>	If the results of an investigation indicate that bullying occurred, as defined by FFI, the District official shall refer to FFI for appropriate notice to parents and District action. The District official shall refer to FDB for transfer provisions.
<i>Improper Conduct</i>	If the investigation reveals improper conduct that did not rise to the level of prohibited conduct or bullying, the District may take disciplinary action in accordance with the Student Code of Conduct or other corrective action reasonably calculated to address the conduct.
Confidentiality	To the greatest extent possible, the District shall respect the privacy of the complainant, persons against whom a report is filed, and witnesses. Limited disclosures may be necessary in order to conduct a thorough investigation and comply with applicable law.
Appeal	A student or parent who is dissatisfied with the outcome of the investigation may appeal through FNG(LOCAL), beginning at the appropriate level. A student or parent has the right to file a complaint with the United States Department of Education Office for Civil Rights.
Response to Title IX Sexual Harassment	For purposes of the District's response to reports of harassment prohibited by Title IX, definitions can be found in FFH(LEGAL).
General Response	<p>When the District receives notice or an allegation of conduct that, if proved, would meet the definition of sexual harassment under Title IX, the Title IX coordinator shall promptly contact the complainant to:</p> <ul style="list-style-type: none">• Discuss the availability of supportive measures and inform the complainant that they are available, with or without the filing of a formal complaint;• Consider the complainant's wishes with respect to supportive measures; and• Explain to the complainant the option and process for filing a formal complaint. <p>The District's response to sexual harassment shall treat complainants and respondents equitably by offering supportive measures to both parties, as appropriate, and by following the Title IX formal complaint process before imposing disciplinary sanctions or other actions that are not supportive measures against a respondent.</p>

If a formal complaint is not filed or dismissed, the District reserves the right to investigate and respond to prohibited conduct in accordance with Board policies and the Student Code of Conduct. The Title IX coordinator also reserves the right to sign a formal complaint, initiating the Title IX grievance process, if it would be deliberately indifferent not to investigate and respond to the prohibited conduct in accordance with Board policies and the Student Code of Conduct.

Title IX Formal
Complaint Process

To distinguish the process described below from the District's general grievance policies [see DGBA, FNG, and GF], this policy refers to the grievance process required by Title IX regulations for responding to formal complaints of sexual harassment as the District's "Title IX formal complaint process."

The Superintendent shall ensure the development of a Title IX formal complaint process that complies with legal requirements. [See FFH(LEGAL)] The formal complaint process shall be posted on the District's website. In compliance with Title IX regulations, the District's Title IX formal complaint process shall address the following basic requirements:

1. Equitable treatment of complainants and respondents;
2. An objective evaluation of all relevant evidence;
3. A requirement that the Title IX coordinator, investigator, decision-maker, or any person designated to facilitate an informal resolution process not have a conflict of interest or bias;
4. A presumption that the respondent is not responsible for the alleged sexual harassment until a determination is made at the conclusion of the Title IX formal complaint process;
5. Time frames that provide for a reasonably prompt conclusion of the Title IX formal complaint process, including time frames for appeals and any informal resolution process, and that allow for temporary delays or the limited extension of time frames with good cause and written notice as required by law;
6. A description of the possible disciplinary sanctions and remedies that may be implemented following a determination of responsibility for the alleged sexual harassment;
7. A statement of the standard of evidence to be used to determine responsibility for all Title IX formal complaints of sexual harassment;
8. Procedures and permissible bases for the complainant and respondent to appeal a determination of responsibility or a

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dismissal of a Title IX formal complaint or any allegations therein;

9. A description of the supportive measures available to the complainant and respondent;
10. A prohibition on using or seeking information protected under a legally recognized privilege unless the individual holding the privilege has waived the privilege;
11. Additional formal complaint procedures in 34 C.F.R. 106.45(b), including written notice of a formal complaint, consolidation of formal complaints, recordkeeping, and investigation procedures; and
12. Other local procedures as determined by the Superintendent.

Standard of Evidence

The standard of evidence used to determine responsibility in a Title IX formal complaint of sexual harassment shall be the preponderance of the evidence.

Retaliation

The District prohibits retaliation by a student or District employee against a student alleged to have experienced discrimination or harassment, including dating violence, or another student who, in good faith, makes a report of harassment or discrimination, files a complaint of harassment or discrimination, serves as a witness, or participates in an investigation. The definition of prohibited retaliation under this policy also includes retaliation against a student who refuses to participate in any manner in an investigation under Title IX. In the absence of a formal complaint, allegations of retaliation shall be investigated under Investigation of Reports Other Than Title IX, above.

Examples

Examples of retaliation may include threats, intimidation, coercion, rumor spreading, ostracism, assault, destruction of property, unjustified punishments, or unwarranted grade reductions. Unlawful retaliation does not include petty slights or annoyances.

False Claim

A student who intentionally makes a false claim or offers false statements in a District investigation regarding discrimination or harassment, including dating violence, shall be subject to appropriate disciplinary action in accordance with law.

Records Retention

The District shall retain copies of allegations, investigation reports, and related records regarding any prohibited conduct in accordance with the District's records control schedules, but for no less than the minimum amount of time required by law. [See CPC]

[For Title IX recordkeeping and retention provisions, see FFH(LEGAL) and the District's Title IX formal complaint process.]

**Access to Policy and
Procedures**

Information regarding this policy and any accompanying procedures shall be distributed annually in the employee and student handbooks. Copies of the policy and procedures shall be posted on the District's website, to the extent practicable, and readily available at each campus and the District's administrative offices.

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DISCUSS BOARD CANDIDATE REPLACEMENT PROCESS

Consider Approval of the Board Candidate Replacement Process and Application to Fill the Board of Trustee Vacancy for Single Member District 3 Created by the Resignation of Trustee Pamela Campbell on July 25, 2022

Attachments:

- Notice of Requirements
- Application for Appointment as District 3 Trustee



NOTICE OF REQUIREMENTS

The Board of Trustees is soliciting applications for appointment as the District 3 Trustee. The Board is required by state law to appoint an individual not later than the 180th day after the date the vacancy occurred.

All applications *must* be returned in person to the District's Chief Legal Counsel, located at 2621 W. Airport Freeway, Irving, Texas 75062 **no later than 12:00 PM (noon) on (October 24, 2022)** All applications will be stamped to indicate the time of receipt. Proof of submission does not constitute proof of receipt.

The application must be completed in its entirety except where indicated. Incomplete applications, or applications submitted in any other format, will not be considered, and the applicant disqualified. All applicants must meet the legal qualifications for the office as of the date his or her application is received and for as long as they hold the office should they be appointed by the Board. To qualify for appointment, the individual must be:

1. A U.S. citizen
2. Eighteen years or older
3. A resident of District 3 for six months
4. A resident of the state for 12 months, and
5. A qualified voter.

All applicants are required to sign the application form indicating his or her awareness of the nepotism prohibitions of chapter 573, Government Code. These prohibitions are summarized below:

No officer may appoint, or vote for or confirm the appointment or employment of any person related within the second degree by affinity (marriage) or the third degree by consanguinity (blood) to himself, or to any other member of the governing body or court on which he serves when the compensation of that person is to be paid out of public funds or fees of office. However, nothing in the law prevents the appointment, voting for, or confirmation of anyone who has been continuously employed in the office or employment for a six months prior to the appointment of the

officer or member related in the prohibited degree. This prohibition does not apply to an applicant's actions with respect to a bona fide class or category of employees or prospective employees.

The Board of Trustees may choose to conduct interviews. The applicant must be available for the interview, if required, as the interviews will not be rescheduled.

The Board of Trustees reserves the right at its sole discretion to modify the application process. The Board further reserves the right to refuse to appoint anyone if it deems it in the best interest of the district.

The application and the information contained therein are subject to disclosure under the Texas Public Information Act, Chapter 552 of the Government Code.

The appointment only last until the next Board of Trustees election in May 2023, at which time the voting population of District 3 will select a Trustee through general election.

The Irving Independent School District is prohibited from discriminating on the basis of race, color, religion, national origin, sex, age, or disability. The Board of Trustees will not discriminate on the basis of any protected status in making its selection of an individual to fill the vacancy in District 3.

Questions may be directed to:

Esther Kolni
District General
Counsel
972-600-5456

ALL INFORMATION IS **REQUIRED** TO BE PROVIDED UNLESS INDICATED OPTIONAL

APPLICATION FOR APPOINTMENT AS DISTRICT 3 TRUSTEE

TO: City Secretary/Secretary of Board

I request that my name be considered as an applicant for the District 3 Trustee vacancy.

OFFICE SOUGHT (Include any place number or other distinguishing number, if any.)

Irving ISD Board District 3 Trustee

FULL NAME (First, Middle, Last)

PRINT NAME AS YOU WANT IT TO APPEAR ON THE BALLOT¹

PERMANENT RESIDENCE ADDRESS (Do not include a P.O. Box or Rural Route. If you do not have a residence address, describe the address at which you receive personal mail and location of residence.)

PUBLIC MAILING ADDRESS (Campaign mailing address, if available.)

CITY

STATE

ZIP

CITY

STATE

ZIP

PUBLIC EMAIL ADDRESS (If available)

OCCUPATION (Do not leave blank)

DATE OF BIRTH

VOTER REGISTRATION VOID NUMBER (Optional)²

TELEPHONE CONTACT INFORMATION (Optional)

Home:

Work:

Cell:

LENGTH OF CONTINUOUS RESIDENCE AS OF DATE APPLICATION SWORN

IN STATE

IN TERRITORY FROM WHICH THE OFFICE SOUGHT IS ELECTED³

_____ year (s)

_____ year (s)

_____ month(s)

_____ month(s)

If using a nickname as part of your name to appear on the ballot, you are also signing and swearing to the following statements: I further swear that my nickname does not constitute a slogan nor does it indicate a political, economic, social, or religious view or affiliation. I have been commonly known by this nickname for at least three years prior to this election.

Before me, the undersigned authority, on this day personally appeared (name) _____, who being by me here and now duly sworn, upon oath says:

"I, (name) _____, of _____ County, Texas, being a candidate for the office of _____, swear that I will support and defend the Constitution and laws of the United States and of the State of Texas. I am a citizen of the United States eligible to hold such office under the constitution and laws of this state. I have not been finally convicted of a felony for which I have not been pardoned or had my full rights of citizenship restored by other official action. I have not been determined by a final judgment of a court exercising probate jurisdiction to be totally mentally incapacitated or partially mentally incapacitated without the right to vote. I am aware of the nepotism law, Chapter 573, Government Code.

I further swear that the foregoing statements included in my application are in all things true and correct."

X

SIGNATURE OF CANDIDATE

Sworn to and subscribed before me at _____, this the _____ day of _____, _____.

SEAL

Signature of Officer Administering Oath⁴

Title of Officer Administering Oath

TO BE COMPLETED BY CITY SECRETARY OR SECRETARY OF BOARD:

(See Section 1.007)

Date Received

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Signature of Secretary

Voter Registration Status Verified

PLEASE ANSWER THE FOLLOWING QUESTIONS, ADDITIONAL PAGES MAY BE ATTACHED.

1. What are the most important issues facing the Irving Independent School District?

2. Why do you want to be a member of the Board of Trustees?

PLEASE ATTACH A CURRENT RESUME SHOWING YOUR PARTICIPATION IN CIVIC ORGANIZATIONS OR COMMUNITY SERVICES ACTIVITIES.

CONSENT AGENDA ITEM
8/16/2022

TOPIC: Consider Acceptance of Gifts and Donations to the District

SUBMITTED BY: Fernando Natividad, Chief Financial Officer

BACKGROUND: Donations received during the month of July 2022

ADMINISTRATIVE RECOMMENDATION: Administration recommends acceptance of gifts and donations to the district.

RECOMMENDED BOARD MOTION: I move the Board approve the acceptance of Gifts and Donations to the District.

Attachments:

1. 2021-2022 Year-to-Date Donation Totals
2. July Donation List

JULY 2022 DONATIONS
(Period July 2022)

<u>SCHOOL/DEPT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
	<u>ELEMENTARY SCHOOLS</u>	
<u>Townley</u>	Delta Sigma Theta Sorority Inc. North Dallas Suburban Alumnae Donation: Color Printer Purchase	\$1,000
<u>Food & Nutrition Services</u>	<u>DESCRIPTION</u>	
	Donated by: Dairy Max-won at TASN raffle American Express gift card	\$100
	TOTAL DONATIONS	\$1,100

DONATIONS & GIFTS
Beginning September 2021 - Ending August 2022

Month	2021-2022 Monthly Total	2021-2022 YTD Total		2020-2021 Monthly Total	2020-2021 YTD Total
September	\$1,050.00	\$1,050.00		\$29,300.00	\$29,300.00
October	\$646.00	\$1,696.00		\$9,203.78	\$38,503.78
November	\$1,595.00	\$3,291.00		\$1,000.00	\$39,503.78
December	\$26,627.46	\$29,918.46		\$7,500.00	\$47,003.78
January	\$2,647.00	\$32,565.46		\$17,680.00	\$64,683.78
February	\$350.00	\$32,915.46		\$560.00	\$65,243.78
March	\$0.00	\$32,915.46		\$0.00	\$65,243.78
April	\$21,274.36	\$54,189.82		\$250.00	\$65,493.78
May	\$3,774.50	\$57,964.32		\$2,899.65	\$68,393.43
June	\$255.35	\$58,219.67		\$0.00	\$68,393.43
July	\$1,100.00	\$59,319.67		\$0.00	\$68,393.43
August				\$25,520.00	\$93,913.43

ACTION ITEM

8/16/2022

TOPIC: Consider Approval of Resolution and Order No. 21-22-16 Approving and Adopting the Budget for 2022-2023 Fiscal Year; Appropriating Funds for Each Department, Project, and Account; and Authorizing Other Matters Related to the Subject

SUBMITTED BY: Fernando Natividad

BACKGROUND: The Texas Education Code (TEC) requires the Superintendent to prepare or caused to be prepared a proposed budget covering all estimated revenue and proposed expenditures of the district for the following fiscal year. The TEC also requires the Board to call a meeting and give notice of a Public Meeting to Discuss the Budget and Proposed Tax Rate for the upcoming school year. This Notice is published in the newspaper at least 10 days but no more than 30 days prior to the meeting.

ADMINISTRATIVE RECOMMENDATION: Administration recommends Approval of Resolution and Order No. 21-22-16 Approving and Adopting the Budget for 2022-2023 Fiscal Year.

RECOMMENDED BOARD MOTION: I move the Board approve Resolution and Order No. 21-22-16 Approving and Adopting the Budget for 2022-2023 Fiscal Year.

Additional Agenda Sheets Attached: Yes No

Attachments:

1. Resolution and Order No. 21-22-16
2. Exhibit A: 2022-2023 Official Budget

AGENDA SHEET

Meeting Date: 8/16/2022

Resolution and Order No.: 21-22-16

Topic: Consider Approval of Resolution and Order No. 21-22-16 Approving and Adopting the Budget for 2022-2023 Fiscal Year

WHEREAS, the District's Chief Financial Officer and Superintendent of Schools has submitted and filed a proposed, recommended budget for the District's 2022-2023 fiscal year; and

WHEREAS, the Board of Trustees has held a public meeting and hearing, after notice thereof was duly given and published pursuant to applicable law, on the proposed budget as recommended and proposed for the 2022-2023 fiscal year; and

WHEREAS, the Board of Trustees, having considered the recommended budget as presented, and having heard and considered all the evidence and argument presented at the public meeting and hearing, finds the following action should be taken.

NOW, THEREFORE, BE IT RESOLVED

Section 1: The above and foregoing recitals be, and are hereby, found to be true and correct and are incorporated into the body of this Resolution and Order verbatim.

Section 2: Pursuant to the applicable provisions of the Texas Education Code, Rules of the Commissioner of Education, and/or the State Board of Education, the Budget for the 2022-2023 fiscal year of the District, a true and correct copy of which is attached hereto as "Exhibit A: 2022-2023 Official Budget" and incorporated herein by reference, containing estimates of resources and revenues for the year from all of the various sources; the projects, operations, activities, and purchases proposed to be made and undertaken during the year, together with the estimated costs thereof; and estimated amounts of all other proposed expenditures be, and is hereby, approved and adopted.

Section 3: The annual public meeting to discuss the proposed budget and/or tax rate shall be conducted as follows: The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided. Prior to the beginning of the meeting, the Board may establish time limits for speakers. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate. No Board member, officer, or employee of the District shall be required to respond to questions from speakers at the meeting.

Section 4: There is hereby appropriated from the funds indicated and for such purposes, respectively, such funds as may be required for the accomplishment of each of the

projects, operations, activities, purchases, and other expenditures proposed in such budget, not to exceed such payment proposed for any department or campus, or the total amount of the estimated costs of the projects, operations, activities, purchases, and other expenditures proposed for such department or campus.

Section 5: All resolutions and orders and appropriations for which provision has heretofore been made are hereby expressly repealed to the extent of any conflict with the provisions of this Resolution and Order or adopted budget. The budget is adopted at the function level.

Section 6: Should any part, portion, section, or part of a section of this resolution and order or the adopted budget be declared invalid or inoperative or void for any reason by a court of competent jurisdiction, such decision, opinion, or judgment shall in no way affect the remaining portions, parts, or sections of this resolution and order or the adopted budget, which provisions shall be, remain, and continue to be in full force and effect.

Section 7: The funding budget consists of "Exhibit A: 2022-2023 Official Budget". Other information and or schedules presented are hereby declared a necessary part of and approved for the operations of the District. Any information and or schedules in the budget take precedence and priority over any previously presented or approved information or schedules.

Section 8: It is hereby officially found and determined that the meeting at which this resolution and order was considered was open to the public and public notice of the time, place and purposes of the said meeting was given and posted.

Section 9: The Secretary of the Board of Trustees be, and is hereby, authorized and directed to lay on the minutes of the meeting at which the resolution and order was considered this Resolution and Order No. 21-22-16 as enacted.

IT IS SO ORDAINED AND RESOLVED, PASSED, APPROVED AND ENACTED by the Board of Trustees of the Irving Independent School District, Irving, Texas, on August 16, 2022, at a duly constituted meeting for which notice was timely given.

Randy Randle, President
Board of Trustees

ATTEST:

APPROVED AS TO FORM ONLY:

AD Jenkins, Secretary
Board of Trustees

Esther Kolni
Chief Legal Counsel

Exhibit A: 2022-2023 OFFICIAL BUDGET



IRVING ISD

2022-2023 BUDGET DRAFT



BUDGET REPORT

2022 – 2023

Board of Trustees and Superintendent



Randy Randle
President, District 7



Dr. Rosemary Robbins
Vice President, District 1



A.D. Jenkins
Secretary, District 5



Magda Hernandez
Superintendent



Pamela Campbell
District 3



Nuzhat Hye
District 4



Michael Kelley
District 2



Lisa Lobb
District 6

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EXECUTIVE SUMMARY

Executive Summary: General Operating, Food Service, and Debt Service

Date: September 1, 2022
To: President Randle, Superintendent Hernandez, Members of the Board
From: Fernando Natividad, Chief Financial Officer
Subject: 2022-2023 Official Budget

GENERAL SUMMARY

The Official Budget for the 2022-2023 fiscal year is hereby presented to the Irving ISD’s (IISD’s) Board of Trustee’s for their approval at the August 16, 2022, regular Board meeting.

The General Operating Budget estimates revenues and other sources at \$333,298,603 and appropriations and other uses at \$334,281,328 (this amount accounts for 192 funds-campus activity funds).

A summary of the proposed budget is as follows:

**IRVING INDEPENDENT SCHOOL DISTRICT
Summary General Fund, Food Service Fund and Debt Service 2022-2023
September 1, 2022**

	GENERAL OPERATING	FOOD SERVICE	DEBT SERVICE	TOTAL
REVENUES/RESOURCES				
Local & Intermediate Sources	\$ 176,321,775	\$ 2,130,000	\$ 45,403,925	\$ 223,855,700
State Program Revenues	\$ 143,876,828	\$ 120,000	\$ -	\$ 143,996,828
Federal Program Revenues	\$ 13,100,000	\$ 23,040,000	\$ -	\$ 36,140,000
TOTAL REVENUES	\$ 333,298,603	\$ 25,290,000	\$ 45,403,925	\$ 403,992,528
EXPENDITURES/USES				
Expenditures	\$ 334,281,327	\$ 23,713,403	\$ 45,278,925	\$ 403,273,656
Transfer Out to I&S	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 334,281,327	\$ 23,713,403	\$ 45,278,925	\$ 403,273,656
Net Gain or (Loss)	\$ (982,724)	\$ 1,576,597	\$ 125,000	\$ 718,872

TAX RATE

The 2022 tax rate proposed to fund this budget is \$1.1474. The Administration recommends a decrease in the overall 2020 tax rate by 6.03 cents.

Executive Summary: General Operating, Food Service, and Debt Service

DETAILED BUDGETED REVENUES (GENERAL FUND, FOOD SERVICE, AND DEBT SERVICE)

IRVING INDEPENDENT SCHOOL DISTRICT				
Exhibit A: 2022-2023 Official Budget				
September 1, 2022				
	GENERAL OPERATING	FOOD SERVICE	DEBT SERVICE	TOTAL
	\$0.90560		\$0.24180	\$1.14740
REVENUES				
Local & Intermediate Sources	\$ 176,321,775	\$ 2,130,000	\$ 45,403,925	\$223,855,700
State Program Revenues	\$ 143,876,828	\$ 120,000	\$ -	\$143,996,828
Federal Program Revenues	\$ 13,100,000	\$ 23,040,000	\$ -	\$36,140,000
TOTAL REVENUES	\$333,298,603	\$25,290,000	\$45,403,925	\$403,992,528
OTHER SOURCES	\$ -	\$ -	\$ -	\$0
TOTAL REVENUE AND OTHER SOURCES	\$333,298,603	\$25,290,000	\$45,403,925	\$403,992,528
EXPENDITURES				
11-Instruction	194,611,448	-	-	\$194,611,448
12-Instructional Resources	5,367,867	-	-	\$5,367,867
13-Staff Development	11,348,109	-	-	\$11,348,109
21-Instructional Administration	8,218,766	-	-	\$8,218,766
23-School Administration	20,342,870	-	-	\$20,342,870
31-Counseling Services	20,298,075	-	-	\$20,298,075
32-Attendance Services	1,647,872	-	-	\$1,647,872
33-Health Services	3,411,071	-	-	\$3,411,071
34-Transportation Services	11,597,746	-	-	\$11,597,746
35-Food Services	722,169	20,104,339	-	\$20,826,508
36-Extra Curricular Services	4,282,118	-	-	\$4,282,118
41-General Administration	11,665,903	-	-	\$11,665,903
* Statutorily Required Public Notice - Required Posting	34,500	-	-	\$34,500
** Statutorily Required Public Notice - Lobbying	19,000	-	-	\$19,000
51-Maintenance	27,813,879	759,064	-	\$28,572,943
52-Security	4,393,094	-	-	\$4,393,094
53-Data Processing	4,766,173	-	-	\$4,766,173
61-Community Services	2,899,810	-	-	\$2,899,810
71-Debt Services	-	-	45,278,925	\$45,278,925
81-Construction (non-TIF)	14,138	2,850,000	-	\$2,864,138
81-Construction (TIF)	-	-	-	\$0
91-Contracted Instr. Serv. Between Schools	-	-	-	\$0
92-Incremental Costs Associated With Chapter 41	-	-	-	\$0
93-Payments to Fiscal Agent/Member District	-	-	-	\$0
94-Payments to Other Schools	-	-	-	\$0
95-JJAEP	190,000	-	-	\$190,000
96-Payments to Charter Schools	-	-	-	\$0
97-Payments to Tax Increment Funds (TIF)	-	-	-	\$0
99-Intergovernmental Charges (DCAD)	636,721	-	-	\$636,721
Total Expenditures	\$ 334,281,227	\$ 22,713,403	\$ 45,278,925	\$403,273,555
Transfer of Surplus Funds	\$0	\$0	\$0	\$0
Total Revenues Less Expenditures	\$ (982,724)	\$ 1,576,597	\$ 128,900	\$ 718,872

GENERAL FUND STATE FUNDING [TEA]

At the local level, the FSP is funded primarily by M&O property taxes levied by individual school districts. State FSP funding comes from state tax revenue (including that deposited into the state's Property Tax Relief Fund), the state lottery and the Permanent School Fund, an endowment established by the Texas Constitution. Every Texas public school district must participate in the FSP and must raise local property tax revenue before receiving state funds.

FSP funding is delivered under two separate "tiers," Tier I and Tier II, for basic program costs and program enrichment, respectively. A district's Tier I entitlement is based on certain district and student characteristics, such as its share of students needing special services. An optional Tier II

Executive Summary: General Operating, Food Service, and Debt Service

entitlement is based on local “tax effort,” the tax rate levied above the minimum rate required by law.

Therefore, the amount of state aid depends largely on three key variables: its number of students, property values and property tax rates. In general, as a school district’s enrollment increases or its property tax base shrinks, a district will receive more in state aid; if its need decreases or its tax base expands, it will receive less.

FOOD SERVICE FUND

For elementary and middle school, Irving ISD is a Community Eligibility Provision USDA school (CEP) where all students eat free of charge. High school students may qualify for free and reduced meals or pay for meals separately.

Traditionally, the food service department received greater revenues over expenditures. The extra funds have been used to upgrade serving lines and keep cafeterias in working order. Although these funds were budgeted again this year, any actual food service upgrades will not occur until the Director assures that such funds are realistically available.

DEBT SERVICE

Budgeting of debt service is based on the resources available and bond payment. During the last six years the Board of Trustees has reduced the Debt by both annual payments and refunding bonds. Irving ISD’s 2022-2023 reflects \$45,278,925 as Total Expenditures for Debt Services.

Executive Summary: General Operating, Food Service, and Debt Service

IRVING INDEPENDENT SCHOOL DISTRICT
Debt Service Fund - Year to Year Compare
September 1, 2022

	<u>Debt Service</u> <u>Budget</u> <u>2021-2022</u>	<u>Debt Service</u> <u>Budget</u> <u>2022-2023</u>	<u>Debt Service</u> <u>Budget</u> <u>Difference</u>
EXPENDITURES:			
11- Instruction	-	-	-
12-Instructional Resources	-	-	-
13-Staff Development	-	-	-
21-Instructional Administration	-	-	-
23-School Administration	-	-	-
31-Counseling Services	-	-	-
32-Attendance Services	-	-	-
33-Health Services	-	-	-
34-Transportation Services	-	-	-
35-Food Services	-	-	-
36-Extra Curricular Services	-	-	-
41-General Administration	-	-	-
41-*Statutorily Required Public Notice - Required Posting	-	-	-
41.**Statutorily Required Public Notice - Lobbying	-	-	-
51-Maintenance	-	-	-
52-Security	-	-	-
53-Data Processing	-	-	-
61-Community Services	-	-	-
71-Debt Services	45,577,025	45,278,925	(298,100)
81-Construction	-	-	-
81-Construction (TIF)	-	-	-
91-Contracted Instr. Serv. Between Schools	-	-	-
92-Incremental Costs Associated With Chapter 41	-	-	-
93-Payments to Fiscal Agent/Member District	-	-	-
94-Payments to Other Schools	-	-	-
95-JJAEF	-	-	-
96-Payments to Charter Schools	-	-	-
97-Payments to Tax Increment Funds (TIF)	-	-	-
99-Intergovernmental Charges (DCAD)	-	-	-
TOTAL EXPENDITURES	\$ 45,577,025	\$ 45,278,925	\$ (298,100)
OTHER USES	-	-	-
TOTAL EXPENDITURES AND OTHER USES	\$ 45,577,025	\$ 45,278,925	\$ (298,100)

TAXABLE VALUES

The following table represents taxable values year over year. After a period of steady or decreasing values, the total taxable values in Irving ISD have been increasing steadily.

Total Appraised Value and Total Taxable Value		
(as calculated under Section 26.04, Tax Code)		
	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$19,635,677,880	\$23,317,885,320
Total appraised value* of new property**	\$188,333,854	\$614,676,269
Total taxable value*** of all property	\$16,326,839,855	\$19,095,365,105
Total taxable value*** of new property**	\$187,960,334	\$614,442,180

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.
 ** "New property" is defined by Section 26.012(17), Tax Code.
 *** "Taxable value" is defined by Section 1.04(10), Tax Code.

Executive Summary: General Operating, Food Service, and Debt Service

DEBT SERVICE

The following table represents the 2021-2022 VS 2022-2023 comparison of Irving ISD Debt Service fund budget distribution by Object

**IRVING INDEPENDENT SCHOOL DISTRICT
2022-2023 Debt Service Fund Budget Distribution by Object
September 1, 2022**

<u>REVENUE</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>Increase/(Decrease)</u>
5700 - Local Revenue	43,660,644	45,403,925	1,743,281
5800 - State Revenue	546,520	-	(546,520)
5900 - Federal Revenue	-	-	-
7000 - Other Resources	-	-	-
	<u>\$ 44,207,164</u>	<u>\$ 45,403,925</u>	<u>\$ 1,196,761</u>
<u>EXPENDITURES</u>			
6100 - Salaries and Benefits	-	-	-
6200 - Professional and Contracted Services	-	-	-
6300 - Supplies and Materials	-	-	-
6400 - Other Operating	-	-	-
6500 - Debt Service	45,577,025	45,278,925	(298,100)
6600 - Capital Purchases/Improvements	-	-	-
8000 - Other Uses	-	-	-
	<u>\$ 45,577,025</u>	<u>\$ 45,278,925</u>	<u>\$ (298,100)</u>
<u>INCREASE / DECREASE IN NET REVENUE</u>	<u>\$ (1,369,861)</u>	<u>\$ 125,000</u>	<u>\$ 1,494,861</u>



FINANCIAL SECTION

IRVING INDEPENDENT SCHOOL DISTRICT
Comparison of Adopted Budgets -2021/22 v. 2022/23
September 1, 2022

	<u>General Operating</u>	<u>Food Service</u>	<u>Debt Service (I&S)</u>	<u>Totals</u>
22-23 Tax Rate (Proposed)	\$0.90560		\$0.24180	\$1.14740
21-22 Tax Rate (Adopted)	\$0.93900		\$0.26870	\$1.20770
Difference	(\$0.03340)		(\$0.02690)	(\$0.06030)
2022-2023 Budgeted Expenditures:	\$ 334,281,327	\$ 23,713,403	\$ 45,278,925	\$ 403,273,656
2021-2022 Budgeted Expenditures:	342,671,975	24,961,477	45,577,025	413,210,477
Increase / (Decrease) in Budget:	<u>\$ (8,390,648)</u>	<u>\$ (1,248,074)</u>	<u>\$ (298,100)</u>	<u>\$ (9,936,821)</u>
Percent Increase / (Decrease in Budget)	-2.45%	-5.00%	-0.65%	-2.46%

IRVING INDEPENDENT SCHOOL DISTRICT

Exhibit A: 2022-2023 Official Budget

September 1, 2022

	<u>GENERAL OPERATING</u>	<u>FOOD SERVICE</u>	<u>DEBT SERVICE</u>	<u>TOTAL</u>
	\$0.90560		\$0.24180	\$1.14740
REVENUES				
Local & Intermediate Sources	\$ 176,321,775	\$ 2,130,000	\$ 45,403,925	\$223,855,700
State Program Revenues	\$ 143,876,828	\$ 120,000	\$ -	\$143,996,828
Federal Program Revenues	\$ 13,100,000	\$ 23,040,000	\$ -	\$36,140,000
TOTAL REVENUES	<u>\$333,298,603</u>	<u>\$25,290,000</u>	<u>\$45,403,925</u>	<u>\$403,992,528</u>
OTHER SOURCES	\$ -	\$ -	\$ -	\$0
TOTAL REVENUE AND OTHER SOURCES	<u>\$333,298,603</u>	<u>\$25,290,000</u>	<u>\$45,403,925</u>	<u>\$403,992,528</u>
EXPENDITURES				
11- Instruction	194,611,448	-	-	\$194,611,448
12-Instructional Resources	5,367,867	-	-	\$5,367,867
13-Staff Development	11,348,109	-	-	\$11,348,109
21-Instructional Administration	8,218,766	-	-	\$8,218,766
23-School Administration	20,342,870	-	-	\$20,342,870
31-Counseling Services	20,298,075	-	-	\$20,298,075
32-Attendance Services	1,647,872	-	-	\$1,647,872
33-Health Services	3,411,071	-	-	\$3,411,071
34-Transportation Services	11,597,746	-	-	\$11,597,746
35-Food Services	722,169	20,104,339	-	\$20,826,508
36-Extra Curricular Services	4,282,118	-	-	\$4,282,118
41-General Administration	11,665,903	-	-	\$11,665,903
* Statutorily Required Public Notice - Required Posting	34,500	-	-	\$34,500
** Statutorily Required Public Notice - Lobbying	19,000	-	-	\$19,000
51-Maintenance	27,813,879	759,064	-	\$28,572,943
52-Security	4,393,094	-	-	\$4,393,094
53-Data Processing	4,766,173	-	-	\$4,766,173
61-Community Services	2,899,810	-	-	\$2,899,810
71-Debt Services	-	-	45,278,925	\$45,278,925
81-Construction (non-TIF)	14,138	2,850,000	-	\$2,864,138
81-Construction (TIF)	-	-	-	\$0
91-Contracted Instr. Serv. Between Schools	-	-	-	\$0
92-Incremental Costs Associated With Chapter 41	-	-	-	\$0
93-Payments to Fiscal Agent/Member District	-	-	-	\$0
94-Payments to Other Schools	-	-	-	\$0
95-JJAEP	190,000	-	-	\$190,000
96-Payments to Charter Schools	-	-	-	\$0
97-Payments to Tax Increment Funds (TIF)	-	-	-	\$0
99-Intergovernmental Charges (DCAD)	636,721	-	-	\$636,721
Total Expenditures	<u>\$ 334,281,327</u>	<u>\$ -</u>	<u>\$ 45,278,925</u>	<u>\$403,273,656</u>
Transfer of Surplus Funds	\$0	\$0	\$0	\$0
Total Revenues Less Expenditures	<u>\$ (982,724)</u>	<u>\$ 1,576,597</u>	<u>\$ 126,000</u>	<u>\$ 718,872</u>

IRVING INDEPENDENT SCHOOL DISTRICT
General Fund Budget - Year to Year Compare
September 1, 2022

	<u>General Fund</u> <u>Budget</u> <u>2021-2022</u>	<u>General Fund</u> <u>Budget</u> <u>2022-2023</u>	<u>General Fund</u> <u>Budget</u> <u>Difference</u>
REVENUES	\$ 0.9390	\$ 0.9056	\$ 0.0334
LOCAL SOURCES:			
5711 TAXES CURRENT YEAR (Net of 100% TIF)	152,300,000	172,678,620	20,378,620
5712 DELINQUENT TAXES	276,647	256,205	(20,442)
5719 OTHER TAX RELATED REVENUE	500,000	500,000	-
TOTAL PROPERTY TAXES	153,076,647	173,434,825	20,358,178
OTHER LOCAL REVENUE:			
5735 SUMMER SCHOOL	-	-	-
5738 PARKING FEES	4,500	4,500	-
5739 OTHER TUITION AND FEES	200,000	200,000	-
5742 INVESTMENT EARNINGS	500,000	500,000	-
5743 RENTAL OF FACILITIES	70,000	70,000	-
5744 GIFTS AND BEQUESTS	150,000	162,450	12,450
5745 NET INSURANCE RECOVERY	200,000	200,000	-
5746 TIF TAXES COLLECTED	-	-	-
5749 MISCELLANEOUS REV	250,000	500,000	250,000
5751 FOOD SERVICES	-	-	-
5752 ATHLETIC ACTIVITY	-	-	-
5755 ACTIVITY FUND RECEIPTS	1,000,000	1,000,000	-
5766 CONCURRENT ENROLLMENT	50,000	50,000	-
5769 MISC. INT. SOURCE (+ 75% ACTUAL TIF REV.)	200,000	200,000	-
TOTAL OTHER LOCAL SOURCES	2,624,500	2,886,950	262,450
TOTAL LOCAL SOURCES	155,701,147	176,321,775	20,620,628
STATE SOURCES:			
5811 PER CAPITA	6,224,195	7,224,195	1,000,000
5812 FOUNDATION ENTITLEMENTS	150,963,977	119,852,633	(31,111,344)
5829 STATE MATCH - FOOD SERVICE	-	-	-
5829 TEA NON-FOUNDATION REVENUE	-	-	-
5831 STATE T.R.S. ON BEHALF	16,200,000	16,800,000	600,000
TOTAL STATE SOURCES	173,388,172	143,876,828	(29,511,344)
FEDERAL SOURCES:			
5921 SCHOOL BREAKFAST PROGRAM	-	-	-
5922 NATIONAL SCHOOL LUNCH PROGRAM	-	-	-
5923 USDA DONATED COMMODITIES	-	-	-
5939 SUMMER FEEDING PROGRAM	-	-	-
5999 BABS Revenue	-	-	-
5929 FEDERAL REVENUE	4,000,000	8,500,000	4,500,000
5931 SHARS REIMBURSEMENT	4,000,000	4,350,000	350,000
5949 R.O.T.C. REIMBURSEMENT	250,000	250,000	-
TOTAL FEDERAL SOURCES	\$ 8,250,000	\$ 13,100,000	\$ 4,850,000
TOTAL REVENUES	\$ 337,339,319	\$ 333,298,603	\$ (4,040,716)
OTHER SOURCES			
7912 SALE OF FIXED ASSETS	-	-	-
7915 INTERFUND TRANSFERS IN	-	-	-
TOTAL REVENUE AND OTHER SOURCES	\$ 337,339,319	\$ 333,298,603	\$ (4,040,716)

IRVING INDEPENDENT SCHOOL DISTRICT
General Fund Budget - Year to Year Compare
September 1, 2022

	<u>General Fund Budget 2021-2022</u>	<u>General Fund Budget 2022-2023</u>	<u>General Fund Budget Difference</u>
EXPENDITURES:			
11- Instruction	207,112,942	194,611,448	(12,501,495)
12-Instructional Resources	5,835,743	5,367,867	(467,876)
13-Staff Development	6,243,488	11,348,109	5,104,621
21-Instructional Administration	6,694,263	8,218,766	1,524,502
23-School Administration	21,442,778	20,342,870	(1,099,908)
31-Counseling Services	16,594,182	20,298,075	3,703,892
32-Attendance Services	1,339,196	1,647,872	308,676
33-Health Services	3,511,571	3,411,071	(100,500)
34-Transportation Services	12,738,232	11,597,746	(1,140,486)
35-Food Services	759,846	722,169	(37,677)
36-Extra Curricular Services	6,206,606	4,282,118	(1,924,488)
41-General Administration	10,175,213	11,665,903	1,490,689
41-*Statutorily Required Public Notice - Required Posting	34,500	34,500	-
41-**Statutorily Required Public Notice - Lobbying	19,000	19,000	-
51-Maintenance	32,751,820	27,813,879	(4,937,941)
52-Security	4,434,074	4,393,094	(40,980)
53-Data Processing	5,447,747	4,766,173	(681,573)
61-Community Services	501,179	2,899,810	2,398,631
71-Debt Services	-	-	-
81-Construction (non-TIF)	14,138	14,138	-
81-Construction (TIF)	-	-	-
91-Contracted Instr. Serv. Between Schools	-	-	-
92-Incremental Costs Associated With Chapter 41	-	-	-
93-Payments to Fiscal Agent/Member District	-	-	-
94-Payments to Other Schools	-	-	-
95-JJAEP	190,000	190,000	-
96-Payments to Charter Schools	-	-	-
97-Payments to TIF (100% TIF Collections)	-	-	-
99-Intergovernmental Charges (DCAD)	625,457	636,721	11,264
TOTAL EXPENDITURES	\$ 342,671,975	\$ 334,281,327	\$ (8,390,647)
OTHER USES (Surplus transfer to Debt Service)	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ 342,671,975	\$ 334,281,327	\$ (8,390,647)
NET GAIN OR (LOSS)	\$ (5,332,656)	\$ (982,724)	\$ 4,349,931

IRVING INDEPENDENT SCHOOL DISTRICT

Food Service Fund - Year to Year Compare
September 1, 2022

	<u>Food Service Budget 2021-2022</u>	<u>Food Service Budget 2022-2023</u>	<u>Food Service Budget Difference</u>
REVENUES			
LOCAL SOURCES:			
5711 TAXES CURRENT YEAR (Net of TIF)	-	-	-
5712 DELINQUENT TAXES	-	-	-
5719 OTHER TAX RELATED REVENUE	-	-	-
TOTAL PROPERTY TAXES	<hr/>	<hr/>	<hr/>
OTHER LOCAL REVENUE:			
5735 SUMMER SCHOOL	-	-	-
5738 PARKING FEES	-	-	-
5739 OTHER TUITION AND FEES	-	-	-
5742 INVESTMENT EARNINGS	10,000	80,000	70,000
5743 RENTAL OF FACILITIES	-	-	-
5744 GIFTS AND BEQUESTS	-	-	-
5745 NET INSURANCE RECOVERY	-	-	-
5746 TIF TAXES COLLECTED	-	-	-
5749 MISCELLANEOUS	-	-	-
5751 FOOD SERVICES	2,025,000	2,000,000	(25,000)
5752 ATHLETIC ACTIVITY	-	-	-
5755 ACTIVITY FUND RECEIPTS	150,000	50,000	(100,000)
5766 CONCURRENT ENROLLMENT	-	-	-
5769 MISC. REVENUE- INTERMEDIATE SOURCES	-	-	-
5799 ISD-TNT ADJUSTMENT	-	-	-
TOTAL OTHER LOCAL SOURCES	<hr/>	<hr/>	<hr/>
TOTAL LOCAL SOURCES	<hr/>	<hr/>	<hr/>
STATE SOURCES:			
5811 PER CAPITA	-	-	-
5812 FOUNDATION ENTITLEMENTS	-	-	-
5829 STATE MATCH - FOOD SERVICE	120,000	120,000	-
5829 TEA NON-FOUNDATION REVENUE	-	-	-
5831 STATE T.R.S. ON BEHALF	-	-	-
TOTAL STATE SOURCES	<hr/>	<hr/>	<hr/>
FEDERAL SOURCES:			
5921 SCHOOL BREAKFAST PROGRAM	5,500,000	5,500,000	-
5922 NATIONAL SCHOOL LUNCH PROGRAM	14,410,193	15,640,000	1,229,807
5923 USDA DONATED COMMODITIES	1,300,000	1,700,000	400,000
5939 SUMMER FEEDING PROGRAM	200,000	200,000	-
5929 FEDERAL REVENUE	-	-	-
5931 SHARS REIMBURSEMENT	-	-	-
5949 R.O.T.C. REIMBURSEMENT	-	-	-
TOTAL FEDERAL SOURCES	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<hr/>	<hr/>	<hr/>
	\$ 23,715,193	\$ 25,290,000	\$ 1,574,807
OTHER SOURCES			
7912 SALE OF FIXED ASSETS	-	-	-
TOTAL REVENUE AND OTHER SOURCES	<hr/>	<hr/>	<hr/>
	\$ 23,715,193	\$ 25,290,000	\$ 1,574,807

IRVING INDEPENDENT SCHOOL DISTRICT
Food Service Fund - Year to Year Compare
September 1, 2022

	<u>Food Service Budget 2021-2022</u>	<u>Food Service Budget 2022-2023</u>	<u>Food Service Budget Difference</u>
EXPENDITURES:			
51-Maintenance	799,015	759,064	(39,951)
52-Security	-	-	-
53-Data Processing	-	-	-
61-Community Services	-	-	-
71-Debt Services	-	-	-
81-Construction	3,000,000	2,850,000	(150,000)
81-Construction (TIF)	-	-	-
91-Contracted Instr. Serv. Between Schools	-	-	-
92-Incremental Costs Associated With Chapter 41	-	-	-
93-Payments to Fiscal Agent/Member District	-	-	-
94-Payments to Other Schools	-	-	-
95-JJAEP	-	-	-
96-Payments to Charter Schools	-	-	-
97-Payments to Tax Increment Funds (TIF)	-	-	-
99-Intergovernmental Charges (DCAD)	-	-	-
TOTAL EXPENDITURES	<u>\$ 24,961,477</u>	<u>\$ 23,713,403</u>	<u>\$ (1,248,074)</u>
OTHER USES	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES AND OTHER USES	<u>\$ 24,961,477</u>	<u>\$ 23,713,403</u>	<u>\$ (1,248,074)</u>
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	<u>\$ (1,246,284)</u>	<u>\$ 1,576,597</u>	<u>\$ 2,822,881</u>

IRVING INDEPENDENT SCHOOL DISTRICT
Debt Service Fund - Year to Year Compare
September 1, 2022

	<u>Debt Service Budget 2021-2022</u>	<u>Debt Service Budget 2022-2023</u>	<u>Debt Service Budget Difference</u>
	\$ 0.2687	\$ 0.2418	\$ (0.0269)
REVENUES			
LOCAL SOURCES:			
5711 TAXES CURRENT YEAR (Net of TIF)	43,560,644	45,278,925	1,718,281
5712 DELINQUENT TAXES	100,000	100,000	-
5719 OTHER TAX RELATED REVENUE	-	-	-
TOTAL PROPERTY TAXES	<u>43,660,644</u>	<u>45,378,925</u>	<u>1,718,281</u>
OTHER LOCAL REVENUE:			
5735 SUMMER SCHOOL	-	-	-
5738 PARKING FEES	-	-	-
5739 OTHER TUITION AND FEES	-	-	-
5742 INVESTMENT EARNINGS	-	25,000	25,000
5743 RENTAL OF FACILITIES	-	-	-
5744 GIFTS AND BEQUESTS	-	-	-
5745 NET INSURANCE RECOVERY	-	-	-
5746 TIF TAXES COLLECTED	-	-	-
5749 MISCELLANEOUS	-	-	-
5751 FOOD SERVICES	-	-	-
5752 ATHLETIC ACTIVITY	-	-	-
5755 ACTIVITY FUND RECEIPTS	-	-	-
5766 CONCURRENT ENROLLMENT	-	-	-
5769 MISC. REVENUE- INTERMEDIATE SOURCES	-	-	-
5799 ISD-TNT ADJUSTMENT	-	-	-
TOTAL OTHER LOCAL SOURCES	<u>-</u>	<u>25,000</u>	<u>25,000</u>
TOTAL LOCAL SOURCES	<u>43,660,644</u>	<u>45,403,925</u>	<u>1,743,281</u>
STATE SOURCES:			
5811 PER CAPITA	-	-	-
5812 FOUNDATION ENTITLEMENTS	-	-	-
5829 STATE MATCH - FOOD SERVICE	-	-	-
5829 TEA NON-FOUNDATION REVENUE	546,520	-	(546,520)
5831 STATE T.R.S. ON BEHALF	-	-	-
TOTAL STATE SOURCES	<u>546,520</u>	<u>-</u>	<u>(546,520)</u>
FEDERAL SOURCES:			
5921 SCHOOL BREAKFAST PROGRAM	-	-	-
5922 NATIONAL SCHOOL LUNCH PROGRAM	-	-	-
5923 USDA DONATED COMMODITIES	-	-	-
5939 SUMMER FEEDING PROGRAM	-	-	-
5929 FEDERAL REVENUE	-	-	-
5931 SHARS REIMBURSEMENT	-	-	-
5949 R.O.T.C. REIMBURSEMENT	-	-	-
TOTAL FEDERAL SOURCES	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 44,207,164</u>	<u>\$ 45,403,925</u>	<u>\$ 1,196,761</u>
OTHER SOURCES			
TRANSFERS IN / REFUNDING RESOURCES	-	-	-
TOTAL REVENUE AND OTHER SOURCES	<u>\$ 44,207,164</u>	<u>\$ 45,403,925</u>	<u>\$ 1,196,761</u>

IRVING INDEPENDENT SCHOOL DISTRICT
Debt Service Fund - Year to Year Compare
September 1, 2022

	<u>Debt Service</u> <u>Budget</u> <u>2021-2022</u>	<u>Debt Service</u> <u>Budget</u> <u>2022-2023</u>	<u>Debt Service</u> <u>Budget</u> <u>Difference</u>
EXPENDITURES:			
51-Maintenance	-	-	-
52-Security	-	-	-
53-Data Processing	-	-	-
61-Community Services	-	-	-
71-Debt Services	45,577,025	45,278,925	(298,100)
81-Construction	-	-	-
81-Construction (TIF)	-	-	-
91-Contracted Instr. Serv. Between Schools	-	-	-
92-Incremental Costs Associated With Chapter 41	-	-	-
93-Payments to Fiscal Agent/Member District	-	-	-
94-Payments to Other Schools	-	-	-
95-JJAEP	-	-	-
96-Payments to Charter Schools	-	-	-
97-Payments to Tax Increment Funds (TIF)	-	-	-
99-Intergovernmental Charges (DCAD)	-	-	-
TOTAL EXPENDITURES	<u>\$ 45,577,025</u>	<u>\$ 45,278,925</u>	<u>\$ (298,100)</u>
OTHER USES	-	-	-
TOTAL EXPENDITURES AND OTHER USES	<u>\$ 45,577,025</u>	<u>\$ 45,278,925</u>	<u>\$ (298,100)</u>
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	<u>\$ (1,369,861)</u>	<u>\$ 125,000</u>	<u>\$ 1,494,861</u>

IRVING INDEPENDENT SCHOOL DISTRICT
2022-2023 General Fund Budget Distribution by Object
September 1, 2022

REVENUE	2021-2022	2022-2023	Increase/(Decrease)
5700 - Local Revenue	155,701,147	176,321,775	20,620,628
5800 - State Revenue	173,388,172	143,876,828	(29,511,344)
5900 - Federal Revenue	8,250,000	13,100,000	4,850,000
7000 - Other Resources	-	-	-
	\$ 337,339,319	\$ 333,298,603	\$ (4,040,716)
EXPENDITURES			
6100 - Salaries and Benefits	284,097,330	284,981,829	884,499
6200 - Professional and Contracted Services	29,992,838	20,630,508	(9,362,330)
6300 - Supplies and Materials	22,399,110	21,212,133	(1,186,977)
6400 - Other Operating	5,943,097	6,425,758	482,661
6500 - Debt Service	-	-	-
6600 - Capital Purchases/Improvements	239,600	1,031,100	791,500
8000 - Other Uses	-	-	-
	\$ 342,671,975	\$ 334,281,328	\$ (8,390,647)
INCREASE / DECREASE IN NET REVENUE	\$ (5,332,656)	\$ (982,725)	\$ 4,349,931

Definitions

<ul style="list-style-type: none"> 6100 - Salaries and Benefits 6200 - Professional and Contracted Services <ul style="list-style-type: none"> 6210 - Professional Services 6220 - Tuition 6230 - Educational Service Centers 6240 - Contracted Maintenance and Repair 6250 - Electricity, Gas, Water, Utilities 6260 - Rentals and Leases 6290 - Other Services 6500 - Debt Service <ul style="list-style-type: none"> 6510 - Debt Principal 6520 - Interest Expense 6599 - Debt Fees and Expenses 	<ul style="list-style-type: none"> 6300 - Supplies and Materials <ul style="list-style-type: none"> 6310 - Supplies & Materials for Maintenance <ul style="list-style-type: none"> 6311 - Gasoline for Vehicles and Buses 6320 - Textbooks and Reading Materials 6330 - Reading Materials 6340 - Food and Other Resale Items 6390 - General Supplies <\$5,000 6600 - Capital Purchases/Improvements <ul style="list-style-type: none"> 6610 - Land Purchases and Improvements 6620 - Building Purchase, Construction, or Improvements 6630 - Furniture and Equipment >\$5,000 >1Year 6640 - Capital Assets <ul style="list-style-type: none"> 6641 Vehicles <\$5,000 6649 Capital Assets <\$5,000 6650 - Leased Capital Assets 6660 - Books & Media or Optional Block Purchases >\$5,000 	<ul style="list-style-type: none"> 6400 - Other Operating Costs <ul style="list-style-type: none"> 6410 - Travel Employees & Students <ul style="list-style-type: none"> 6413 - Stipends Non Employees 6419 - Travel Non Employees 6420 - Insurance 6430 - Election Costs 6490 - Miscellaneous & Shared Services <ul style="list-style-type: none"> 6494 - Reclassified Transportation 6495 - Dues 6499 - Fees, Dues, Meeting Food, Awards
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IRVING INDEPENDENT SCHOOL DISTRICT
2022-2023 Food Service Fund Budget Distribution by Object
September 1, 2022

REVENUE	2021-2022	2022-2023	Increase/(Decrease)
5700 - Local Revenue	2,185,000	2,130,000	(55,000)
5800 - State Revenue	120,000	120,000	-
5900 - Federal Revenue	21,410,193	23,040,000	1,629,807
7000 - Other Resources	-	-	-
	\$ 23,715,193	\$ 25,290,000	\$ 1,574,807
EXPENDITURES			
6100 - Salaries and Benefits	10,571,357	10,042,789	(528,568)
6200 - Professional and Contracted Services	993,678	943,994	(49,684)
6300 - Supplies and Materials	10,222,464	9,711,341	(511,123)
6400 - Other Operating	42,676	40,542	(2,134)
6500 - Debt Service	-	-	-
6600 - Capital Purchases/Improvements	3,131,302	2,974,737	(156,565)
8000 - Other Uses	-	-	-
	\$ 24,961,477	\$ 23,713,403	\$ (1,248,074)
INCREASE / DECREASE IN NET REVENUE	\$ (1,246,284)	\$ 1,576,597	\$ 2,822,881

Definitions

6100 - Salaries and Benefits	6300 - Supplies and Materials	6400 - Other Operating Costs
6200 - Professional and Contracted Services	6310 - Supplies & Materials for Maintenance	6410 - Travel Employees & Students
6210 - Professional Services	6311 - Gasoline for Vehicles and Buses	6413 - Stipends Non Employees
6220 - Tuition	6320 - Textbooks and Reading Materials	6419 - Travel Non Employees
6230 - Educational Service Centers	6330 - Reading Materials	6420 - Insurance
6240 - Contracted Maintenance and Repair	6340 - Food and Other Resale Items	6430 - Election Costs
6250 - Electricity, Gas, Water, Utilities	6390 - General Supplies <\$5,000	6490 - Miscellaneous & Shared Services
6260 - Rentals and Leases	6600 - Capital Purchases/Improvements	6494 - Reclassified Transportation
6290 - Other Services	6610 - Land Purchases and Improvements	6495 - Dues
6500 - Debt Service	6620 - Building Purchase, Construction, or Improvements	6499 - Fees, Dues, Meeting Food, Awards
6510 - Debt Principal	6630 - Furniture and Equipment >\$5,000 >1Year	
6520 - Interest Expense	6640 - Capital Assets	
6599 - Debt Fees and Expenses	6641 Vehicles <\$5,000	
	6649 Capital Assets <\$5,000	
	6650 - Leased Capital Assets	
	6660 - Books & Media or Optional Block Purchases >\$5,000	

IRVING INDEPENDENT SCHOOL DISTRICT
2022-2023 Debt Service Fund Budget Distribution by Object
September 1, 2022

REVENUE	2021-2022	2022-2023	Increase/(Decrease)
5700 - Local Revenue	43,660,644	45,403,925	1,743,281
5800 - State Revenue	546,520	-	(546,520)
5900 - Federal Revenue	-	-	-
7000 - Other Resources	-	-	-
	\$ 44,207,164	\$ 45,403,925	\$ 1,196,761
EXPENDITURES			
6100 - Salaries and Benefits	-	-	-
6200 - Professional and Contracted Services	-	-	-
6300 - Supplies and Materials	-	-	-
6400 - Other Operating	-	-	-
6500 - Debt Service	45,577,025	45,278,925	(298,100)
6600 - Capital Purchases/Improvements	-	-	-
8000 - Other Uses	-	-	-
	\$ 45,577,025	\$ 45,278,925	\$ (298,100)
INCREASE / DECREASE IN NET REVENUE	\$ (1,369,861)	\$ 125,000	\$ 1,494,861

Definitions

<p>6100 - Salaries and Benefits</p> <p>6200 - Professional and Contracted Services</p> <p style="padding-left: 20px;">6210 - Professional Services</p> <p style="padding-left: 20px;">6220 - Tuition</p> <p style="padding-left: 20px;">6230 - Educational Service Centers</p> <p style="padding-left: 20px;">6240 - Contracted Maintenance and Repair</p> <p style="padding-left: 20px;">6250 - Electricity, Gas, Water, Utilities</p> <p style="padding-left: 20px;">6260 - Rentals and Leases</p> <p style="padding-left: 20px;">6290 - Other Services</p> <p>6500 - Debt Service</p> <p style="padding-left: 20px;">6510 - Debt Principal</p> <p style="padding-left: 20px;">6520 - Interest Expense</p> <p style="padding-left: 20px;">6599 - Debt Fees and Expenses</p>	<p>6300 - Supplies and Materials</p> <p style="padding-left: 20px;">6310 - Supplies & Materials for Maintenance</p> <p style="padding-left: 40px;">6311 - Gasoline for Vehicles and Buses</p> <p style="padding-left: 20px;">6320 - Textbooks and Reading Materials</p> <p style="padding-left: 20px;">6330 - Reading Materials</p> <p style="padding-left: 20px;">6340 - Food and Other Resale Items</p> <p style="padding-left: 20px;">6390 - General Supplies <\$5,000</p> <p>6600 - Capital Purchases/Improvements</p> <p style="padding-left: 20px;">6610 - Land Purchases and Improvements</p> <p style="padding-left: 20px;">6620 - Building Purchase, Construction, or Improvements</p> <p style="padding-left: 20px;">6630 - Furniture and Equipment >\$5,000 >1Year</p> <p style="padding-left: 20px;">6640 - Capital Assets</p> <p style="padding-left: 40px;">6641 Vehicles <\$5,000</p> <p style="padding-left: 40px;">6649 Capital Assets <\$5,000</p> <p style="padding-left: 20px;">6650 - Leased Capital Assets</p> <p style="padding-left: 20px;">6660 - Books & Media or Optional Block Purchases >\$5,000</p>	<p>6400 - Other Operating Costs</p> <p style="padding-left: 20px;">6410 - Travel Employees & Students</p> <p style="padding-left: 40px;">6413 - Stipends Non Employees</p> <p style="padding-left: 40px;">6419 - Travel Non Employees</p> <p style="padding-left: 20px;">6420 - Insurance</p> <p style="padding-left: 20px;">6430 - Election Costs</p> <p style="padding-left: 20px;">6490 - Miscellaneous & Shared Services</p> <p style="padding-left: 40px;">6494 - Reclassified Transportation</p> <p style="padding-left: 40px;">6495 - Dues</p> <p style="padding-left: 40px;">6499 - Fees, Dues, Meeting Food, Awards</p>
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IRVING INDEPENDENT SCHOOL DISTRICT
2022-2023 General Fund, Food Service Fund and Debt Service Fund
September 1, 2022

REVENUE	General Fund	Food Service	Debt Service	Totals
5700 - Local Revenue	176,321,775	2,130,000	45,403,925	223,855,700
5800 - State Revenue	143,876,828	120,000	-	143,996,828
5900 - Federal Revenue	13,100,000	23,040,000	-	36,140,000
7000 - Other Resources	-	-	-	-
	\$ 333,298,603	\$ 25,290,000	\$ 45,403,925	\$ 403,992,528
EXPENDITURES				
6100 - Salaries and Benefits	284,981,829	10,042,789	-	295,024,618
6200 - Professional and Contracted Services	20,630,508	943,994	-	21,574,502
6300 - Supplies and Materials	21,212,133	9,711,341	-	30,923,474
6400 - Other Operating	6,425,758	40,542	-	6,466,300
6500 - Debt Service	-	-	45,278,925	45,278,925
6600 - Capital Purchases/Improvements	1,031,100	2,974,737	-	4,005,837
8000 - Other Uses	-	-	-	-
	\$ 334,281,328	\$ 23,713,403	\$ 45,278,925	\$ 403,273,656
INCREASE / DECREASE IN NET REVENUE	\$ (982,725)	\$ 1,576,597	\$ 125,000	\$ 718,872

Definitions

6100 - Salaries and Benefits	6300 - Supplies and Materials	6400 - Other Operating Costs
	6310 - Supplies & Materials for Maintenance	6410 - Travel Employees & Students
	6311 - Gasoline for Vehicles and Buses	6413 - Stipends Non Employees
6200 - Professional and Contracted Services	6320 - Textbooks and Reading Materials	6419 - Travel Non Employees
6210 - Professional Services	6330 - Reading Materials	6420 - Insurance
6220 - Tuition	6340 - Food and Other Resale Items	6430 - Election Costs
6230 - Educational Service Centers	6390 - General Supplies <\$5,000	6490 - Miscellaneous & Shared Services
6240 - Contracted Maintenance and Repair		6494 - Reclassified Transportation
6250 - Electricity, Gas, Water, Utilities	6600 - Capital Purchases/Improvements	6495 - Dues
6260 - Rentals and Leases	6610 - Land Purchases and Improvements	6499 - Fees, Dues, Meeting Food, Awards
6290 - Other Services	6620 - Building Purchase, Construction, or Improvements	
	6630 - Furniture and Equipment >\$5,000 >1Year	
6500 - Debt Service	6640 - Capital Assets	
6510 - Debt Principal	6641 Vehicles <\$5,000	
6520 - Interest Expense	6649 Capital Assets <\$5,000	
6599 - Debt Fees and Expenses	6650 - Leased Capital Assets	
	6660 - Books & Media or Optional Block Purchases >\$5,000	

IRVING INDEPENDENT SCHOOL DISTRICT
2022-2023 Summary of Budget Projections for Budget Compilation
 September 1, 2022

FUNCTIONAL EXPENDITURES	199-02 Base Salary Allocation	Department/Campus Allocations	Special Projects	Spec. Projects + Campus Allocations	Total 199 Projected	Current Year 192 Activity	TOTAL 199+192	240 Food Service	Debt Service	Total
11 Instruction	\$ 183,861,127	\$ 10,147,982		\$ 10,147,982	\$ 194,009,109	\$ 602,339	\$ 194,611,448	\$ -		\$ 194,611,448
12 Instructional Resources & Media Services	4,439,618	821,367		821,367	5,260,985	106,882	5,367,867	-	-	5,367,867
13 Curriculum & Instructional Staff Development	9,397,931	1,907,239	-	1,907,239	11,305,170	\$ 42,939	11,348,109	-	-	11,348,109
21 Instructional Leadership	6,989,206	1,218,001	-	1,218,001	8,207,207	11,559	8,218,766	-	-	8,218,766
23 School Leadership	19,713,870	605,378	-	605,378	20,319,248	\$ 23,622	20,342,870	-	-	20,342,870
31 Guidance, Counseling & Evaluation Services	18,767,206	1,525,391	-	1,525,391	20,292,597	5,478	20,298,075	-	-	20,298,075
32 Social Work Services/Attendance	1,639,943	7,750	-	7,750	1,647,693	\$ 179	1,647,872	-	-	1,647,872
33 Health Services	3,274,813	136,258	-	136,258	3,411,071	-	3,411,071	-	-	3,411,071
34 Student Transportation	7,070,246	4,527,500	-	4,527,500	11,597,746	\$ -	11,597,746	-	-	11,597,746
35 Food Services	500,569	221,600	-	221,600	722,169	-	722,169	20,104,339	-	20,826,508
36 Cocurricular/Extracurricular Activities	1,443,489	2,011,607	660,000	2,671,607	4,115,096	\$ 167,022	4,282,118	-	-	4,282,118
41 General Administration	8,730,772	2,934,698	-	2,934,698	11,665,470	432	11,665,903	-	-	11,665,903
41 * Statutorily Required Public Notice - Required Posting		34,500	-	34,500	34,500	-	34,500	-	-	34,500
41 ** Statutorily Required Public Notice - Lobbying		19,000	-	19,000	19,000	-	19,000	-	-	19,000
51 Plant Maintenance & Operation	12,373,304	13,130,650	2,305,000	15,435,650	27,808,954	\$ 4,925	27,813,879	759,064	-	28,572,943
52 Security and Monitoring Services	1,611,167	2,198,593	583,334	2,781,927	4,393,094	-	4,393,094	-	-	4,393,094
53 Data Processing Services	2,450,278	2,310,568	-	2,310,568	4,760,846	\$ 5,327	4,766,173	-	-	4,766,173
61 Community Services	2,718,292	166,362	-	166,362	2,884,653	15,157	2,899,810	-	-	2,899,810
71 Debt Service - Principal	-	-	-	-	-	-	-	-	45,278,925	45,278,925
81 Facilities and Construction-Non TIF	-	-	-	-	-	14,138	14,138	2,850,000	-	2,864,138
81 Facilities and Construction-TIF	-	-	-	-	-	-	-	-	-	-
91 Contracted Inst. Serv. Between Schools	-	-	-	-	-	-	-	-	-	-
92 Incremental Costs for Chapter 41	-	-	-	-	-	-	-	-	-	-
93 Payments to Fiscal Agent/Member District	-	-	-	-	-	-	-	-	-	-
94 Payments to Other Schools	-	-	-	-	-	-	-	-	-	-
95 Payments to Juvenile Justice Alternative Ed. Prg.	-	190,000	-	190,000	190,000	-	190,000	-	-	190,000
96 Payments to Charter Schools	-	-	-	-	-	-	-	-	-	-
97 Payments to TIF	-	-	-	-	-	-	-	-	-	-
99 Inter-governmental Charges not in Other Data Codes	-	636,721	-	636,721	636,721	-	636,721	-	-	636,721
TOTAL	\$ 284,981,829	\$ 44,751,165	\$ 3,548,334	\$ 48,299,499	\$ 333,281,328	\$ 1,000,000	\$ 334,281,328	\$ 23,713,403	\$ 45,278,925	\$ 403,273,656

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OBJECT EXPENDITURES	199-02 Base Salary Allocation	Department/Campus Allocations	Special Projects	Spec. Projects + Campus Allocations	Total 199 Projected	Current Year 192 Activity	TOTAL 199+192	240 Food Service	Debt Service	Total
6100 Salaries and Benefits	284,981,829		-	-	284,981,829	-	284,981,829	10,042,789	-	295,024,618
6200 Professional and Contracted Services	-	20,430,508	-	20,430,508	20,430,508	200,000	20,630,508	943,994	-	21,574,502
6300 Supplies and Materials	-	16,963,799	3,548,334	20,512,133	20,512,133	700,000	21,212,133	9,711,341	-	30,923,474
6400 Other Operating	-	6,325,758	-	6,325,758	6,325,758	100,000	6,425,758	40,542	-	6,466,300
6500 Debt Service	-	-	-	-	-	-	-	-	45,278,925	45,278,925
6600 Capital Purchases/Improvements	-	1,031,100	-	1,031,100	1,031,100	-	1,031,100	2,974,737	-	4,005,837
TOTAL	\$ 284,981,829	\$ 44,751,165	\$ 3,548,334	\$ 48,299,499	\$ 333,281,328	\$ 1,000,000	\$ 334,281,328	\$ 23,713,403	\$ 45,278,925	\$ 403,273,656

IRVING INDEPENDENT SCHOOL DISTRICT
2022-2023 Department Proposed Budget

Department	Initial 2022-23 Allocation	Adjustments	Sub-Total	Enhancements/ (Reductions)	Total 2022-23 Allocation	Approved Special Projects	Approved Total Budget
Payroll Bullet Sheet							
01 Superintendent	298,432		298,432		298,432		298,432
02 Board of Trustees	153,520		153,520		153,520		153,520
03 Tax Office	698,747	7,600 ^{(1) (2)}	706,347		706,347		706,347
08 Data & Networking Svcs	2,404,914	(240,491) ⁽¹⁾	2,164,423		2,164,423		2,164,423
09 Human Resources	581,222	(58,122) ⁽¹⁾	523,100		523,100		523,100
11 Planning, Evaluation & Research	1,368,744	(136,874) ⁽¹⁾	1,231,870		1,231,870		1,231,870
14 Facilities Services	6,167,480	(616,748) ^{(1) (3)}	5,550,732		5,550,732	2,228,000	7,778,732
15 Security		0	0		0	583,334	583,334
19 Energy Management	6,962,492	(696,249) ⁽¹⁾	6,266,243		6,266,243	77,000	6,343,243
20 Health Services	141,244	(14,124) ⁽¹⁾	127,120		127,120		127,120
22 Communications	741,037	(74,104) ⁽¹⁾	666,933		666,933		666,933
26 Transportation	4,527,500		4,527,500		4,527,500		4,527,500
31 Indirect Cost	3,595,372	(1,198,403) ⁽¹⁾	2,396,969		2,396,969		2,396,969
32 Risk Management	2,098,585	101,415 ⁽¹⁾	2,200,000		2,200,000		2,200,000
35 Business Office	310,390	(31,039) ⁽¹⁾	279,351		279,351		279,351
37 Purchasing	90,610	(9,061) ⁽¹⁾	81,549		81,549		81,549
39 Administrative Services	16,500	(1,650) ⁽¹⁾	14,850		14,850		14,850
48 Science Discovery Education	705,030	(70,503) ⁽¹⁾	634,527		634,527		634,527
59 Instructional Technology	1,334,410	(133,441) ⁽¹⁾	1,200,969		1,200,969		1,200,969
60 Technical Services	458,000	(45,800) ⁽¹⁾	412,200		412,200		412,200
71 State and Federal Programs	375,200	(37,520) ⁽¹⁾	337,680		337,680		337,680
72 School Leadership	752,327	(75,233) ⁽¹⁾	677,094		677,094		677,094
73 Summer School	1,200,000		1,000,000		1,000,000		1,000,000
80 World Languages	308,491	(30,849) ⁽¹⁾	277,642		277,642		277,642
81 Guidance & Counseling	526,159	(52,616) ⁽¹⁾	473,543		473,543		473,543
82 Gifted & Talented Elem/Sec	232,998	(23,300) ⁽¹⁾	209,698		209,698		209,698
83 Career & Technology	1,393,036	(139,304) ⁽¹⁾	1,253,732		1,253,732		1,253,732
84 Special Education	344,325	(34,433) ⁽¹⁾	309,893		309,893		309,893
85 Student Services	0	0	0		0		0
86 Curriculum & Instruction	1,006,654	(100,665) ⁽¹⁾	905,989		905,989		905,989
87 Specialized Learning Services	240,000	(24,000) ⁽¹⁾	216,000		216,000		216,000
88 Parent Services	61,379	(6,138) ⁽¹⁾	55,241		55,241		55,241
89 High Schools	10,000		10,000		10,000		10,000
91 Middle Schools	582,515		582,515		582,515		582,515
93 Elementary/ECS Schools	41,000		41,000		41,000		41,000
94 Campus Operations	168,060	(16,806) ⁽¹⁾	151,254		151,254		151,254
95 Academic Services	248,965	(24,897) ⁽¹⁾	224,069		224,069		224,069
96 Learning Resources	1,084,868	(108,487) ⁽¹⁾	976,381		976,381		976,381
97 Fine Arts	1,254,098	(125,410) ⁽¹⁾	1,128,688		1,128,688		1,128,688
98 Professional Development	220,500	(22,050) ⁽¹⁾	198,450		198,450		198,450
Total Operating (Fund 199)	42,704,804	(4,039,302)	38,665,502	0	38,465,504	2,888,334	41,353,836
92 Athletics (Fund 180)	1,421,755		1,421,755		1,421,755	660,000	2,081,755
Other Funds (171)	0		0		0		0
Campus Activity (Fund 192)	1,000,000		1,000,000		1,000,000		1,000,000
Total General Funds	2,421,755	0	2,421,755	0	2,421,755	660,000	3,081,755
Total Operating & General Funds	45,126,559	(4,039,302)	41,087,257	0	40,887,259	3,548,334	44,435,593

**IRVING INDEPENDENT SCHOOL DISTRICT
2022-2023 Campus Proposed Budget**

Campus	Projected Enrollment	Per Pupil Allocation	2022-2023 Allocation	Total District Standards	Approved Special Projects	Total Budget
005 Barbara Cardwell Career	284	196	55,664	16,779		72,443.00
002 Irving High	2,779	129	358,491	136,975		495,466.25
003 MacArthur High	2,780	129	358,620	164,411		523,031.00
004 Nimitz High	2,462	129	317,598	79,544		397,141.50
006 Jack E Singley Academy	1,675	136	227,800	97,352		325,152.25
012 South Irving Collegiate Academy	125	196	24,500	11,656		36,155.95
013 Singley Collegiate	125	196	24,500	11,437		35,937.20
Total	10,105		1,318,173	495,062	0	1,885,327
045 Austin Middle School	853	106	90,418	21,604		112,022
041 Bowie Middle School	771	102	78,642	18,652		97,294
042 Crockett Middle School	894	96	85,824	21,705		107,529
048 de Zavala Middle School	843	102	85,986	20,936		106,922
046 Houston Middle School	884	108	95,472	19,321		114,793
050 Johnson Middle School (LBird)	875	96	84,000	19,162		103,162
044 Lamar Middle School	663	96	63,648	16,986		80,634
043 Travis Middle School	937	96	89,952	17,128		107,080
Total	6,720		673,942	155,494	0	829,436
101 Barton Elementary	877	97	85,069	18,359		103,428
116 Brandenburg Elementary	918	91	83,538	14,307		97,845
103 Britain Elementary	568	101	57,368	4,299		61,667
102 Brown Elementary	662	97	64,214	34,937		99,151
161 Clifton ECS	377	200	100,400	9,572		109,972
121 Davis Elementary	797	91	72,527	6,997		79,524
118 Elliott Elementary	553	91	50,323	26,599		76,922
113 Farine Elementary	909	91	82,719	12,434		95,153
122 Gilbert Elementary	703	103	72,409	16,365		88,774
105 Good Elementary	737	101	74,437	14,959		89,396
119 Hanes Elementary	642	91	58,422	30,083		88,505
106 J Haley Elementary	722	103	74,366	9,234		83,600
108 Johnston Elementary	816	91	74,256	8,163		82,419
109 Keyes Elementary	664	103	68,392	11,715		80,107
163 Kinkeade ECS	284	200	81,800	7,991		89,791
111 Lee Elementary	715	91	65,065	28,257		93,322
112 Lively Elementary	755	91	68,705	10,701		79,406
162 Pierce ECS	241	200	73,200	7,260		80,460
114 Schulze Elementary	648	101	65,448	11,887		77,335
124 Stipes Elementary	619	91	56,329	27,455		83,784
107 T Haley Elementary	822	91	74,802	17,429		92,231
120 Townley Elementary	650	91	59,150	34,739		93,889
123 Townsell Elementary	836	97	81,092	9,537		90,629
Total	15,515		1,644,031	373,279	0	2,017,310
104 Wheeler TD (Elem & Sec)	0	N/A	9,215	1,268		10,483
Enrollment Total	32,340		3,645,361	1,025,103	0	4,742,556
007 JJAEP	14			0		0
005 Union Bower	0	N/A	24,300			24,300
005 Night School / HS TAKS	0	N/A	47,590	0		47,590
009 Student Reassignment Center	0	N/A	48,192	1,268		49,460
Total	14	0	120,082	1,268	0	121,350
Grand Total	32,354	N/A	3,765,443	1,026,371	0	4,863,906

**IRVING INDEPENDENT SCHOOL DISTRICT
2022-2023 Campus Proposed Budget**

Campus	Postage	Printing	Cell Phones	JROTC	Cheerleader Uniforms	Drill Team	Acad Dec	Fixed Amount Ballet	Fixed Amount State Testing	Stipend	2023	Saturday School	Total District Standards
											\$2.00 / Student		
005 Barbara Cardwell Career	1,281	2,250	768								11,983	497	16,779
002 Irving High	11,261	2,250	2,304	16,842	5,558	2,779	2,500		5,000		83,618	4,863	136,975
003 MacArthur High	11,265	2,250	2,304	21,435	5,560	2,780	2,500		5,000		106,452	4,865	164,411
004 Nimitz High	9,993	2,250	2,304	26,723	4,924	2,462	2,500	9,500	5,000		9,579	4,309	79,544
006 Jack F Singley Academy	6,845	2,250	2,304				2,500		5,000		75,522	2,931	97,352
012 South Irving Collegiate Academy	645	2,250	768						2,500		5,274	219	11,656
013 Singley Collegiate	645	2,250	768						2,500		5,274		11,437
Total	41,290	13,500	10,752	65,000	16,042	8,021	10,000	9,500	22,500		292,428	17,466	495,062
045 Austin Middle School	2,704	2,250	1,536								15,114		21,604
041 Bowie Middle School	2,458	2,250	1,536								12,408		18,652
042 Crockett Middle School	2,827	2,250	1,536								15,092		21,705
048 de Zavala Middle School	2,674	2,250	1,536								14,476		20,936
046 Houston Middle School	2,797	2,250	1,536								12,738		19,321
050 Lady Bird Johnson MS	2,770	2,250	1,536								12,606		19,162
044 Lamar Middle School	2,134	2,250	1,536								11,066		16,986
043 Travis Middle School	2,956	2,250	1,536								10,386		17,128
Total	21,320	18,000	12,288	0	0	0	0	0	0	0	103,886	0	155,494
101 Barton Elementary	1,899	2,250	768								13,442		18,359
116 Brandenburg Elementary	1,981	2,250	768								9,308		14,307
103 Britain Elementary	1,281	2,250	768								0		4,299
102 Brown Elementary	1,469	2,250	768								30,450		34,937
161 Clifton ECS	899	2,250	768								5,655		9,572
121 Davis Elementary	1,739	2,250	768								2,240		6,997
118 Elliott Elementary	1,251	2,250	768								22,330		26,599
113 Farine Elementary	1,963	2,250	768								7,453		12,434
122 Gilbert Elementary	1,551	2,250	768								11,796		16,365
105 Good Elementary	1,619	2,250	768								10,322		14,959
119 Hanes Elementary	1,429	2,250	768								25,636		30,083
106 J Halley Elementary	1,589	2,250	768								4,627		9,234
108 Johnston Elementary	1,777	2,250	768								3,368		8,163
109 Keyes Elementary	1,473	2,250	768								7,224		11,715
163 Kinkeade ECS	713	2,250	768								4,260		7,991
111 Lee Elementary	1,575	2,250	768								23,664		28,257
112 Lively Elementary	1,655	2,250	768								6,028		10,701
162 Pierce ECS	627	2,250	768								3,615		7,260
114 Schulze Elementary	1,441	2,250	768								7,428		11,887
124 Stipes Elementary	3,383	2,250	768								21,054		27,455
107 T Halley Elementary	1,789	2,250	768								12,622		17,429
120 Townley Elementary	1,445	2,250	768								30,276		34,739
123 Townsell Elementary	1,817	2,250	768								4,702		9,537
Total	36,365	51,750	17,664	0	0	0	0	0	0	0	267,500	0	373,279
104 Wheeler TD (Elem & Sec)	500		768										1,268
Enrollment Total	99,475	83,250	41,472	65,000	16,042	8,021	10,000	9,500	22,500		663,814	17,466	1,025,103
007 JJAEP													0
005 Union Bower													0
005 Night School/GED													0
009 Student Reassignment Center	500		768										1,268
Total	500	0	768	0	0	0	0	0	0	0	0	0	1,268
Grand Total	99,975	83,250	42,240	65,000	16,042	8,021	10,000	9,500	22,500		663,814	17,466	1,026,371

* Stipes Elem Includes \$2,000 Copy Machine Rental

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**IRVING INDEPENDENT SCHOOL DISTRICT
2022-2023 SPECIAL PROJECTS**

Department	Special Project Description	\$ Requested	Adm. Cut	Approved	Critical Priority	Total
914	Facilities Services					
Maintenance	Installation of workstations in the carpentry shop	\$37,096.00	-\$37,096.00	\$0.00	No	\$0.00
Maintenance	Replace remaining 3 50 ton Rooftop Units (HVAC) at Houston Middle School	\$858,000.00	-\$858,000.00	\$0.00	No	\$0.00
Warehouse	Repair ventilation in the Warehouse. The heat index in the warehouse is increased by 15 - 20 degrees during the summer season.	\$76,000.00		\$76,000.00	Yes	\$76,000.00
Maintenance	Correct a unsafe working condition at Ralph and Joy Stadium.	\$50,000.00		\$50,000.00	Yes	\$50,000.00
Maintenance	Replace 9 RTU at Sam Houston Middle School.	\$197,000.00	-\$197,000.00	\$0.00	No	\$0.00
Maintenance	Replace the fire safety panel at Austin Middle S.	\$331,000.00		\$331,000.00	Yes	\$331,000.00
Maintenance	Replace 6 RTU at DeZavala Middle School.	\$128,000.00	-\$128,000.00	\$0.00	No	\$0.00
Maintenance	Replace the fire safety panel at Crockett MS.	\$271,000.00		\$271,000.00	Yes	\$271,000.00
Maintenance	Replace 7 RTU at Bowie Middle School.	\$102,000.00	-\$102,000.00	\$0.00	No	\$0.00
Maintenance	Replace 10 RTU at Lamar Middle School.	\$144,000.00	-\$144,000.00	\$0.00	No	\$0.00
Maintenance	Parking lots and covered space to protect expensive equipment from elements of weather.	\$425,000.00	-\$425,000.00	\$0.00	No	\$0.00
Maintenance	Six 50 ton RTU HVAC units.	\$1,720,000.00	-\$1,720,000.00	\$0.00	No	\$0.00
Maint./Tech.	Replace HVAC Unit for Technology Mainframe Room at Admin. Building	\$155,000.00		\$155,000.00	Yes	\$155,000.00
Warehouse	Install keyed mullions on double doors at 23 campuses.	\$54,000.00	-\$54,000.00	\$0.00	No	\$0.00
Warehouse	Replace 3 of our fleet vans.	\$90,000.00	-\$90,000.00	\$0.00	No	\$0.00
Warehouse	Replace Ford stepvan.	\$70,000.00	-\$70,000.00	\$0.00	No	\$0.00
Custodial	Replace 3 F-150 w/tailgate lift.	\$120,000.00	-\$120,000.00	\$0.00	No	\$0.00
Custodial	Purchase micro-fiber mopping system	\$30,000.00	-\$30,000.00	\$0.00	No	\$0.00
Custodial	Purchase protect and shine floor system.	\$50,000.00	-\$50,000.00	\$0.00	No	\$0.00
Custodial	Restroom auto scrubbers.	\$200,000.00		\$200,000.00	Yes	\$200,000.00
Grounds	Replace 14 aging district vehicles in maintenance.	\$570,000.00	-\$570,000.00	\$0.00	No	\$0.00
Grounds	Replace aging backhoe.	\$95,000.00		\$95,000.00	Yes	\$95,000.00
Grounds	Resurface track at Travis Middle School.	\$175,000.00		\$175,000.00	Yes	\$175,000.00
Grounds	Install concrete pad and landscaping at Nimitz High.	\$140,000.00		\$140,000.00	Yes	\$140,000.00
Grounds	To Perform Asbestos Demo at Lively Elem. School.	\$374,000.00	-\$374,000.00	\$0.00	No	\$0.00
Grounds	Repair all cracks at 9 tennis courts at Irving High.	\$65,000.00		\$65,000.00	Yes	\$65,000.00
Grounds	Resurface the track at Houston Middle School.	\$175,000.00		\$175,000.00	Yes	\$175,000.00
Grounds	Perform a complete pest exclusion at all campuses.	\$120,000.00		\$120,000.00	Yes	\$120,000.00
Grounds	To Perform Asbestos Demo at Davis Elem. School.	\$600,000.00	-\$600,000.00	\$0.00	No	\$0.00
Grounds	Resurface the track at Crockett Middle School.	\$200,000.00		\$200,000.00	Yes	\$200,000.00
Grounds	Repair concrete driveways at 7 district campuses.	\$175,000.00		\$175,000.00	Yes	\$175,000.00
Grounds	To Perform Asbestos Demo at Barton Elem.	\$889,000.00	-\$889,000.00	\$0.00	No	\$0.00
739	Support Services					
	Scanning company to back scan records.	\$50,000.00	-\$50,000.00	\$0.00	No	\$0.00
	Upgrade HVAC system in the document svcs. storage room.	\$30,000.00	-\$30,000.00	\$0.00	No	\$0.00
	Capital Projects (unexpected maintenance)			\$583,334.00	Yes	\$583,334.00
892	Athletics					
	Replace the score board at Joy&Ralph Ellis Stadium	\$600,000.00		\$600,000.00	Yes	\$600,000.00
	Renovation of athletic training room at MacArthur High School.	\$60,000.00		\$60,000.00	No	\$0.00
919	Energy Management					
	Update lighting to LED at Irving High School Spectator Gym.	\$15,000.00		\$15,000.00	Yes	\$15,000.00
	Update lighting to LED at MacArthur High School JV Gym.	\$32,000.00		\$32,000.00	Yes	\$32,000.00
	Updated lighting to LED at Nimitz High School Gym.	\$15,000.00		\$15,000.00	Yes	\$15,000.00
	Update lighting to LED at Crockett Middle School Spectator Gym.	\$15,000.00		\$15,000.00	Yes	\$15,000.00
896	Learning Resources					
	Enhance the library space at 3 elementary schools and 1 middle school	\$228,232.00		\$0.00	No	\$0.00
				\$3,548,334.00		\$3,488,334.00
Total Department Special Projects		\$9,731,328.00	-\$6,538,096.00	\$3,548,334.00		\$3,488,334.00

2022 Tax Rate Calculation Worksheet

School Districts without Chapter 313 Agreements

Irving Independent School District

972-600-5450

School District's Name

Phone (area code and number)

2621 W Airport Fwy Irving TX 75062

www.irvingisd.net

School District's Address, City, State, ZIP Code

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify the tax rate calculations.

This worksheet is for school districts without Chapter 313 agreements only. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹	\$ 14,759,569,788
2.	2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 1,546,154,786
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 13,213,415,002
4.	2021 total adopted tax rate.	\$ 1.2077 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 1,615,123,350
	B. 2021 values resulting from final court decisions:	-\$ 1,469,838,570
	C. 2021 value loss, Subtract B from A. ³	\$ 145,284,780
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 2,050,891,510
	B. 2021 disputed value:	-\$ 510,162,851
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 1,540,728,659
7.	2021 Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 1,686,013,439
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 14,899,428,441
9.	2021 taxable value of property in territory the school deannexed after Jan. 1, 2021 Enter the 2021 value of property in deannexed territory. ⁵	\$ 0

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(14)
³ Tex. Tax Code § 26.012(13)
⁴ Tex. Tax Code § 26.012(13)
⁵ Tex. Tax Code § 26.012(15)

2022 Tax Rate Calculation Worksheet – School Districts

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p>2021 taxable value lost because property first qualified for an exemption in 2022 If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2021 market value:..... \$ 888,965</p> <p>B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 20,724,391</p> <p>C. Value loss. Add A and B. ⁶</p>	\$ 21,613,356
11.	<p>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p>A. 2021 market value. \$ 0</p> <p>B. 2022 productivity or special appraised value:..... - \$ 0</p> <p>C. Value loss. Subtract B from A. ⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 21,613,356
13.	Adjusted 2021 taxable value. Subtract Line 12 from Line 8.	\$ 14,877,815,085
14.	Adjusted 2021 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 179,679,372
15.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁴	\$ 3,030,961
16.	<p>Adjusted 2021 levy with refunds. Add Line 14 and Line 15. ⁹</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2021 from the result.</p>	\$ 182,710,333
17.	<p>Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ¹⁰</p> <p>A. Certified values. ¹¹ \$ 19,095,365,105</p> <p>B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0</p> <p>C. Total 2022 value. Subtract B from A.</p>	\$ 19,095,365,105
18.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹²</p> <p>A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹³ \$ 367,226,481</p> <p>B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁴ + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$ 367,226,481
19.	2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$ 1,546,281,524

Tex Tax Code § 26.012(15)
 Tex Tax Code § 26.012(15)
 Tex Tax Code § 26.012(13)
 Tex Tax Code § 26.012(13)
 Tex Tax Code § 26.012(13)
 Tex Tax Code § 26.012(13)
 Tex Tax Code § 26.012(6)
 Tex Tax Code § 26.012(6)
 Tex Tax Code § 26.01(c) and (d)
 Tex Tax Code § 26.01(c)
 Tex Tax Code § 26.01(d)
 Tex Tax Code § 26.012(6)(B)

2022 Tax Rate Calculation Worksheet – School Districts

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	2022 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$ 17,916,330,062
21.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.	\$ 0
22.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2021, and be located in a new improvement.	\$ 621,648,319
23.	Total adjustments to the 2022 taxable value. Add lines 21 and 22.	\$ 621,648,319
24.	Adjusted 2022 taxable value. Subtract line 23 from line 20.	\$ 17,294,681,743
25.	2022 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ 1.0564 /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.¹⁸

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.¹⁹
- Enrichment Tax Rate:**²⁰ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.²¹
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.²²

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.²³ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit.²⁴

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	2022 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵	\$ 0.8046 /\$100
27.	2022 enrichment tax rate. Enter the greater of A and B. ²⁶	\$ 0.1010 /\$100
	A. Enter the district's 2021 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)	\$ 0.1010 /\$100
	B. \$0.05 per \$100 of taxable value	\$ 0.0500 /\$100
28.	2022 maintenance and operations (M&O) tax rate. Add Lines 26 and 27.	\$ 0.9056 /\$100
	Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	

¹⁸ Reserved for expansion
¹⁹ Reserved for expansion
²⁰ Tex. Tax Code §26.08(m)
 Tex. Edu. Code §48.255 1(a)(3)
 Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032
 Tex. Edu. Code §54B.202(a-1)(2) and 48.202(f)
 Tex. Edu. Code §45.0021(a)
²¹ Tex. Edu. Code §11.184(b)
²² Tex. Edu. Code §11.184(b-1)
 Tex. Edu. Code §48.255, 48.2551(b)(1) and (b)(2)
²³ Tex. Tax Code §26.081(n)(2)
²⁴ Tex. Edu. Code §45.003(e)

2022 Tax Rate Calculation Worksheet – School Districts

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<p>Total 2022 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. <p>A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.</p> <p>Enter debt amount: \$ 45,278,925</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ 0</p> <p>D. Adjust debt: Subtract B and C from A. \$ 45,278,925</p>	
30.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 2,359,986
31.	Adjusted 2022 debt. Subtract line 30 from line 29D.	\$ 42,918,939
32.	<p>2022 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁰</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector. ³¹ 99.06 %</p> <p>B. Enter the 2021 actual collection rate 100.05 %</p> <p>C. Enter the 2020 actual collection rate 99.07 %</p> <p>D. Enter the 2019 actual collection rate 99.26 %</p> <p style="text-align: right;">99.07 %</p>	
33.	<p>2022 debt adjusted for collections. Divide Line 31 by Line 32.</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2022 to the result.</p>	\$ 43,321,832
34.	2022 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 17,918,330,062
35.	2022 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ 0.2418 /\$100
36.	<p>2022 voter-approval tax rate. Add Lines 28 and 35.</p> <p>If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. ³²</p>	\$ 1.1474 /\$100

SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	<p>Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴</p>	\$ 0

²⁹ Tex. Tax Code § 26.012(f)
³⁰ Tex. Tax Code §§ 26.012(10) and 26.04(b)
³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)
³² Tex. Tax Code § 26.04(b)
³³ Tex. Tax Code § 26.08(g)
³⁴ Tex. Tax Code § 26.045(d)
³⁵ Tex. Tax Code § 26.045(f)

2022 Tax Rate Calculation Worksheet – School Districts

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	2022 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 17,916,330.062
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ 0 /\$100
40.	2022 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ 1.1474 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.¹⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.2077 /\$100
42.	2021 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
43.	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ 0 /\$100
44.	2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ 1.1474 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate.....	\$ 1.0564 /\$100
Enter the 2022 NNR tax rate from Line 25.	
Voter-Approval Tax Rate.....	\$ 1.1474 /\$100
As applicable, enter the 2022 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: <u>36</u>	

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.¹⁶

print here ▶ Cherylyn Elzy
 Printed Name of School District Representative

sign here ▶ 
 School District Representative

8-1-22
 Date

Tex. Tax Code §26.042(f) and Tex. Edu. Code § 45.0032(d)
 Tex. Tax Code §26.04(c)



**DALLAS CENTRAL APPRAISAL DISTRICT
CERTIFICATION OF APPRAISAL ROLL**

Year: 2022

Jurisdiction: IRVING ISD

In accordance with the requirements of the Texas Property Tax Code, Chapter 26, Section 26.01, paragraphs (A) and (B), the following values are hereby certified:

Market Value of all Real & Business Personal Property Before Qualified Exemptions*	\$23,317,885,320
Taxable Value of all Real & Business Personal Property	\$19,095,365,105

In accordance with the requirements of the Texas Property Tax Code, Chapter 26, Section 26.01, paragraph (C), the following values are hereby certified as disputed values and are not included in the above totals:

	Market Value	Taxable Value
Values under protest as determined by the Appraisal District**	\$608,185,720	\$524,609,258
Values under protest as claimed by property owner or estimated by Appraisal District in event property owner's claim is upheld	\$425,730,277	\$367,226,481
Freeport Estimated Loss		\$0
Estimated Net Taxable		\$367,226,481

I, W. Kenneth Nolan, Executive Director/Chief Appraiser of the Dallas Central Appraisal District, do hereby certify the aforementioned values and totals to the taxing jurisdiction indicated above, in accordance with the requirements of the laws of the State of Texas on this 25th day of July, 2022 .

Dallas Central Appraisal District

W. Kenneth Nolan
Executive Director/Chief Appraiser

*Total Value of New Construction in Certified Market Value above	\$614,676,269
**Value of Disputed New Construction in Protested Market Value Above	\$6,972,050



**Dallas Central Appraisal District
Certified Estimated Values Report**

JURISDICTION: IRVING ISD
 REPORT TYPE: JURISDICTION TOTALS
 DATABASE: CERTIFICATION (2022)
 TAX YEAR: 2022
 REPORT DATE: July 19, 2022
 RUN DATE: July 19, 2022 10:14 pm

	PARCELS	LAND VALUE	IMPROVEMENT VALUE	BPP MKT VALUE	TOTAL MKT VALUE
JURISDICTION TOTALS	46,657	4,437,904,720	15,533,959,490	3,346,021,110	23,317,885,320

	TOTAL MKT VALUE	CAPPED LOSS	EXEMPTIONS	AG LOSS	TAXABLE VALUE
JURISDICTION TOTALS	23,317,885,320	920,600,229	3,295,787,901	6,132,085	19,095,365,105

	PARCELS	MARKET VALUE	CAPPED LOSS	EXEMPTION AMOUNT	OTHER EXEMPTIONS	TAXABLE VALUE
TOTAL EXEMPTIONS						
TOTALLY EXEMPT	1,664	2,373,933,250	0	2,373,933,250	0	0
PRORATED TOTAL EXEMPT	6	8,363,730	0	2,748,574	0	5,615,156
UNDER 2500	956	1,045,560	0	1,045,560	0	0
MINERAL RIGHTS	17	170	0	170	0	0
PARTIAL EXEMPTIONS						
HOMESTEAD	20,615	6,034,618,670	920,600,229	804,920,873	108,251,652	4,200,845,716
CAPPED VALUE LOSS	17,185	4,978,433,470	920,600,229	0	767,668,999	3,290,164,242
OVER-65	7,684	2,186,112,920	376,200,483	74,011,357	314,492,232	1,421,408,848
DISABLED PERSONS	577	133,809,760	27,268,446	5,484,723	24,878,398	76,178,193
DISABLED VETERANS	289	85,331,410	11,549,608	2,920,000	18,013,037	52,848,765
100% DISABLED VETERANS	137	41,103,810	5,917,496	27,547,332	6,441,000	1,197,982
DISABLED VET DONATED HOME	0	0	0	0	0	0
ABATEMENTS	0	0	0	0	0	0
HISTORIC SITE	0	0	0	0	0	0
POLLUTION CONTROL	33	173,085,730	0	3,176,062	0	169,909,668
FREEPORT	0	0	0	0	0	0
FREEPORT IN PROCESS	0	0	0	0	0	0
GOODS IN TRANSIT	0	0	0	0	0	0
LOW INCOME	0	0	0	0	0	0
DISASTER	0	0	0	0	0	0
TOTAL PARTIAL EXEMPT				918,060,347		
TOTAL REAL PARTIAL EXEMPT				914,884,285		
TOTAL BPP PARTIAL EXEMPT				3,176,062		

AG SPECIAL VALUATION	PARCELS	LAND VALUE	IMPROVEMENT VALUE	MARKET VALUE
AGRICULTURAL 1D	0	0	0	0
AGRICULTURAL 1D1	30	6,237,310	134,600	6,371,910

AG SPECIAL VALUATION	MARKET VALUE	CAPPED LOSS	LOSS AMOUNT	NON AG EXEMPTIONS	TAXABLE VALUE
AGRICULTURAL 1D	0	0	0	0	0
AGRICULTURAL 1D1	6,371,910	0	6,132,085	0	239,825

	LAND DEV COSTS	REAL PROP NEW CONSTR	PERS PROP NEW CONSTR	TOTAL NEW CONSTR
NEW CONSTRUCTION	445	240,991,414	373,684,410	614,676,269



**Dallas Central Appraisal District
Certified Estimated Values Report**

JURISDICTION: IRVING ISD
 REPORT TYPE: RESIDENTIAL TOTALS
 DATABASE: CERTIFICATION (2022)
 TAX YEAR: 2022
 REPORT DATE: July 19, 2022
 RUN DATE: July 19, 2022 10:14 pm

	PARCELS	LAND VALUE	IMPROVEMENT VALUE	BPP MKT VALUE	TOTAL MKT VALUE
JURISDICTION TOTALS	35,786	2,076,411,610	6,952,992,960	0	9,029,404,570

	TOTAL MKT VALUE	CAPPED LOSS	EXEMPTIONS	AG LOSS	TAXABLE VALUE
JURISDICTION TOTALS	9,029,404,570	920,579,622	934,293,720	0	7,174,531,228

TOTAL EXEMPTIONS	PARCELS	MARKET VALUE	CAPPED LOSS	EXEMPTION AMOUNT	OTHER EXEMPTIONS	TAXABLE VALUE
TOTALLY EXEMPT	152	19,595,920	0	19,595,920	0	0
PRORATED TOTAL EXEMPT	1	141,770	0	123,515	0	18,255
UNDER 2500	0	0	0	0	0	0
MINERAL RIGHTS	0	0	0	0	0	0
PARTIAL EXEMPTIONS						
HOMESTEAD	20,608	6,033,866,320	920,579,622	804,640,873	108,221,852	4,200,223,973
CAPPED VALUE LOSS	17,184	4,978,295,130	920,579,622	0	767,618,999	3,290,098,509
OVER-65	7,681	2,185,705,340	376,179,876	73,981,357	314,372,232	1,421,171,875
DISABLED PERSONS	577	133,809,760	27,268,446	5,484,723	24,878,398	76,178,193
DISABLED VETERANS	289	85,331,410	11,549,608	2,920,000	16,013,037	52,846,765
100% DISABLED VETERANS	137	41,103,810	5,917,496	27,547,332	6,441,000	1,197,982
DISABLED VET DONATED HOME	0	0	0	0	0	0
ABATEMENTS	0	0	0	0	0	0
HISTORIC SITE	0	0	0	0	0	0
POLLUTION CONTROL	0	0	0	0	0	0
FREEPOR	0	0	0	0	0	0
FREEPOR IN PROCESS	0	0	0	0	0	0
GOODS IN TRANSIT	0	0	0	0	0	0
LOW INCOME	0	0	0	0	0	0
DISASTER	0	0	0	0	0	0
TOTAL PARTIAL EXEMPT				914,574,285		
TOTAL REAL PARTIAL EXEMPT				914,574,285		
TOTAL BPP PARTIAL EXEMPT				0		

AG SPECIAL VALUATION	PARCELS	LAND VALUE	IMPROVEMENT VALUE	MARKET VALUE
AGRICULTURAL 1D	0	0	0	0
AGRICULTURAL 1D1	0	0	0	0

AG SPECIAL VALUATION	MARKET VALUE	CAPPED LOSS	LOSS AMOUNT	NON AG EXEMPTIONS	TAXABLE VALUE
AGRICULTURAL 1D	0	0	0	0	0
AGRICULTURAL 1D1	0	0	0	0	0

	LAND DEV COSTS	REAL PROP NEW CONSTR	PERS PROP NEW CONSTR	TOTAL NEW CONSTR
NEW CONSTRUCTION	445	44,222,254	0	44,222,699



**Dallas Central Appraisal District
Certified Estimated Values Report**

JURISDICTION: IRVING ISD
 REPORT TYPE: COMMERCIAL TOTALS
 DATABASE: CERTIFICATION (2022)
 TAX YEAR: 2022
 REPORT DATE: July 19, 2022
 RUN DATE: July 19, 2022 10:14 pm

	PARCELS	LAND VALUE	IMPROVEMENT VALUE	BPP MKT VALUE	TOTAL MKT VALUE
JURISDICTION TOTALS	4,783	2,361,493,110	8,580,966,530	0	10,942,459,640

	TOTAL MKT VALUE	CAPPED LOSS	EXEMPTIONS	AG LOSS	TAXABLE VALUE
JURISDICTION TOTALS	10,942,459,640	20,607	2,344,571,009	6,132,085	8,591,735,939

TOTAL EXEMPTIONS	PARCELS	MARKET VALUE	CAPPED LOSS	EXEMPTION AMOUNT	OTHER EXEMPTIONS	TAXABLE VALUE
TOTALLY EXEMPT	1,416	2,341,635,780	0	2,341,635,780	0	0
PRORATED TOTAL EXEMPT	5	8,221,960	0	2,625,059	0	5,596,901
UNDER 2500	0	0	0	0	0	0
MINERAL RIGHTS	17	170	0	170	0	0
PARTIAL EXEMPTIONS						
HOMESTEAD	7	952,350	20,607	280,000	30,000	621,743
CAPPED VALUE LOSS	1	138,340	20,607	0	50,000	67,733
OVER-65	3	407,580	20,607	30,000	120,000	236,973
DISABLED PERSONS	0	0	0	0	0	0
DISABLED VETERANS	0	0	0	0	0	0
100% DISABLED VETERANS	0	0	0	0	0	0
DISABLED VET DONATED HOME	0	0	0	0	0	0
ABATEMENTS	0	0	0	0	0	0
HISTORIC SITE	0	0	0	0	0	0
POLLUTION CONTROL	0	0	0	0	0	0
FREEPORT	0	0	0	0	0	0
FREEPORT IN PROCESS	0	0	0	0	0	0
GOODS IN TRANSIT	0	0	0	0	0	0
LOW INCOME	0	0	0	0	0	0
DISASTER	0	0	0	0	0	0
TOTAL PARTIAL EXEMPT				310,000		
TOTAL REAL PARTIAL EXEMPT				310,000		
TOTAL BPP PARTIAL EXEMPT				0		

AG SPECIAL VALUATION	PARCELS	LAND VALUE	IMPROVEMENT VALUE	MARKET VALUE
AGRICULTURAL 1D	0	0	0	0
AGRICULTURAL 1D1	30	6,237,310	134,600	6,371,910

AG SPECIAL VALUATION	MARKET VALUE	CAPPED LOSS	LOSS AMOUNT	NON AG EXEMPTIONS	TAXABLE VALUE
AGRICULTURAL 1D	0	0	0	0	0
AGRICULTURAL 1D1	6,371,910	0	6,132,085	0	239,825

	LAND DEV COSTS	REAL PROP NEW CONSTR	PERS PROP NEW CONSTR	TOTAL NEW CONSTR
NEW CONSTRUCTION	0	196,769,160	0	196,769,160



Dallas Central Appraisal District Certified Estimated Values Report

JURISDICTION: IRVING ISD
 REPORT TYPE: BPP TOTALS
 DATABASE: CERTIFICATION (2022)
 TAX YEAR: 2022
 REPORT DATE: July 19, 2022
 RUN DATE: July 19, 2022 10:14 pm

	PARCELS	LAND VALUE	IMPROVEMENT VALUE	BPP MKT VALUE	TOTAL MKT VALUE
JURISDICTION TOTALS	6,088	0	0	3,346,021,110	3,346,021,110

	TOTAL MKT VALUE	CAPPED LOSS	EXEMPTIONS	ΔG LOSS	TAXABLE VALUE
JURISDICTION TOTALS	3,346,021,110	0	15,923,172	0	3,329,097,938

TOTAL EXEMPTIONS	PARCELS	MARKET VALUE	CAPPED LOSS	EXEMPTION AMOUNT	OTHER EXEMPTIONS	TAXABLE VALUE
TOTALLY EXEMPT	96	12,701,550	0	12,701,550	0	0
PRORATED TOTAL EXEMPT	0	0	0	0	0	0
UNDER 2500	956	1,045,560	0	1,045,560	0	0
MINERAL RIGHTS	0	0	0	0	0	0
PARTIAL EXEMPTIONS						
HOMESTEAD	0	0	0	0	0	0
CAPPED VALUE LOSS	0	0	0	0	0	0
OVER-65	0	0	0	0	0	0
DISABLED PERSONS	0	0	0	0	0	0
DISABLED VETERANS	0	0	0	0	0	0
100% DISABLED VETERANS	0	0	0	0	0	0
DISABLED VET DONATED HOME	0	0	0	0	0	0
ABATEMENTS	0	0	0	0	0	0
HISTORIC SITE	0	0	0	0	0	0
POLLUTION CONTROL	33	173,085,730	0	3,176,062	0	169,909,668
FREEPORT	0	0	0	0	0	0
FREEPORT IN PROCESS	0	0	0	0	0	0
GOODS IN TRANSIT	0	0	0	0	0	0
LOW INCOME	0	0	0	0	0	0
DISASTER	0	0	0	0	0	0
TOTAL PARTIAL EXEMPT				3,176,062		
TOTAL REAL PARTIAL EXEMPT				0		
TOTAL BPP PARTIAL EXEMPT				3,176,062		

AG SPECIAL VALUATION	PARCELS	LAND VALUE	IMPROVEMENT VALUE	MARKET VALUE
AGRICULTURAL 1D	0	0	0	0
AGRICULTURAL 1D1	0	0	0	0

AG SPECIAL VALUATION	MARKET VALUE	CAPPED LOSS	LOSS AMOUNT	NON AG EXEMPTIONS	TAXABLE VALUE
AGRICULTURAL 1D	0	0	0	0	0
AGRICULTURAL 1D1	0	0	0	0	0

	LAND DEV COSTS	REAL PROP NEW CONSTR	PERS PROP NEW CONSTR	TOTAL NEW CONSTR
NEW CONSTRUCTION	0	0	373,684,410	373,684,410

Dallas Central Appraisal District Certified Estimated Value Report Property Class Breakdown

JURISDICTION IRVING ISD
 REPORT TYPE: PROPERTY CLASS BREAKDOWN
 DATABASE: CERTIFICATION (2022)
 TAX YEAR 2022
 REPORT DATE: July 19, 2022
 RUN DATE: July 19, 2022 10:14 pm

DCAD SPTD	PTD CODE	DESCRIPTION	PARCELS	MARKET VALUE	TAXABLE VALUE
A11	A	SINGLE FAMILY RESIDENCES	27,888	7,875,074,610	6,152,938,510
A12	A	SFR - TOWNHOUSES	1,540	446,917,740	385,800,817
A13	A	SFR - CONDOMINIUMS	1,860	333,319,350	286,298,396
A20	A	MOBILE HOME ON OWNERS LAND	431	14,422,340	8,897,206
	A - TOTAL	REAL: RESIDENTIAL SINGLE FAMILY	31,719	8,669,734,040	6,833,732,929
B11	B	MFR - APARTMENTS	426	4,170,182,510	4,049,348,201
B12	B	MFR - DUPLEXES	690	145,306,240	137,092,212
	B - TOTAL	REAL: RESIDENTIAL MULTI-FAMILY	1,116	4,315,488,750	4,186,440,413
C11	C1	SFR - VACANT LOTS/TRACTS	1,701	69,623,380	63,028,886
C12	C1	COMMERCIAL - VACANT PLOTTED LOTS/TRACTS	1,794	398,698,940	225,672,856
C13	C1	INDUSTRIAL - VACANT PLOTTED LOTS/TRACTS	181	9,021,810	8,810,400
C14	C1	RURAL VACANT - LESS THAN 5 ACRES	30	2,895,920	1,148,260
	C1 - TOTAL	REAL: VACANT LOTS/TRACTS	3,706	480,040,050	298,660,402
D10	D1	QUALIFIED OPEN SPACE LAND	30	6,371,910	239,825
	D1 - TOTAL	REAL: QUALIFIED LAND	30	6,371,910	239,825
F10	F1	COMMERCIAL IMPROVEMENTS	2,368	6,410,124,870	4,361,178,968
	F1 - TOTAL	REAL: COMMERCIAL	2,368	6,410,124,870	4,361,178,968
F20	F2	INDUSTRIAL IMPROVEMENTS	26	65,979,250	65,286,410
	F2 - TOTAL	REAL: INDUSTRIAL	26	65,979,250	65,286,410
G10	G1	OIL, GAS AND MINERAL RESERVES	28	681,210	9,470
	G1 - TOTAL	REAL: MINERALS, OIL AND GAS	28	681,210	9,470
J20	J	GAS COMPANIES	2	61,746,020	61,746,020
J30	J	ELECTRIC COMPANIES	48	148,825,570	148,707,060
J40	J	TELEPHONE COMPANIES	10	106,616,150	106,616,150
J51	J	RAILROAD CORRIDOR	6	4,443,290	2,597,610
J60	J	PIPELINES	5	2,049,960	2,049,960
J70	J	CABLE COMPANIES	16	1,740,970	1,740,970
J52	J	RAILROAD ROLLING STOCK	1	46,290	46,290
	J - TOTAL	REAL AND TANGIBLE PERSONAL UTILITIES	88	325,468,250	323,504,060
L10	L1	COMMERCIAL BPP	5,611	2,246,995,740	2,230,189,212
	L1 - TOTAL	PERSONAL: COMMERCIAL	5,611	2,246,995,740	2,230,189,212
L20	L2	INDUSTRIAL BPP	169	650,983,720	650,868,836
	L2 - TOTAL	PERSONAL: INDUSTRIAL	169	650,983,720	650,868,836
M31	M1	MOBILE HOMES ON LEASED SPACES	1,378	7,889,600	7,233,410
	M1 - TOTAL	MOBILE HOMES	1,378	7,889,600	7,233,410
O10	O	RESIDENTIAL - VACANT LOTS AS INVENTORY	147	9,053,420	8,948,420
O11	O	RESIDENTIAL - IMPROVEMENTS AS INVENTORY	1	40,000	40,000
	O - TOTAL	REAL PROPERTY: INVENTORY	148	9,093,420	8,988,420

**Dallas Central Appraisal District
 Certified Estimated Value Report
 Property Class Breakdown**

S10	S	SPECIAL INVENTORY	270	129,034,510	129,032,750
	S - TOTAL	SPECIAL INVENTORY	270	129,034,510	129,032,750
	GRAND TOTALS		46,657	23,317,885,320	19,095,365,105

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Irving Independent School District will hold a public meeting at 07:00 PM, August 16, 2022 in the board room at 2621 W Airport Frwy, Irving TX, 75062. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$0.9056/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.2418/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	-2.51 % decrease
Debt Service	-0.66 % decrease
Total Expenditures	-2.24 % decrease

Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$19,635,677,880	\$23,317,885,320
Total appraised value* of new property**	\$188,333,854	\$614,676,269
Total taxable value*** of all property	\$16,326,839,855	\$19,095,365,105
Total taxable value*** of new property**	\$187,960,334	\$614,442,180

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$314,700,000

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$0.9390	\$0.2687	\$1.2077	\$6,894	\$4,981
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.9768	\$0.2432	\$1.2200	\$7,511	\$4,309
Proposed Rate	\$0.9056	\$0.2418	\$1.1474	\$7,544	\$4,400

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both.

The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$229,053	\$280,919
Average Taxable Value of Residences	\$204,053	\$240,919
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.2077	\$1.1474
Taxes Due on Average Residence	\$2,464.35	\$2,764.30
Increase (Decrease) in Taxes		\$299.95

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.1474. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.1474.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	\$98,730,000
Interest & Sinking Fund Balance(s)	\$9,100,000

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.



INFORMATION SECTION



August 16, 2022

2021

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDING AUGUST 31, 2021

2621 W. AIRPORT FREEWAY | IRVING, TX 75062

246
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Irving Independent School District
Statement of Net Position
August 31, 2021

Exhibit A-1

DATA CONTROL CODES		1 GOVERNMENTAL ACTIVITIES
ASSETS		
1110	Cash and cash equivalents	\$ 128,955,241
1120	Investments	33,016,581
1220	Delinquent taxes receivable - net of estimated uncollectible taxes	5,120,106
1240	Due from other governments	12,791,017
1250	Accrued interest	20,683
1290	Other receivables	131,513
1300	Inventories	999,773
1490	Other assets	69,180
1510	Land	20,073,841
1515	Land improvements	23,801,393
1520	Buildings and improvements	768,475,927
1530	Furniture and equipment	156,446,160
1580	Construction in progress	1,122,964
1570	Accumulated depreciation	(477,574,714)
1000	Total assets	<u>673,449,665</u>
DEFERRED OUTFLOWS OF RESOURCES		
1701	Deferred charges on refunding	20,183,104
1705	Deferred outflows of resources - pension	40,831,174
1706	Deferred outflows of resources - OPEB	13,757,424
1700	Total deferred outflows of resources	<u>74,771,702</u>
LIABILITIES		
2110	Accounts payable and claims liabilities	3,026,732
2150	Payroll deductions and withholdings	2,430,170
2160	Accrued wages payable	16,554,056
2140	Interest payable	651,102
2180	Due to other governments	11,183,169
2300	Unearned revenue	780,466
	Noncurrent liabilities:	
	Due within one year	
2121	Bonds payable	31,360,000
2123	Claims payable	388,704
	Due in more than one year	
2800	Claims payable	529,549
2510	Bonds payable	347,867,793
2540	Net pension liability	114,250,470
2545	Net OPEB liability	97,906,438
2000	Total liabilities	<u>626,928,649</u>
DEFERRED INFLOWS OF RESOURCES		
2605	Deferred inflows of resources - pension	20,627,822
2606	Deferred inflows of resources - OPEB	80,773,951
2600	Total deferred inflows of resources	<u>101,401,773</u>
NET POSITION		
3200	Net investment in capital assets	139,875,980
3820	Restricted for federal and state programs	5,235,921
3850	Restricted for debt service	11,328,895
3900	Unrestricted	(136,549,851)
3000	TOTAL NET POSITION	<u>\$ 19,890,945</u>



Irving Independent School District
Statement of Activities
For the Year Ended August 31, 2021

Exhibit B-1

DATA CONTROL CODES	FUNCTIONS/PROGRAMS	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		1	2	3	6
		EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
GOVERNMENTAL ACTIVITIES					
11	Instruction	\$ 245,346,028	\$ 251,178	\$ 32,965,972	\$ (212,128,878)
12	Instructional resources and media services	6,151,185	-	456,754	(5,694,431)
13	Curriculum development and instructional staff development	11,864,739	-	6,201,436	(5,663,303)
21	Instructional leadership	7,765,880	-	1,292,200	(6,473,680)
23	School leadership	24,270,416	-	1,966,034	(22,304,382)
31	Guidance, counseling, and evaluation services	19,150,363	-	2,894,536	(16,255,827)
32	Social work services	1,523,025	-	209,015	(1,314,010)
33	Health services	3,924,641	-	530,047	(3,394,594)
34	Student (pupil) transportation	7,636,526	-	593,882	(7,042,644)
35	Food services	21,833,111	290,826	22,049,427	507,142
36	Co-curricular/extracurricular activities	6,718,733	507,212	482,354	(5,729,167)
41	General administration	14,940,341	-	5,473,903	(9,466,438)
51	Plant maintenance and operations	28,203,793	7,004	2,391,298	(25,805,491)
52	Security and monitoring services	5,221,637	-	1,023,404	(4,198,233)
53	Data processing services	12,772,715	-	2,953,394	(9,819,321)
61	Community services	2,598,094	-	1,887,292	(710,802)
72	Debt service - Interest and fiscal charges	11,916,900	-	-	(11,916,900)
81	Other facility costs	1,401,030	-	195,997	(1,205,033)
95	Payments to juvenile justice alternative education program	2,394	-	201	(2,193)
99	Other intergovernmental charges	613,334	-	51,204	(562,130)
TOTAL PRIMARY GOVERNMENT		\$ 433,854,885	\$ 1,056,220	\$ 83,618,350	\$ (349,180,315)

DATA CONTROL CODES		
	General revenues	
	Taxes	
MT	M & O property taxes	\$ 157,647,163
DT	Debt service property taxes	40,238,396
SF	State aid - Not restricted to specific programs	170,517,817
IE	Investment income	394,410
MI	Miscellaneous	2,005,275
TR	Total general revenues	370,803,061
CN	Change in net position	21,622,746
NB	Net position - beginning	(1,731,801)
NE	NET POSITION - ENDING	\$ 19,890,945



Irving Independent School District
 Balance Sheet
 Governmental Funds
 August 31, 2021

DATA CONTROL CODES		MAJOR	
		GENERAL	FOOD SERVICE
	ASSETS		
	Current assets		
1110	Cash and cash equivalents	\$ 105,889,049	\$ 2,909,853
1120	Investments	33,016,581	-
	Receivables		
1220	Property taxes - delinquent	6,089,187	-
1230	Allowance for uncollectible taxes	(2,034,521)	-
1240	Due from other governments	370,066	2,170,282
1250	Accrued interest	20,683	-
1260	Due from other funds	10,634,111	-
1290	Other receivables	6,513	-
1300	Inventories, at cost	698,308	104,245
1410	Prepaid items	69,180	-
1000	TOTAL ASSETS	\$ 154,759,157	\$ 5,184,380
	LIABILITIES		
	Current liabilities		
2110	Accounts payable	\$ 2,449,629	\$ 7,871
2150	Payroll deductions and withholdings	2,430,170	-
2160	Accrued wages payable	16,554,056	-
2170	Due to other funds	-	-
2180	Due to other governments	11,170,391	-
2300	Unearned revenue	-	-
2000	Total liabilities	32,604,246	7,871
	DEFERRED INFLOWS OF RESOURCES		
2600	Unavailable revenue	4,061,877	-
2600	Total deferred inflows of resources	4,061,877	-
	FUND BALANCES		
	Nonspendable		
3410	Inventory	698,308	-
3430	Prepaid items	69,180	-
	Restricted		
3450	Food service	-	5,176,509
3450	Grant funds	-	-
3480	Retirement of long-term debt	-	-
	Assigned		
3590	Campus activity funds	1,924,413	-
3590	Unspent TIF program proceeds	9,965,000	-
3590	Construction projects	5,000,000	-
3590	Technology	7,000,000	-
3590	Future debt reduction	5,700,000	-
3590	Other	1,000,000	-
3600	Unassigned	86,736,133	-
3000	Total fund balance	118,093,034	5,176,509
4000	TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	\$ 154,759,157	\$ 5,184,380

The Notes to the Basic Financial Statements are an integral part of this statement.

Exhibit C-1

DEBT SERVICE	MAJOR CAPITAL PROJECTS	ESSER	NONMAJOR OTHER FUNDS	TOTALS GOVERNMENTAL FUNDS
\$ 11,234,908	\$ 5,913,167	\$ -	\$ 707,692	\$ 126,654,669
-	-	-	-	33,016,581
1,698,288	-	-	-	7,787,475
(632,848)	-	-	-	(2,667,369)
-	-	6,246,311	4,004,358	12,791,017
-	-	-	-	20,683
-	-	-	-	10,634,111
-	-	-	-	6,513
-	-	-	-	802,553
-	-	-	-	69,180
<u>\$ 12,300,348</u>	<u>\$ 5,913,167</u>	<u>\$ 6,246,311</u>	<u>\$ 4,712,050</u>	<u>\$ 189,115,413</u>
\$ -	\$ 401,525	\$ -	\$ 165,190	\$ 3,024,215
-	-	-	-	2,430,170
-	-	-	-	16,554,056
315,360	-	6,246,311	3,725,154	10,286,825
4,991	-	-	7,787	11,183,169
-	-	-	780,466	780,466
<u>320,351</u>	<u>401,525</u>	<u>6,246,311</u>	<u>4,678,597</u>	<u>44,258,901</u>
1,065,440	-	-	-	5,127,317
<u>1,065,440</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,127,317</u>
-	-	-	-	698,308
-	-	-	-	69,180
-	-	-	-	5,176,509
-	-	-	59,412	59,412
10,914,557	-	-	-	10,914,557
-	-	-	-	1,924,413
-	-	-	-	9,965,000
-	5,511,642	-	-	10,511,642
-	-	-	-	7,000,000
-	-	-	-	5,700,000
-	-	-	-	1,000,000
-	-	-	(25,959)	86,710,174
<u>10,914,557</u>	<u>5,511,642</u>	<u>-</u>	<u>33,453</u>	<u>139,729,195</u>
<u>\$ 12,300,348</u>	<u>\$ 5,913,167</u>	<u>\$ 6,246,311</u>	<u>\$ 4,712,050</u>	<u>\$ 189,115,413</u>



Irving Independent School District
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Governmental Funds
For the Year Ended August 31, 2021

DATA CONTROL CODES		MAJOR	
		GENERAL	FOOD SERVICE
REVENUES			
5700	Local and intermediate sources	\$ 160,131,841	\$ 336,446
5800	State program revenues	168,977,235	106,702
5900	Federal program revenues	5,670,104	21,354,176
5020	Total revenues	334,779,180	21,797,324
EXPENDITURES			
Current:			
0011	Instruction	204,907,976	-
0012	Instructional resources and media services	5,471,182	-
0013	Curriculum development and instructional staff development	5,538,179	-
0021	Instructional leadership	6,466,895	-
0023	School leadership	21,739,886	-
0031	Guidance, counseling, and evaluation services	15,807,324	-
0032	Social work services	1,325,852	-
0033	Health services	3,293,901	-
0034	Student (pupil) transportation	7,062,273	-
0035	Food services	834,425	18,753,432
0036	Co-curricular/extracurricular activities	5,777,843	-
0041	General administration	9,429,622	-
0051	Plant maintenance and operations	27,031,133	430,532
0052	Security and monitoring services	4,409,686	-
0053	Data processing services	8,809,623	-
0061	Community services	638,058	-
Debt service:			
0071	Principal on long-term debt	-	-
0072	Interest and charges on long-term debt	-	-
0073	Bond issuance costs and fees	-	-
0081	Facilities acquisition and construction	2,347,739	245,150
0095	Payments to juvenile justice alternative education program	2,394	-
0099	Intergovernmental charges	613,334	-
6030	Total expenditures	331,507,325	19,429,114
1100	Excess (deficiency) of revenues over (under) expenditures	3,271,855	2,368,210
OTHER FINANCING SOURCES (USES)			
7912	Proceeds from sale of capital assets	143,315	-
7080	Total other financing sources (uses)	143,315	-
1200	Net change in fund balances	3,415,170	2,368,210
0100	Fund balance, September 1 (beginning)	114,677,864	2,808,299
3000	FUND BALANCE - AUGUST 31 (ENDING)	\$ 118,093,034	\$ 5,176,509

The Notes to the Basic Financial Statements are an integral part of this statement.

DEBT SERVICE	MAJOR		NONMAJOR	TOTALS
	CAPITAL PROJECTS	ESSER	OTHER FUNDS	GOVERNMENTAL FUNDS
\$ 40,252,185	\$ -	\$ -	\$ 548,000	\$ 201,268,472
1,540,582	-	-	2,393,715	173,018,234
-	2,706,475	10,934,824	20,583,782	61,249,361
41,792,767	2,706,475	10,934,824	23,525,497	435,536,067
-	110,372	1,890,895	13,980,405	220,889,648
-	-	-	-	5,471,182
-	-	987,734	4,751,356	11,277,269
-	-	55,054	699,686	7,221,635
-	-	138,860	12,252	21,890,998
-	-	-	1,574,885	17,382,209
-	-	-	98,328	1,424,180
-	-	42,595	212,465	3,548,961
-	-	4,300	-	7,066,573
-	-	518,887	17,635	20,124,379
-	-	-	-	5,777,843
-	-	4,632,172	54,512	14,116,306
-	-	103,389	-	27,565,054
-	-	391,391	263,846	5,064,923
-	1,196,537	2,151,657	66,279	12,224,096
-	-	17,890	1,816,163	2,472,111
30,490,000	-	-	-	30,490,000
14,789,600	-	-	-	14,789,600
14,050	-	-	-	14,050
-	2,216,962	-	-	4,809,851
-	-	-	-	2,394
-	-	-	-	613,334
45,293,650	3,523,871	10,934,824	23,547,812	434,236,596
(3,500,883)	(817,396)	-	(22,315)	1,299,471
-	-	-	-	143,315
-	-	-	-	143,315
(3,500,883)	(817,396)	-	(22,315)	1,442,786
14,415,440	6,329,038	-	55,768	139,286,409
\$ 10,914,557	\$ 5,511,642	\$ -	\$ 33,453	\$ 139,729,195



Irving Independent School District

Exhibit G-1

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - General Fund
For the Year Ended August 31, 2021

DATA CONTROL CODES		ORIGINAL BUDGET	FINAL AMENDED BUDGET	FISCAL YEAR ACTUAL	VARIANCE POSITIVE OR (NEGATIVE)
REVENUES					
5700	Local and intermediate sources	\$ 162,420,705	\$ 164,146,995	\$ 160,131,841	\$ (4,015,154)
5800	State program revenues	172,494,997	173,083,844	168,977,235	(4,106,609)
5900	Federal program revenues	4,600,000	4,738,000	5,670,104	932,104
5020	Total revenues	339,515,702	341,968,839	334,779,180	(7,189,659)
EXPENDITURES					
Current					
0010	Instruction and instructional-related services				
0011	Instruction	203,084,928	207,268,930	204,907,976	2,360,954
0012	Instructional resources and media services	5,540,206	5,851,451	5,471,182	380,269
0013	Curriculum development and instructional staff development	5,892,229	5,886,522	5,538,179	348,343
	Total instruction and instructional-related services	214,517,363	219,006,903	215,917,337	3,089,566
0020	Instructional and school leadership				
0021	Instructional leadership	6,453,138	6,759,920	6,466,895	293,025
0023	School leadership	21,026,426	22,074,579	21,739,886	334,693
	Total instructional and school leadership	27,479,564	28,834,499	28,206,781	627,718
0030	Support services - student (pupil)				
0031	Guidance, counseling, and evaluation services	16,450,959	16,276,582	15,807,324	469,258
0032	Social work services	1,349,337	1,554,571	1,325,852	228,719
0033	Health services	3,532,110	3,770,209	3,293,901	476,308
0034	Student (pupil) transportation	12,619,862	11,751,188	7,062,273	4,688,915
0035	Food services	733,838	1,069,591	834,425	235,166
0036	Co-curricular/extracurricular activities	6,208,812	6,481,064	5,777,843	703,221
	Total support services - student (pupil)	40,894,918	40,903,205	34,101,618	6,801,587
0040	Administrative support services				
0041	General administration	9,664,633	10,383,204	9,429,622	953,582
	Total administrative support services	9,664,633	10,383,204	9,429,622	953,582
0050	Support services - nonstudent based				
0051	Plant maintenance and operations	30,270,690	34,561,928	27,031,133	7,530,795
0052	Security and monitoring services	4,217,236	4,928,956	4,409,686	519,270
0053	Data processing services	14,004,714	14,706,539	8,809,623	5,896,916
	Total support services - nonstudent based	48,492,640	54,197,423	40,250,442	13,946,981
0060	Ancillary services				
0061	Community services	533,645	922,981	638,058	284,923
	Total ancillary services	533,645	922,981	638,058	284,923
0080	Capital outlay				
0081	Facilities acquisition and construction	164,138	7,502,101	2,347,739	5,154,362
	Total capital outlay	164,138	7,502,101	2,347,739	5,154,362
0090	Intergovernmental charges				
0095	Payments to JJAEP	190,000	190,000	2,394	187,606
0099	Intergovernmental charges	625,457	625,457	613,334	12,123
	Total intergovernmental charges	815,457	815,457	615,728	199,729
6030	Total expenditures	342,562,358	362,565,773	331,507,325	31,058,448
1100	Excess (deficiency) of revenues Over (under) expenditures	(3,046,656)	(20,596,934)	3,271,855	23,868,789
OTHER FINANCING SOURCES (USES)					
7912	Proceeds from sale of capital assets	-	-	143,315	143,315
	Total other financing sources (uses)	-	-	143,315	143,315
1200	Net change in fund balances	(3,046,656)	(20,596,934)	3,415,170	24,012,104
0100	Fund balance - September 1 (beginning)	114,677,864	114,677,864	114,677,864	-
3000	FUND BALANCE - AUGUST 31 (ENDING)	\$ 111,631,208	\$ 94,080,930	\$ 118,093,034	\$ 24,012,104

See Notes to the Required Supplementary Information.



Irving Independent School District

Exhibit J-2

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Debt Service Fund
For the Year Ended August 31, 2021

DATA CONTROL CODES		ORIGINAL BUDGET	FINAL AMENDED BUDGET	FISCAL YEAR ACTUAL	VARIANCE POSITIVE OR (NEGATIVE)
REVENUES					
5700	Local and intermediate sources	\$ 37,329,600	\$ 37,329,600	\$ 40,252,185	\$ 2,922,585
5800	State program revenues	550,008.00	550,008.00	1,540,582	990,574
5020	Total revenues	37,879,608	37,879,608	41,792,767	3,913,159
EXPENDITURES					
0070	Debt service				
0071	Principal	30,140,000	30,140,000	30,490,000	(350,000)
0072	Interest and charges on long-term debt	15,139,600	15,139,600	14,789,600	350,000
0073	Bond issue costs and fees	300,000	300,000	14,050	285,950
	Total debt services	45,579,600	45,579,600	45,293,650	285,950
6030	Total expenditures	45,579,600	45,579,600	45,293,650	285,950
1100	Excess (deficiency) of revenues over (under) expenditures	(7,699,992)	(7,699,992)	(3,500,883)	4,199,109
1200	Net change in fund balances	(7,699,992)	(7,699,992)	(3,500,883)	4,199,109
0100	Fund balance - September 1 (beginning)	14,415,440	14,415,440	14,415,440	-
3000	FUND BALANCE - AUGUST 31 (ENDING)	\$ 6,715,448	\$ 6,715,448	\$ 10,914,557	\$ 4,199,109

Irving Independent School District

Exhibit S-12

Outstanding Debt By Type¹
 Last Ten Fiscal Years (Unaudited)

FISCAL YEAR	GOVERNMENTAL ACTIVITIES		TOTAL PRIMARY GOVERNMENT	PERCENTAGE OF PERSONAL INCOME ²	PER CAPITA ²
	GENERAL OBLIGATION BONDS	CONTRACTUAL OBLIGATIONS			
2012	621,492,018	-	621,492,018	10.92%	2,840
2013	600,739,284	-	600,739,284	10.17%	2,721
2014	595,590,237	-	595,590,237	9.73%	2,623
2015	575,787,804	-	575,787,804	9.44%	2,519
2016	548,208,687	-	548,208,687	8.89%	2,373
2017	517,484,320	-	517,484,320	7.44%	2,205
2018	484,133,205	-	484,133,205	6.65%	2,039
2019	449,855,021	-	449,855,021	5.80%	1,817
2020	414,677,805	-	414,677,805	5.04%	1,658
2021	379,227,793	-	379,227,793	4.57%	1,531

Source: Dallas Central Appraisal District

Notes:

¹ Details of the District's outstanding debt can be found in the notes to the financial statements.

² See Schedule S-16 for personal income and population data.



Irving Independent School District
 Direct and Overlapping Governmental Activities Debt
 Last Ten Fiscal Years (Unaudited)

Exhibit S-13

GOVERNMENTAL UNIT	DEBT OUTSTANDING	ESTIMATED PERCENTAGE APPLICABLE ¹	ESTIMATED SHARE OF DIRECT AND OVERLAPPING DEBT
City of Irving	\$ 489,155,000	47.46%	\$ 232,152,963
Irving Flood Control District # 1	3,840,000	93.68%	3,597,312
City of Grand Prairie	377,990,000	0.57%	2,154,543
City of Dallas	1,936,980,416	0.20%	3,873,961
Dallas County	116,665,000	4.85%	5,658,253
Dallas County Community College	115,750,000	4.85%	5,613,875
Dallas County Hospital	575,530,000	4.85%	27,913,205
Dallas County Flood Control	20,675,000	35.21%	7,279,668
Dallas County Schools	16,679,652	4.85%	808,963
Dallas County Utility and Reclamation	153,755,000	51.27%	78,830,189
Subtotal, overlapping bonded debt			367,882,932
Irving Independent School District direct debt	\$ 379,227,793	100.00%	\$ 379,227,793
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 747,110,725
RATIO OF (NET) GENERAL BONDED DEBT TO THE ESTIMATED ACTUAL PROPERTY VALUE			2.39%

Source: Taxable value data used to estimate applicable percentages provided by the Dallas Central Appraisal District. Debt outstanding data provided by each governmental unit.

Notes:

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the district. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the district. This process recognizes that, when considering the district's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

¹ The percentage of overlapping debt applicable is estimated using taxable property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the district's boundaries and dividing it by each unit's total taxable value.

Irving Independent School District

Exhibit S-14

Ratio of Net Bonded Debt to Assessed Value and Per Capita
Last Ten Fiscal Years (Unaudited)

FISCAL YEAR	POPULATION ¹	ASSESSED VALUE ²	TOTAL BONDED DEBT	LESS DEBT	NET BONDED	RATIO OF NET	NET
			OUTSTANDING ³	SERVICE FUNDS	DEBT OUTSTANDING	BONDED DEBT ASSESSED VALUE	BONDED DEBT PER CAPITA
2012	218,850	\$ 8,914,841,212	\$ 621,492,017	\$ 14,450,968	\$ 607,041,049	6.81%	2,774
2013	220,750	9,060,059,409	600,739,282	12,567,151	588,172,131	6.49%	2,664
2014	227,030	9,307,845,260	595,590,237	15,495,011	580,095,226	6.23%	2,555
2015	228,610	9,875,806,062	575,827,393	14,519,439	561,307,954	5.68%	2,455
2016	231,040	10,428,027,790	542,765,501	6,766,016	535,999,485	5.14%	2,320
2017	234,710	11,457,829,623	517,484,320	6,909,698	510,574,622	4.46%	2,175
2018	237,490	12,120,027,696	484,133,205	5,751,972	478,381,233	3.95%	2,014
2019	247,615	13,358,205,278	449,855,021	16,572,259	433,282,762	3.24%	1,750
2020	250,063	14,537,517,847	414,677,805	14,415,440	400,262,365	2.75%	1,601
2021	247,669	15,884,792,736	379,227,793	10,914,557	368,313,236	2.32%	1,487

Source:

¹ See Exhibit S-16 for population data.

² See Exhibit S-8 for assessed value.

³ Details of the District's outstanding debt can be found in the notes to the financial statements.



Outstanding Unlimited Tax Debt by Principal and Interest

Section 1



August 16, 2022

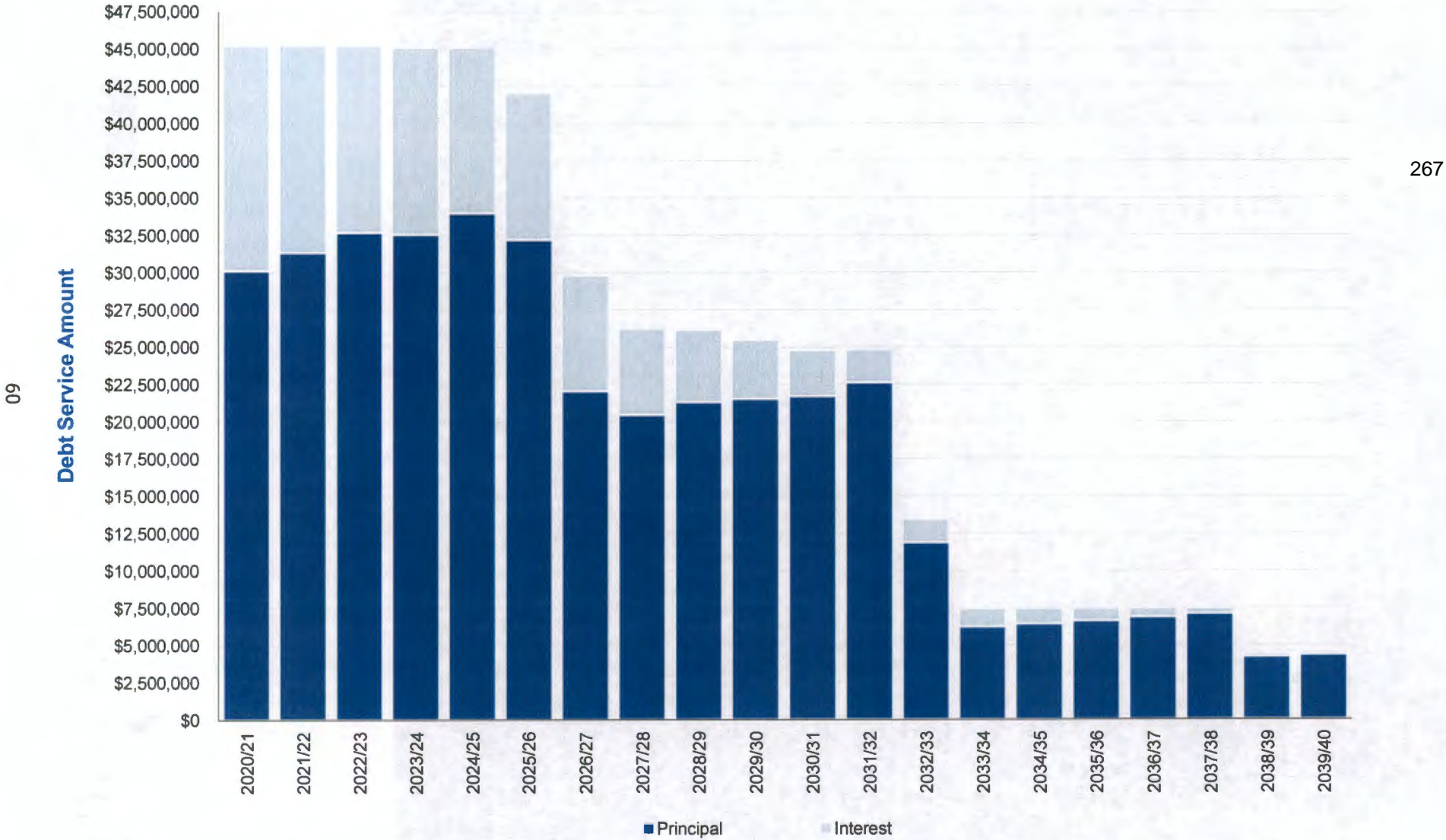
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Capital
Markets

Exhibit III-B
Attachment
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Irving Independent School District Outstanding Unlimited Tax Debt by Principal and Interest



Note: Debt service payments reflect payments from September 1 through August 31.

**Irving Independent School District
Annual Unlimited Tax Debt by Principal and Interest**

Year	Principal	Interest	Annual Debt Service
2020/21	\$ 30,140,000.00	\$ 15,139,600.00	\$ 45,279,600.00
2021/22	31,360,000.00	13,917,025.00	45,277,025.00
2022/23	32,710,000.00	12,568,925.00	45,278,925.00
2023/24	32,565,000.00	12,560,850.00	45,125,850.00
2024/25	33,980,000.00	11,153,400.00	45,133,400.00
2025/26	32,195,000.00	9,872,500.00	42,067,500.00
2026/27	22,035,000.00	7,784,850.00	29,819,850.00
2027/28	20,450,000.00	5,811,275.00	26,261,275.00
2028/29	21,310,000.00	4,859,200.00	26,169,200.00
2029/30	21,520,000.00	3,952,400.00	25,472,400.00
2030/31	21,695,000.00	3,100,425.00	24,795,425.00
2031/32	22,595,000.00	2,241,025.00	24,836,025.00
2032/33	11,875,000.00	1,582,958.33	13,457,958.33
2033/34	6,220,000.00	1,260,025.00	7,480,025.00
2034/35	6,420,000.00	1,057,400.00	7,477,400.00
2035/36	6,625,000.00	847,775.00	7,472,775.00
2036/37	6,865,000.00	616,950.00	7,481,950.00
2037/38	7,105,000.00	377,750.00	7,482,750.00
2038/39	4,205,000.00	192,975.00	4,397,975.00
2039/40	4,330,000.00	64,950.00	4,394,950.00
Total	\$ 376,200,000.00	\$ 108,962,258.33	\$ 485,162,258.33

Note: Debt service payments reflect payments from September 1 through August 31.

Irving Independent School District
Semi-Annual Unlimited Tax Debt by Principal and Interest

Date	Principal	Interest	Debt Service	Annual Debt Service
02/15/21	\$ 30,140,000.00	\$ 8,041,925.00	\$ 38,181,925.00	
08/15/21	-	7,097,675.00	7,097,675.00	\$ 45,279,600.00
02/15/22	31,360,000.00	7,487,675.00	38,847,675.00	
08/15/22	-	6,429,350.00	6,429,350.00	45,277,025.00
02/15/23	32,710,000.00	6,839,350.00	39,549,350.00	
08/15/23	-	5,729,575.00	5,729,575.00	45,278,925.00
02/15/24	32,565,000.00	7,569,575.00	40,134,575.00	
08/15/24	-	4,991,275.00	4,991,275.00	45,125,850.00
02/15/25	33,980,000.00	6,931,275.00	40,911,275.00	
08/15/25	-	4,222,125.00	4,222,125.00	45,133,400.00
02/15/26	32,195,000.00	6,242,125.00	38,437,125.00	
08/15/26	-	3,630,375.00	3,630,375.00	42,067,500.00
02/15/27	22,035,000.00	4,640,375.00	26,675,375.00	
08/15/27	-	3,144,475.00	3,144,475.00	29,819,850.00
02/15/28	20,450,000.00	3,144,475.00	23,594,475.00	
08/15/28	-	2,666,800.00	2,666,800.00	26,261,275.00
02/15/29	21,310,000.00	2,666,800.00	23,976,800.00	
08/15/29	-	2,192,400.00	2,192,400.00	26,169,200.00
02/15/30	21,520,000.00	2,192,400.00	23,712,400.00	
08/15/30	-	1,760,000.00	1,760,000.00	25,472,400.00
02/15/31	21,695,000.00	1,760,000.00	23,455,000.00	
08/15/31	-	1,340,425.00	1,340,425.00	24,795,425.00
02/15/32	22,595,000.00	1,340,425.00	23,935,425.00	
08/15/32	-	900,600.00	900,600.00	24,836,025.00
02/01/33	525,000.00	9,683.33	534,683.33	
02/15/33	11,350,000.00	890,100.00	12,240,100.00	
08/15/33	-	683,175.00	683,175.00	13,457,958.33
02/15/34	6,220,000.00	683,175.00	6,903,175.00	
08/15/34	-	576,850.00	576,850.00	7,480,025.00
02/15/35	6,420,000.00	576,850.00	6,996,850.00	
08/15/35	-	480,550.00	480,550.00	7,477,400.00
02/15/36	6,625,000.00	480,550.00	7,105,550.00	
08/15/36	-	367,225.00	367,225.00	7,472,775.00
02/15/37	6,865,000.00	367,225.00	7,232,225.00	
08/15/37	-	249,725.00	249,725.00	7,481,950.00
02/15/38	7,105,000.00	249,725.00	7,354,725.00	
08/15/38	-	128,025.00	128,025.00	7,482,750.00
02/15/39	4,205,000.00	128,025.00	4,333,025.00	
08/15/39	-	64,950.00	64,950.00	4,397,975.00
02/15/40	4,330,000.00	64,950.00	4,394,950.00	
Total	\$ 376,200,000.00	\$ 108,962,258.33	\$ 485,162,258.33	\$ 485,162,258.33

Outstanding Unlimited Tax Debt by Series

Section 2



August 16, 2022

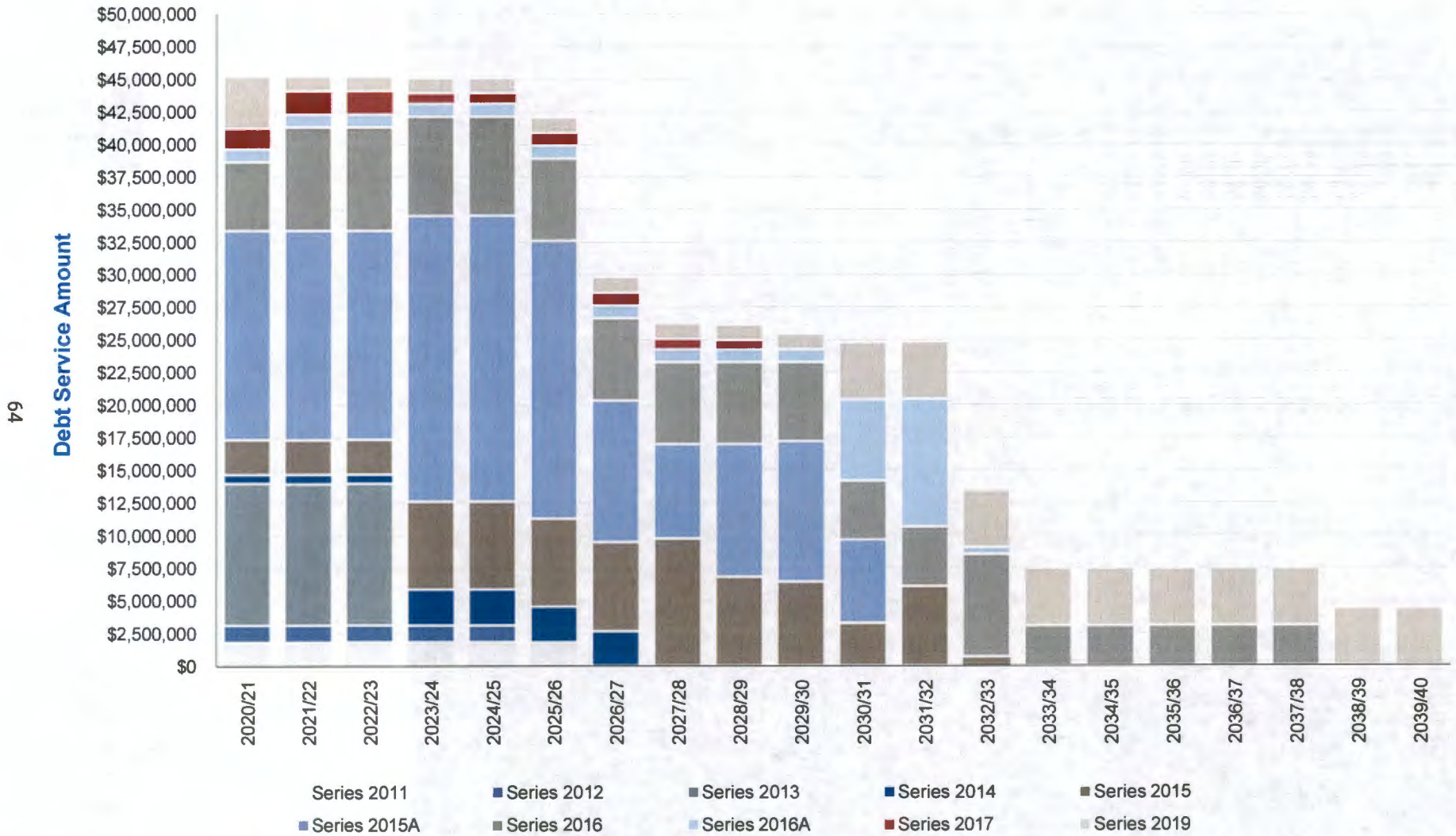
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Capital
Markets

Exhibit III-B
Attachment
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Irving Independent School District Outstanding Unlimited Tax Debt by Series



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Note: Debt service payments reflect payments from September 1 through August 31.

**Irving Independent School District
Outstanding Unlimited Tax Debt Service by Series**

Year	UL Tax Bds, Taxable Series 2011	UL Tax Sch Bldg Bds Series 2012	UL Tax Ref Bds, Taxable Series 2013	UL Tax Ref Bds, Series 2014	UL Tax Ref Bds, Series 2015	UL Tax Ref Bds, Series 2015A
2020/21	\$ 1,800,000.00	\$ 1,321,550.00	\$ 10,847,575.00	\$ 694,000.00	\$ 2,666,700.00	\$ 16,055,700.00
2021/22	1,800,000.00	1,320,600.00	10,845,300.00	699,000.00	2,662,425.00	16,055,950.00
2022/23	1,810,000.00	1,318,300.00	10,863,000.00	694,000.00	2,665,050.00	16,044,325.00
2023/24	1,810,000.00	1,319,100.00	-	2,744,000.00	6,727,300.00	21,913,950.00
2024/25	1,810,000.00	1,319,500.00	-	2,749,000.00	6,728,800.00	21,910,450.00
2025/26	1,810,000.00	-	-	2,744,000.00	6,730,200.00	21,323,200.00
2026/27	-	-	-	2,672,000.00	6,799,600.00	10,887,500.00
2027/28	-	-	-	-	9,763,225.00	7,231,100.00
2028/29	-	-	-	-	6,839,100.00	10,154,900.00
2029/30	-	-	-	-	6,433,400.00	10,781,900.00
2030/31	-	-	-	-	3,275,600.00	6,385,200.00
2031/32	-	-	-	-	6,126,800.00	-
2032/33	-	-	-	-	691,050.00	-
2033/34	-	-	-	-	-	-
2034/35	-	-	-	-	-	-
2035/36	-	-	-	-	-	-
2036/37	-	-	-	-	-	-
2037/38	-	-	-	-	-	-
2038/39	-	-	-	-	-	-
2039/40	-	-	-	-	-	-
Total	\$ 10,840,000.00	\$ 6,599,050.00	\$ 32,555,875.00	\$ 12,996,000.00	\$ 68,109,250.00	\$ 158,744,175.00

Note: Debt service payments reflect payments from September 1 through August 31.

**Irving Independent School District
Outstanding Unlimited Tax Debt Service by Series**

Year	UL Tax Ref Bds, Series 2016	UL Tax Ref Bds, Series 2016A	UL Tax Ref Bds, Series 2017	UL Tax Ref Bds, Series 2019	Total Annual Debt Service
2020/21	\$ 5,299,600.00	\$ 990,425.00	\$ 1,571,600.00	\$ 4,032,450.00	\$ 45,279,600.00
2021/22	7,946,100.00	992,300.00	1,751,900.00	1,203,450.00	45,277,025.00
2022/23	7,945,850.00	988,550.00	1,746,400.00	1,203,450.00	45,278,925.00
2023/24	7,645,475.00	989,175.00	773,400.00	1,203,450.00	45,125,850.00
2024/25	7,639,850.00	989,050.00	783,300.00	1,203,450.00	45,133,400.00
2025/26	6,314,975.00	988,175.00	953,500.00	1,203,450.00	42,067,500.00
2026/27	6,306,975.00	991,425.00	958,900.00	1,203,450.00	29,819,850.00
2027/28	6,303,100.00	988,800.00	771,600.00	1,203,450.00	26,261,275.00
2028/29	6,292,950.00	990,300.00	688,500.00	1,203,450.00	26,169,200.00
2029/30	6,062,850.00	990,800.00	-	1,203,450.00	25,472,400.00
2030/31	4,530,750.00	6,210,525.00	-	4,393,350.00	24,795,425.00
2031/32	4,528,150.00	9,785,625.00	-	4,395,450.00	24,836,025.00
2032/33	7,842,150.00	534,683.33	-	4,390,075.00	13,457,958.33
2033/34	3,086,750.00	-	-	4,393,275.00	7,480,025.00
2034/35	3,084,225.00	-	-	4,393,175.00	7,477,400.00
2035/36	3,083,000.00	-	-	4,389,775.00	7,472,775.00
2036/37	3,084,100.00	-	-	4,397,850.00	7,481,950.00
2037/38	3,085,500.00	-	-	4,397,250.00	7,482,750.00
2038/39	-	-	-	4,397,975.00	4,397,975.00
2039/40	-	-	-	4,394,950.00	4,394,950.00
Total	\$ 100,082,350.00	\$ 26,429,833.33	\$ 9,999,100.00	\$ 58,806,625.00	\$ 485,162,258.33

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Note: Debt service payments reflect payments from September 1 through August 31.

Irving Independent School District
Unlimited Tax Qualified School Construction Bonds, Taxable Series 2011 (Tax Credit)

Date	Principal	Interest	Debt Service	Annual Debt Service
02/15/21	\$ 1,800,000.00	\$ -	\$ 1,800,000.00	
08/15/21	-	-	-	\$ 1,800,000.00
02/15/22	1,800,000.00	-	1,800,000.00	
08/15/22	-	-	-	1,800,000.00
02/15/23	1,810,000.00	-	1,810,000.00	
08/15/23	-	-	-	1,810,000.00
02/15/24	1,810,000.00	-	1,810,000.00	
08/15/24	-	-	-	1,810,000.00
02/15/25	1,810,000.00	-	1,810,000.00	
08/15/25	-	-	-	1,810,000.00
02/15/26	1,810,000.00	-	1,810,000.00	1,810,000.00
Total	\$ 10,840,000.00	\$ -	\$ 10,840,000.00	\$ 10,840,000.00

**Irving Independent School District
Unlimited Tax School Building Bonds, Series 2012**

Date	Principal	Interest	Debt Service	Annual Debt Service
02/15/21	\$ 1,110,000.00	\$ 119,650.00	\$ 1,229,650.00	
08/15/21	-	91,900.00	91,900.00	\$ 1,321,550.00
02/15/22	1,160,000.00	91,900.00	1,251,900.00	
08/15/22	-	68,700.00	68,700.00	1,320,600.00
02/15/23	1,205,000.00	68,700.00	1,273,700.00	
08/15/23	-	44,600.00	44,600.00	1,318,300.00
02/15/24	1,255,000.00	44,600.00	1,299,600.00	
08/15/24	-	19,500.00	19,500.00	1,319,100.00
02/15/25	1,300,000.00	19,500.00	1,319,500.00	1,319,500.00
Total	\$ 6,030,000.00	\$ 569,050.00	\$ 6,599,050.00	\$ 6,599,050.00

**Irving Independent School District
Unlimited Tax Refunding Bonds, Taxable Series 2013**

Date	Principal	Interest	Debt Service	Annual Debt Service
02/15/21	\$ 9,865,000.00	\$ 565,275.00	\$ 10,430,275.00	
08/15/21	-	417,300.00	417,300.00	\$ 10,847,575.00
02/15/22	10,215,000.00	417,300.00	10,632,300.00	
08/15/22	-	213,000.00	213,000.00	10,845,300.00
02/15/23	10,650,000.00	213,000.00	10,863,000.00	10,863,000.00
Total	\$ 30,730,000.00	\$ 1,825,875.00	\$ 32,555,875.00	\$ 32,555,875.00

**Irving Independent School District
Unlimited Tax Refunding Bonds, Series 2014**

Date	Principal	Interest	Debt Service	Annual Debt Service
02/15/21	\$ 290,000.00	\$ 377,000.00	\$ 667,000.00	
08/15/21	-	27,000.00	27,000.00	\$ 694,000.00
02/15/22	255,000.00	417,000.00	672,000.00	
08/15/22	-	27,000.00	27,000.00	699,000.00
02/15/23	230,000.00	437,000.00	667,000.00	
08/15/23	-	27,000.00	27,000.00	694,000.00
02/15/24	850,000.00	1,867,000.00	2,717,000.00	
08/15/24	-	27,000.00	27,000.00	2,744,000.00
02/15/25	755,000.00	1,967,000.00	2,722,000.00	
08/15/25	-	27,000.00	27,000.00	2,749,000.00
02/15/26	670,000.00	2,047,000.00	2,717,000.00	
08/15/26	-	27,000.00	27,000.00	2,744,000.00
02/15/27	1,635,000.00	1,037,000.00	2,672,000.00	2,672,000.00
Total	\$ 4,685,000.00	\$ 8,311,000.00	\$ 12,996,000.00	\$ 12,996,000.00

**Irving Independent School District
Unlimited Tax Refunding Bonds, Series 2015**

Date	Principal	Interest	Debt Service	Annual Debt Service
02/15/21	\$ 420,000.00	\$ 1,127,550.00	\$ 1,547,550.00	
08/15/21	-	1,119,150.00	1,119,150.00	\$ 2,666,700.00
02/15/22	435,000.00	1,119,150.00	1,554,150.00	
08/15/22	-	1,108,275.00	1,108,275.00	2,662,425.00
02/15/23	460,000.00	1,108,275.00	1,568,275.00	
08/15/23	-	1,096,775.00	1,096,775.00	2,665,050.00
02/15/24	4,650,000.00	1,096,775.00	5,746,775.00	
08/15/24	-	980,525.00	980,525.00	6,727,300.00
02/15/25	4,890,000.00	980,525.00	5,870,525.00	
08/15/25	-	858,275.00	858,275.00	6,728,800.00
02/15/26	5,090,000.00	858,275.00	5,948,275.00	
08/15/26	-	781,925.00	781,925.00	6,730,200.00
02/15/27	5,370,000.00	781,925.00	6,151,925.00	
08/15/27	-	647,675.00	647,675.00	6,799,600.00
02/15/28	8,685,000.00	647,675.00	9,332,675.00	
08/15/28	-	430,550.00	430,550.00	9,763,225.00
02/15/29	6,100,000.00	430,550.00	6,530,550.00	
08/15/29	-	308,550.00	308,550.00	6,839,100.00
02/15/30	5,935,000.00	308,550.00	6,243,550.00	
08/15/30	-	189,850.00	189,850.00	6,433,400.00
02/15/31	2,955,000.00	189,850.00	3,144,850.00	
08/15/31	-	130,750.00	130,750.00	3,275,600.00
02/15/32	5,985,000.00	130,750.00	6,115,750.00	
08/15/32	-	11,050.00	11,050.00	6,126,800.00
02/15/33	680,000.00	11,050.00	691,050.00	691,050.00
Total	\$ 51,655,000.00	\$ 16,454,250.00	\$ 68,109,250.00	\$ 68,109,250.00

**Irving Independent School District
Unlimited Tax Refunding Bonds, Series 2015A**

Date	Principal	Interest	Debt Service	Annual Debt Service
02/15/21	\$ 10,330,000.00	\$ 2,991,975.00	\$ 13,321,975.00	
08/15/21	-	2,733,725.00	2,733,725.00	\$ 16,055,700.00
02/15/22	10,860,000.00	2,733,725.00	13,593,725.00	
08/15/22	-	2,462,225.00	2,462,225.00	16,055,950.00
02/15/23	11,405,000.00	2,462,225.00	13,867,225.00	
08/15/23	-	2,177,100.00	2,177,100.00	16,044,325.00
02/15/24	18,010,000.00	2,177,100.00	20,187,100.00	
08/15/24	-	1,726,850.00	1,726,850.00	21,913,950.00
02/15/25	18,930,000.00	1,726,850.00	20,656,850.00	
08/15/25	-	1,253,600.00	1,253,600.00	21,910,450.00
02/15/26	19,200,000.00	1,253,600.00	20,453,600.00	
08/15/26	-	869,600.00	869,600.00	21,323,200.00
02/15/27	9,335,000.00	869,600.00	10,204,600.00	
08/15/27	-	682,900.00	682,900.00	10,887,500.00
02/15/28	5,985,000.00	682,900.00	6,667,900.00	
08/15/28	-	563,200.00	563,200.00	7,231,100.00
02/15/29	9,260,000.00	563,200.00	9,823,200.00	
08/15/29	-	331,700.00	331,700.00	10,154,900.00
02/15/30	10,325,000.00	331,700.00	10,656,700.00	
08/15/30	-	125,200.00	125,200.00	10,781,900.00
02/15/31	6,260,000.00	125,200.00	6,385,200.00	6,385,200.00
Total	\$ 129,900,000.00	\$ 28,844,175.00	\$ 158,744,175.00	\$ 158,744,175.00

**Irving Independent School District
Unlimited Tax Refunding Bonds, Series 2016**

Date	Principal	Interest	Debt Service	Annual Debt Service
02/15/21	\$ 2,060,000.00	\$ 1,645,550.00	\$ 3,705,550.00	
08/15/21	-	1,594,050.00	1,594,050.00	\$ 5,299,600.00
02/15/22	4,880,000.00	1,594,050.00	6,474,050.00	
08/15/22	-	1,472,050.00	1,472,050.00	7,946,100.00
02/15/23	5,130,000.00	1,472,050.00	6,602,050.00	
08/15/23	-	1,343,800.00	1,343,800.00	7,945,850.00
02/15/24	5,085,000.00	1,343,800.00	6,428,800.00	
08/15/24	-	1,216,675.00	1,216,675.00	7,645,475.00
02/15/25	5,340,000.00	1,216,675.00	6,556,675.00	
08/15/25	-	1,083,175.00	1,083,175.00	7,639,850.00
02/15/26	4,255,000.00	1,083,175.00	5,338,175.00	
08/15/26	-	976,800.00	976,800.00	6,314,975.00
02/15/27	4,465,000.00	976,800.00	5,441,800.00	
08/15/27	-	865,175.00	865,175.00	6,306,975.00
02/15/28	4,690,000.00	865,175.00	5,555,175.00	
08/15/28	-	747,925.00	747,925.00	6,303,100.00
02/15/29	4,895,000.00	747,925.00	5,642,925.00	
08/15/29	-	650,025.00	650,025.00	6,292,950.00
02/15/30	4,860,000.00	650,025.00	5,510,025.00	
08/15/30	-	552,825.00	552,825.00	6,062,850.00
02/15/31	3,495,000.00	552,825.00	4,047,825.00	
08/15/31	-	482,925.00	482,925.00	4,530,750.00
02/15/32	3,635,000.00	482,925.00	4,117,925.00	
08/15/32	-	410,225.00	410,225.00	4,528,150.00
02/15/33	7,165,000.00	410,225.00	7,575,225.00	
08/15/33	-	266,925.00	266,925.00	7,842,150.00
02/15/34	2,605,000.00	266,925.00	2,871,925.00	
08/15/34	-	214,825.00	214,825.00	3,086,750.00
02/15/35	2,695,000.00	214,825.00	2,909,825.00	
08/15/35	-	174,400.00	174,400.00	3,084,225.00
02/15/36	2,790,000.00	174,400.00	2,964,400.00	
08/15/36	-	118,600.00	118,600.00	3,083,000.00
02/15/37	2,905,000.00	118,600.00	3,023,600.00	
08/15/37	-	60,500.00	60,500.00	3,084,100.00
02/15/38	3,025,000.00	60,500.00	3,085,500.00	3,085,500.00
Total	\$ 73,975,000.00	\$ 26,107,350.00	\$ 100,082,350.00	\$ 100,082,350.00

**Irving Independent School District
Unlimited Tax Refunding Bonds, Series 2016A**

Date	Principal	Interest	Debt Service	Annual Debt Service
02/15/21	\$ 255,000.00	\$ 370,900.00	\$ 625,900.00	
08/15/21	-	364,525.00	364,525.00	\$ 990,425.00
02/15/22	270,000.00	364,525.00	634,525.00	
08/15/22	-	357,775.00	357,775.00	992,300.00
02/15/23	280,000.00	357,775.00	637,775.00	
08/15/23	-	350,775.00	350,775.00	988,550.00
02/15/24	295,000.00	350,775.00	645,775.00	
08/15/24	-	343,400.00	343,400.00	989,175.00
02/15/25	310,000.00	343,400.00	653,400.00	
08/15/25	-	335,650.00	335,650.00	989,050.00
02/15/26	325,000.00	335,650.00	660,650.00	
08/15/26	-	327,525.00	327,525.00	988,175.00
02/15/27	345,000.00	327,525.00	672,525.00	
08/15/27	-	318,900.00	318,900.00	991,425.00
02/15/28	360,000.00	318,900.00	678,900.00	
08/15/28	-	309,900.00	309,900.00	988,800.00
02/15/29	380,000.00	309,900.00	689,900.00	
08/15/29	-	300,400.00	300,400.00	990,300.00
02/15/30	400,000.00	300,400.00	700,400.00	
08/15/30	-	290,400.00	290,400.00	990,800.00
02/15/31	5,730,000.00	290,400.00	6,020,400.00	
08/15/31	-	190,125.00	190,125.00	6,210,525.00
02/15/32	9,585,000.00	190,125.00	9,775,125.00	
08/15/32	-	10,500.00	10,500.00	9,785,625.00
02/01/33	525,000.00	9,683.33	534,683.33	534,683.33
Total	\$ 19,060,000.00	\$ 7,369,833.33	\$ 26,429,833.33	\$ 26,429,833.33

**Irving Independent School District
Unlimited Tax Refunding Bonds, Series 2017**

Date	Principal	Interest	Debt Service	Annual Debt Service
02/15/21	\$ 1,250,000.00	\$ 173,300.00	\$ 1,423,300.00	
08/15/21	-	148,300.00	148,300.00	\$ 1,571,600.00
02/15/22	1,485,000.00	148,300.00	1,633,300.00	
08/15/22	-	118,600.00	118,600.00	1,751,900.00
02/15/23	1,540,000.00	118,600.00	1,658,600.00	
08/15/23	-	87,800.00	87,800.00	1,746,400.00
02/15/24	610,000.00	87,800.00	697,800.00	
08/15/24	-	75,600.00	75,600.00	773,400.00
02/15/25	645,000.00	75,600.00	720,600.00	
08/15/25	-	62,700.00	62,700.00	783,300.00
02/15/26	845,000.00	62,700.00	907,700.00	
08/15/26	-	45,800.00	45,800.00	953,500.00
02/15/27	885,000.00	45,800.00	930,800.00	
08/15/27	-	28,100.00	28,100.00	958,900.00
02/15/28	730,000.00	28,100.00	758,100.00	
08/15/28	-	13,500.00	13,500.00	771,600.00
02/15/29	675,000.00	13,500.00	688,500.00	688,500.00
Total	\$ 8,665,000.00	\$ 1,334,100.00	\$ 9,999,100.00	\$ 9,999,100.00

**Irving Independent School District
Unlimited Tax Refunding Bonds, Series 2019**

Date	Principal	Interest	Debt Service	Annual Debt Service
02/15/21	\$ 2,760,000.00	\$ 670,725.00	\$ 3,430,725.00	
08/15/21	-	601,725.00	601,725.00	\$ 4,032,450.00
02/15/22	-	601,725.00	601,725.00	
08/15/22	-	601,725.00	601,725.00	1,203,450.00
02/15/23	-	601,725.00	601,725.00	
08/15/23	-	601,725.00	601,725.00	1,203,450.00
02/15/24	-	601,725.00	601,725.00	
08/15/24	-	601,725.00	601,725.00	1,203,450.00
02/15/25	-	601,725.00	601,725.00	
08/15/25	-	601,725.00	601,725.00	1,203,450.00
02/15/26	-	601,725.00	601,725.00	
08/15/26	-	601,725.00	601,725.00	1,203,450.00
02/15/27	-	601,725.00	601,725.00	
08/15/27	-	601,725.00	601,725.00	1,203,450.00
02/15/28	-	601,725.00	601,725.00	
08/15/28	-	601,725.00	601,725.00	1,203,450.00
02/15/29	-	601,725.00	601,725.00	
08/15/29	-	601,725.00	601,725.00	1,203,450.00
02/15/30	-	601,725.00	601,725.00	
08/15/30	-	601,725.00	601,725.00	1,203,450.00
02/15/31	3,255,000.00	601,725.00	3,856,725.00	
08/15/31	-	536,625.00	536,625.00	4,393,350.00
02/15/32	3,390,000.00	536,625.00	3,926,625.00	
08/15/32	-	468,825.00	468,825.00	4,395,450.00
02/15/33	3,505,000.00	468,825.00	3,973,825.00	
08/15/33	-	416,250.00	416,250.00	4,390,075.00
02/15/34	3,615,000.00	416,250.00	4,031,250.00	
08/15/34	-	362,025.00	362,025.00	4,393,275.00
02/15/35	3,725,000.00	362,025.00	4,087,025.00	
08/15/35	-	306,150.00	306,150.00	4,393,175.00
02/15/36	3,835,000.00	306,150.00	4,141,150.00	
08/15/36	-	248,625.00	248,625.00	4,389,775.00
02/15/37	3,960,000.00	248,625.00	4,208,625.00	
08/15/37	-	189,225.00	189,225.00	4,397,850.00
02/15/38	4,080,000.00	189,225.00	4,269,225.00	
08/15/38	-	128,025.00	128,025.00	4,397,250.00
02/15/39	4,205,000.00	128,025.00	4,333,025.00	
08/15/39	-	64,950.00	64,950.00	4,397,975.00
02/15/40	4,330,000.00	64,950.00	4,394,950.00	4,394,950.00
Total	\$ 40,660,000.00	\$ 18,146,625.00	\$ 58,806,625.00	\$ 58,806,625.00

ACTION ITEM
8/16/2022

TOPIC: Consider Approval of Resolution No. 21-22-12 Levying School District Ad Valorem Taxes for the Irving Independent School District, Irving, Texas, for the Fiscal Year 2022-2023; and the Tax Year 2022 and for Each Year Thereafter Until Otherwise Provided; Directing the Assessment and Collection Thereof

SUBMITTED BY: Fernando Natividad and Cher Elzy

BACKGROUND: In order to provide for the budget adopted by the Board in Resolution No. 21-22-16 a maintenance and operating tax rate and interest and sinking tax rate must be set by the Board.

ADMINISTRATIVE RECOMMENDATION: The Administration recommends the approval of Resolution No. 21-22-12 to Set the Tax Rate. A written record vote must be made related to the Resolution. The Resolution is attached.

RECOMMENDED BOARD MOTION: I move that the property tax rate be increased by the adoption of a tax rate of 1.1474, which is effectively a 8.61% increase in the tax rate.

Attachments:

1. Resolution No. 21-22-12 to Set the Tax Rate
2. Notice of Public Meeting

RESOLUTION NO. 21-22-12 TO SET TAX RATE

Date: 08/16/2022

On this date, we, the Board of Trustees of the Irving Independent School District, hereby levy or set the tax rate on \$100 valuation for the District for the tax year 2022 at a total tax rate of \$ 1.1474, to be assessed and collected by the duly specified assessor and collector as follows:

- \$ 0.9056 for the purpose of maintenance and operation, and
- \$ 0.2418 for the purpose of payment of principal and interest on debts;

Such taxes are to be assessed and collected by the tax officials designated by the District.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE.

Adopted this 16th day of August, by the Board of Trustees

Signed:

 Randy Randle, President
 Board of Trustees

Attest:

 A.D. Jenkins, Secretary
 Board of Trustee

Record	Vote	
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Pam Campbell
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Randy Randle
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Lisa Lobb
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Dr. Rosemary Robbins
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Michael Kelley
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Nuzhat Hye
<input type="checkbox"/> Yes	<input type="checkbox"/> No	A.D. Jenkins

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Irving Independent School District will hold a public meeting at 07:00 PM, August 16, 2022 in the board room at 2621 W Airport Frwy, Irving TX, 75062. The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$0.9056/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.2418/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	-2.51 % decrease
Debt Service	-0.66 % decrease
Total Expenditures	-2.24 % decrease

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Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$19,635,677,880	\$23,317,885,320
Total appraised value* of new property**	\$188,333,854	\$614,676,269
Total taxable value*** of all property	\$16,326,839,855	\$19,095,365,105
Total taxable value*** of new property**	\$187,960,334	\$614,442,180

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$314,700,000

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$0.9390	\$0.2687	\$1.2077	\$6,894	\$4,981
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.9768	\$0.2432	\$1.2200	\$7,511	\$4,309
Proposed Rate	\$0.9056	\$0.2418	\$1.1474	\$7,544	\$4,400

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both.

The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$229,053	\$280,919
Average Taxable Value of Residences	\$204,053	\$240,919
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.2077	\$1.1474
Taxes Due on Average Residence	\$2,464.35	\$2,764.30
Increase (Decrease) in Taxes		\$299.95

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.1474. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.1474.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	\$98,730,000
Interest & Sinking Fund Balance(s)	\$9,100,000

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

AUGUST 2022 REPORT FROM DIVISION OF BUSINESS SERVICES

TAX OFFICE

Total Tax Collections for July 2022 are \$195,595,979.40

	<u>JULY 2022</u>	<u>YEAR TO DATE</u>
Current Year	\$ 89,161	\$ 195,142,898
Delinquent	\$ (12,560)	\$ (889,751)
Penalty & Interest	\$ 65,649	\$ 1,340,692
Other	\$ 71	\$ 2,140
Total	<u>\$ 142,321</u>	<u>\$ 195,595,979</u>

BUSINESS SERVICES

Payroll for June 2022 was paid as follows:

	<u>GROSS PAY</u>	<u>BENEFITS</u>	<u>TOTAL</u>
Local Maintenance	\$ 19,914,690	\$ 3,754,558	\$ 23,669,248
Special Revenue	\$ 2,075,254	\$ 362,270	\$ 2,437,524
Total	<u>\$ 21,989,944</u>	<u>\$ 4,116,828</u>	<u>\$ 26,106,772</u>

INVESTMENT EARNINGS REPORT

	<u>JUNE 2022</u>	<u>YEAR TO DATE</u>
Local Maintenance	\$93,774	\$ 401,459
Federal Programs	23,893	\$ 61,048
Interest & Sinking	2,183	\$ 7,740
Capital Projects		-
Internal Service	1,997	\$ 5,505
Total All Funds	<u>\$ 121,847</u>	<u>\$ 475,752</u>

MEMO

TO: Fernando Natividad, Chief Financial Officer
FROM: Cher Elzy, Director Tax Operations
SUBJECT: Monthly Tax Report
DATE: August 16, 2022

Attached for your consideration is the collection activity for the month of July 2022.

Our monthly collections for July reflect \$(12,561) in delinquent collections and \$89,161 in current collections and \$65,649 in penalty and interest. Adjustments made (\$3,719,783) in changes to delinquent tax years and \$5,904,597 in changes made to current year. Our current year (2021) reflects a beginning roll of \$191,766,083. Total ending receivable balance for all years is \$7,487,537 for the month of July 2022.

**IRVING INDEPENDENT SCHOOL DISTRICT
JULY 2022
TAX COLLECTION REPORT**

IISD:

	<u>M-T-D FY 2020-2021</u>	<u>M-T-D FY 2021-2022</u>	<u>Y-T-D FY 2020-2021</u>	<u>Y-T-D FY 2021-2022</u>
Current Year	229,346.88	89,160.91	194,205,835.48	195,142,898.09
Delinquent	102,714.35	(12,560.38)	941,516.10	(889,750.52)
Penalty & Interest	86,955.74	65,649.13	1,702,110.13	1,340,691.96
Other	342.95	71.19	1,878.29	2,139.87
Sub-Total	419,359.92	142,320.85	196,851,340.00	195,595,979.40

Revenue year-to-date
compared to prior fiscal year (1,255,360.60)

OTHER COLLECTIONS:

Research Fees	0.00	255.65
Attorney Fees	48,092.71	492,395.57
Court Costs	0.00	0.00
Rendition Penalty	177.61	11,823.55

REFUNDS:

	(2,825.50)	4,557.09
Total Collections	187,765.67	196,105,011.26

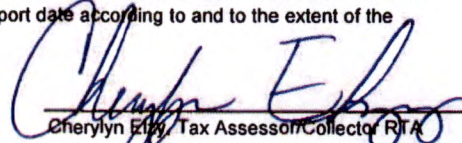
ACTIVITY SUMMARY:

	<u>FY 2020-2021</u>	<u>FY 2021-2022</u>
Collection Percentage Current Year Compared to Prior Year	98.32%	98.72%

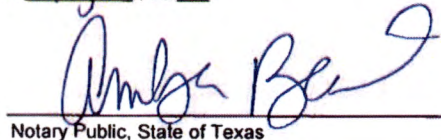
RECEIVABLES YEAR-TO-DATE SUMMARY

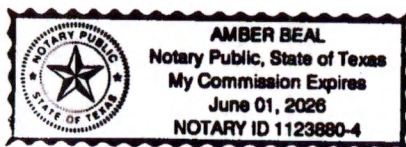
	Current Year	Prior Years	Total Tax Receivables
Beginning Balance	191,766,083.39	7,789,786.80	199,555,870.19
Adjustments	5,904,597.12	(3,719,782.86)	2,184,814.26
Levy Paid	195,142,898.09	(889,750.52)	194,253,147.57
Ending Balance	2,527,782.42	4,959,754.46	7,487,536.88

I hereby certify the above report of tax collections to be true and accurate accounting of the revenues collected for as of the above report date according to and to the extent of the records of my office.


 Cheryl Eby, Tax Assessor/Collector RIA

Signed and sworn before me this 2nd day of August, 20 22


 Notary Public, State of Texas



2021-2022 INVESTMENT INTEREST EARNINGS

FUNDS

	SEP 2021	OCT 2021	NOV 2021	QUARTERLY TOTAL
LOCAL MAINTENANCE	\$11,641	\$25,253	\$17,731	\$54,626
FEDERAL PROGRAMS	488	496	603	1,588
INTEREST & SINKING	331	337	402	1,070
CAPITAL PROJECTS	-	-	-	0
INTERNAL SERVICE	76	77	93	246
TOTAL ALL FUNDS	\$12,537	\$26,164	\$18,829	\$57,529

% CHANGE FROM PRIOR MONTH/QUARTER -92.04% 108.70% -28.04% -87.10%

	DEC 2021	JAN 2022	FEB 2022	QUARTERLY TOTAL
GENERAL OPERATING	\$20,816	\$25,089	\$28,889	\$74,794
FEDERAL PROGRAMS	945	1,498	1,732	4,175
INTEREST & SINKING	533	743	470	1,745
CAPITAL PROJECTS	-	-	-	0
INTERNAL SERVICE	123	172	197	492
TOTAL ALL FUNDS	\$22,417	\$27,501	\$31,289	\$81,207

% CHANGE FROM PRIOR MONTH/QUARTER 19.06% 22.68% 13.77% 41.16%

	MAR 2022	APR 2022	MAY 2022	QUARTERLY TOTAL
GENERAL OPERATING	\$45,278	\$53,614	\$79,374	\$178,266
FEDERAL PROGRAMS	5,098	8,971	17,324	31,393
INTEREST & SINKING	459	781	1,502	2,742
CAPITAL PROJECTS	-	-	-	0
INTERNAL SERVICE	508	813	1,448	2,769
TOTAL ALL FUNDS	\$51,343	\$64,178	\$99,648	\$215,169

% CHANGE FROM PRIOR MONTH/QUARTER 64.09% 25.00% 55.27%

	JUN 2022	JUL 2022	AUG 2022	QUARTERLY TOTAL
GENERAL OPERATING	\$93,774	-	-	\$93,774
FEDERAL PROGRAMS	23,893	-	-	23,893
INTEREST & SINKING	2,183	-	-	2,183
CAPITAL PROJECTS	-	-	-	0
INTERNAL SERVICE	1,997	-	-	1,997
TOTAL ALL FUNDS	\$121,847	\$0	\$0	\$121,847

% CHANGE FROM PRIOR MONTH/QUARTER 22.28% -100.00% #DIV/0!

ALL FUNDS	YEAR TO DATE TOTAL	
GENERAL OPERATING	\$401,459	
FEDERAL PROGRAMS	61,048	
INTEREST & SINKING	7,740	
CAPITAL PROJECTS	0	
INTERNAL SERVICE	5,505	
GRAND TOTAL ALL FUNDS	\$475,752	

	2020-2021			2019-2020		
	SEP 2020-JUNE 2021	AMOUNT CHANGE	PERCENTAGE CHANGE	SEP 2019-JUNE 2020	AMOUNT CHANGE	PERCENTAGE CHANGE
ALL FUNDS						
GENERAL OPERATING	224,788	\$176,671	78.59%	1,773,172	(\$1,371,713)	-77.36%
FEDERAL PROGRAMS	16,286	44,762	274.85%	283,857	(\$222,808)	-78.49%
INTEREST & SINKING	13,049	(5,309)	-40.69%	200,114	(\$192,375)	-96.13%
CAPITAL PROJECTS	-	-	-	-	-	-
INTERNAL SERVICE	2,232	3,273	146.65%	27,042	(\$21,537)	-79.64%
GRAND TOTAL ALL FUNDS	\$256,355	\$219,397	85.58%	\$2,284,185	(\$1,808,433)	-79.17%

TOTAL PORTFOLIO AS OF JUNE		INCREASE/ (DECREASE) FROM PRIOR YEAR	CD AVERAGE INTEREST YIELD	LGIP AVERAGE INTEREST YIELD	AGENCY AVERAGE INTEREST YIELD	TOTAL AVERAGE INTEREST YIELD
2022	167,046,966	(35,129,991)	---	2.110	1.970	1.997
2021	131,730,468	(9,681,276)	---	1.146	1.908	1.190
2020	166,860,459	6,239,594	---	0.587	1.792	0.719
2019	176,541,735	10,207,588	---	0.110	1.722	0.287
2018	170,302,140	(1,453,710)	---	0.085	1.432	0.319
2017	160,094,552	(6,108,802)	0.364	0.093	0.984	0.168
2016	161,548,262	(4,529,481)	1.11	0.209	0.740	0.357
2015	167,657,064	(20,876,712)	1.240	0.132	---	0.277
2014	172,186,545	#REF!	1.777	0.273	1.446	0.579
2013	193,063,257					

Irving Independent School District

Investment Report

For The Quarter Year Ended May 31, 2022


This report summarizes the investment position of Irving Independent School District for the quarter ended May 31, 2022

	5/31/2022	2/28/2022	5/31/2021
Book Value	192,233,792	237,106,877	198,973,903
Market Value	191,655,840	237,090,056	199,162,496
Par Value	192,233,792	237,106,877	198,973,903
Change in Market Value	372,538	205,414	(188,593)
Portfolio Yield-to-Maturity @ Cost	0.6052	0.1150	0.1190
Portfolio Weighted Average Maturity (WAM)	201.28	96.33	114.67
Yield-to-Maturity of 6 Month CD	1.890	0.900	0.030
Yield-to-Maturity of 6 Month Treasury Bill	1.578	0.638	0.035
Yield-to-Maturity of 1 Year Treasury Bill	2.05	1.024	0.046
Yield-to-Maturity of 2 Year Treasury Bill	2.478	1.496	0.139
Yield-to-Maturity of 3 Year Treasury Bill	2.725	1.691	0.294
Accrued Interest Ending Balance	56,458	35,621	55,526

This report is presented in accordance with the Texas Government Code Title 10 Section 2256.023. The below signed hereby certify that, to the best of their knowledge on the date this report was created, Irving Independent School District is in compliance with the provision of Government Code 2256 and with the stated policies and strategies of Irving Independent School District.



Fernando Natividad
Chief Financial Officer



Mahdia Lalee
Director of Business Operations



MiEisha Runnels
Accounting Supervisor

TO: Fernando Natividad, Chief Financial Officer

FROM: Mahdia Lalee, Director of Business Operations

RE: Investment Report for Fiscal Year Ended May 31, 2022

On May 31, 2022 the district held \$192,233,792 within the following investments and the percentage to the total portfolio.

	AS OF 5/31/2022		AS OF 02/28/2022		QUARTERLY CHANGE	
Certificates of Deposit	15,000,000	7.80%	15,000,000	6.33%	-	0.00%
Local Government Investment Pools	113,589,380	59.09%	163,474,108	68.95%	(49,884,728)	-30.52%
US Agencies	22,805,000	11.86%	17,805,000	7.51%	5,000,000	28.08%
Money Market Account	40,839,413	21.24%	40,827,769	17.22%	11,644	0.03%
Total	192,233,792		237,106,877		(44,873,085)	-18.93%
	AS OF 02/28/2022		AS OF 11/30/2020		QUARTERLY CHANGE	
Certificates of Deposit	15,000,000	6.33%	15,000,000	9.31%	-	0.00%
Local Government Investment Pools	163,474,108	68.95%	87,440,362	54.29%	76,033,746	86.95%
US Agencies	17,805,000	7.51%	17,805,000	11.06%	-	0.00%
Money Market Account	40,827,769	17.22%	40,810,199	25.34%	17,570	0.04%
Total	237,106,877		161,055,561		76,051,316	47.22%
	AS OF 11/30/2020		AS OF 08/31/2021		QUARTERLY CHANGE	
Certificates of Deposit	15,000,000	9.31%	15,000,000	9.11%	-	0.00%
Local Government Investment Pools	87,440,362	54.29%	91,028,166	55.29%	(3,587,804)	-3.94%
US Agencies	17,805,000	11.06%	17,805,000	10.82%	-	0.00%
Money Market Account	40,810,199	25.34%	40,792,278	24.78%	17,922	0.04%
Total	161,055,561		164,625,444		(3,569,882)	-2.17%
	AS OF 08/31/2021		AS OF 05/31/2021		QUARTERLY CHANGE	
Certificates of Deposit	15,000,000	9.11%	15,070,802	7.57%	(70,802)	-0.47%
Local Government Investment Pools	91,028,166	55.29%	125,325,029	62.99%	(34,296,863)	-27.37%
US Agencies	17,805,000	10.82%	17,805,000	8.95%	-	0.00%
Money Market Account	40,792,278	24.78%	40,773,072	20.49%	19,206	0.05%
Total	164,625,444		198,973,903		(34,348,460)	-17.26%
	AS OF 05/31/2022		AS OF 05/31/2021		YEARLY CHANGE	
Certificates of Deposit	15,000,000	7.80%	15,070,802	9.07%	(70,802)	-0.47%
Local Government Investment Pools	113,589,380	59.09%	125,325,029	78.41%	(11,735,650)	-9.36%
US Agencies	22,805,000	11.86%	17,805,000	0.00%	5,000,000	28.08%
Money Market Account	40,839,413	21.24%	40,773,072	12.52%	66,341	0.16%
Total	192,233,792		198,973,903		(6,740,111)	-3.39%

The following investments reflect the weighted average maturity (WAM) for the previous quarters indicated below.

Quarter Ended	Certificates of Deposit	Local Government Investment Pools	Money Market Acct	US Agency	Average WAM
MAY 2022	28.48	0.59	0.21	172.00	201.28
FEB 2022	17.29	0.69	0.17	78.18	96.33
NOV 2021	25.46	0.54	0.25	115.09	141.35
AUG 2021	24.91	0.55	0.25	112.6	138.3
MAY 2021	20.68	0.63	0.2	96.16	114.67

DAYS TO MATURITY

Quarter Ended	Certificates of Deposit	Local Government Investment Pools	Money Market Acct	US Agency
MAY 2022	365	1	1	1450
FEB 2022	273	1	1	1041
NOV 2021	273	1	1	1041
AUG 2021	273	1	1	1041
MAY 2021	273	1	1	1041

Overall, the weighted average yield to maturity at cost for the district's portfolio is as follows:

Quarter Ended	Certificates of Deposit	Local Government Investment Pools	Money Market Acct	US Agency	Total
MAY 2022	1.10	0.785	0.175	0.156	0.605
FEB 2022	0.20	0.087	0.175	0.165	0.115
NOV 2021	0.20	0.038	0.175	0.165	0.102
AUG 2021	0.20	0.065	0.187	0.165	0.118
MAY 2021	0.30	0.068	0.187	0.165	0.119

The following table is agency balances per period indicated by fund

Quarter Ended	Fund 199	Fund 599	Fund 671	Fund 674	Total
MAY 2022	22,805,000	-	-	-	22,805,000
FEB 2022	17,805,000	-	-	-	17,805,000
NOV 2021	17,805,000	-	-	-	17,805,000
AUG 2021	17,805,000	-	-	-	17,805,000
MAY 2021	17,805,000	-	-	-	17,805,000

For the quarter ended May 31, 2022 the following data provides a comparison to prior year by fund and by security type. The change from the prior year was a 3.39% decrease in the amount of \$6,740,111. The change from the prior quarter was a 18.93% decrease in the amount of \$44,873,085

MAY 2022

Fund	Money Market Account	Certificates of Deposit	Local Government Investment Pools	US Agencies	Total
199	40,839,413	15,000,000	83,964,603	22,805,000	162,609,015
240			25,099,350		25,099,350
599			2,427,752		2,427,752
679					-
681					-
682					-
687					-
771			2,097,676		2,097,676
Total	40,839,413	15,000,000	113,589,380	22,805,000	192,233,792
% to Total	21.24%	7.80%	59.09%	11.86%	

MAY 2021

Fund	Money Market Account	Certificates of Deposit	Local Government Investment Pools	US Agencies	Total
199	40,773,072	15,070,802	101,621,570	17,805,000	175,270,444
240			13,419,119		13,419,119
599			8,190,477		8,190,477
679					-
681					-
682					-
687					-
771			2,093,863		2,093,863
Total	40,773,072	15,070,802	125,325,029	17,805,000	198,973,903
% to Total	20.49%	7.57%	62.99%	8.95%	

YEARLY CHANGE

Fund	Money Market Account	Certificates of Deposit	Local Government Investment Pools	US Agencies	Total
199	66,341	(70,802)	(17,656,968)	5,000,000	(12,661,429)
240	-	-	11,680,231	-	11,680,231
599	-	-	(5,762,726)	-	(5,762,726)
679	-	-	-	-	-
681	-	-	-	-	-
682	-	-	-	-	-
687	-	-	-	-	-
771	-	-	3,812	-	3,812
Total	66,341	(70,802)	(11,735,650)	5,000,000	(6,740,111)
% to Total	-0.98%	1.05%	174.12%	-74.18%	

YEARLY CHANGE

Fund	Money Market Account	Certificates of Deposit	Local Government Investment Pools	US Agencies	Total
199	0.16%	-0.47%	-17.38%	28.08%	-7.22%
240	0.00%	0.00%	87.04%	0.00%	87.04%
599	0.00%	0.00%	-70.36%	0.00%	-70.36%
679	0.00%	0.00%	0.00%	0.00%	0.00%
681	0.00%	0.00%	0.00%	0.00%	0.00%
682	0.00%	0.00%	0.00%	0.00%	0.00%
687	0.00%	0.00%	0.00%	0.00%	0.00%
771	0.00%	0.00%	0.18%	0.00%	0.18%
Total	0.16%	-0.47%	-9.36%	28.08%	-3.39%

MAY 2022

Fund	Money Market Account	Certificates of Deposit	Local Government Investment Pools	US Agencies	Total
199	40,839,413	15,000,000	83,964,603	22,805,000	162,609,015
240			25,099,350		25,099,350
599			2,427,752		2,427,752

679					-
681					-
682					-
687					-
771			2,097,676		2,097,676
Total	40,839,413	15,000,000	113,589,380	22,805,000	192,233,792
% to Total	21.24%	7.80%	59.09%	11.86%	

FEBRUARY 2022

Fund	Money Market Account	Certificates of Deposit	Local Government Investment Pools	US Agencies	Total
199	40,827,769	15,000,000	138,254,510	17,805,000	211,887,279
240			20,699,232		20,699,232
599			2,425,460		2,425,460
679					-
681					-
682					-
687					-
771			2,094,906		2,094,906
Total	40,827,769	15,000,000	163,474,108	17,805,000	237,106,877
% to Total	21.24%	7.80%	85.04%	9.26%	

QUARTERLY CHANGE

Fund	Money Market Account	Certificates of Deposit	Local Government Investment Pools	US Agencies	Total
199	11,644	-	(54,289,908)	5,000,000	(49,278,264)
240	-	-	4,400,118	-	4,400,118
599	-	-	2,292	-	2,292
679	-	-	-	-	-
681	-	-	-	-	-
682	-	-	-	-	-
687	-	-	-	-	-
771	-	-	2,769	-	2,769
Total	11,644	-	(49,884,728)	5,000,000	(44,873,085)
% to Total	-0.03%	0.00%	111.17%	-11.14%	

QUARTERLY CHANGE

Fund	Money Market Account	Certificates of Deposit	Local Government Investment Pools	US Agencies	Total
199	0.03%	0.00%	-39.27%	28.08%	-23.26%
240	0.00%	0.00%	21.26%	0.00%	21.26%
599	0.00%	0.00%	0.09%	0.00%	0.09%
679	0.00%	0.00%	0.00%	0.00%	0.00%
681	0.00%	0.00%	0.00%	0.00%	0.00%
682	0.00%	0.00%	0.00%	0.00%	0.00%
687	0.00%	0.00%	0.00%	0.00%	0.00%
771	0.00%	0.00%	0.13%	0.00%	0.13%
Total	0.03%	0.00%	-30.52%	28.08%	-18.93%

The following tables are interest earned, amount changes and percentage changes from the prior year for the periods indicated.

		Month	Month	Month	Quarter	Quarter	Quarter	Fiscal YTD
	Fund	MAR 2022	APR 2022	MAY 2022	SEP - NOV 2021	DEC - FEB 2022	MAR - MAY 2022	SEP 2021 - AUG 2022
Local Maintenance	199	45,278	53,614	79,374	54,626	74,794	178,266	307,685
Federal Programs	240	5,098	8,971	17,324	1,588	4,175	31,393	37,155
Interest & Sinking	599	459	781	1,502	1,070	1,746	2,742	5,557
Capital Projects	600s				0	0	0	0
Internal Service	771	508	813	1,448	246	492	2,769	3,508
Total		51,343	64,178	99,648	57,529	81,207	215,169	353,905

		Month	Month	Month	Quarter	Quarter	Quarter	Fiscal YTD
	Fund	MAR 2021	APR 2021	MAY 2021	SEP - NOV 2020	DEC - FEB 2021	MAR - MAY 2021	SEP 2020 - AUG 2021
Local Maintenance	199	27,624	24,343	23,728	64,614	63,764	75,695	204,073
Federal Programs	240	1,188	924	893	8,431	4,175	3,006	15,612
Interest & Sinking	599	665	510	492	6,848	4,162	1,666	12,677
Capital Projects	600s				0	0	0	0
Internal Service	771	187	144	139	999	657	471	2,127
Total		29,664	25,922	25,252	80,893	72,758	80,838	234,489

From Prior Year								
		Month	Month	Month	1st Quarter	2nd Quarter	3rd Quarter	Fiscal YTD
	Fund	Change	Change	Change	Change	Change	Change	Change
Local Maintenance	199	17,654	29,270	55,646	(9,989)	11,030	102,570	103,612
Federal Programs	240	3,909	8,047	16,431	(6,844)	(0)	28,387	21,543
Interest & Sinking	599	(206)	271	1,011	(5,779)	(2,416)	1,075	(7,120)
Capital Projects	600s	0	0	0	0	0	0	0
Internal Service	771	321	669	1,308	(753)	(165)	2,298	1,381
Total		21,679	38,256	74,396	(23,364)	8,449	134,331	119,416

From Prior Year								
		Month	Month	Month	1st Quarter	2nd Quarter	3rd Quarter	Fiscal YTD
	Fund	Change	Change	Change	Change	Change	Change	Change
Local Maintenance	199	64%	120%	235%	-15%	17%	136%	51%
Federal Programs	240	329%	871%	1839%	-81%	0%	944%	138%
Interest & Sinking	599	-31%	53%	206%	-84%	-58%	65%	-56%
Capital Projects	600s	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Internal Service	771	172%	463%	939%	-75%	-25%	488%	65%
Total		73%	148%	295%	-29%	12%	166%	51%

The following table is accrued interest as indicated for the quarter ended May 31, 2022

Description	CUSIP	Settlement Date	YTM @ Cost	Book Value	Ending Market Value	Maturity Date	Accrued Interest
FHLMC 0.22 5/16/23	3134GW7D2	11/16/20	0.2200	5,000,000	4,971,700	05/16/23	3,117
FFCB 0.31 11/30/23	3133EMHL9	11/30/20	0.3100	5,000,000	4,979,000	11/30/23	3,789
FHLB .035% 3/15/24	3130ALKM5	03/15/21	0.0350	5,000,000	4,959,950	03/15/24	7,924
Univ of Houston Muni	914302HA5	03/03/21	0.0424	2,805,000	2,879,529	02/15/24	3,039
UST Note 0.125% 3/31/23	91282CBU4	03/11/21	0.1250	5,000,000	5,000,000	03/31/23	1,042
Dallas Capital Bank CD	BK CD	07/20/21	0.2000	0	0	04/20/22	7,753
Dallas Capital Bank CD	BK CD	08/03/21	0.2000	0	0	05/03/22	15,178
Dallas Capital Bank CD	BK CD	04/20/22	1.1000	5,000,000	5,000,000	04/20/23	6,178
Dallas Capital Bank CD	BK CD	05/03/22	1.1000	10,000,000	10,000,000	05/03/23	8,438
Total				37,805,000	37,790,179		56,458

Over the current month and previous twelve months, the interest earned is as follows:

Month	Local Maintenance	Federal Programs	Interest & Sinking	Capital Projects	Internal Service	Total	Quarter-To-Date	Fiscal Year-To-Date
MAY 2022	79,374	17,324	1,502		1,448	99,648	215,169	353,905
APR 2022	53,614	8,971	781		813	64,178		
MAR 2022	45,278	5,098	459		508	51,343		
FEB 2022	28,889	1,732	470		197	31,288	81,207	138,736
JAN 2022	25,089	1,498	743		172	27,502		
DEC 2021	20,816	945	533		123	22,417		
NOV 2021	17,731	603	402		93	18,829	57,529	57,529
OCT 2021	25,253	496	337		77	26,164		
SEP 2021	11,641	488	331		76	12,537		
AUG 2021	19,578	577	354	-	90	20,598	65,026	299,515
JUL 2021	21,365	701	386	-	109	22,562		
JUN 2021	20,715	674	372	-	105	21,866		
MAY 2021	23,728	893	492	-	139	25,252	80,838	234,489
APR 2021	24,343	924	510	-	144	25,922		
MAR 2021	27,624	1,188	665	-	187	29,664		
FEB 2021	21,351	1,113	861	-	175	23,501	72,758	153,651

The average monthly rates as per each local government investment pool have shown fluctuations during the periods indicated.

Month	LOGIC	LoneStar	TexasClass	TexPool	TexStar
MAY 2022	0.8113	0.58	0.813	0.6228	0.6459
APR 2022	0.4195	0.25	0.472	0.3042	0.3225
MAR 2022	0.2493	0.11	0.2867	0.1536	0.0107
FEB 2022	0.108	0.02	0.123	0.063	0.0100
JAN 2022	0.088	0.01	0.097	0.038	0.0100
DEC 2021	0.074	0.01	0.069	0.038	0.014
NOV 2021	0.0391	0.01	0.0539	0.0381	0.0100
OCT 2021	0.0359	0.01	0.0435	0.0354	0.0100
SEP 2021	0.0364	0.01	0.0443	0.0279	0.0100
AUG 2021	0.0389	0.01	0.0506	0.0222	0.0100
JUL 2021	0.0518	0.01	0.0615	0.0189	0.0100
JUN 2021	0.0588	0.01	0.0611	0.0131	0.0100
MAY 2021	0.0756	0.01	0.0784	0.0102	0.0100

Overall, the weighted average yield to maturity at cost for the district's portfolio is as follows:

Quarter Ended	Certificates of Deposit	Local Government Investment Pools	Money Market Acct	US Agency	Total
MAY 2022	1.100	0.785	0.175	0.156	0.605
FEB 2022	0.200	0.087	0.175	0.165	0.115
NOV 2021	0.200	0.038	0.175	0.165	0.102
AUG 2021	0.200	0.065	0.187	0.165	0.118
MAY 2021	0.300	0.068	0.187	0.165	0.119
FEB 2021	0.300	0.120	0.401	0.265	0.184

Historically, the ending portfolio balances per type is as follows:

Month	Certificates of Deposit	Local Government Investment Pools	Money Market Acct	US Agency	Total
MAY 2022	15,000,000	113,589,380	40,839,413	22,805,000	192,233,792
FEB 2022	15,000,000	163,474,108	40,827,769	17,805,000	237,106,877
NOV 2021	15,000,000	87,440,362	40,810,199	17,805,000	161,055,561
AUG 2021	15,000,000	91,028,166	40,792,278	17,805,000	164,625,444
MAY 2021	15,070,802	125,325,029	40,773,072	17,805,000	198,973,903

Irving Independent School District
Investment Report - by Fund
For the Quarter Ended May 31, 2022

Description	CUSIP	Settlement Date	YTM@ Cost	Face Amt/ Shares	Market Price	Market Value	Cost Value	Book Value	Maturity Date	Days To Maturity	% of Portfolio
199 - General Operating											
FHLMC 0.22 5/16/23	3134GW7D2	11/16/20	0.220	5,000,000.00	100	4,899,800.00	5,000,000.00	5,000,000.00	5/16/23	911	2.60%
FFCB 0.31 11/30/23	3133EMHL9	11/30/20	0.310	5,000,000.00	100	4,815,000.00	5,000,000.00	5,000,000.00	11/30/23	1,095	2.60%
FHLB .035% 3/15/24	3130ALKM5	3/15/21	0.035	5,000,000.00	100	4,776,950.00	5,000,000.00	5,000,000.00	3/15/24	1,096	2.60%
Univ of Houston Muni	914302HAS	3/3/21	0.042	2,805,000.00	100	2,811,647.85	2,805,000.00	2,805,000.00	2/15/24	1,079	1.46%
UST Note 0.125% 3/31/23	91282CBU4	3/11/21	0.125	5,000,000.00	100	4,923,650.00	5,000,000.00	5,000,000.00	3/31/23	750	2.60%
Dallas Capital Bank CD	BK CD	4/20/22	1.100	5,000,000.00	100	5,000,000.00	5,000,000.00	5,000,000.00	4/20/23	365	2.60%
Dallas Capital Bank CD	BK CD	5/3/22	1.100	10,000,000.00	100	10,000,000.00	10,000,000.00	10,000,000.00	5/3/23	365	5.20%
Prosperity Bank MMA	MMA	8/22/18	0.150	30,803,943.25	100	30,803,943.25	30,803,943.25	30,803,943.25	6/1/22	1	16.02%
Landing Rock MMA	MMA	12/11/20	0.250	10,035,469.48	100	10,035,469.48	10,035,469.48	10,035,469.48	6/1/22	1	5.22%
LOGIC	LGIP	12/3/10	0.811	22,157,123.09	100	22,157,123.09	22,157,123.09	22,157,123.09	6/1/22	1	11.53%
Lone Star	LGIP	8/31/08	0.580	5,458,993.70	100	5,458,993.70	5,458,993.70	5,458,993.70	6/1/22	1	2.84%
TexasCLASS	LGIP	8/31/08	0.813	46,378,617.17	100	46,378,617.17	46,378,617.17	46,378,617.17	6/1/22	1	24.13%
TexPool	LGIP	3/13/20	0.623	1,024,598.95	100	1,024,598.95	1,024,598.95	1,024,598.95	6/1/22	1	0.53%
TexSTAR	LGIP	8/31/08	0.646	8,945,269.69	100	8,945,269.69	8,945,269.69	8,945,269.69	6/1/22	1	4.65%
Sub Total / Average			0.569	162,609,015.33	100	162,031,063.18	162,609,015.33	162,609,015.33		171	84.59%
240 - Food Service											
TexasCLASS	LGIP	8/31/08	0.813	25,099,350.00	100	25,099,350.00	25,099,350.00	25,099,350.00	6/1/22	1	13.06%
Sub Total / Average			0.813	25,099,350.00	100	25,099,350.00	25,099,350.00	25,099,350.00		1	13.06%
599 - Debt Service											
Lone Star	LGIP	8/31/08	0.580	862,286.65	100	862,286.65	862,286.65	862,286.65	6/1/22	1	0.45%
TexasCLASS	LGIP	8/13/09	0.813	1,565,464.89	100	1,565,464.89	1,565,464.89	1,565,464.89	6/1/22	1	0.81%
Sub Total / Average			0.730	2,427,751.54	100	2,427,751.54	2,427,751.54	2,427,751.54		1	1.26%
771 - Workers' Comp											
TexasCLASS	LGIP	8/31/08	0.813	2,097,675.58	100	2,097,675.58	2,097,675.58	2,097,675.58	3/1/22	1	1.09%
Sub Total / Average			0.813	2,097,675.58	100	2,097,675.58	2,097,675.58	2,097,675.58		1	1.09%
Total / Average			0.605	192,233,792.45	100	191,655,840.30	192,233,792.45	192,233,792.45		145	100.00%

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Irving Independent School District
Investment Report - YTM@Cost by Investment Category
For the Quarter Ended May 31, 2022

Description	CUSIP	Settlement Date	YTM@ Cost	Face Amt/ Shares	Market Price	Market Value	Cost Value	Book Value	Maturity Date	Days To Maturity	% of Portfolio
U.S. Agencies											
FHLMC 0.22 5/16/23	3134GW7D2	11/16/20	0.220	5,000,000.00	100	4,899,800.00	5,000,000.00	5,000,000.00	5/16/23	911	2.60%
FFCB 0.31 11/30/23	3133EMHL9	11/30/20	0.310	5,000,000.00	100	4,815,000.00	5,000,000.00	5,000,000.00	11/30/23	1,095	2.60%
FHLB .035% 3/15/24	3130ALKM5	3/15/21	0.035	5,000,000.00	100	4,776,950.00	5,000,000.00	5,000,000.00	3/15/24	1,096	2.60%
Univ of Houston Muni	914302HA5	3/3/21	0.042	2,805,000.00	100	2,811,647.85	2,805,000.00	2,805,000.00	2/15/24	1,079	1.46%
UST Note 0.125% 3/31/23	91282CBU4	3/11/21	0.125	5,000,000.00	100	4,923,650.00	5,000,000.00	5,000,000.00	3/31/23	750	2.60%
Sub Total / Average			0.156	22,805,000.00	100	22,227,047.85	22,805,000.00	22,805,000.00		1,450	11.86%
Bank Money Market Account											
Prosperity Bank MMA	MMA	8/22/18	0.150	30,803,943.25	100	30,803,943.25	30,803,943.25	30,803,943.25	6/1/22	1	16.02%
Landing Rock MMA	MMA	12/11/20	0.250	10,035,469.48	100	10,035,469.48	10,035,469.48	10,035,469.48	6/1/22	1	5.22%
Sub Total / Average			0.175	40,839,412.73	100	40,839,412.73	40,839,412.73	40,839,412.73		1	21.24%
Certificates of Deposit											
Dallas Capital Bank CD	BK CD	4/20/22	1.100	5,000,000.00	100	5,000,000.00	5,000,000.00	5,000,000.00	4/20/23	365	2.60%
Dallas Capital Bank CD	BK CD	5/3/22	1.100	10,000,000.00	100	10,000,000.00	10,000,000.00	10,000,000.00	5/3/23	365	5.20%
Sub Total / Average			1.100	15,000,000.00	100	15,000,000.00	15,000,000.00	15,000,000.00		365	7.80%
Local Government Investment Pools (LGIP)											
LOGIC	LGIP	12/3/10	0.811	22,157,123.09	100	22,157,123.09	22,157,123.09	22,157,123.09	6/1/22	1	11.53%
Lone Star	LGIP	8/31/08	0.580	5,458,993.70	100	5,458,993.70	5,458,993.70	5,458,993.70	6/1/22	1	2.84%
TexasCLASS	LGIP	8/31/08	0.813	46,378,617.17	100	46,378,617.17	46,378,617.17	46,378,617.17	6/1/22	1	24.13%
TexPool	LGIP	3/13/20	0.623	1,024,598.95	100	1,024,598.95	1,024,598.95	1,024,598.95	6/1/22	1	0.53%
TexSTAR	LGIP	8/31/08	0.646	8,945,269.69	100	8,945,269.69	8,945,269.69	8,945,269.69	6/1/22	1	4.65%
TexasCLASS	LGIP	8/31/08	0.813	25,099,350.00	100	25,099,350.00	25,099,350.00	25,099,350.00	6/1/22	1	13.06%
Lone Star	LGIP	8/31/08	0.580	862,286.65	100	862,286.65	862,286.65	862,286.65	6/1/22	1	0.45%
TexasCLASS	LGIP	8/13/09	0.813	1,565,464.89	100	1,565,464.89	1,565,464.89	1,565,464.89	6/1/22	1	0.81%
TexasCLASS	LGIP	8/31/08	0.813	2,097,675.58	100	2,097,675.58	2,097,675.58	2,097,675.58	6/1/22	1	1.09%
Sub Total / Average			0.785	113,589,379.72	100	113,589,379.72	113,589,379.72	113,589,379.72		1	59.09%
Total / Average			0.605	192,233,792.45	100	191,655,840.30	192,233,792.45	192,233,792.45		201	100.00%

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Irving Independent School District
Investment Report - by Fund and Transactions
For the Quarter Ended May 31, 2022

Description	CUSIP	Settlement Date	Maturity Date	Beginning Face Amt/ Shares	Increase Holdings	Buy Accrued Interest	Decrease Holdings	Sell Accrued Interest	Ending Face Amt/ Shares	Interest	Beg Mkt Accr Int	End Mkt Accr Int	Diff in Accr Int	Int Earned During Period-BV
199 - General Operating														
FHLMC 0.22 5/16/23	3134GW7D2	11/16/20	5/16/23	5,000,000.00	0.00	0.00	0.00	0.00	5,000,000.00	0.00	2,291.67	3,116.67	825.00	2,688.89
FFCB 0.31 11/30/23	3133EMHL9	11/30/20	11/30/23	5,000,000.00	0.00	0.00	0.00	0.00	5,000,000.00	0.00	2,583.33	3,788.89	1,205.56	3,788.89
FHLB .035% 3/15/24	3130ALKM5	3/15/21	3/15/24	5,000,000.00	0.00	0.00	0.00	0.00	5,000,000.00	0.00	6,611.11	7,923.61	1,312.50	4,277.78
Univ of Houston Muni	914302HA5	3/3/21	2/15/24	2,805,000.00	0.00	0.00	0.00	0.00	2,805,000.00	0.00	38,802.50	3,038.75	6,311.25	20,570.00
UST Note 0.125% 3/31/23	91282CBU4	3/11/21	3/31/23	0.00	5,000,000.00	0.00	0.00	0.00	5,000,000.00	0.00	512.30	1,041.97	529.67	1,385.08
Dallas Capital Bank CD	BK CD	7/20/21	4/20/22	5,000,000.00	(5,000,000.00)	0.00	0.00	0.00	0.00	0.00	6,082.19	7,753.42	1,671.23	1,671.23
Dallas Capital Bank CD	BK CD	8/3/21	5/3/22	10,000,000.00	(10,000,000.00)	0.00	0.00	0.00	0.00	0.00	11,671.23	15,178.08	3,506.85	3,506.85
Dallas Capital Bank CD	BK CD	4/20/22	4/20/23	0.00	5,000,000.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00	6,178.08	6,178.08	6,178.08
Dallas Capital Bank CD	BK CD	5/3/22	5/3/23	0.00	10,000,000.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00	8,438.36	8,438.36	8,438.36
Prosperity Bank MMA	MMA	8/22/18	12/1/21	30,792,299.73	11,643.52	0.00	0.00	0.00	30,803,943.25	11,386.15	0.00	0.00	0.00	0.00
Landing Rock MMA	MMA	12/11/20	12/1/21	10,035,469.48	0.00	0.00	0.00	0.00	10,035,469.48	6,183.71	0.00	0.00	0.00	0.00
LOGIC	LGIP	12/3/10	12/1/21	22,129,548.58	27,574.51	0.00	0.00	0.00	22,157,123.09	4,862.76	0.00	0.00	0.00	0.00
Lone Star	LGIP	8/31/08	12/1/21	5,454,720.55	4,273.15	0.00	0.00	0.00	5,458,993.70	14,265.13	0.00	0.00	0.00	0.00
TexasCLASS	LGIP	8/31/08	12/1/21	100,709,389.30	44,547,039.87	0.00	98,877,812.00	0.00	46,378,617.17	20,506.25	0.00	0.00	0.00	0.00
TexPool	LGIP	3/13/20	12/1/21	1,023,667.70	931.25	0.00	0.00	0.00	1,024,598.95	114.93	0.00	0.00	0.00	0.00
TexSTAR	LGIP	8/31/08	12/1/21	8,937,184.00	8,085.69	0.00	0.00	0.00	8,945,269.69	252.54	0.00	0.00	0.00	0.00
Sub Total / Average				211,887,279.34	49,599,547.99	0.00	98,877,812.00	0.00	162,609,015.33	57,571.47	68,554.33	56,457.84	29,978.50	52,505.16
240 - Food Service														
TexasCLASS	LGIP	8/31/08	12/1/21	20,699,231.71	4,400,119.22	0.00	0.00	0.00	25,099,350.00	4,175.34	0.00	0.00	0.00	0.00
Sub Total / Average				20,699,231.71	4,400,119.22	0.00	0.00	0.00	25,099,350.00	4,175.34	0.00	0.00	0.00	0.00
599 - Debt Service														
Lone Star	LGIP	8/31/08	12/1/21	861,611.68	674.97	0.00	0.00	0.00	862,286.65	25.58	0.00	0.00	0.00	0.00
TexasCLASS	LGIP	8/13/09	12/1/21	1,563,848.13	1,616.76	0.00	0.00	0.00	1,565,464.89	1,719.90	0.00	0.00	0.00	0.00
Sub Total / Average				2,425,459.81	2,291.73	0.00	0.00	0.00	2,427,751.54	1,745.48	0.00	0.00	0.00	0.00
771 - Workers' Comp														
TexasCLASS	LGIP	8/31/08	12/1/21	2,094,906.34	2,769.24	0.00	0.00	0.00	2,097,675.58	492.33	0.00	0.00	0.00	0.00
Sub Total / Average				2,094,906.34	2,769.24	0.00	0.00	0.00	2,097,675.58	492.33	0.00	0.00	0.00	0.00
Total / Average				237,106,877.20	54,004,728.18	0.00	98,877,812.00	0.00	192,233,792.45	63,984.62	68,554.33	56,457.84	29,978.50	52,505.16

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REPORT FROM FACILITIES & SCHOOL SUPPORT SERVICES

Facilities Department

A total of 646 work orders have been completed from July 1, 2022, through July 31, 2022.

Document Services – Laserfiche – Project Requests, Work Orders, and Archival Records

In March, we received no official Laserfiche work orders from other departments. We worked on Laserfiche Forms for Warehouse, Custodial Services, and Administrative Services.

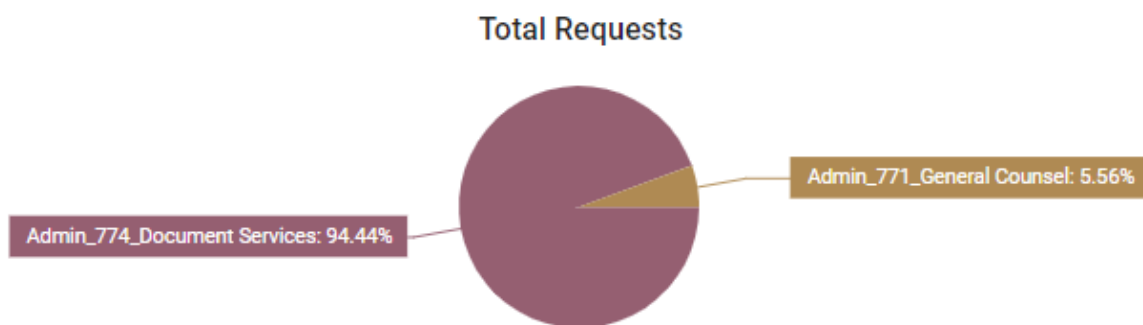
We have mapped out processes to begin implementation of adding active student records to the Student Record Repository. We updated the external tables for Document Types for records management. Additionally, we began to scan permanent records related to our records management program and security for the Irving ISD Repository.

We also received two request to pull HR archival records and completed one of these requests (pulled and scanned files to the Employee Records Repository).

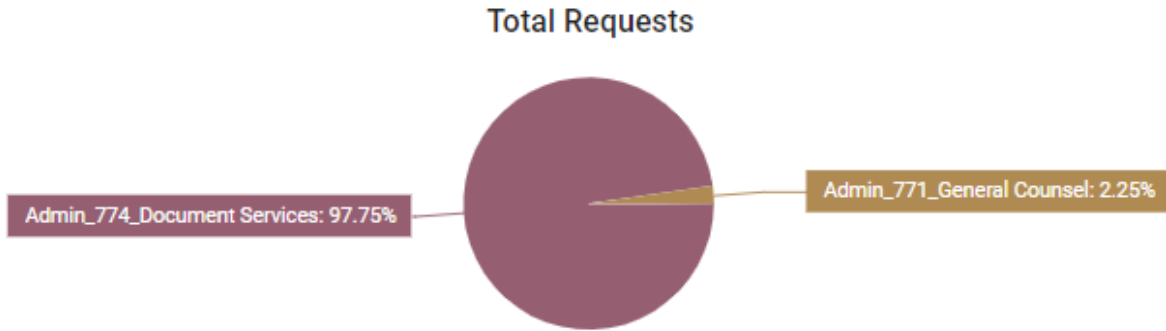
Forms Management – Requests and Change Orders

We completed updates of all paper enrollment forms for the 2023 school year to match online registration and for PreK. Additionally, we completed change orders for Purchasing’s Credit Card Exception and Data Governance’s Withdrawal Authorization forms. New Forms have been created and sent for approval for Data Governance (Language Testing Pass), ESL Programs (Deny Bilingual Program) and Guidance and Counseling (Code 86 Excused Absence).

In March, 12 new public information requests and six subpoenas were received (9 requests are still being processed and nine requests were completed).



For the 2021-2022 school year, there have been 162 public information requests and sixteen subpoenas (11 are open and 167 have been completed).



ScribOrder - Student Record Requests

In March, 484 student records requests were received and 410 were completed. The following is our total transaction amount for the month of February:

<i>Total CC Transaction Amount</i>	\$2,340.00
<i>Scribbles Handling</i>	\$1,160.00
<i>ScribTransfer Subscription</i>	\$50.00
<i>Credit Card Fees</i>	\$133.38
<i>Total Client Amount</i>	\$1,130.00

Print Shop Orders - We are still implementing the new Xerox equipment; therefore, actual job numbers are incorrect

Mail Center – Pieces and Postage

In March, we processed 5,336 pieces of mail for US Postage at a cost of \$3,345.83. We processed thirteen packages for \$72.97. We continue to process interoffice mail daily.

SchoolDude – Document and Record Management Work Orders

In March, we closed fifteen and received a total of fifteen new document management work orders:

- Shred Consoles Emptied – Total 9
- Deliver Shred Console/Container – Total 0
- Destruction Approval/Shredding – Total 5
- New Transfers to Records Center – Total 0
- Other Records Inventory - Total 0
- Records Center Retrieval (Not to include Employee Services) – Total 0
- Other Document Services – Total 1

Craft Completion Results

Craft	FYear	# Created	# Comp	# InProgr...	Hours	Cost	Avg Days Comp	# CM Comp	% CM Comp Week
Totals		4111	4111	0	1791.9500001	\$27,676.80	7	4110	79%
Document Management	2021-2022	162	162	0	133.25	\$2,531.66	9	161	64%
Document Management	2020-2021	319	319	0	305.5500001	\$4,748.73	25	319	52%
Document Management	2019-2020	108	108	0	89.55	\$1,242.26	10	108	69%
Records Management	2021-2022	87	87	0	87.75	\$455.51	11	87	95%
Records Management	2020-2021	2597	2597	0	879.35	\$14,339.35	6	2597	78%
Records Management	2019-2020	838	838	0	296.5	\$4,359.28	4	838	94%

Maintenance – The Maintenance Department maintains critical infrastructure in the following areas: Electrical, HVAC, Plumbing, Preventive Maintenance, Fire Safety Equipment, Kitchen Equipment, Elevators, Public Address Systems, Carpentry, Roofing, Painting, and Keys and Locks.

The Utilities Section – The team completed 173 work orders for the month of July. All sections are currently working on workorders at various locations. The department is actively performing preventive maintenance.

The Structural Section – The team completed 188 work orders for the month of July. All sections are currently working on workorders at various locations.

The Grounds Section – In June, the Grounds Department completed seventy-seven work orders relating to all campuses. We are working now to maintain campuses during the busy summer months to prepare all campuses for the First Day of School. We continue to work daily to control fire ants on campus grounds. Our vehicle mechanic serviced and repaired numerous vehicles in our 137-vehicle fleet to ensure all vehicles were ready when needed.

Regulatory Compliance, IPM and Safety – In July, we monitored several campuses daily for pests. We continue to collaborate with our pest control vendor to minimize pests. We continually collaborate with them on every indoor pest issue daily.

Operations – For the month of March, the Custodial Department completed seventy-three work orders. The work performed in our department could range from moving furniture, disinfecting, light maintenance, or any other needs at the campus level.

Warehouse – The Warehouse has completed 180 Munis work orders and 164 School Dude work orders of delivery, internal records, surplus and warehouse in March.