

IRVING INDEPENDENT SCHOOL DISTRICT

Regular - BOARD OF TRUSTEES
7:00 PM

Irving ISD Board Room
2621 West Airport Freeway
Irving, TX 75062
Monday, January 22, 2024

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 Presented by Stipes ES
- D. Recognition of the Teacher of the Month - Irca Irurita, Pre-K Teacher, Good ES 5
- E. Recognition of the Employee of the Month - Rebecca Kelly, Attendance Clerk, Student Reassignment Center 6
- F. Recognition of the Guest Educator of the Month - Manuel Puche, Johnston ES 7
- G. Special Recognition
 - 1. School Board Recognition Month (J. Porter) 8
 - 2. Irving Schools Foundation Announcing the Employee Giving Campaign Results and Top Schools (C. Scanio/A. Colunga)
 - 3. Recognition of QuestBridge Scholar Finalist (A. Gomez/J. Soberanis) 9
 - 4. Recognition of Three High School Campuses for Being AP School Honor Roll Recipients (A. Gomez/J. Soberanis) 10
 - 5. Recognition of TMEA All-State Musicians (A. Gomez/D. Delgado) 11
 - 6. Recognition of ACDA National Honor Choir MacArthur High School (A. Gomez/D. Delgado) 12

7. Recognition of 2023-2024 ACDA National Choir Individual Winners (A. Gomez/D. Delgado)	13
8. Recognition of TMEA Administrator of Distinction Anabelle Ibarra (A. Gomez/D. Delgado)	14
9. Life Saver Award (B. Rogers/C. Shoultz)	15
H. Public Hearing Regarding the Financial Integrity Rating System of Texas (FIRST Report) (F. Natividad)	16
I. Public Comment - Individuals Wishing to Address the Board on Agenda Items.	

III. ACTION ITEMS

A. Consider Approval of Consent Agenda Items:

1. Consider Approval of Minutes of December 18th, 2023 (M. Hernandez)	38
2. Consider Approval of Financial Statement for November 2023 (A. Jenkins)	47
3. Consider Approval of Resolution and Order No. 23-24-06 Authorizing January Amendment to the 2023-2024 Budget (A. Jenkins)	75
4. Consider the Approval of the Supplements to the Irving ISD Tax Rolls (A. Jenkins)	85
5. Consider Approval of the Proposed 2024-2025 Student and Teacher Calendars (A. Gomez/R. Lizardo)	125
6. Consider Approval of Annual Comprehensive Financial Report for Fiscal Year Ended August 31, 2023 (F. Natividad/M. Lalee/S. Dempsey/C. Wooton)	127
7. Consider Approval of the Renewal of Interlocal Agreement with Region 10 for the Purchase of Food Products for Food and Nutrition Services for the 2024-2025 School Year (F. Natividad/O. Rosenberger/J. Pilgrim)	315
8. Consider Approval of the Renewal of Award for Request for Proposal (RFP) #18-06-896 and 22-19-882 for the Purchase of Library Books, Online Books and Instructional Materials (R. Bayer/J. Pilgrim)	334
9. Consider Approval of the Renewal of Award for Request for Proposal (RFP) #19-02-892 for the Purchase of Exclusive Athletic Branding (A. Smith/J. Pilgrim)	342
10. Consider Approval of the Renewal of Award for Request for Proposal (RFP) #21-56-914 for the Purchase of Integrated Pest	349

Management, Termite Control, and Related Services (A. Smith/L. Rosado)

- | | |
|--|-----|
| 11. Consider Approval of the Renewal of Award for Request for Proposal (RFP) #22-09-914 for the Purchase of Fire Suppression Systems and Related Services (A. Smith/L. Rosado) | 353 |
| 12. Consider Approval of the Renewal of Award for Request for Proposal (RFP) #22-24-914 for the Purchase of Digital Radio Communications Equipment, Devices, and Related Services (A. Smith/L. Rosado) | 358 |
| 13. Consider Approval of the Renewal of Award for Request for Proposal (RFP) #23-26-914 for the Purchase of Plumbing Parts, Supplies, and Related Services (A. Smith/L. Rosado) | 362 |
| 14. Consider Approval to Delegate Board Authority to the Superintendent or Her Designee Regarding Actions Required to Solicit, Evaluate, Negotiate, and Award Selected Vendors for the Purchase and Installation of Furniture for Various Campuses in Conjunction with the 2023 Bond Program (F. Natividad/A. Gomez/J. Pilgrim) | 367 |
| 15. Consider Acceptance of Gifts and Donations to the District (F. Natividad) | 370 |
| 16. Future Staffing Considerations in Response to Program Changes and District Reorganization (J. Martinez/K. Gilleland) | 373 |
| 17. Consider Approval of Resolution and Order No. 23-24-07 of the Board of Trustees of the Irving Independent School District Ordering and Election of Qualified Voters of the Irving Independent School District on May 4, 2024, for the Purpose of Electing Two Trustees to Positions for Single Member Districts 3 and 4 and Authorizing Other Matters Related to the Subject (J. Martinez) | 374 |

IV. **OTHER BUSINESS**

A. Written Reports

1. Division Reports

- | | |
|-------------------------|-----|
| a. Business Services | 378 |
| • Total Tax Collections | |
| • Payroll | |
| • Investment Earnings | |
| b. Support Services | 382 |

- Monthly Maintenance Work Order Summary Report (A. Smith/S. Andrews)

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** - The Board may Recess the Open Meeting and Reconvene in a Closed Meeting Pursuant to the Following Sections of the Texas Government Code and as Authorized by Sections 551.071-551.076 and 551.082-551.084 Therefore of

A. Section 551.071 - To Seek the Advice of the Board's Attorney About:

1. Pending or Contemplated Litigation, Settlement Offer, or Matter Under Investigation.
2. A Matter in Which the Professional Duty of the Attorney to the Board Conflicts with the Applicable Provisions of the Texas Open Meetings Act.

B. Section 551.072 - To Deliberate the Purchase, Exchange, Sale, Lease or Value of Real Property if such Deliberation in Open Session Would have a Detrimental Effect on the Board's Position in Negotiations with a Third Party.

C. Section 551.074 - To Deliberate the Appointment, Employment, Resignation, Evaluation, Reassignment, Proposed Nonrenewals, Termination, Duties, Discipline, or Dismissal of a Public Officer or Employee; or to Hear a Complaint or Charge Against an Officer or Employee.

D. Discuss Superintendent's New Evaluation Instrument and Contract

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

A. Consider Action by the Board Related to Pending or Contemplated Litigation, Settlement Offer, or Matter Under Investigation.

B. Consider and Take Possible Action to Approve Superintendent New Evaluation Instrument and Contract

C. Public Comments - Individuals Wishing to Address the Board or Make Comments Regarding Issues Not on the Agenda will be Heard at this Time.

VII. **ADJOURNMENT**

SPECIAL RECOGNITION
January 22, 2024

TEACHER OF THE MONTH
January 2024

Irca Irurita began her career at Irving ISD in 2007. She has served as a Bilingual Kindergarten and First Grade Teacher and currently serves as a Bilingual Pre-K Teacher at Good Elementary School.

Ms. Irurita is an incredibly amazing teacher. She always shows her love not only to her present and past students but also to every staff member in this school. She is always smiling and hugging everybody, no matter how hard of a day she is having. Ms. Irurita is an incredibly dedicated teacher who always gives her best at all times. She is not one to complain; instead, she does everything in her power to fulfill her duties and responsibilities to the best of her capabilities. Good Elementary is proud to honor such a terrific teacher!

Congratulations, Ms. Irca Irurita, on being Irving ISD's January Teacher of the Month!

SPECIAL RECOGNITION
January 22, 2024

EMPLOYEE OF THE MONTH
January 2024

Ms. Rebecca Kelly began her career with Irving ISD in 2004. Since that time, she has served as a Counselor Clerk and now serves as the Attendance Clerk and Front Desk Receptionist at the Student Reassignment Center.

Ms. Kelly is the foundation for a successful SRC program. She has great knowledge of her job as the attendance clerk and provides great customer service at the front desk. Ms. Kelly works collaboratively with the staff and ensures that attendance is taken in a timely manner by teachers. She is an important team member at the SRC. In addition to keeping accurate attendance records, Ms. Kelly provides professional Spanish translations, answers phones, greets parents, and manages the Raptor system at the front door. The Student Reassignment Center is fortunate to have Ms. Kelly on the team!

Congratulations, Ms. Rebecca Kelly, on being Irving ISD's January Employee of the Month!

SPECIAL RECOGNITION
January 22, 2024

GUEST EDUCATOR OF THE MONTH
January 2024

Manuel Puche began his career with Irving ISD in February 2023 as a Guest Educator.

AS Johnston administrators have had the privilege of observing Mr. Puche's performance closely and have been continually impressed by his dedication, professionalism, and his heart for the campus community. Mr. Puche regularly subs at Johnston Elementary School, and he is willing to work with all staff and students, including students who sometimes have certain challenges and specialized needs. He communicates professionally with students, parents, and staff, which has allowed him to build trust and positive relationships with the community at Johnston. Mr. Puche is detail-oriented and implements lesson plans given to him. Not only is he a regular guest educator, but he is also a very active dad. As one of Johnston's key stakeholders, he has played a key role in getting the All-Pro Dads and PTO up and running. Johnston is very fortunate to have Mr. Puche as a parent, volunteer, and guest educator!

Congratulations, Mr. Manuel Puche, on being Irving ISD's January Guest Educator of the Month!

Special Recognition-School Board Recognition Month

January 22, 2024

SUBMITTED BY: Dr. Jeannine Porter, Chief of Marketing, Communications and Strategic Initiatives

BACKGROUND

Irving ISD joins school districts across the nation and the state to celebrate School Board Recognition Month. The theme for this year's School Board Appreciation Month is Locally Elected, Community Connected. Each of our campuses and the entire district want the opportunity to say thank you. We sincerely appreciate our School Board for guiding our students and this district to success.

ATTACHMENT:

- PowerPoint



SPECIAL RECOGNITION
1/22/2024

TOPIC: Recognition of QuestBridge Scholar Finalist

SUBMITTED BY: Julie Soberanis, Director of Guidance & Counseling

BACKGROUND: QuestBridge's National College Match is a college scholarship application process that helps outstanding high school seniors gain admission and full four-year scholarships to the nation's most selective colleges.

SPECIAL RECOGNITION

1/22/2024

TOPIC: Recognition of Three High School Campuses for being AP School Honor Roll Recipients

SUBMITTED BY: Julie Soberanis, Director of Guidance & Counseling

BACKGROUND: The AP School Honor Roll recognizes schools whose AP programs are delivering results for students while broadening access. Schools can earn this recognition annually based on criteria that reflect a commitment to increasing college-going culture, providing opportunities for students to earn college credit, and maximizing college readiness. The AP School Honor Roll offers four levels of distinction: Bronze, Silver, Gold, and Platinum.

- Singley Academy earned a Gold recognition award
- MacArthur earned a Silver recognition award
- Irving earned a Bronze recognition award

SPECIAL RECOGNITION
1/22/2024

TOPIC: Recognition of 2023-2024 TMEA All-State Musicians

SUBMITTED BY: Dimas Delgado, Executive Director of Fine Arts

BACKGROUND: Every year, over 15,000 students from across Texas begin the journey of auditioning prepared music for the ultimate honor of being named a Texas All-State Musician. This process is widely recognized as the most rigorous and challenging in the country. Furthermore, the level of this competition reaches its zenith in the North Texas area. Students earning the title of All-State musician are given the honor of participating in the Annual Texas Music Educators Association convention in San Antonio in early February. There they will join outstanding musicians from across Texas to perform for thousands of educators, parents and administrators.

This year, Irving ISD is in rare company having 6 students earn a spot as an all state musician. Their directors are from Irving High School, Scott Anderson, from MacArthur High School, Ana Hinojosa and from Nimitz High School Candice Maughn.



SPECIAL RECOGNITION
1/22/2024

TOPIC: Recognition of 2023-2024 ACDA National Choir MacArthur High School

SUBMITTED BY: Dimas Delgado, Executive Director of Fine Arts

BACKGROUND:

MacArthur High School is being recognized to honor treble choir for winning a selected choir performance. Please give a round of applause for their directors Lauren Davis and Clint Blanco and a representative group of student leaders.

SPECIAL RECOGNITION
1/22/2024

TOPIC: Recognition of 2023-2024 ACDA National Choir Individual Winners

SUBMITTED BY: Dimas Delgado, Executive Director of Fine Arts

BACKGROUND:

Every year, the American Choral Directors Association invites students and ensembles from across the country to audition for a honor choir and invited ensemble award. From thousands of recordings across the United States, students and ensembles are placed through rounds of auditions to ultimately win a spot in the ACDA honor choir and participate as a performing ensemble.

This honor affords them the ability to travel to Denver where they and the other competition winners participate in a nationally attended choral conference. This year, Irving ISD had both individual winners as well as a selected ensemble.

16 students earned the distinction of ACDA national honor choir winners.

Tonight, we also recognize the achievement of the MacArthur HS honor treble choir for winning a selected choir performance. Please give a round of applause for their directors Lauren Davis and Clint Blanco and a representative group of student leaders.

SPECIAL RECOGNITION

1/22/2024

TOPIC: Recognition of TMEA Administration of Distinction Anabelle Ibarra

SUBMITTED BY: Dimas Delgado, Executive Director of Fine Arts

BACKGROUND: TMEA recognizes upper-level school administrators across the state who have been instrumental in preserving quality music education programs on their campuses and their districts. From districts with only a single elementary, middle, and high school to those with multiple 6A campuses, administrators have great influence over a program's opportunity for success. Administrators are nominated by individuals they serve and are voted on by a committee at the state level of TMEA.

One of our own has been recognized by the TMEA as an administrator of distinction. She is the principal at Bowie MS. Mrs. Annabelle Ibarra. Thank you Mrs. Ibarra for your exceptional support for the arts at BMS.

Special Recognition
January 22, 2024

TOPIC: Recognition of life saving heroics, honoring Bryant Grice, Arlington Lamar athletic trainer, Kenneth Zacharie Jr., Dallas Fire Fighter, and Kayla Thompson, Nimitz student athlete

SUBMITTED BY: Brian Rogers, Executive Director of Athletics and Cassie Shoultz, Coordinator of Sports Medicine

BACKGROUND: On the evening of Friday, November 3rd, Nimitz student athlete, Kayla Thompson collapsed on the court while warming up for a basketball game at Arlington Lamar High School. Within seconds, Kayla went into sudden cardiac arrest when she stopped breathing and lost a pulse. CPR was immediately initiated by Arlington Lamar Head Athletic Trainer, Bryant Grice, and off duty Dallas Firefighter, Kenneth Zacharie Jr. Due to the excellent emergency preparedness of the Arlington Lamar athletic training staff, an AED was court side and immediately applied. From the time the AED was powered on to when a rhythm was detected, approximately seven minutes had passed. Once stabilized on the court, Kayla was transported to a nearby ER via ambulance and later taken by life flight to a higher trauma level hospital where she remained for one week while recovering from the cardiac arrest and subsequent surgery.

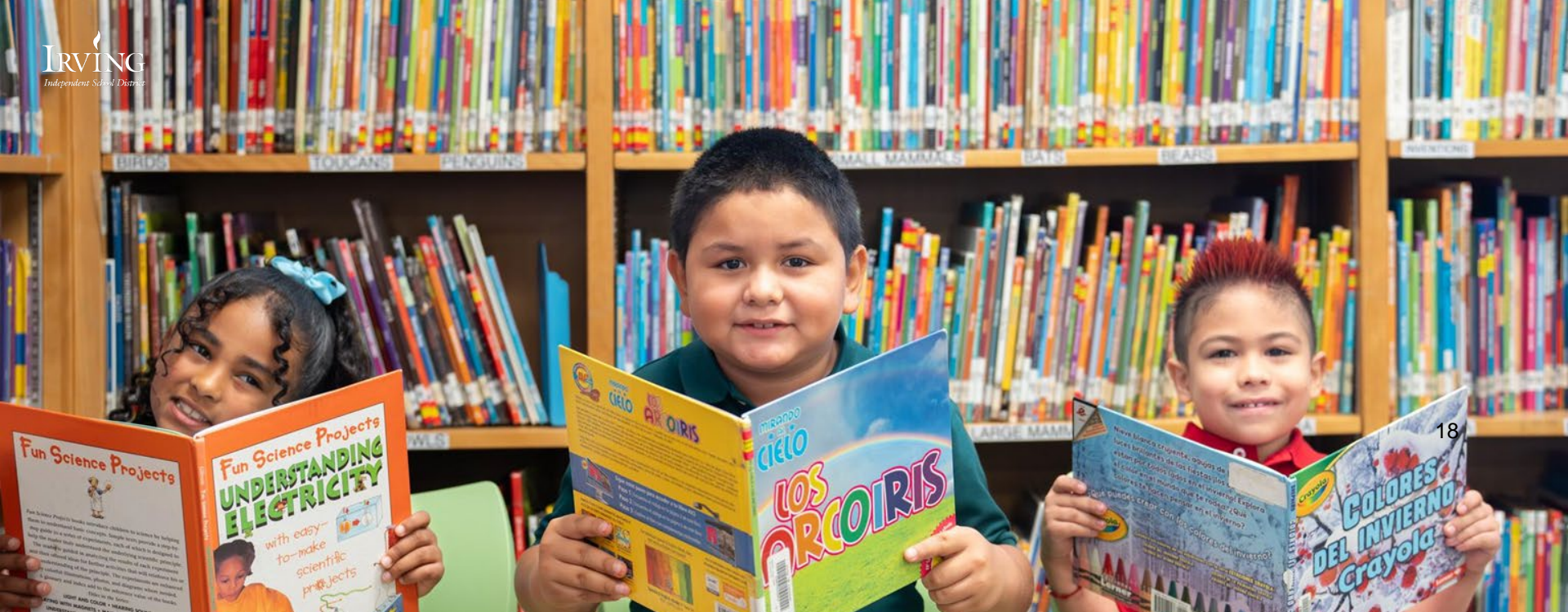
Kayla is a resilient and determined young lady who is continuing to recover. Kayla, her family & Irving ISD would like to recognize and show our appreciation to the two individuals that saved her life that evening, Bryan Grice & Kenneth Zacharie Jr. We also want to be sure we mention our appreciation for the Arlington Fire Department Station 4, Arlington Memorial Emergency Department and Cooks Children Hospital in Ft. Worth for their part in managing the care of Kayla that evening and in the following days.

**Public Hearing Regarding the Financial Integrity Rating System of Texas
(FIRST Report) (F. Natividad)**



IRVING

INDEPENDENT SCHOOL DISTRICT



Financial Integrity Rating System of Texas

January 22, 2024



Financial Integrity Rating System of Texas

Financial Integrity Rating System of Texas

The state's school financial accountability rating system,

known as the School Financial Integrity Rating System of

Texas (FIRST), ensures that Texas public schools are held

accountable for the quality of their financial management

practices and that they improve those practices.

19



Irving ISD Key Financial Contributors

- Irving ISD School Board & Superintendent
- Irving ISD Financial Committee
- Irving ISD Business Division
- Irving ISD Financial Advisors

20



Financial Integrity Rating System of Texas



Dr. Rosemary Robbins
Vice President, District 1



Randy Randle
President, District 7



Ms. Hernández
Superintendent



A.D. Jenkins ²¹
Secretary, District 5



Michael Kelley
District 2



Mary Richarte
District 3



Nuzhat Hye
District 4



Lisa Lobb
District 6



Financial Integrity Rating System of Texas



Tax Services
Ms. Elzy



Business
Ms. Lalee



Purchasing
Mr. Pilgrim²²



Payroll
Ms. Cayetano



Finance
Ms. Fernández



Business
Ms. Runnels



Financial **Integrity** Rating System of Texas

- **Irving ISD Financial Advisors**

- Derek Honea- RBC Capital Markets, Dallas

- **Irving ISD External Auditors**

- Claire Wootton, CPA- Weaver and Tidwell, L.L.P., Dallas
- Sara Dempsey, CPA (Partner)- Weaver and Tidwell, L.L.P., Dallas Irving ISD External Auditors

- **Irving ISD Other Key Pieces**

- Depository- Chase Bank

23



Financial Integrity Rating System of Texas

We are glad to share with you our 2022-2023 rating



96 out of 100 (-4 points)

Financial Integrity Rating System of Texas

24

2022-2023 RATINGS BASED ON SCHOOL YEAR 2021-2022 DATA - DISTRICT STATUS DETAIL

Name: **IRVING ISD(057912)**

Publication Level 1: 8/4/2023 12:02:16 PM

Status: **Passed**

Publication Level 2: 8/7/2023 3:01:39 PM

Rating: A = Superior Achievement

Last Updated: 8/7/2023 3:01:39 PM

District Score: 96

Passing Score: 70



FIRST Report Indicators 19 out of 20

25



Financial Integrity Rating System of Texas

#	Indicator Description	Updated	Score
1	<u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u>	7/13/2023 6:18:52 PM	Yes
2	<u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u>	7/13/2023 6:18:52 PM	Yes 26
3	<u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u>	7/13/2023 6:18:52 PM	Yes
4	<u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</u>	7/13/2023 6:18:52 PM	Yes Ceiling Passed

January 22, 2024



Financial Integrity Rating System of Texas

5	This indicator is not being evaluated.			
			1 Multiplier Sum	
6	<u>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	7/13/2023 6:18:52 PM	Ceiling Passed	27
7	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</u>	7/13/2023 6:18:52 PM	10	
8	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>	7/13/2023 6:18:52 PM	6	- 4



Financial Integrity Rating System of Texas

9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.</u>	7/13/2023 6:18:52 PM	10	
10	This indicator is not being evaluated.		10	
11	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)</u>	7/13/2023 6:18:52 PM	10	28
12	<u>What is the correlation between future debt requirements and the district's assessed property value?</u>	7/13/2023 6:18:52 PM	10	
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.</u>	7/13/2023 6:18:52 PM	10	
14	This indicator is not being evaluated.		10	
15	This indicator is not being evaluated.			

January 22, 2024



Financial Integrity Rating System of Texas

16	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	7/13/2023 6:18:52 PM	Ceiling Passed
17	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</u>	7/13/2023 6:18:52 PM	Ceiling Passed 29
18	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	7/13/2023 6:18:52 PM	10
19	<u>Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?</u>	7/13/2023 6:18:52 PM	5
20	<u>Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?</u>	7/13/2023 6:18:52 PM	Ceiling Passed



Disclosures

1. Superintendent's Employment **Contract**
[Superintendent 2023 Contract.pdf \(irvingisd.net\)](#)
2. **Reimbursement** received by the Superintendent and Board Members
-Meals, Lodging, Transportation, Motor Fuel, other...
3. **Outside Compensation** and/or Fees received by the Superintendent for
Professional Consulting - **None**
4. **Gifts** received by the Executive Officers and Board Members - **None**
5. **Business Transactions** between School District and Board Members - **None**

30



Financial Integrity Rating System of Texas

The state's school financial accountability rating system, known as the School Financial Integrity Rating System of

Texas (FIRST), ensures that Texas public schools are held accountable for the quality of their financial management practices and that they improve those practices.

- The “credit score” for the District directly reflects our rating.
- The interest rate while selling the 2nd series of bonds will depend on the rating
- 2nd Series will be sold during summer of 2025 (July/August depending on the “ideal” day)
- *1 percentage point difference will be equivalent of about 2.5M per year!*

31

Rating: A = Superior Achievement

District Score: 96



ESSER (Elementary & Secondary School Emergency Relief) Fund

Some challenges to be faced after ESSER funds disappear....

- *School Districts will have not option but to use **funds balance funds** to³² cover the expenditures that were supplanted by ESSER...*
- *School Districts will not be able to stay in **compliance**...*
- *School districts will not be able to spend all those funds and **“unused” money will be returned to the government**...*



ESSER (Elementary & Secondary School Emergency Relief) Fund

GRANT	ESSER I	ESSER II
Allocation	\$8,238,962	\$32,480,586
Remaining Balance	\$0.00	\$2,182
% Used	100%	99.99...%

33

* ESSER III will end early Fall of 2024



Financial **Integrity** Rating System of Texas

Conservative

Transparent

Strategic

34



Any Questions?

35



IRVING ISD
REIMAGINED



IRVING INDEPENDENT SCHOOL DISTRICT
WORK SESSION - BOARD OF TRUSTEES 5:00 P.M.
2621 W. Airport Freeway, Irving, Texas, 75062
Monday, December 18, 2023

Call to Order The work session was called to order by President Randy Randle at 5:02 pm

MEMBERS Randy Randle, President
PRESENT: Dr. Rosemary Robbins, Vice President
 AD Jenkins, Secretary Lisa Lobb
 Mary Richarte
 Michael Kelley
 Nuzhat Hye

ALSO Magda Hernandez, Superintendent
PRESENT: Fernando Natividad, Finance and Federal/State Programs Officer
 Dorian Galindo, Chief of Data Management
 Robin Bayer, Chief Learning Officer
 Andre Smith, Chief of Administrative Services
 Jerome Pilgrim, Director of Purchasing
 Luis Rosado, Purchasing
 Cher Elzy, Tax Collector
 Katie Gilleland, Executive Director
 Nika Brunk, Director of Human Resources
 Ernest Rivera, Human Resources
 Emilio Morlett, Human Resources
 Jorge Acosta, Director of Human Resources
 Lisa Hill, Human Resources
 Jose Villasenor, Wellness
 Meritza Webb, HR
 Rosa Mitchell, HR
 Joe Estrada, School Leadership
 Sheila Peragine, School Leadership
 Latonya Cayetano, Payroll
 Mahdia Lalee, Business Office
 Bel Williams, Learning Services
 Gabrielle Johnson, Purchasing
 Claudia Sadler, Payroll
 Liesl Payne, Community Involvement
 Meritza Villa, POD
 Morad Zakhary, Bond Office
 Reny Lizardo, Campus Operations
 Zach Moore, CTE
 Tiffany Moore, DZ
 Manuel Trevino, DZ
 Sammy Andrews, Director of Facilities
 Mark Bradford, Security
 Dennis Palacios, Communications
 Laura Marquez, Special Assistant to the Deputy Superintendent
 Lynn Andrews, Executive Assistant to the Superintendent

VISITORS: Phil Meaders, LAN
 Geoffrey Harris, UEA
 Lori Roman

Discussion
December 18,
2023, Regular
Meeting Agenda

Discussion took place on the December 18, 2023, Regular Meeting Agenda matters.

Go into Executive Session at 5:16 pm

Executive
Session

V. EXECUTIVE SESSION - The Board may recess the Open Meeting and reconvene in a Closed Meeting pursuant to the following sections of the Texas Government Code and as authorized by Sections 551.071-551.076 and 551.082-551.084 therefore of

- A. Section 551.071 - To seek the advice of the Board's attorney about:
 - 1. Pending or Contemplated Litigation, Settlement Offer, or Matter Under Investigation.
 - 2. A Matter in Which the Professional Duty of the Attorney to the Board Conflicts with the Applicable Provisions of the Texas Open Meetings Act.
- B. Section 551.072 - To deliberate the purchase, exchange, sale, lease or value of real property if such deliberation in open session would have a detrimental effect on the Board's position in negotiations with a third party.
- C. Section 551.074 - To deliberate the appointment, employment, resignation, evaluation, reassignment, proposed nonrenewals, termination, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee.
- D. Safety and Security
 - 1. Discussion of District-Wide Intruder Detection Audit Report Findings (A.

Reconvene into Open Session at 6:57 pm

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

- A. Consider Action by the Board Related to Pending or Contemplated Litigation, Settlement Offer, or Matter Under Investigation.
- B. Consider Action Regarding Purchase, Exchange, Sale, Lease or Value of Real Property.
- C. Public Comments - Individuals Wishing to Address the Board or Make Comments Regarding Issues not on the Agenda will be Heard at This Time.

VII. ADJOURNMENT

The work session adjourned at 6:58 pm

Discu
ssion
took
place
on
the
Dece
mber
18,
2023,
Regul
ar
Meeti
ng
Agen
da
matt
ers.

IRVING INDEPENDENT SCHOOL DISTRICT
REGULAR MEETING
BOARD OF TRUSTEES 5:00 P.M.
2621 W. Airport Freeway, Irving, Texas, 75062
Monday, December 18, 2023

Call to Order: The work session was called to order by President Randy Randle at 7:01 pm

MEMBERS Randy Randle, President
PRESENT: Dr. Rosemary Robbins, Vice President
AD Jenkins, Secretary
Michael Kelley
Lisa Lobb
Mary Richarte
Nuzhat Hye

ALSO Magda Hernandez, Superintendent
PRESENT: Alvin McQuarters, Chief of Technology, and Innovation
Fernando Natividad, Finance and Federal/State Programs Officer
Dorian Galindo, Chief of Data Management
Robin Bayer, Chief Learning Officer
Andre Smith, Chief of Administrative Services
Cher Elzy, Tax Collector
Lisa Hill, Director of Human Resources
Katie Gilleland, Executive Director
Meritza Webb, Executive Director
Nika Brunk, Director of Human Resources
Ernest Rivera, Human Resources
Emilio, Morlett, Human Resources
Jorge Acosta, Director of Human Resources
Joe Estrada, School Leadership
Mahdia Lalee, Business Office
Miesha Runnels, Business Office
Bel Williams, Learning Services
Laura Brewster, Lamar UEA
Shauna Villarreal, Britain
Reny Lizardo, Campus Operations
Zach Moore, CTE
Lisel Payne, State and Federal Programs
Robin Pressley, Good ES
Jenny Anderson, Singley
George Cuba, Singley
Damon Hodge, Nimitz
Adrianna Perry, Singley
Brandi Johnson, Singley
Natasha Stewart, Macarthur
Carina Compean, Britain
Ashley Fiamengo, SICA
Lindsey Hayle, Cardwell
Cris Castaned, Nimitz
Alaria Roman, Nimitz
Linda Torres-Rangle, Schulze
Luisana Helz, Schulze
Phil Hunt, Nimitz
Catherine Creeger, Singley
Cana Claxton, C&I
Angie Villegas,
Ma Vadillo, GE
Jesus Quezada, Singley
Sammy Andrews, Director of Facilities
Mark Bradford, Security
Erika Pedroza, Communications
Dennis Palacios, Communications
Laura Marquez, Special Assistant to the Deputy Superintendent of School Operations
Lynn Andrews, Executive Assistant to the Superintendent

VISITORS: Phil Meador, ISF
Geoffrey Harris, UEA

Erika Pedroza
Misael Rubio
Susan Kliegl
John Hayle
Rhiannon Hayle
Michelle Sumabar
Ishrat Masud
Alexandra Ramirez
Michael Marquez
Sierra Marquez
Aly Harbin
Kevin Harbin
Afaf Malina
Aman Hussaini
Annes Jahanara
Lori Roman
Prany Davey
George Davey
Isaias Montiel
Jaslyn Garcia Alvarez
Violetta Hernandez
Danae Garcia
Rosa Vasquez
Ingrid Alvarez
Andres Chavez
Saurau Kandel
Bishna Kindel
Jaylin Campos
Alfredo Campos
Genci Martinez
Nia Monica
Saji George
Sebastian Rico
Nancy Torres
Dannis Tran
Antonio Dzmas
Patricia Medellin
Aracely Dimas
Vauntiera Rivers
Andrew Creear
Alejandrina Siguerza
Alesia Adams
Gavrielle Hodge
Reyna Chavez
Berber Chavez
Christin Santamia
Igneo Raley
Consuelo Thropo
Angela Rojas
Sharon Barbosa=Crain
Nancy Compean
Leon Daniel
Emily John

The invocation was given by Pastor Darrel Sneed

The pledges to the flags were led by Schulze ES

Recognition of Teacher
of the Month

Ashley Triay, Legal Studies Teacher, Singley HS

Recognition of Employee the Month Carina Compean, Campus Secretary, Britain ES

Recognition of Guest Educator of the Month Ma Vadillo, Gilbert ES

Special Recognition Recognition of the 2023 Irving ISD Christmas Card Winner, Alexxis Magana from Nimitz High School

Recognition of AP National Scholars and AP Capstone Diploma Recipients

- Consent Agenda
- Consider Approval of Minutes of November 13, 2023
 - Consider Approval of Financial Statement for October 2023
 - Consider Approval of Resolution and Order No. 23-24-05
 - Authorizing December Amendment to the 2023-2024 Budget
 - Consider the Approval of the Supplements to the Irving ISD Tax Rolls
 - Consider Approval of Alternate Approvers for Texas Education Agency Login (TEAL)
 - Consider Approval to Delegate Board Authority to the Superintendent or Her Designee to Determine and Select the Construction Delivery Method, Request Bids and Proposals, and Execute Contracts for Projects in Conjunction with the 2023 Bond Program, including Facility Renovations, Alterations, Remediation, and New Construction Projects
 - Consider Approval of Second and Final Reading of Revisions to Local Policies Per TASB Update 122 to CLA (Local), CQB (Local), DC (Local), EHB (Local), EHBC (Local), EHBCA (Local), FEA (Local), FFA (Local), FFB (Local), FI (Local), FL (Local), FO (Local), and Departmental Updates to EIF (Local), FDA (Local) and GKG (Local)
 - Consider Approval of a Calendar Designating Non-Business Days for the 2024 Calendar Year in Connection with the Processing of Public Information Requests
 - Consider Approval and Execution of Fourth Amendment to Ground Lease Agreement between Irving Independent School District and Dallas College, as Successor of Dallas County Community College
 - Consider Approval and Issuance of Resolution No. 23-24-03 of the Board of Trustees of the Irving Independent School District Regarding Employee Pay and Delegation of Authority to the Superintendent in Connection with the November 2023 School Safety Closure
 - Consider Acceptance of Gifts and Donations to the District

Trustee Lobb made a motion
Trustee Hye seconded the motion
Passed 7-0

Consider Approval of Proposed Boundary Changes for Irving ISD

Trustee Jenkins made a motion
Trustee Lobb seconded the motion
Passed 7-0

Public Comment Ms. Kliegl – I wish to advocate to keep Elliott Elementary open
Sharon Barbosa-Crain – school closures
Patricia Medellin – Experience as a parent and Community

Prany Davey – Elliott transportation and safety zones
Misael Rubio – Address Elliott Elementary closing
George Cuba – Paraprofessional pay raises

Superintendents
Announcements

QuestBridge

Congratulations to our two students who matched with prestigious universities through the QuestBridge program - Grace Marquez of MacArthur High School matched with Duke University and Marie Friend of Singley Academy matched with the University of Chicago! We are so proud and excited for you!

TAFE

Congratulations to the 32 students who will represent #myIrvingISD at the Texas Association of Future Educators (also known as TAFE) state competition in February. TAFE is an organization created for students to explore the teaching profession, and competitions consist of various education-related contests such as children’s literature (where students write and illustrate a book) and public speaking. Best of luck at state, students! And we can’t wait to welcome you back as educators in the future!

LEGO

We were so proud to host visitors from LEGO Education, including the president of LEGO Education International, Victor Saeijs [size], who joined us all the way from Denmark! The group had the opportunity to see firsthand how we use LEGO as part of our curriculum. We are proud to be one of the few districts in the area that has STEM curriculum for ALL elementary students. It’s not just something that happens at STEM campuses or as part of an after-school program. I am so proud of the work of our STEM Innovation team, led by Mr. James Tiggeman and Ms. Robin Bayer.

CREST Award - Singley Academy Counselors

Congratulations are also in order for the Singley Academy counseling team for being awarded the CREST (Counselors Reinforcing Excellence for Students in Texas) Award by TSCA (Texas School Counselor Association). This award recognizes schools with exemplary counseling programs that demonstrate a commitment to improving the lives and achievement of students in academic, career and personal social domains. Singley counselors will be recognized during the annual TSCA conference in Round Rock this February. The Singley counseling team is: Kaniesha McEwen (lead counselor), Shannon Davidson, Christina Guzman, Angela Hamberlin, Juan Herrera, McKenzie Masey, Jessica Small and Erica Solis.

Board
Announcements

Randy Randle - Wished all Happy Holidays

Lisa Lobb – None

Rosemary Robbins - None

Mary Richarte – Thank you for all you do and Happy Holidays

Mike Kelley – None

Nuzhat Hye – Thank everyone for a great 1st semester

AD Jenkins – He was proud of one of the Irving Police officers in attendance who is a Nimitz Graduate. Shout out to Sarah Andrew National Payer of the Week

Executive
Session

Hear and/or Deliberate the Level Three Grievance Appeal of Reginald Mitchell Pursuant to Policy DGBA (LOCAL)

Consider Approval and Issuance of Resolution No. 23-24-04 of the Board of Trustees of the Irving Independent School District Authorizing Certain Security Personnel of the Irving Independent School District to Carry Firearms on the Property of the School District and Delegation of Authority to the Superintendent to Issue Documentation Confirming Such Authority

ADJOURNMENT

The meeting adjourned at 8:33 pm

CONSENT ACTION ITEM
01/22/2024

TOPIC: Consider Approval of Financial Statement for November 2023

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 November 2023.

RECOMMENDED BOARD MOTION: I move the Board to approve the Financial Statements for November 2023.

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: January 22, 2024
To: Fernando Natividad, Chief Financial Officer
From: Mahdia Lalee, Director of Business Operations
Subject: Financial Statements for November 2023

General Operating Fund

Revenue:

Total revenue and other sources for the General Operating Fund through November were \$84,945,619 or 25.9% of budget, compared to \$86,556,905 or 25.9% of budget last year, a decrease of \$1,611,285 or 1.9%. This decrease is attributed to the following item:

- Current year taxes totaled \$8,990,681 compared to \$11,469,772 last year. This is a decrease of \$2,479,091.
- Investment earnings totaled \$1,342,290 compared to \$571,090 last year. This increase of \$771,200 is a result of the high interest rates currently.

Expenditures:

Total expenditures and other uses for the General Operating Fund through November were \$85,529,398 or 25.9% of budget, compared to \$84,665,65 or 24.5% of budget last year, an increase of \$863,792 or 1%. The increase in total expenditures is attributed to the following items:

- Interfund transfer out totaled \$700,000 compared to no transfer outs last year by this time.

Food Service Fund

Revenue:

Total revenue and other sources for the Food Service Fund through November were \$8,373,953 or 33.6% of budget compared to \$8,286,852 or 32.8% of budget last year, an increase of \$87,101 or 1.1%.

Expenditures:

Total expenditures and other uses for the Food Service Fund through November were \$6,916,242 or 29.8% of budget, compared to \$4,508,416 or 26.5% of budget last year, an increase of \$629,150 or 10%. The increase in total expenditures was attributed to the following item:

- Function 35 – the cost of food has increased multiple times year over year as well as the district is utilizing an outside service for kitchen equipment repairs this year versus last year and the installation of security cameras.

Debt Service Fund

Revenue:

There was no significant difference in total revenue and other sources for the Debt Service Fund through November 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 November 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 uses for the Special Revenue Fund through November were \$3,566,873 compared to \$8,878,083 last year, a decrease of \$5,311,210. This decrease is attributed to:

- The decrease is attributed to the timing of drawdowns at the beginning of the year.

Expenditures:

Total expenditures and other uses for the Special Revenue Fund through November were \$16,809,636 compared to \$17,650,430 last year a decrease of \$840,794.

Capital Projects Funds

Revenue:

Total revenue and other uses for the Capital Project Fund through November were \$4,871,085. This is attributed to the 2023 bonds and the interest earned on those funds.

Expenditures:

Total revenue and other uses for the Capital Project Fund through November were \$2,768,109 compared to \$17,063 last year, an increase of \$2,751,047. The increase is attributed to the 2023 bond and current ongoing projects.

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 Proprietary Fund through November were \$1,351,586 or 42.5% of budget compared to \$638,500 or 25.8% of budget last year, an increase of \$1,153,967. The increase in total revenue is attributed to the following item:

- Interfund transfer of \$700,000 to the Risk Management fund to cover the TASB costs for the 23-24 fiscal year.

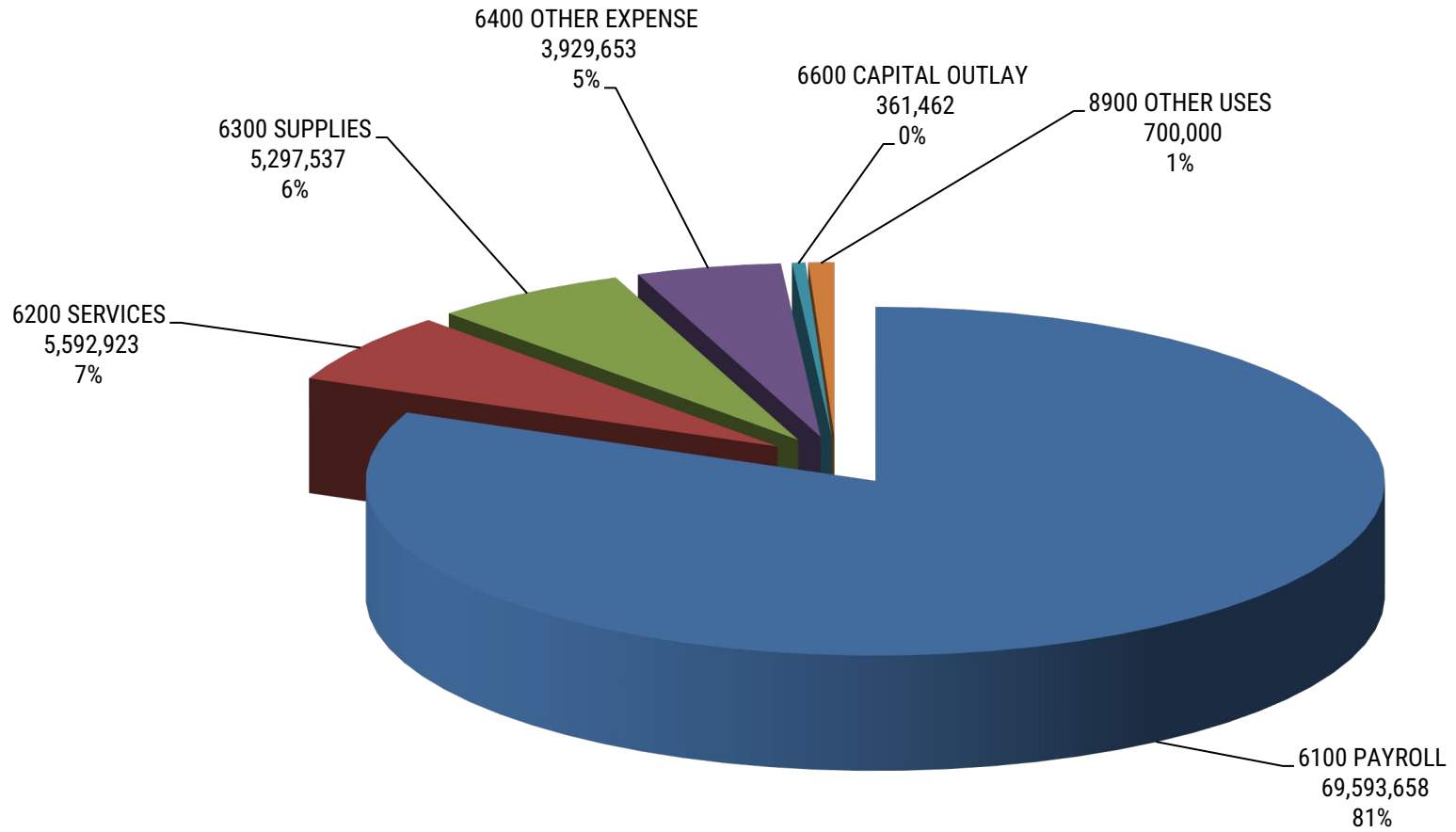
Expenditures:

Total expenditures and other uses for the Proprietary Fund through November were \$1,351,586 or 42.5% of budget, compared to \$638,500 or 25.8% of budget last year, an increase of \$1,153,967 or 111.7%. The increase in total expenditures was attributed to the following item:

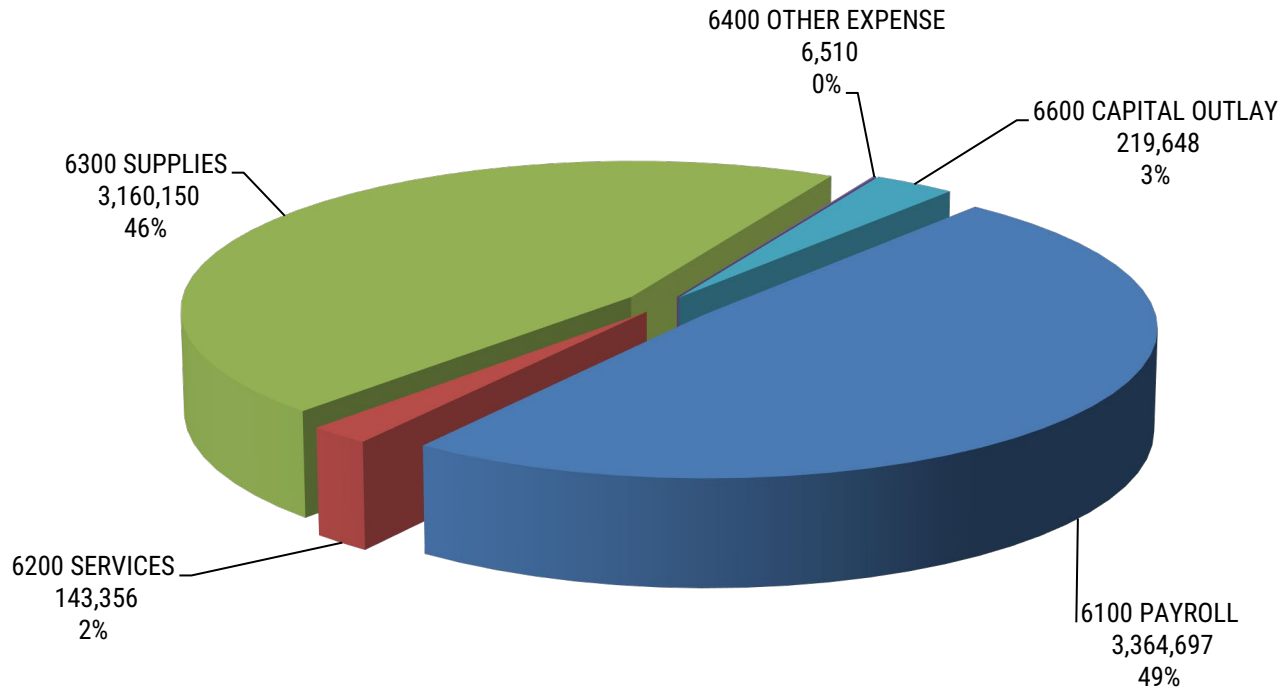
- Starting 23-24 Fiscal year the district has contracted TASB for worker's compensations, the increase in November 2023 versus November 2022 is that in October 2023 the district paid TASB a Lum sum to cover all claims for the 23-24 fiscal year but in November 2022 the district was paying only claims that were incurred in the month prior. The gap in the increase is expected to get smaller as the months go by.

As of November 30, 2023, total net assets for all the Internal Service Funds were \$1,431,763 with science refurbishment fund having a negative net position.

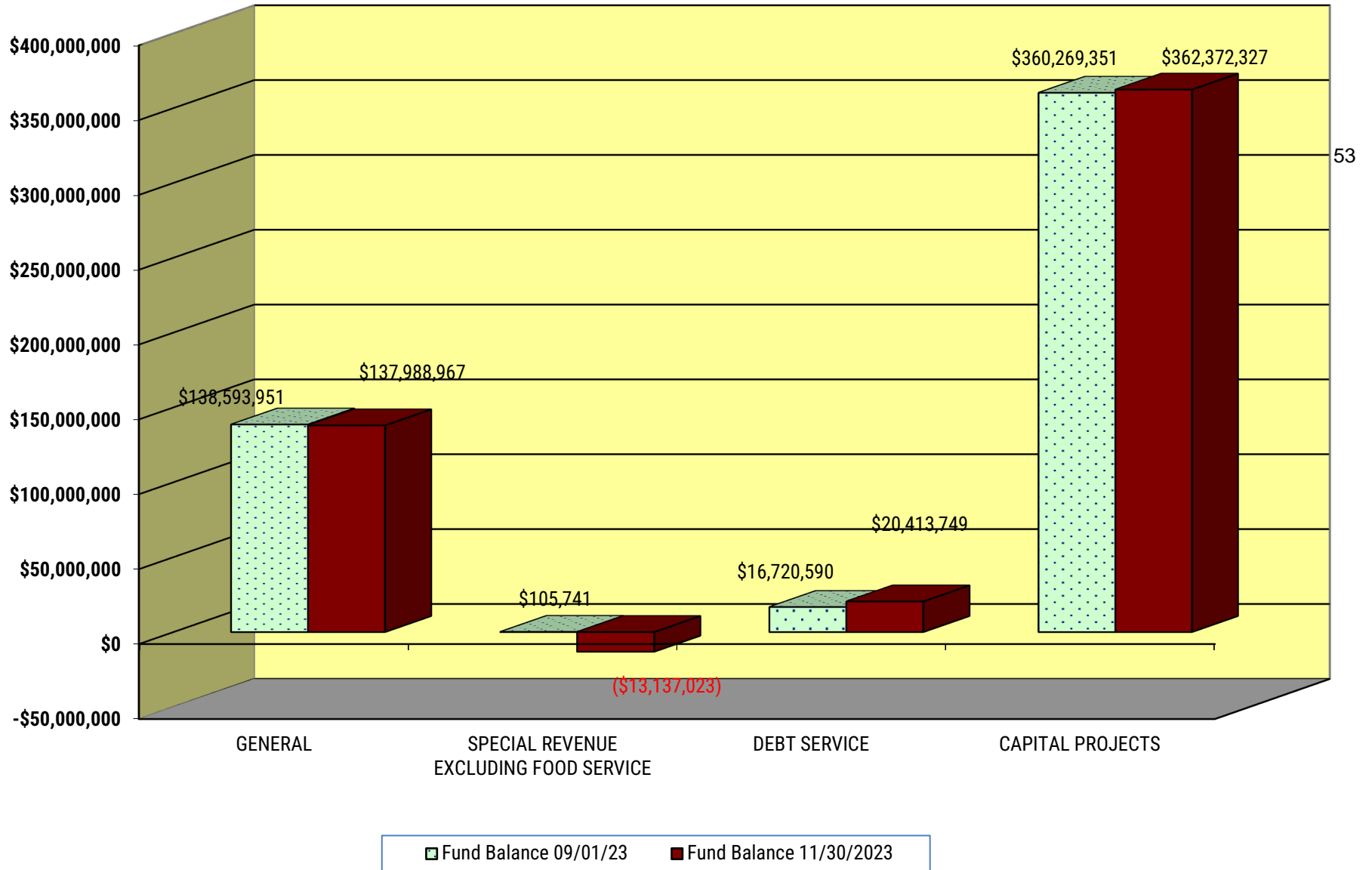
General Operating Fund YTD Actual Expenditures November 30, 2023



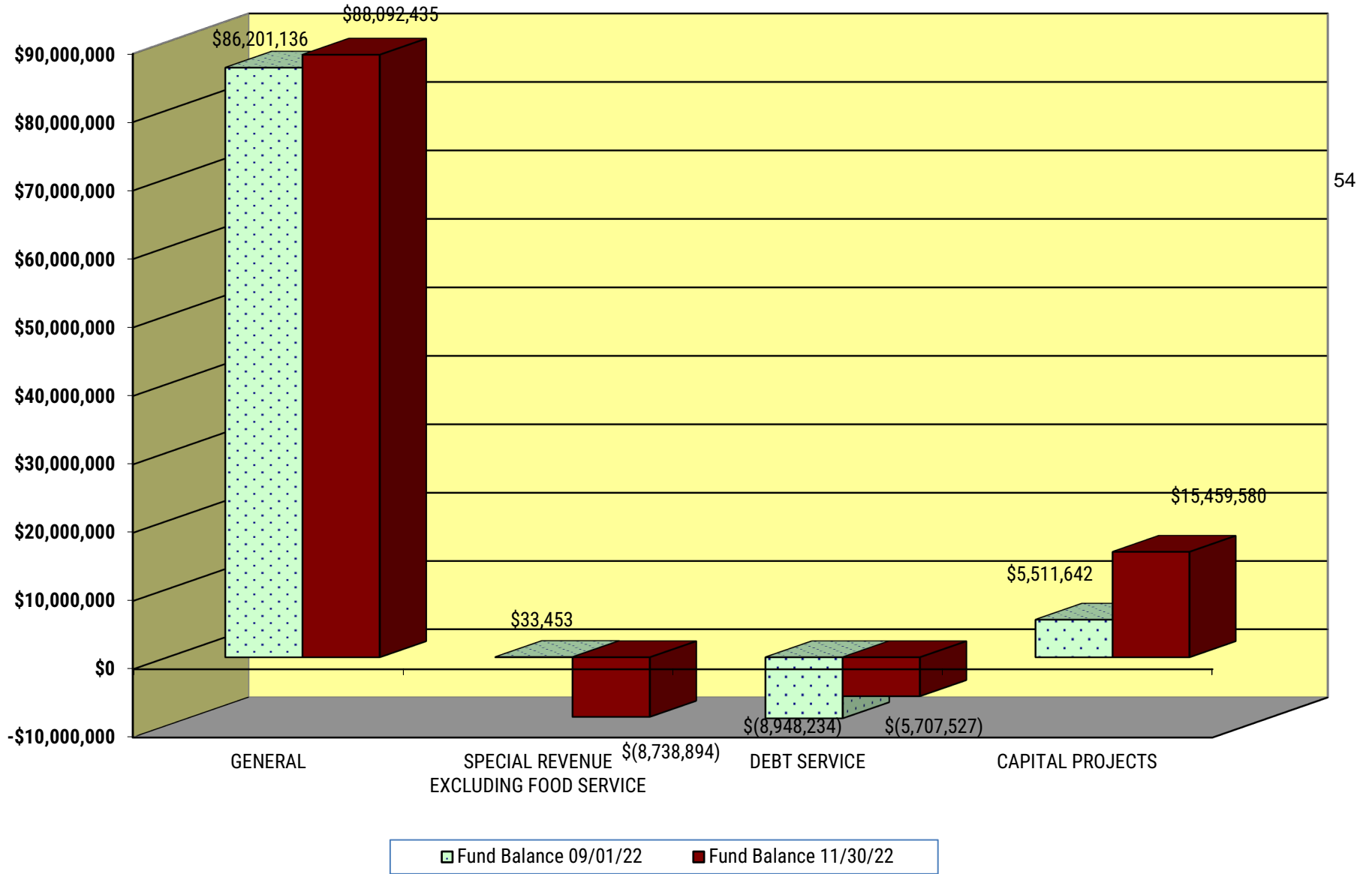
Food Service Fund YTD Actual Expenditures November 30, 2023



Comparative Fund Balances November 30, 2023



Comparative Fund Balances November 30, 2022



54

**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
November 30, 2023**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2023 to 11/30/2023			11/23 MTD			09/01/2022 to 11/30/2022		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	(OVER) UNDER YTD BUDGET	BUDGET	ACTUAL	%YTD
REVENUE									
LOCAL RESOURCES:									
5711 TAXES CURRENT YEAR	165,491,762	8,990,681	5.4%	5,962,533	3.6%	156,501,081	172,678,620	11,469,772	6.6%
5712 DELINQUENT TAXES	245,542	(439,811)	-179.1%	(143,714)	-58.5%	685,353	256,205	236,356	92.3%
5719 OTHER TAX RELATED REVENUE	480,000	265,201	55.3%	91,714	19.1%	214,799	500,000	211,877	42.4%
TOTAL TAXES	166,217,304	8,816,071	5.3%	5,910,533	3.6%	157,401,233	173,434,825	11,918,005	6.9%
5735 SUMMER SCHOOL	-	-	--	-	--	-	-	(152)	--
5738 PARKING FEES	4,500	1,755	39.0%	108	2.4%	2,745	4,500	972	21.6%
5739 OTHER TUITION AND FEES	200,000	129,665	64.8%	41,603	20.8%	70,335	200,000	134,497	67.2%
5742 INVESTMENT EARNINGS	250,000	1,342,290	536.9%	399,939	160.0%	(1,092,290)	500,000	571,090	114.2%
5743 RENTAL OF FACILITIES	70,000	6,020	8.6%	1,500	2.1%	63,980	70,000	10,058	14.4%
5744 GIFTS AND BEQUESTS	162,450	41,968	25.8%	23,787	14.6%	120,482	171,734	134,975	78.6%
5745 NET INSURANCE RECOVERY	200,000	500	0.3%	-	0.0%	199,500	200,000	14,629	7.3%
5746 TIF TAXES COLLECTED	-	-	--	-	--	-	-	-	--
5749 MISCELLANEOUS REVENUE	500,000	424,279	84.9%	62,951	12.6%	75,721	719,229	261,528	36.4%
5752 ATHLETIC	-	108,685	--	12,791	--	(108,685)	-	115,490	--
5755 ACTIVITY FUND RECEIPTS	1,075,217	272,145	25.3%	106,621	9.9%	803,072	1,044,206	291,021	27.9%
5766 CONCURRENT ENROLLMENT	50,000	-	0.0%	-	0.0%	50,000	50,000	-	0.0%
5767 IRVING SCHOOL FOUNDATION	24,035	51,487	67.2%	36,580	18.3%	65,574	41,383	51,830	125.2%
5769 REVENUE FROM INTERMEDIATE	200,000	134,426	91.9%	44,920	1.6%	222,983	200,000	86,075	43.0%
TOTAL OTHER LOCAL RESOURCES	2,736,203	2,513,220	91.9%	730,799	26.7%	222,983	3,201,052	1,672,012	52.2%
TOTAL LOCAL RESOURCES	168,953,507	11,329,290	6.7%	6,641,332	3.9%	157,624,216	176,635,877	13,590,018	7.7%
STATE RESOURCES:									
5811 PER CAPITA	-	3,176,554	--	1,523,525	--	(3,176,554)	7,224,195	4,224,389	58.5%
5812 FOUNDATION ENTITLEMENT	137,450,419	65,864,188	47.9%	12,601,864	9.2%	71,586,231	119,852,633	64,092,053	53.5%
5819 STATE	-	-	--	-	--	-	-	-	--
5829 TEA/NON-FOUNDATION REVENUE	-	-	--	-	--	-	-	-	--
5831 STATE TRS ON-BEHALF	12,500,000	4,057,867	32.5%	1,359,413	10.9%	8,442,133	16,800,000	3,789,038	22.6%
TOTAL STATE RESOURCES	149,950,419	73,098,609	48.7%	15,484,802	10.3%	76,851,810	143,876,828	72,105,480	50.1%
FEDERAL RESOURCES:									
5929 FEDERAL REVENUE-TEA DIS	4,000,000	164,323	4.1%	164,323	4.1%	3,835,677	8,500,000	392,505	4.6%
5931 SHARS REIMBURSEMENT	4,350,000	262,627	6.0%	95,202	2.2%	4,087,373	4,350,000	250,914	5.8%
5939 CHILD & ADULT CARE PROG	-	-	--	-	--	-	-	29,997	--
5946 BABS SUBSIDY	-	-	--	-	--	-	-	-	--
5949 ROTC	250,000	90,719	36.3%	72,194	28.9%	159,281	250,000	87,677	35.1%
5959 SHARED SERVICE ARRANGEMENT	-	51	--	-	--	-	-	614	--
TOTAL FEDERAL RESOURCES	8,600,000	517,720	6.0%	331,771	3.9%	8,082,280	13,100,000	761,707	5.8%

IRVING INDEPENDENT SCHOOL DISTRICT
 COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
 November 30, 2023

	CURRENT YEAR						PRIOR YEAR		
	09/01/2023 to 11/30/2023			11/23 MTD		(OVER) UNDER	09/01/2022 to 11/30/2022		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
OTHER SOURCES:									
7912 SALE OF FIXED ASSETS	-	-	--	-	--	-	-	99,700	--
7913 LEASE/PURCHASE PROCEEDS	-	-	--	-	--	-	-	-	--
7915 INTERFUND TRANSFERS IN	-	-	--	-	--	-	-	-	--
7918 SPECIAL ITEMS	-	-	--	-	--	-	-	-	56
7919 EXTRAORDINARY ITEMS	-	-	--	-	--	-	-	-	--
TOTAL OTHER REVENUE SOURCES	-	-	--	-	--	-	-	99,700	--
TOTAL GENERAL OPERATING REVENUE	327,503,926	84,945,619	25.9%	22,457,905	6.9%	242,558,307	333,612,705	86,556,905	25.9%

**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
November 30, 2023**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2023 to 11/30/2023			11/23 MTD			09/01/2022 to 11/30/2022		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	(OVER) UNDER YTD BUDGET	BUDGET	ACTUAL	%YTD
EXPENDITURES									
11 INSTRUCTION:									
6100 PAYROLL	183,831,856	45,326,176	24.7%	15,033,041	8.2%	138,505,680	183,432,269	46,173,985	25.2%
6200 CONTRACTED SERVICES	1,888,921	702,637	37.2%	99,971	5.3%	1,186,284	2,468,322	1,271,745	51.5% ⁵⁷
6300 SUPPLIES	10,653,554	2,251,278	21.1%	510,692	4.8%	8,402,276	11,065,938	1,624,759	14.7%
6400 OTHER EXPENSE	1,956,062	566,128	28.9%	180,917	9.2%	1,389,935	1,849,452	444,289	24.0%
6600 CAPITAL OUTLAY	10,000	-	0.0%	-	0.0%	10,000	70,594	14,447	20.5%
TOTAL INSTRUCTION	198,340,393	48,846,219	24.6%	15,824,621	8.0%	149,494,175	198,886,575	49,529,224	24.9%
12 LIBRARY:									
6100 PAYROLL	4,674,188	1,042,705	22.3%	349,018	7.5%	3,631,484	4,443,618	1,130,105	25.4%
6200 CONTRACTED SERVICES	28,715	11,662	40.6%	175	0.6%	17,053	50,703	10,545	20.8%
6300 SUPPLIES	789,762	449,547	56.9%	76,241	9.7%	340,214	1,149,101	591,869	51.5%
6400 OTHER EXPENSE	55,180	5,476	9.9%	3,260	5.9%	49,704	32,069	4,866	15.2%
6600 CAPITAL OUTLAY	-	-	--	-	--	-	1,000	-	0.0%
TOTAL LIBRARY	5,547,844	1,509,390	27.2%	428,694	7.7%	4,038,454	5,676,491	1,737,386	30.6%
13 STAFF DEVELOPMENT:									
6100 PAYROLL	3,563,381	648,707	18.2%	203,792	5.7%	2,914,674	6,907,174	911,804	13.2%
6200 CONTRACTED SERVICES	274,677	38,712	14.1%	10,278	3.7%	235,966	416,347	(14,320)	-3.4%
6300 SUPPLIES	510,472	145,248	28.5%	(160,876)	-31.5%	365,224	633,992	353,212	55.7%
6400 OTHER EXPENSE	561,604	150,674	26.8%	44,942	8.0%	410,930	635,300	205,869	32.4%
6600 CAPITAL OUTLAY	67,050	63,750	95.1%	-	0.0%	3,300	-	-	--
TOTAL STAFF DEVELOPMENT	4,977,184	1,047,091	21.0%	98,136	2.0%	3,930,093	8,592,813	1,456,565	17.0%
21 INSTRUCTIONAL ADMINISTRATION:									
6100 PAYROLL	6,055,811	1,487,987	24.6%	497,395	8.2%	4,567,824	7,128,172	1,503,204	21.1%
6200 CONTRACTED SERVICES	414,686	198,335	47.8%	93,245	22.5%	216,351	946,241	411,299	43.5%
6300 SUPPLIES	755,149	276,925	36.7%	89,259	11.8%	478,224	697,433	351,126	50.3%
6400 OTHER EXPENSE	1,001,506	111,300	11.1%	66,579	6.6%	890,206	1,039,504	200,785	19.3%
6600 CAPITAL OUTLAY	500	-	0.0%	-	0.0%	500	500	-	0.0%
TOTAL INSTRUCTIONAL ADMIN	8,227,652	2,074,548	25.2%	746,478	9.1%	6,153,104	9,811,850	2,466,414	25.1%
23 SCHOOL ADMINISTRATION:									
6100 PAYROLL	20,241,267	4,882,997	24.1%	1,633,413	8.1%	15,358,269	19,722,727	4,971,651	25.2%
6200 CONTRACTED SERVICES	178,518	31,012	17.4%	14,960	8.4%	147,506	157,917	13,086	8.3%
6300 SUPPLIES	356,159	128,851	36.2%	25,193	7.1%	227,308	377,423	150,679	39.9%
6400 OTHER EXPENSE	369,355	75,274	20.4%	36,071	9.8%	294,081	313,476	51,956	16.6%
6600 CAPITAL OUTLAY	14,382	14,382	100.0%	-	0.0%	-	-	-	--
TOTAL SCHOOL ADMINISTRATION	21,159,680	5,132,516	24.3%	1,709,637	8.1%	16,027,164	20,571,543	5,187,372	25.2%

**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
November 30, 2023**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2023 to 11/30/2023			11/23 MTD		(OVER) UNDER	09/01/2022 to 11/30/2022		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
31 COUNSELING SERVICES:									
6100 PAYROLL	14,121,572	3,735,824	26.5%	1,243,948	8.8%	10,385,748	18,299,968	3,571,309	19.5%
6200 CONTRACTED SERVICES	1,096,066	657,086	59.9%	157,933	14.4%	438,980	587,208	304,161	51.8%
6300 SUPPLIES	694,926	160,400	23.1%	(46,113)	-6.6%	534,526	968,658	106,847	11.0%
6400 OTHER EXPENSE	150,349	35,690	23.7%	8,593	5.7%	114,659	152,531	64,836	42.5%
6600 CAPITAL OUTLAY	-	-	--	-	--	-	-	-	--
TOTAL COUNSELING SERVICES	16,062,912	4,588,999	28.6%	1,364,362	8.5%	11,473,913	20,008,365	4,047,154	20.2%
32 ATTENDANCE SERVICES:									
6100 PAYROLL	1,315,501	178,605	13.6%	60,514	4.6%	1,136,896	1,639,943	334,084	20.4%
6200 CONTRACTED SERVICES	2,750	1,260	45.8%	420	15.3%	1,490	750	1,680	224.0%
6300 SUPPLIES	-	-	--	-	--	-	87	-	0.0%
6400 OTHER EXPENSE	1,242	20	1.6%	20	1.6%	1,222	6,592	149	2.3%
TOTAL ATTENDANCE SERVICE	1,319,493	179,884	13.6%	60,954	4.6%	1,139,609	1,647,372	335,914	20.4%
33 HEALTH SERVICES:									
6100 PAYROLL	3,466,631	816,795	23.6%	270,553	7.8%	2,649,836	3,279,312	856,842	26.1%
6200 CONTRACTED SERVICES	4,800	3,029	63.1%	38	0.8%	1,771	4,800	2,500	52.1%
6300 SUPPLIES	108,426	61,752	57.0%	1,209	1.1%	46,675	124,310	15,273	12.3%
6400 OTHER EXPENSE	6,930	1,483	21.4%	347	5.0%	5,446	7,694	2,469	32.1%
6600 CAPITAL OUTLAY	-	-	--	-	--	-	-	-	--
TOTAL HEALTH SERVICES	3,586,787	883,058	24.6%	272,147	7.6%	2,703,729	3,416,115	877,084	25.7%
34 PUPIL TRANSPORTATION:									
6100 PAYROLL	7,263,518	2,590,425	35.7%	812,759	11.2%	4,673,093	7,726,097	2,047,703	26.5%
6200 CONTRACTED SERVICES	1,565,320	104,534	6.7%	59,050	3.8%	1,460,786	1,193,771	273,412	22.9%
6300 SUPPLIES	1,094,259	(50,963)	-4.7%	(57,122)	-5.2%	1,145,222	1,687,734	171,014	10.1%
6400 OTHER EXPENSE	342,987	150,753	44.0%	136,363	39.8%	192,234	85,846	149,432	174.1%
6600 CAPITAL OUTLAY	1,407,642	5,297	0.4%	-	0.0%	1,402,345	2,219,326	986,320	44.4%
TOTAL PUPIL TRANSPORTATION	11,673,725	2,800,045	24.0%	951,050	8.1%	8,873,680	12,912,775	3,627,881	28.1%
35 FOOD SERVICE:									
6100 PAYROLL	741,065	176,015	23.8%	54,947	7.4%	565,050	500,569	159,484	31.9%
6300 SUPPLIES	1,600	-	0.0%	-	0.0%	1,600	1,600	-	0.0%
6400 OTHER EXPENSE	220,000	-	0.0%	-	0.0%	220,000	220,000	-	0.0%
6600 CAPITAL OUTLAY	-	-	--	-	--	-	761	-	0.0%
TOTAL FOOD SERVICE	962,665	176,015	18.3%	54,947	5.7%	786,650	722,930	159,484	22.1%
36 EXTRA-CURRICULAR ACTIVITIES:									
6100 PAYROLL	3,934,323	1,107,006	28.1%	370,445	9.4%	2,827,317	1,568,564	946,375	60.3%
6200 CONTRACTED SERVICES	574,974	186,100	32.4%	63,328	11.0%	388,875	732,800	133,603	18.2%

**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
November 30, 2023**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2023 to 11/30/2023			11/23 MTD		(OVER) UNDER	09/01/2022 to 11/30/2022		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
6300 SUPPLIES	694,160	60,964	8.8%	24,536	3.5%	633,196	1,329,525	109,105	8.2%
6400 OTHER EXPENSE	926,528	392,816	42.4%	111,635	12.0%	533,712	1,083,884	372,316	34.4%
6600 CAPITAL OUTLAY	17,500	-	0.0%	-	0.0%	17,500	37,194	11,699	31.5%
TOTAL EXTRA-CURRICULAR AC	6,147,485	1,746,886	28.4%	569,944	9.3%	4,400,600	4,751,967	1,573,098	33.1%

**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
November 30, 2023**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2023 to 11/30/2023			11/23 MTD		(OVER) UNDER	09/01/2022 to 11/30/2022		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
41 GENERAL ADMINISTRATION:									
6100 PAYROLL	7,280,389	1,945,935	26.7%	645,520	8.9%	5,334,454	8,518,310	1,830,445	21.5%
6200 CONTRACTED SERVICES	1,388,223	(292,258)	-21.1%	71,198	5.1%	1,680,480	1,322,200	(262,214)	-19.8%
6300 SUPPLIES	1,360,021	232,789	17.1%	22,552	1.7%	1,127,232	1,374,642	490,374	35.7%
6400 OTHER EXPENSE	916,423	341,681	37.3%	211,137	23.0%	574,742	876,652	408,790	46.6%
6500 DEBT SERVICE FEES	75,369	75,369					-	-	
6600 CAPITAL OUTLAY	70,952	58,113	81.9%	58,113	81.9%	12,839	-	-	--
TOTAL GENERAL ADMINISTRATION	11,091,376	2,361,629	21.3%	1,083,889	9.8%	8,729,747	12,091,803	2,467,396	20.4%
51 MAINTENANCE:									
6100 PAYROLL	15,765,325	4,141,743	26.3%	1,216,133	7.7%	11,623,582	12,373,304	4,259,919	34.4%
6200 CONTRACTED SERVICES	8,067,280	2,295,705	28.5%	356,063	4.4%	5,771,575	10,848,016	1,443,692	13.3%
6300 SUPPLIES	2,452,162	1,058,882	43.2%	361,457	14.7%	1,393,280	4,748,536	966,433	20.4%
6400 OTHER EXPENSE	2,037,127	2,026,005	99.5%	1,952,102	95.8%	11,123	1,164,715	1,622,672	139.3%
6600 CAPITAL OUTLAY	234,439.00	153,589.00	65.5%	153,589	65.5%	80,850	829,472	161,695	19.5%
TOTAL MAINTENANCE	28,556,334	9,675,923	33.9%	4,039,343	14.1%	18,880,411	29,964,044	8,454,411	28.2%
52 SECURITY:									
6100 PAYROLL	2,606,830	732,424	28.1%	217,980	8.4%	1,874,406	1,611,167	717,823	44.6%
6200 CONTRACTED SERVICES	2,326,472	866,933	37.3%	735,310	31.6%	1,459,539	3,228,430	156,727	4.9%
6300 SUPPLIES	488,452	196,517	40.2%	9,665	2.0%	291,935	1,619,840	409,089	25.3%
6400 OTHER EXPENSE	55,274	18,840	34.1%	2,565	4.6%	36,434	2,514	392	15.6%
6600 CAPITAL OUTLAY	38,100	-	0.0%	-	0.0%	38,100	95,614	-	0.0%
TOTAL SECURITY	5,515,128	1,814,713	32.9%	965,519	17.5%	3,700,415	6,557,565	1,284,030	19.6%
53 DATA PROCESSING:									
6100 PAYROLL	2,306,183	704,741	30.6%	236,647	10.3%	1,601,442	2,451,278	548,902	22.4%
6200 CONTRACTED SERVICES	928,190	310,319	33.4%	89,540	9.6%	617,871	958,300	323,525	33.8%
6300 SUPPLIES	1,049,154	317,195	30.2%	31,032	3.0%	731,960	1,682,367	141,071	8.4%
6400 OTHER EXPENSE	44,700	2,561	5.7%	299	0.7%	42,139	50,923	8,629	16.9%
6600 CAPITAL OUTLAY	20,000	-	0.0%	-	0.0%	20,000	385,424	-	0.0%
TOTAL DATA PROCESSING	4,348,228	1,334,815	30.7%	357,519	8.2%	3,013,413	5,528,292	1,022,126	18.5%
61 COMMUNITY SERVICES:									
6100 PAYROLL	385,558	75,572	19.6%	25,572	6.6%	309,986	2,720,811	61,803	2.3%
6200 CONTRACTED SERVICES	152,663	116,971	76.6%	54,831	35.9%	35,692	225,475	101,082	44.8%
6300 SUPPLIES	97,647	8,154	8.4%	2,615	2.7%	89,493	104,893	8,769	8.4%
6400 OTHER EXPENSE	170,713	50,954	29.8%	21,018	12.3%	119,759	189,676	52,975	27.9%
6600 CAPITAL OUTLAY	-	-	--	-	--	-	-	-	--
TOTAL COMMUNITY SERVICES	806,581	251,651	31.2%	104,036	12.9%	554,930	3,240,855	224,628	6.9%

IRVING INDEPENDENT SCHOOL DISTRICT
 COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
 November 30, 2023

	CURRENT YEAR						PRIOR YEAR		
	09/01/2023 to 11/30/2023			11/23 MTD		(OVER) UNDER YTD BUDGET	09/01/2022 to 11/30/2022		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD		BUDGET	ACTUAL	%YTD
71 DEBT SERVICE									
6500 DEBT SERVICE FEES	32,411	(21,205)	-65.4%	(21,205)	-65.4%	53,616	-	-	--
TOTAL PAYMENTS TO JJAEP	32,411	(21,205)	-65.4%	(21,205)	-65.4%	53,616	-	-	--

**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
November 30, 2023**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2023 to 11/30/2023			11/23 MTD		(OVER) UNDER YTD BUDGET	09/01/2022 to 11/30/2022		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD		BUDGET	ACTUAL	%YTD
81 FACILITIES:									
6200 CONTRACTED SERVICES	-	-	--	-	--	-	93,000	25,000	26.9%
6300 SUPPLIES & MATERIALS	-	-	--	-	--	-	-	-	--
6400 OTHER EXPENSE	-	-	--	-	--	-	-	-	6.2%
6600 CAPITAL OUTLAY	86,272	66,332	76.9%	3,493	4.0%	19,941	505,551	31,260	--
TOTAL FACILITIES	86,272	66,332	76.9%	3,493	4.0%	19,941	598,551	56,260	9.4%
95 PAYMENTS TO JJAEP:									
6200 CONTRACTED SERVICES	190,000	7,656	4.0%	2,166	1.1%	182,344	190,000	-	0.0%
TOTAL PAYMENTS TO JJAEP	190,000	7,656	4.0%	2,166	1.1%	182,344	190,000	-	0.0%
97 PAYMENTS TO TIF:									
6400 OTHER EXPENSE	-	-	--	-	--	-	-	-	--
TOTAL PAYMENTS TO TIF	-	-	--	-	--	-	-	-	--
99 INTERGOVERNMENTAL CHARGES:									
6200 CONTRACTED SERVICES	702,478	353,232	50.3%	176,616	25.1%	349,246	636,721	159,180	25.0%
TOTAL INTERGOVERNMENTAL	702,478	353,232	50.3%	176,616	25.1%	349,246	636,721	159,180	25.0%
OTHER USES:									
8911 INTERFUND TRANSFERS OU	700,000	700,000	100.0%	-	0.0%	-	-	-	--
TOTAL OTHER USES	700,000	700,000	100.0%	-	0.0%	-	-	-	--
TOTAL 6000 EXPENDITURES:	330,034,629	85,529,398	25.9%	28,792,346	8.7%	244,505,232	345,806,627	84,665,605	24.5%
EXCESS (DEFICIENCY)									
REVENUE OVER EXPENDITURE	(2,530,704)	(583,779)		<u>(6,334,442)</u>			(12,193,922)	1,891,299	
BEGINNING FUND BALANCE:	86,582,771	114,137,493					118,093,034	118,093,034	
ENDING FUND BALANCE:	84,052,067	113,553,714					105,899,112	119,984,333	

**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
November 30, 2023**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2023 to 11/30/2023			11/23 MTD		(OVER) UNDER	09/01/2022 to 11/30/2022		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
REVENUE SUMMARY:									
LOCAL REVENUE	168,953,507	11,329,290	6.7%	6,641,332	4%	157,624,216	176,635,877	13,590,018	7.7%
STATE REVENUE	149,950,419	73,098,609	48.7%	15,484,802	10%	76,851,810	143,876,828	72,105,480	50.1%
FEDERAL REVENUE	8,600,000	517,720	6.0%	331,771	4%	8,082,280	13,100,000	761,707	5.8%
OTHER SOURCES	-	-	--	-	--	-	-	99,700	-63
TOTAL OTHER REVENUE SOUR	327,503,926	84,945,619	25.9%	22,457,905	7%	242,558,307	333,612,705	86,556,905	25.9%
APPROPRIATIONS/EXPENDITURES									
BUDGET CATEGORY SUMMARY:									
6100 PAYROLL	277,553,398	69,593,658	25.1%	22,058,918	8%	207,959,740	274,597,185	70,025,436	25.5%
6200 SERVICES	19,784,733	5,592,923	28.3%	2,062,436	10%	14,191,809	24,061,002	4,354,704	18.1%
6300 SUPPLIES	21,105,903	5,297,537	25.1%	947,461	4%	15,808,366	25,878,345	5,489,620	21.2%
6400 OTHER EXPENSE	8,815,980	3,929,653	44.6%	2,639,485	30%	4,886,326	8,216,379	3,590,425	43.7%
6600 CAPITAL OUTLAY	1,966,837	361,462	18.4%	215,195	11%	1,605,375	4,145,435	1,205,421	29.1%
8900 OTHER USES	700,000	700,000	100.0%	-	0%	-	-	-	--
TOTAL APPROPRIATIONS/EXPENI	329,926,850	85,475,234	25.9%	27,923,496	8%	244,451,616	336,898,347	84,665,605	25.1%

IRVING INDEPENDENT SCHOOL DISTRICT
 COMPARISON OF FOOD SERVICE BUDGET & ACTUAL
 November 30, 2023

	CURRENT YEAR						PRIOR YEAR		
	09/01/2023 to 11/30/2023			11/23 MTD			09/01/2022 to 11/30/2022		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	(OVER) UNDER YTD BUDGET	BUDGET	ACTUAL	%YTD
REVENUE:									
LOCAL RESOURCES:									
5742 INVESTMENT EARNINGS	80,000	408,232	510.3%	135,985	170.0%	(328,232)	80,000	227,881	284.9%
5749 MISCELLANEOUS REVENUE	-	-	0.0%	-	-	-	-	38,197	-
5751 FOOD SERVICES	1,000,000	282,712	28.3%	99,638	10.0%	717,288	2,000,000	351,704	17.6%
5755 ACTIVITY FUND RECEIPTS	50,000	-	0.0%	-	0.0%	50,000	50,000	-	0.0%
TOTAL LOCAL RESOURCES	1,130,000	690,945	61.1%	235,623	20.9%	439,055	2,130,000	617,782	29.0%
STATE RESOURCES:									
5829 TEA/NON-FOUNDATION REVENUE	120,000	-	0.0%	-	0.0%	120,000	120,000	-	0.0%
5839 STATE REVENUE TEXAS GRANTS	-	-	0.0%	-	0.0%	-	-	-	0.0%
TOTAL STATE RESOURCES	120,000	-	0.0%	-	0.0%	120,000	120,000	-	0.0%
FEDERAL RESOURCES:									
5921 SCHOOL BREAKFAST PROGRAM	6,000,000	2,297,912	38.3%	674,065	11.2%	3,702,088	5,500,000	2,213,037	40.2%
5922 NATIONAL SCHOOL LUNCH PROGRAM	15,640,000	5,261,262	33.6%	1,517,322	9.7%	10,378,738	15,640,000	5,245,579	33.5%
5923 USDA DONATED COMMODITIES	1,850,000	-	0.0%	-	0.0%	1,850,000	1,700,000	-	0.0%
5938 SUMMER FEEDING PROGRAM	-	-	-	-	-	-	-	-	-
5939 CACFP SUPPER PROGRAM	200,000	123,833	61.9%	56,803	28.4%	76,167	200,000	210,454	105.2%
TOTAL FEDERAL RESOURCES	23,690,000	7,683,008	32.4%	2,248,189	9.5%	16,006,992	23,040,000	7,669,070	33.3%
TOTAL FOOD SERVICE REVENUE:	24,940,000	8,373,953	33.6%	2,483,812	10.0%	16,566,047	25,290,000	8,286,852	32.8%
EXPENDITURES:									
35 FOOD SERVICE:									
6100 PAYROLL	9,461,378	3,343,818	35.3%	1,018,680	10.8%	6,117,560	8,693,765	3,294,153	37.9%
6200 CONTRACTED SERVICES	695,455	134,116	19.3%	52,025	7.5%	561,339	542,078	62,176	11.5%
6300 SUPPLIES	10,549,855	3,160,150	30.0%	1,109,938	10.5%	7,389,705	10,541,351	2,795,262	26.5%
6400 OTHER EXPENSE	86,200	6,510	7.6%	4,058	4.7%	79,690	83,900	16,466	19.6%
6600 CAPITAL OUTLAY	965,000	219,648	22.8%	206,563	21.4%	745,352	14,868	16,569	111.4%
FOOD SERVICE EXPENDITURES	21,757,888	6,864,243	31.5%	2,391,263	11.0%	14,893,645	19,875,962	6,184,626	31.1%
36 EXTRA-CURRICULAR ACTIVITIES:									
6100 PAYROLL	-	-	-	-	-	-	-	-	-
6200 CONTRACTED SERVICES	-	-	-	-	-	-	-	-	-
6300 SUPPLIES	-	-	-	-	-	-	-	-	-
6400 OTHER EXPENSE	-	-	-	-	-	-	-	-	-
6600 CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
EXTRA-CURRICULAR ACTIVITIES	-	-	-	-	-	-	-	-	-
51 MAINTENANCE:									
6100 PAYROLL	463,085	20,879	4.5%	5,900	1.3%	442,206	449,024	24,703	5.5%
6200 CONTRACTED SERVICES	9,980	9,240	92.6%	-	0.0%	740	323,275	9,240	2.9%
6300 SUPPLIES	190,932	21,880	11.5%	10,662	5.6%	169,052	215,142	68,523	31.8%
MAINTENANCE EXPENDITURES	663,997	51,999	7.8%	16,562	2.5%	611,998	987,441	102,466	10.4%
81 FACILITIES:									
6200 CONTRACTED SERVICES	-	-	-	-	-	-	-	-	-
6600 CAPITAL OUTLAY	817,300	-	0.0%	-	0.0%	817,300	2,850,000	-	0.0%
FACILITIES EXPENDITURES	817,300	-	0.0%	-	0.0%	817,300	2,850,000	-	-
89 OTHER USES:									
8911 INTERFUND TRANSFERS OUT	-	-	-	-	0.0%	-	-	-	-
TOTAL 6000 EXPENDITURES:	23,239,185	6,916,242	29.8%	2,407,825	10.4%	16,322,943	23,713,403	6,287,092	26.5%
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES:	1,700,815	1,457,711		75,987			1,576,597	1,999,760	
BEGINNING FUND BALANCE:	14,429,112	17,082,116					5,176,509	5,176,509	
ENDING FUND BALANCE:	16,129,927	18,539,827					6,753,106	7,176,269	

**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF DEBT SERVICE BUDGET & ACTUAL
November 30, 2023**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2023 to 11/30/2023 YTD			11/23 MTD		(OVER) UNDER	09/01/2022 to 11/30/2022 YTD		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
REVENUE:									
LOCAL RESOURCES:									
5711 TAXES CURRENT YEAR	61,000,850	3,707,930	6.1%	2,459,063	4.0%	57,292,920	45,278,925	3,062,491	6.8%
5712 DELINQUENT TAXES	100,000	(116,907.55)	-116.9%	(38,487)	-38.5%	216,908	100,000	63,753	63.8%
5719 OTHER TAX RELATED REVENU	-	57,497	--	19,278	--	(57,497)	-	46,851	--
TOTAL TAXES	61,100,850	3,648,519	6.0%	2,439,855	4.0%	57,452,331	45,378,925	3,173,095	7.0%
5742 INVESTMENT EARNINGS	450,000	45,139	10.0%	15,028	3.3%	404,861	25,000	67,612	270.4%
TOTAL LOCAL RESOURCES	61,550,850	3,693,658	6.0%	2,454,882	4.0%	57,857,192	45,403,925	3,240,707	7.1%
STATE RESOURCES (EDA):									
5829 TEA/NON-FOUNDATION REVEI	-	-	--	-	--	-	-	-	--
TOTAL STATE RESOURCES	-	-	--	-	--	-	-	-	--
OTHER SOURCES:									
7911 SALE OF BONDS	-	-	--	-	--	-	-	-	--
7915 INTERFUND TRANSERS IN	-	-	--	-	--	-	-	-	--
7916 PREMIUM (DISCOUNT) BONDS	-	-	--	-	--	-	-	-	--
TOTAL OTHER SOURCES	-	-	--	-	0.0%	-	-	-	--
TOTAL REVENUE:	61,550,850	3,693,658	6.0%	2,454,882	4.0%	57,857,192	45,403,925	3,240,707	7.1%
EXPENDITURES:									
71 DEBT SERVICE:									
6500 DEBT SERVICE FEES	61,500,850	500	0.0%	500	0.0%	61,500,350	45,278,925	-	0.0%
DEBT SERVICE EXPENDITURES	61,500,850	500	0.0%	500	0.0%	61,500,350	45,278,925	-	0.0%
OTHER USES:									
8949 REFUNDING BONDS	-	-	0.0%	-	0.0%	-	-	-	--
TOTAL OTHER USES	-	-	0.0%	-	0.0%	-	-	-	--
TOTAL EXPENDITURES:	61,500,850	500	0.0%	500	0.0%	61,500,350	45,278,925	-	0.0%
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES:	50,000	3,693,158		2,454,382			125,000	3,240,707	
BEGINNING FUND BALANCE:	9,580,167	11,610,709					10,914,557	10,914,557	
ENDING FUND BALANCE:	9,630,167	15,303,867					11,039,557	14,155,264	

65

**IRVING INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
09/01/2023-11/30/2023**

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	\$ 11,329,290	\$ -	\$ 3,693,658	\$ 4,871,085
5800	State Program Revenues	73,098,608.70	264,443	-	-
5900	Federal Program Revenues	517,720	3,302,430	-	-
5020	Total Revenue:	\$ 84,945,619	3,566,873	3,693,658	4,871,085
	EXPENDITURES:				
0010	Instruction and Instructional-Related	51,402,700	5,576,190	-	-
0020	Instructional and School Leadership	7,207,064	713,970	-	66,623
0030	Support Services - Student (Pupil)	10,374,888	576,951	-	1,470
0040	Administrative Support Services	2,361,629	8,859,023	-	154,294
0050	Support Services - Nonstudent Based	12,825,452	457,727	-	348,883
0060	Community Services	251,651	625,775	-	-
0070	Debt Service	-	-	500	-
0080	Capital Outlay	66,332	-	-	2,196,840
0090	Intergovernmental Charges/JJAE/PI	360,888	-	-	-
6030	Total Expenditures:	84,850,603	16,809,636	500	2,768,109
	EXCESS (DEFICIENCY) REVENUE OVER (UNDER) EXPEND	<u>95,016</u>	<u>(13,242,764)</u>	<u>3,693,158</u>	<u>2,102,976</u>
7900	OTHER FINANCING SOURCES:				
	Proceeds from Sale of Fixed Assets	-	-	-	-
	Proceeds from Sale of Bonds	-	-	-	-
	Premium (Discount) Bonds Payable	-	-	-	-
	Interfund Transfers In	-	-	-	-
7020	Total Other Financing Sources:	-	-	-	-
8900	OTHER FINANCING USES:				
	Refunding Bonds	-	-	-	-
	Interfund Transfers Out	700,000	-	-	-
8030	Total Other Financing Uses:	700,000	-	-	-
	TOTAL OTHER FINANCING SOURCES	<u>(700,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	EXCESS (DEFICIENCY) REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AI	<u>(604,984)</u>	<u>(13,242,764)</u>	<u>3,693,158</u>	<u>2,102,976</u>
0100	FUND BALANCE - September 1 (Begin)	<u>138,593,951</u>	<u>105,741</u>	<u>16,720,590</u>	<u>360,269,351</u>
3000	FUND BALANCE (DEFICIT) - (Ending)	<u>\$ 137,988,967</u>	<u>\$ (13,137,023)</u>	<u>\$ 20,413,749</u>	<u>\$ 362,372,327</u>

**IRVING INDEPENDENT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES
 09/01/2022-11/30/2022**

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	\$ 13,590,018	\$ -	\$ 3,240,707	\$ -
5800	State Program Revenues	72,105,479.54	206,293	-	-
5900	Federal Program Revenues	761,707	8,671,790	-	-
5020	Total Revenue:	\$ 86,457,205	8,878,083	3,240,707	-
EXPENDITURES:					
0010	Instruction and Instructional-Relate	52,723,175	11,838,254	-	-
0020	Instructional and School Leadershij	7,653,785	767,076	-	-
0030	Support Services - Student (Pupil)	10,620,614	637,037	-	-
0040	Administrative Support Services	2,467,396	3,754,583	-	-
0050	Support Services - Nonstudent Basi	10,760,567	95,153	-	-
0060	Community Services	224,628	558,326	-	-
0070	Debt Service	-	-	-	-
0080	Capital Outlay	56,260	-	-	17,063
0090	Intergovernmental Charges/JJAEP,	159,180	-	-	-
6030	Total Expenditures:	84,665,605	17,650,430	-	17,063
EXCESS (DEFICIENCY) REVENUE OVER (UNDER) EXPE					
		1,791,599	(8,772,347)	3,240,707	(17,063)
OTHER FINANCING SOURCES:					
7900	Proceeds from Sale of Fixed Assets	99,700	-	-	-
	Proceeds from Sale of Bonds	-	-	-	-
	Premium (Discount) Bonds Payable	-	-	-	-
	Operating Transfers In	-	-	-	-
	Special Items	-	-	-	-
	Interfund Transfers In	-	-	-	9,965,000
7020	Total Other Financing Sources:	99,700	-	-	9,965,000
OTHER FINANCING USES:					
8900	Refunding Bonds	-	-	-	-
	Operating Transfers Out	-	-	-	-
8030	Total Other Financing Uses:	-	-	-	-
TOTAL OTHER FINANCING SOURCI					
		99,700	-	-	9,965,000
EXCESS (DEFICIENCY) REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES					
1200		1,891,299	(8,772,347)	3,240,707	9,947,938
0100	FUND BALANCE - September 1 (Be	86,201,136	33,453	(8,948,234)	5,511,642
3000	FUND BALANCE (DEFICIT) - (Endin	\$ 88,092,435	\$ (8,738,894)	\$ (5,707,527)	\$ 15,459,580

IRVING INDEPENDENT SCHOOL DISTRICT
 COMPARISON OF INTERNAL SERVICE FUNDS BUDGET & ACTUAL
 November 30, 2023

	CURRENT YEAR						PRIOR YEAR		
	09/01/2023 to			09/01/2022 to			11/30/2022		
	BUDGET	11/30/2023 YTD ACTUAL	%YTD	11/23 MTD ACTUAL	%MTD	(OVER) UNDER YTD BUDGET	BUDGET	ACTUAL	%YTD
REVENUE:									
LOCAL RESOURCES:									
5739 OTHER TUITION AND FEES	-	-	--	-	--	-	-	-	--
5742 INVESTMENT EARNINGS	1,000.00	30,737.46	3073.7%	10,239	1023.9%	(29,737)	1,000	17,158	1715.8%
5744 GIFTS AND BEQUESTS	-	-	--	-	--	-	-	-	--
5749 MISCELLANEOUS REVENUE	435,647	224,914	51.6%	31,391	7.2%	210,733	435,647	238,204	54.7%
5751 FOOD SERVICES	-	-	--	-	--	-	-	-	--
5754 INTERFUND TRANSACTIONS	2,040,368	395,934	19.4%	155,988	7.6%	1,644,434	2,040,368	383,138	18.8%
5755 ACTIVITY FUND RECEIPTS	250	-	0.0%	-	0.0%	250	250	-	0.0%
5769 REVENUE FROM INTERMEDIATE	-	-	--	-	--	-	-	-	--
TOTAL LOCAL RESOURCES	2,477,265	651,586	26.3%	197,618	8.0%	1,825,679	2,477,265	638,500	25.8%
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	700,000	700,000.00	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	700,000	700,000.00	0.0%	-	0.0%	-	-	-	0.0%
TOTAL INTERNAL SERVICE FUNDS REVENUE	3,177,265	1,351,586	42.5%	197,618	6.2%	1,825,679	2,477,265	638,500	25.8%
EXPENDITURES:									
13 STAFF DEVELOPMENT:									
6300 SUPPLIES	-	-	--	-	--	-	-	-	--
TOTAL STAFF DEVELOPMENT	-	-	--	-	--	-	-	-	--
21 INSTRUCTIONAL ADMINISTRATION:									
6100 PAYROLL	225,387	61,781	27.4%	18,826	8.4%	163,606	225,387	55,885	24.8%
6200 CONTRACTED SERVICES	-	2,710	--	-	--	(2,710)	2,173	2,173	100.0%
6300 SUPPLIES	200,010	43,369	21.7%	2,875	1.4%	156,641	197,837	56,819	28.7%
6400 OTHER EXPENSE	10,500	146	1.4%	129	1.2%	10,354	10,500	111	1.1%
TOTAL INSTRUCTIONAL ADMINISTRATION	435,897	108,006	24.8%	21,829	5.0%	327,891	435,897	114,988	26.4%
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	39,827	22.5%	10,874	6.1%	137,443	177,270	30,982	17.5%
6200 CONTRACTED SERVICES	2,053,884	1,322,347	64.4%	4,110	0.2%	731,538	234,953	31,654	13.5%
6300 SUPPLIES	44,646	5,524	12.4%	3,886	8.7%	39,122	41,237	3,997	9.7%
6400 OTHER EXPENSE	314,545	123,707	39.3%	45,677	14.5%	190,838	1,545,985	254,991	16.5%
6600 CAPITAL OUTLAY	109,556	22,448	20.5%	1,448	1.3%	87,108	-	-	--
TOTAL GENERAL ADMINISTRATION	2,699,901	1,513,852	56.1%	65,994	2.4%	1,186,049	1,999,445	321,624	16.1%
8911 INTERFUND TRANSFERS OUT	-	-	--	-	--	-	-	-	--
TOTAL OTHER USES	-	-	--	-	--	-	-	-	--
51 MAINTENANCE:									
6100 PAYROLL	-	-	--	-	--	-	-	-	--
6200 CONTRACTED SERVICES	-	1,671	--	-	--	(1,671)	456	76	16.7%
6300 SUPPLIES	3,660	-	0.0%	-	0.0%	3,660	3,660	-	0.0%
6400 OTHER OPERATING COST	37,807	34,638	91.6%	10,456	27.7%	3,169	37,807	36,579	96.8%
TOTAL EXTRA-CURRICULAR ACTIVITIES	41,467	36,309	--	10,456	--	5,158	41,923	36,655	--
TOTAL 6000 EXPENDITURES:	3,177,265	1,658,168	52.2%	98,280	3.1%	1,519,097	2,477,265	473,267	19.1%
NET INCOME (LOSS)	-	(306,582)		99,339			-	165,233	
BEGINNING FUND BALANCE:	69,855	482,982					506,023	506,023	
ENDING FUND EQUITY BALANCE:	69,855	176,400					506,023	671,256	

**IRVING INDEPENDENT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUE, EXPENSES AND
 CHANGES IN FUND NET ASSETS
 INTERNAL SERVICE FUNDS
 09/01/2023-11/30/2023**

	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	\$ -	\$ 349,957	\$ 3,180	\$ 224,702	\$ 43,009	\$ 620,848
5020 Total Operating Revenue	-	349,957	3,180	224,702	43,009	620,848
OPERATING EXPENSES						
6100 Payroll Costs	-	25,977	13,850	61,781		101,608
6200 Professional/Contracted Services	-	1,311,467		2,710	12,551	1,326,728
6300 Supplies and Materials	-	2,673	-	43,369	2,852	48,894
6400 Claims, Admin, & Other Expenses	-	144,905	13,439	146		158,491
6500 DEBT SERVICE FEES					22,448	22,448
6600 Capital Outlay					-	-
6030 Total Operating Expenses	-	1,485,022	27,290	108,006	37,850	1,658,168
Operating Income (Loss)	-	(1,135,065)	(24,109)	116,695	5,159	(1,037,320)
NON-OPERATING REVENUE						
5742 Interest Income	-	30,737	-	-	-	30,737
OTHER SOURCES						
7900 Interfund Transfers In	-	700,000	-	-	-	700,000
CHANGE IN NET ASSETS						
	\$ -	\$ (404,328)	\$ (24,109)	\$ 116,695	\$ 5,159	\$ (306,582)
0100 Total Net Assets - September 1 (Beginning)	\$ -	\$ 1,505,735	\$ 550,567	\$ (369,847)	\$ 51,891	\$ 1,738,346
3000 TOTAL NET ASSETS	\$ -	\$ 1,101,408	\$ 526,458	\$ (253,152)	\$ 57,050	\$ 1,431,763

**IRVING INDEPENDENT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUE, EXPENSES AND
 CHANGES IN FUND NET ASSETS
 INTERNAL SERVICE FUNDS
 09/01/2022-11/30/2022**

	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	\$ -	\$ 338,952	\$ 3,079	\$ 238,204	\$ 41,108	\$ 621,342
5020 Total Operating Revenue	-	338,952	3,079	238,204	41,108	621,342
OPERATING EXPENSES						
6100 Payroll Costs	-	19,567	11,416	55,885		86,867
6200 Professional/Contracted Services	-	24,806		2,173	6,924	33,903
6300 Supplies and Materials	-	3,230	-	56,819	767	60,816
6400 Claims, Admin, & Other Expenses	-	291,570	-	111		291,681
6030 Total Operating Expenses	-	339,172	11,416	114,988	7,691	473,267
Operating Income (Loss)	-	(221)	(8,337)	123,216	33,417	148,075
NON-OPERATING REVENUE						
5742 Interest Income	-	17,158	-	-	-	17,158
OTHER SOURCES						
7900 Interfund Transfers In	-	-	-	-	-	-
CHANGE IN NET ASSETS						
0100 Total Net Assets - September 1 (Beginning)	\$ -	\$ 16,937	\$ (8,337)	\$ 123,216	\$ 33,417	\$ 165,233
3000 TOTAL NET ASSETS	\$ -	\$ 877,852	\$ 637,529	\$ (28,126)	\$ 32,714	\$ 1,519,969

CONSOLIDATED BALANCE SHEET FOR GO 2024 3

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
1111	CASH IN BANK	3,267,794.47	19,735,743.58
1151	IMPREST FUNDS	285.00	715.22
1152	IMPREST CAFT/ACCT. OVER/UNDER	.00	-136.10
1153	IMPREST CHANGE FUND	-200.00	3,354.45
1170	LEGACY TEXAS MMA	.00	11,181,051.34
1172	CERTIFICATES OF DEPOSIT	.00	15,000,000.00
1173	AGENCY SECURITIES	.00	18,937,724.66
1175	TEXPOOL	4,783.73	1,088,151.58
1176	TEXSTAR	41,419.93	9,495,083.87
1177	LONE STAR POOL	25,395.87	5,800,117.64
1178	TEXAS CLASS	-10,643,613.29	34,103,990.39
1179	LOGIC	41,271.65	9,072,807.05
1180	LANDING ROCK INVESTORS	44,203.85	10,589,567.71
1222	PROPERTY TAXES - DELQ-PRIOR YE	.00	5,474,418.00
1231	ALLOWANCE FOR UNCOLLECTABLE TA	.00	-2,309,289.00
1241	DUE FROM STATE	160,595.76	1,911,616.29
1251	ACCRUED INTEREST	6,537.85	39,253.77
1262	DUE FROM SPECIAL REVENUE	.00	5,772,662.00
1263	DUE FROM I & S	-1,513.95	310,632.86
1266	DUE FROM INTERNAL SERVICE FUND	.00	474,502.00
1291	RECEIVABLES	.00	-.25
1295	DUE FROM TRISTAR	19,860.00	73,405.56
1311	INVENTORIES - GENERAL SUPPLIES	114,714.61	411,168.40
1312	INVENTORIES - SCHOOLDUDE	6,595.58	304,997.52
1313	POSTAGE	-2,284.84	59,331.53
1411	DEFERRED EXPENDITURES	.00	57,420.00
1493	RETURNED CHECKS	.00	9,493.84
1495	PREPAID EXPENSE	-94,927.12	9,980.30
	TOTAL ASSETS	-7,009,080.90	147,607,764.21
LIABILITIES			
2110	ACTIVE CARD INTEGRATION PAYABL	34,194.72	-128,221.07
2111	ACCOUNTS PAYABLE	450,915.71	109,732.15
2113	TAX REFUNDS/ATTNY'S FEE	-9,032.74	-121,268.47
2114	RETAINAGES	.00	-15,425.92
2161	ACCRUED WAGES PAYABLE	.00	-16,788,147.73
2181	DUE TO STATE	175.67	-14,153,343.13
2199	CREDIT CARD SUSPENSION	97,029.02	-20,402.49
2311	DEFERRED REVENUE	.00	-3,169,200.13
	TOTAL LIABILITIES	573,282.38	-34,286,276.79
FUND BALANCE			
3411	RESERVE FOR INVENTORIES	.00	-846,769.00
3431	RESERVE FOR PREPAID ITEMS	.00	-78,154.00

71

CONSOLIDATED BALANCE SHEET FOR GO 2024 3

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	-8,776,750.99
3610	FUND BALANCE FOR PEIMS	.00	14.69
3611	FUND BALANCE BEG-OF-YEAR	.00	-104,595,985.49
3612	BUDGET SURPLUS/DEFICIT	-5,804.01	2,530,703.77
4310	RESERVE FOR ENCUMBRANCES	-258,241.05	-7,064,071.41
4311	RESERVE FOR ENCUMBRANCES	258,241.05	7,064,071.41
5010	ESTIMATED REVENUE - CO	51,211.51	327,503,925.71
5050	REALIZED REVENUE - CO	-22,456,905.59	-84,945,618.79
6010	APPROPRIATED EXPENDITURES - CO	-45,407.50	-330,034,629.48
6050	EXPENDITURES - CO	28,892,704.11	85,529,397.74
	TOTAL FUND BALANCE	6,435,798.52	-113,321,487.42
	TOTAL LIABILITIES + FUND BALANCE	7,009,080.90	-147,607,764.21

72

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

CONSOLIDATED BALANCE SHEET FOR FS 2024 3

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
1111	CASH IN BANK	-2,347,728.54	-21,474,407.45
1151	IMPREST FUNDS	.00	1,000.00
1153	IMPREST CHANGE FUND	.00	805.00
1178	TEXAS CLASS	135,985.08	29,690,018.68
1241	DUE FROM STATE	2,248,189.46	9,440,784.30
1311	INVENTORIES - GENERAL SUPPLIES	.00	119,202.28
	TOTAL ASSETS	36,446.00	17,777,402.81
LIABILITIES			
2110	ACTIVE CARD INTEGRATION PAYABL	-5,855.76	-1,614.51
2111	ACCOUNTS PAYABLE	23,844.55	-13,508.05
	TOTAL LIABILITIES	17,988.79	-15,122.56
FUND BALANCE			
3451	RESERVE - FOOD SERVICE	.00	-16,304,569.28
3612	BUDGET SURPLUS/DEFICIT	.00	-1,700,815.00
4310	RESERVE FOR ENCUMBRANCES	-7,973.48	-1,672,298.30
4311	RESERVE FOR ENCUMBRANCES	7,973.48	1,672,298.30
5010	ESTIMATED REVENUE - CO	.00	24,940,000.00
5050	REALIZED REVENUE - CO	-2,460,951.21	-8,373,952.55
6010	APPROPRIATED EXPENDITURES - CO	.00	-23,239,185.00
6050	EXPENDITURES - CO	2,406,516.42	6,916,241.58
	TOTAL FUND BALANCE	-54,434.79	-17,762,280.25
	TOTAL LIABILITIES + FUND BALANCE	-36,446.00	-17,777,402.81

73

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

CONSOLIDATED BALANCE SHEET FOR DS 2024 3

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
1111	CASH IN BANK	2,437,840.58	12,273,993.92
1177	LONE STAR POOL	4,011.46	916,169.60
1178	TEXAS CLASS	11,016.44	2,405,254.56
1222	PROPERTY TAXES - DELQ-PRIOR YE	.00	1,570,925.00
1231	ALLOWANCE FOR UNCOLLECTABLE TA	.00	-696,250.00
1241	DUE FROM STATE	.00	33,776.00
	TOTAL ASSETS	2,452,868.48	16,503,869.08
LIABILITIES			
2171	DUE TO GENERAL FUND	1,513.95	-310,632.86
2311	DEFERRED REVENUE	.00	-874,675.00
	TOTAL LIABILITIES	1,513.95	-1,185,307.86
FUND BALANCE			
3480	RESTRICTED - LT DEBT RETIREMEN	.00	-9,730,164.82
3611	FUND BALANCE BEG-OF-YEAR	.00	-1,895,238.07
3612	BUDGET SURPLUS/DEFICIT	.00	-50,000.00
5010	ESTIMATED REVENUE - CO	.00	61,550,850.00
5050	REALIZED REVENUE - CO	-2,454,882.43	-3,693,658.33
6010	APPROPRIATED EXPENDITURES - CO	.00	-61,500,850.00
6050	EXPENDITURES - CO	500.00	500.00
	TOTAL FUND BALANCE	-2,454,382.43	-15,318,561.22
	TOTAL LIABILITIES + FUND BALANCE	-2,452,868.48	-16,503,869.08

74

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

CONSENT AGENDA
1/22/2024

TOPIC: Consider Approval of Resolution and Order No. 23-24-06 Authorizing January Amendment to the 2023-2024 Budget

Revenue & Other Resources	Approved Budget	Amended Budget	Proposed Amendments	Amended Budget
General Operating Fund	\$327,503,926		55,021	\$327,558,947
Food Service Fund	24,940,000		-	\$24,940,000
Debt Service Fund	61,550,850		-	\$61,550,850
Total Revenue & Other Sources	\$413,994,776		\$ 55,021	\$ 414,049,797
Appropriations & Other Uses				
General Operating Fund	\$ 330,034,629		\$ 16,287	\$330,050,917
Food Service Fund	23,239,185		-	23,239,185
Debt Service Fund	61,500,850		-	61,500,850
Total Appropriations & Other Uses	\$ 414,774,664		\$ 16,287	\$414,790,952

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. 23-24-06 increasing the districts total budgeted revenue to \$414,049,797 increasing total appropriations to \$414,790,952.

RECOMMENDED BOARD MOTION: I move the Board approve Resolution and Order No. 23-24-06.

ATTACHMENTS:

1. Memo from Mahdia Lalee to Fernando Natividad
2. Resolution and Order No. 23-24-06



AGENDA SHEET

Meeting Date: 1/22/2024

Resolution/Order No.: 23-24-06

Topic: A Resolution of the Board of Trustees of the Irving Independent School District Adopting an Order Approving Amendment to the 2023-2024 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 2023-2024 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 2023-2024 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 2023-2024 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 1/22/2024, 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: January 22, 2024
 To: Fernando Natividad, Chief Financial Officer
 From: Mahdia Lalee, Director of Business Operations
 Subject: January Amendment to the 2023-2024 Budget

General Operating Fund

Total budgeted revenue to increase by \$55,021 dollars and total budgeted appropriations and other uses increase by \$16,287 which is summarized as follows:

Revenue:

➤ Increase to campus activity funds			
5755 – Activity Fund Receipt	40,330		
5767 – Irving Schools Foundation	14,691		55,021
			<u>\$ 55,021</u>

Appropriations:

➤ Increases (decreases) to campus activity funds (from campus fund balance) to reflect increase in fund balance:			
Function 11 – Instruction	5,543		
Function 12 – Library	946		
Function 13 – Staff Development	267		
Function 23 – School Administration	11,329		
Function 36 – Extra-Curricular Activities	(1,798)		16,287
➤ Increases (decreases) to budget for other transfers:			
Function 11 – Instruction	(501,520)		
Function 12 – Library	(900)		
Function 13 – Staff Development	(68,134)		
Function 21 – Instructional Administration	(62,797)		
Function 23 – School Administration	10,738		
Function 31 – Guidance and Counseling	(29,920)		
Function 36 – Extra-Curricular Activities	22,661		
Function 41 – General Administration	329,510		
Function 51 – Maintenance and Operation	72,187		
Function 52 – Security and Monitoring Services	(14,865)		
Function 53 – Data Processing Services	(2,028)		
Function 61 – Community Services	96,649		
Function 71 – Debt Service	148,419		0
			<u>\$ 16,287</u>

|| " | |

Food Service

Total budgeted appropriations and other uses are to change by \$0, which is summarized as follows:

Appropriations:

➤ Increases (decreases) to budget for Food Service		
Function 35 – Food Service	(12,483)	
Function 51 – Maintenance and Operation	208,161	
Function 81 – Facilities Acquisition and Const	(195,678)	0
		<hr/>
		\$ 0
		<hr/>

Debt Service Fund

There are no proposed budget changes to the Debt Service Fund.

January Amendments to the 2023-2024 Budget

Increasing revenue to \$414,049,797
 Increasing appropriations to \$414,790,952

	Approved Amended Budget	Proposed Amendments	Amended Budget
Revenue:			
General Operating Fund	\$327,503,926	55,021	\$327,558,947
Food Service Fund	24,940,000	-	\$24,940,000
Debt Service Fund	61,550,850	-	\$61,550,850
	<u>\$413,994,776</u>	<u>55,021</u>	<u>\$414,049,797</u>
Appropriations:			
General Operating Fund	330,034,629	16,287	\$330,050,917
Food Service Fund	23,239,185	-	23,239,185
Debt Service Fund	61,500,850	-	61,500,850
	<u>\$414,774,664</u>	<u>16,287</u>	<u>\$414,790,952</u>
Net Decrease to General Operating Fund Balance		<u>38,734</u>	
Net Decrease to Food Service Fund Balance		<u>-</u>	
Net Decrease to Debt Service Fund Balance		<u>-</u>	

IRVING INDEPENDENT SCHOOL DISTRICT
OFFICIAL DISTRICT BUDGET
GENERAL OPERATING FUND
January 2024 BUDGET AMENDMENT

	ORIGINAL BUDGET	PROPOSED AMENDMENTS TO ORIGINAL BUDGET	APPROVED AMENDED BUDGET	PROPOSED AMENDMENTS	NEW AMENDED BUDGET
REVENUE:					
LOCAL RESOURCES:					
5711 TAXES CURRENT YEAR	165,491,762	-	165,491,762	-	165,491,762
5712 DELINQUENT TAXES	245,542	-	245,542	-	245,542
5719 OTHER TAX RELATED REVENUE	480,000	-	480,000	-	480,000
TOTAL TAXES	166,217,304	-	166,217,304	-	166,217,304
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	250,000	-	250,000	-	250,000
5743 RENTAL OF FACILITIES	70,000	-	70,000	-	70,000
5744 GIFTS AND BEQUESTS	162,450	-	162,450	-	162,450
5745 NET INSURANCE RECOVERY	200,000	-	200,000	-	200,000
5746 TIF TAXES COLLECTED	-	-	-	-	-
5749 MISCELLANEOUS	500,000	-	500,000	-	500,000
5752 ATHLETIC	-	-	-	-	-
5755 ACTIVITY FUND RECEIPTS	1,000,000	75,217	1,075,217	40,330	1,115,548
5766 CONCURRENT ENROLLMENT	50,000	-	50,000	-	50,000
5767 IRVING SCHOOL FOUNDATION	-	24,035	24,035	14,691	38,726
5769 REVENUE FROM INTERMEDIATE	200,000	-	200,000	-	200,000
TOTAL OTHER LOCAL RESOURCES	2,636,950	99,253	2,736,203	55,021	2,791,224
TOTAL LOCAL RESOURCES	168,854,254	99,253	168,953,507	55,021	169,008,528
STATE RESOURCES:					
5811 PER CAPITA	-	-	-	-	-
5812 FOUNDATION ENTITLEMENTS	137,450,419	-	137,450,419	-	137,450,419
5819 FOUNDATION SUMMER SCHOOL	-	-	-	-	-
5829 TEA/NON-FOUNDATION REVENUE	-	-	-	-	-
5831 STATE T.R.S. ON BEHALF	12,500,000	-	12,500,000	-	12,500,000
TOTAL STATE RESOURCES	149,950,419	-	149,950,419	-	149,950,419
FEDERAL RESOURCES:					
5929 FEDERAL REVENUE - INDIRECT COST	4,000,000	-	4,000,000	-	4,000,000
5931 SHARS REIMBURSEMENT	4,350,000	-	4,350,000	-	4,350,000
5946 BABS SUBSIDY	-	-	-	-	-
5949 R.O.T.C. REIMBURSEMENT	250,000	-	250,000	-	250,000
TOTAL FEDERAL RESOURCES	8,600,000	-	8,600,000	-	8,600,000
TOTAL REVENUES	327,404,673	99,253	327,503,926	55,021	327,558,947
OTHER SOURCES					
7912 SALE OF FIXED ASSETS	-	-	-	-	-
7915 INTERFUND TRANSFERS IN	-	-	-	-	-
TOTAL OTHER SOURCES	-	-	-	-	-
TOTAL REVENUE AND OTHER SOURCES	327,404,673	99,253	327,503,926	55,021	327,558,947

IRVING INDEPENDENT SCHOOL DISTRICT
OFFICIAL DISTRICT BUDGET
GENERAL OPERATING FUND
January 2024 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:					
00 Indirect Costs			700,000.00	-	700,000.00
11 Instruction	195,366,052	2,974,341	198,340,393.49	(495,977)	197,844,416.39
12 Library	5,568,551	(20,707)	5,547,844.44	46	5,547,890.46
13 Staff Development	5,082,196	(105,012)	4,977,183.79	(67,867)	4,909,316.79
21 Instructional Administration	7,572,909	654,743	8,227,651.81	(62,797)	8,164,855.22
23 School Administration	20,934,407	225,273	21,159,680.37	22,067	21,181,747.79
31 Counseling Services	16,088,200	(25,288)	16,062,912.27	(29,920)	16,032,992.27
32 Attendance Services	1,323,251	(3,758)	1,319,493.00	-	1,319,493.00
33 Health Services	3,600,139	(13,352)	3,586,786.86	-	3,586,786.86
34 Pupil Transportation	11,880,556	(206,831)	11,673,725.30	-	11,673,725.30
35 Food Services	962,665	-	962,665.00	-	962,665.00
36 Extra-Curricular Activities	5,705,836	441,649	6,147,485.44	20,863	6,168,348.22
41 General Administration	10,936,201	155,175	11,091,375.94	329,510	11,420,885.94
51 Maintenance	29,678,000	(1,121,666)	28,556,333.86	72,187	28,628,520.54
52 Security	4,758,872	756,256	5,515,128.30	(14,865)	5,500,263.30
53 Data Processing	4,586,265	(238,037)	4,348,227.86	(2,028)	4,346,199.74
61 Community Services	2,454,746	(1,648,165)	806,580.76	96,649	903,229.76
71 Debt Service	-	32,411	32,410.50	148,419	180,829.50
81 Facilities	-	86,272	86,272.49	-	86,272.49
95 Payments to JJAEP	190,000	-	190,000.00	-	190,000.00
97 Payments to Tax Increment Funds	-	-	-	-	-
99 Intergovernmental Charges	702,478	-	702,478.00	-	702,478.00
TOTAL EXPENDITURES	<u>327,391,324</u>	<u>1,943,305</u>	<u>330,034,629</u>	<u>16,287</u>	<u>330,050,917</u>
OTHER USES					
8911 Interfund Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	<u>327,391,324</u>	<u>1,943,305</u>	<u>330,034,629</u>	<u>16,287</u>	<u>330,050,917</u>
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	13,349	2,042,558	(2,530,704)	38,734	(2,491,970)
EST. BEGINNING FUND BALANCE	<u>80,655,940</u>	-	<u>80,655,940</u>	-	<u>80,655,940</u>
ENDING FUND BALANCE	<u>80,669,289</u>	<u>2,042,558</u>	<u>78,125,236</u>	-	<u>78,163,970</u>

IRVING INDEPENDENT SCHOOL DISTRICT
OFFICIAL DISTRICT BUDGET
FOOD SERVICE
January 2024 BUDGET AMENDMENT

	ORIGINAL BUDGET	APPROVED AMENDMENTS	APPROVED AMENDED BUDGET	PROPOSED AMENDMENTS	NEW AMENDED BUDGET
REVENUE:					
LOCAL RESOURCES:					
5742 INVESTMENT EARNINGS	80,000	-	80,000	-	80,000
5751 FOOD SERVICES	1,000,000	-	1,000,000	-	1,000,000
5755 ACTIVITY FUND RECEIPTS	50,000	-	50,000	-	50,000
TOTAL LOCAL RESOURCES	1,130,000	-	1,130,000	-	1,130,000
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	6,000,000	-	6,000,000	-	6,000,000
5922 NATIONAL SCHOOL LUNCH PROGRAM	15,640,000	-	15,640,000	-	15,640,000
5923 USDA DONATED COMMODITIES	1,850,000	-	1,850,000	-	1,850,000
5939 SUMMER FEEDING PROGRAM	200,000	-	200,000	-	200,000
TOTAL FEDERAL RESOURCES	23,690,000	-	23,690,000	-	23,690,000
TOTAL REVENUE AND OTHER SOURCES	24,940,000	-	24,940,000	-	24,940,000
EXPENDITURES:					
35 Food Services	21,115,635	642,253	21,757,888	(12,483)	21,745,405
36 Extra-Curricular Activities	-	-	-	-	-
51 Maintenance & Operations	623,500	40,497	663,997	208,161	872,158
81 Facilities	1,500,000	(682,700)	817,300	(195,678)	621,622
TOTAL EXPENDITURES	23,239,135	50	23,239,185	-	23,239,185
OTHER USES					
8911 Interfund Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	23,239,135	50	23,239,185	-	23,239,185
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	1,700,865	(50)	1,700,815		1,700,815
EST. BEGINNING FUND BALANCE	6,131,497	-	6,131,497	-	6,131,497
ENDING FUND BALANCE	7,832,362	(50)	7,832,312	-	7,832,312

IRVING INDEPENDENT SCHOOL DISTRICT
OFFICIAL DISTRICT BUDGET
DEBT SERVICE
January 2024 BUDGET AMENDMENT

	ORIGINAL BUDGET	APPROVED AMENDMENTS	APPROVED AMENDED BUDGET	PROPOSED AMENDMENTS	NEW AMENDED BUDGET
REVENUE:					
LOCAL RESOURCES:					
5711 TAXES CURRENT YEAR	61,000,850	-	61,000,850	-	61,000,850
5712 DELINQUENT TAXES	100,000	-	100,000	-	100,000
5719 OTHER TAX RELATED REVENUE	-	-	-	-	-
TOTAL TAXES	61,100,850	-	61,100,850	-	61,100,850
OTHER LOCAL REVENUE:					
5742 INVESTMENT EARNINGS	450,000	-	450,000	-	450,000
5799 ISD-TNT ADJUSTMENT	-	-	-	-	-
TOTAL OTHER LOCAL SOURCES	450,000	-	450,000	-	450,000
TOTAL LOCAL RESOURCES	61,550,850	-	61,550,850	-	61,550,850
STATE RESOURCES:					
5829 TEA/NON-FOUNDATION REVENUE	-	-	-	-	-
TOTAL STATE RESOURCES	-	-	-	-	-
TOTAL REVENUES	61,550,850	-	61,550,850	-	61,550,850
OTHER SOURCES :					
7911 SALE OF BONDS	-	-	-	-	-
7915 INTERFUND TRANSFERS IN	-	-	-	-	-
7916 PREMIUM (DISCOUNT) BONDS PAYABLE	-	-	-	-	-
TOTAL OTHER SOURCES	-	-	-	-	-
TOTAL REVENUE AND OTHER SOURCES	61,550,850	-	61,550,850	-	61,550,850
EXPENDITURES:					
71 DEBT SERVICE	61,500,850	-	61,500,850	-	61,500,850
TOTAL EXPENDITURES	61,500,850	-	61,500,850	-	61,500,850
OTHER USES :					
8949 REFUNDING BONDS	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	61,500,850	-	61,500,850	-	61,500,850
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	50,000	-	50,000	-	50,000
EST. BEGINNING FUND BALANCE	9,318,431	-	9,318,431	-	9,318,431
ENDING FUND BALANCE	9,368,431	-	9,368,431	-	9,368,431

CONSENT AGENDA
1/22/2024

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 21, 2023. 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 December
3. Supplement 05 to the 2023 tax roll
4. Supplement 17 to the 2022 tax roll
5. Supplement 29 to the 2021 tax roll
6. Comparison of the Budget to the Actual Tax Roll Spreadsheet

MEMO

Date: January 22, 2024
To: Fernando Natividad, Chief Financial Officer
From: Cher Elzy, Director of Taxation
Subject: December Supplement Reports

Attached for your consideration is the December Supplement Reports.

Thank you.



DALLAS CENTRAL APPRAISAL DISTRICT

SUPPLEMENT 12-2023

As of December 06, 2023

**State of Texas
County of Dallas**

Property Tax Code, Section 25.25

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
2023	2,980,619-
2022	30,814,162-
2021	1,669,520-

Date : December 14, 2023

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

2023 SUPPLEMENT NO. 05

Real Property Additions		Personal Property Additions
\$ 665,930		\$ 16,360
Total Additions	Supplemental Change Report	Net Changes of Changes
\$ 682,290	\$ (3,662,909)	\$ (2,980,619)

**Summary of Supplemental Change Report
#1 through #5**

Value	Reason
\$ (43,959,409)	Exemptions and Value Changes
\$ 631,191,374	Total Additions
\$ 587,231,965	Net Total

2022 SUPPLEMENT NO. 17

Real Property Additions	\$ 0	Personal Property Additions	\$ 0
Total Additions	\$ 0	Supplemental Change Report	\$ (30,814,162)
		Net Changes of Changes	\$ (30,814,162)

Summary of Supplemental Change Report
#1 through #17

Value	Reason
\$ (397,679,764)	Exemptions and Value Changes
\$ 517,524,283	Total Additions
\$ 119,844,519	Net Total

2021 SUPPLEMENT NO. 29

Real Property Additions	\$ 0	Personal Property Additions	\$ 0
Total Additions	\$ 0	Supplemental Change Report	\$ (1,669,520)
		Net Changes of Changes	\$ (1,669,520)

Summary of Supplemental Change Report
#1 through #29

Value	Reason
\$ (364,799,232)	Exemptions and Value Changes
\$ 656,479,235	Total Additions
\$ 291,680,003	Net Total

RECAP FOR DECEMBER SUPPLEMENT

2023 SUPPLEMENT NO. 05	\$	(2,980,619)
2022 SUPPLEMENT NO. 17	\$	(30,814,162)
2021 SUPPLEMENT NO. 29	\$	(1,669,520)

FY 2023-2024

COMPARISON OF BUDGET TO ACTUAL TAX ROLL

	ORIGINAL BUDGET	CERTIFIED TAX ROLL	ROLLS 1 - 5	ADJUSTED TAX ROLL
NET TAXABLE VALUE	\$ 21,868,208,126	\$ 20,003,908,010	587,231,965	\$ 20,591,139,975
M & O LEVY (0.7279)	\$ 159,178,687	\$ 145,608,446	4,274,461	\$ 149,882,907
I & S LEVY (.3002)	\$ 65,648,361	\$ 60,051,732	1,762,870	\$ 61,814,602
TOTAL LEVY (1.0281)	\$ 224,827,048	\$ 205,660,178	6,037,331	\$ 211,697,509

2023 SUPPLEMENT	TAXABLE VALUE
SUPPLEMENT NO. 1	351,864,836
SUPPLEMENT NO. 2	170,903,554
SUPPLEMENT NO. 3	45,606,938
SUPPLEMENT NO. 4	21,837,256
SUPPLEMENT NO. 5	-2,980,619

TOTAL 587,231,965

* LEVY REFLECTS FROZEN LOSS FROM OVER 65 & DISABILITY ACCOUNTS

2023 SUPPLEMENTAL BUDGET	-150,000,000
NET GAIN (LOSS) TO TAX	<u>737,231,965</u>
LEVY GAIN (LOSS) M & O	5,366,311
LEVY GAIN (LOSS) I & S	2,213,170
TOTAL LEVY GAIN (LOSS) DUE TO SUPPLEMENTS	<u>7,579,481</u>

**FY 2022-2023
COMPARISON OF BUDGET TO ACTUAL TAX ROLL**

	ORIGINAL BUDGET	CERTIFIED TAX ROLL	ROLLS 1 - 17	ADJUSTED TAX ROLL
NET TAXABLE VALUE	\$ 19,462,591,586	\$ 19,095,365,105	119,844,519	\$ 19,215,209,624
M & O LEVY (0.9056)	\$ 176,253,229	\$ 172,927,626	1,085,312	\$ 174,012,938
I & S LEVY (.2418)	\$ 47,060,546	\$ 46,172,593	289,784	\$ 46,462,377
TOTAL LEVY (1.1474)	\$ 223,313,775	\$ 219,100,219	1,375,096	\$ 220,475,315

2022 SUPPLEMENT	TAXABLE VALUE
SUPPLEMENT NO. 1	88,407,442
SUPPLEMENT NO. 2	184,253,590
SUPPLEMENT NO. 3	156,291,881
SUPPLEMENT NO. 4	55,395,081
SUPPLEMENT NO. 5	-280,000
SUPPLEMENT NO. 6	-355,000
SUPPLEMENT NO. 7	-81,030,418
SUPPLEMENT NO. 8	-2,194,340
SUPPLEMENT NO. 9	-33,708,843
SUPPLEMENT NO. 10	-17,715,667
SUPPLEMENT NO. 11	-36,352,638
SUPPLEMENT NO. 12	-36,221,378
SUPPLEMENT NO. 13	-41,859,995
SUPPLEMENT NO. 14	-32,944,537
SUPPLEMENT NO. 15	-24,250,375
SUPPLEMENT NO. 16	-26,776,122
SUPPLEMENT NO. 17	-30,814,162

TOTAL 119,844,519

* LEVY REFLECTS FROZEN LOSS FROM OVER 65 & DISABILITY ACCOUNTS

2022 SUPPLEMENTAL BUDGET	-150,000,000
NET GAIN (LOSS) TO TAX	<u>269,844,519</u>
LEVY GAIN (LOSS) M & O	2,443,712
LEVY GAIN (LOSS) I & S	652,484
TOTAL LEVY GAIN (LOSS) DUE TO SUPPLEMENTS	<u>3,096,196</u>

**FY 2021-2022
COMPARISON OF BUDGET TO ACTUAL TAX ROLL**

	ORIGINAL BUDGET	CERTIFIED TAX ROLL	ROLLS 1 - 29	ADJUSTED TAX ROLL
NET TAXABLE VALUE	\$ 16,919,405,875	\$ 16,326,839,855	291,680,003	\$ 16,618,519,858
M & O LEVY (0.9390)	\$ 158,873,221	\$ 153,309,026	2,738,875	\$ 156,047,901
I & S LEVY (.2687)	\$ 45,462,444	\$ 43,870,219	783,744	\$ 44,653,963
TOTAL LEVY (1.2077)	\$ 204,335,665	\$ 197,179,245	3,522,619	\$ 200,701,864

2021 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
SUPPLEMENT NO. 13	-9,031,030
SUPPLEMENT NO. 14	-8,608,430
SUPPLEMENT NO. 15	-911,100
SUPPLEMENT NO. 16	-12,483,463
SUPPLEMENT NO. 17	0
SUPPLEMENT NO. 18	0
SUPPLEMENT NO. 19	-59,970,336
SUPPLEMENT NO. 20	-32,432,699
SUPPLEMENT NO. 21	-9,780,996
SUPPLEMENT NO. 22	-15,630,198
SUPPLEMENT NO. 23	-10,786,642
SUPPLEMENT NO. 24	-2,853,957
SUPPLEMENT NO. 25	-742,407
SUPPLEMENT NO. 26	-1,541,818
SUPPLEMENT NO. 27	-5,931,006
SUPPLEMENT NO. 28	-1,105,448
SUPPLEMENT NO. 29	-1,669,520

TOTAL **291,680,003**

* LEVY REFLECTS FROZEN LOSS FROM OVER 65 & DISABILITY ACCOUNTS

2021 SUPPLEMENTAL BUDGET	-200,000,000
NET GAIN (LOSS) TO TAX	<u>491,680,003</u>
LEVY GAIN (LOSS) M & O	4,616,875
LEVY GAIN (LOSS) I & S	1,321,144
TOTAL LEVY GAIN (LOSS) DUE TO SUPPLEMENTS	<u>5,938,019</u>

2023 ACTIVE LAWSUITS

OWNERS NAME	DCAD VALUE	TYPE OF PROPERTY
1111 TDS APARTMENTS LLC	\$ 26,800,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 4,784,000	REAL
161 AIRPORT CORPORATE LLC	\$ 11,412,000	REAL
1927 BELTLINE CP LTD	\$ 2,550,000	REAL
1927 EAST BELTLINE RD LLC	\$ 781,220	REAL
1929 GRAUWYLER LLC	\$ 12,560,000	REAL
2010 KINWES LLC	\$ 6,300,000	REAL
2200 WEST ROCHELLE LLC	\$ 8,000,000	REAL
2200 WEST ROCHELLE LLC	\$ 8,000,000	REAL
2325 STEMMONS HOTEL PRTNRS LLC	\$ 9,675,000	REAL
250 290 B&C LLC	\$ 36,256,000	REAL
250 290 B&C LLC	\$ 18,116,650	REAL
250 290 B&C LLC	\$ 20,383,000	REAL
2700 TRINITY SPE LLC	\$ 9,936,000	REAL
2929 PARK GROVE VNTRE LTD	\$ 20,305,000	REAL
2929 PARK GROVE VNTRE LTD	\$ 1,260,000	REAL
3228 WILLOW LLC	\$ 17,700,000	REAL
3429 WEST ROCHELLE LLC	\$ 19,950,000	REAL
4303 MARPOSA DRIVE	\$ 9,500,000	REAL
4409 MONTROSE LTD	\$ 25,160,790	REAL
4444 IRVING BLVD LP	\$ 4,533,400	REAL
4525 W PIONEER DR PROPERTY	\$ 32,000,000	REAL
500 EJC OFFICE OWNER LLC	\$ 29,000,000	REAL
600 LAS COLINAS OWNER LLC	\$ 74,500,000	REAL
7918 FERGUSON LLC	\$ 2,000,000	REAL
7929 BROOKRIVER SUB LLC	\$ 74,500,000	REAL
7929 BROOKRIVER SUB LLC	\$ 9,868,000	REAL
850 LAKE CAROLYN PKWY APARTMENTS INV	\$ 60,000,000	REAL
AARON HOLDINGS LLC	\$ 1,742,810	REAL
ABF FREIGHT SYSTEM INC	\$ 8,351,000	REAL
ABRAHAM ALVIN V	\$ 2,482,020	REAL
ABRAHAM SAJI PROPERTIES LLC	\$ 520,780	REAL
ABRAHAM SAJI PROPERTIES LLC	\$ 240,000	REAL
ACI REAL ESTATE SPE 155 LLC	\$ 5,995,000	REAL
AGAP GARLAND LLC	\$ 6,487,500	REAL

AGAS VENTURES LLC	\$	243,120	REAL
AGAS VENTURES LLC	\$	231,570	REAL
AGAS VENTURES LLC	\$	187,240	REAL
AGAS VENTURES LLC	\$	172,970	REAL
AGAS VENTURES LLC	\$	213,650	REAL
AGAS VENTURES LLC	\$	215,000	REAL
AGAS VENTURES LLC	\$	184,300	REAL
AGAS VENTURES LLC	\$	198,900	REAL
AGAS VENTURES LLC	\$	188,670	REAL
AGAS VENTURES LLC	\$	216,590	REAL
AGAS VENTURES LLC	\$	243,150	REAL
AGAS VENTURES LLC	\$	203,490	REAL
AGAS VENTURES LLC	\$	165,670	REAL
AGAS VENTURES LLC	\$	176,710	REAL
AGAS VENTURES LLC	\$	169,300	REAL
AGAS VENTURES LLC	\$	182,780	REAL
AGAS VENTURES LLC	\$	185,370	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$	65,363,100	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$	9,609,430	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$	63,795,210	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$	114,122,260	REAL
AIGRE TX HOTEL LAS COLINAS OWNER	\$	12,475,000	REAL
ALC APARTMENTS LLC	\$	59,600,000	REAL
ALESIO GARDEN &	\$	143,500,000	REAL
APO IRVING LLC	\$	7,578,880	REAL
AREA/EY WFT LLC	\$	10,680,520	REAL
ASHDOW DIALYSIS LLC	\$	2,250,000	REAL
AUTOZONE TEXAS LP	\$	603,390	PERSONAL
AUTOZONE TEXAS LP	\$	657,110	PERSONAL
AUTOZONE TEXAS LP	\$	540,910	PERSONAL
AUTOZONE TEXAS LP	\$	597,180	PERSONAL
AUTOZONE TEXAS LP	\$	538,310	PERSONAL
AUTOZONE TEXAS LP	\$	2,242,010	PERSONAL
BELL STACY GREETHUM TRUST THE	\$	996,500	REAL
BELTLINE & GRANDE LTD PS	\$	13,000,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$	3,365,260	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$	734,740	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$	7,900,000	REAL
BEST BUY STORES LP	\$	2,300,440	PERSONAL
BETTER INC	\$	2,835,100	REAL
BHP INVESTENTS CO	\$	4,425,000	REAL
BLVD AL LP THE	\$	1,778,910	REAL
BMGREI ESTERS LLC	\$	12,065,630	REAL
BMGREI ESTERS LLC	\$	30,834,370	REAL

BMGREI METKER LLC	\$	9,988,000	REAL
BRE KNIGHT SH TX OWNER LLC	\$	4,100,000	REAL
BRE KNIGHT SH TX OWNER LLC	\$	1,311,000	REAL
BREIT INDUSTRIAL CANYON TX	\$	115,390	REAL
BROWN COLINAS POINTE LLC	\$	20,000,000	REAL
BUDHWANI & VIRANI INC	\$	5,060,000	REAL
CAD ASSETS LLC	\$	3,600,000	REAL
CANAL CENTR INVESTORS LLC	\$	35,000,000	REAL
CANTEX GRAUWYLER LLC	\$	2,299,100	REAL
CANTEX GRAUWYLER LLC	\$	12,585,630	REAL
CARMAX AUTO SUPERSTORES	\$	11,741,010	REAL
CARMAX AUTO SUPERSTORES	\$	1,025,370	REAL
CAROLYN PROPERTY OWNER LP	\$	73,000,000	REAL
CASCADE DALLAS OPERATING LLC	\$	9,500,000	REAL
CAVADIAN PROPERTIES LLC	\$	306,370	REAL
CCP MILLBROOK 1678 LLC	\$	5,200,000	REAL
CFT NV DEVELOPMENTS LLC	\$	1,221,130	REAL
CHALET APARTMENTS LLC	\$	27,600,000	REAL
CHATHEAU AT WILDBRIAR LP	\$	17,000,000	REAL
CHICK FIL A INC	\$	951,620	REAL
CHICK FIL A INC	\$	847,050	PERSONAL
CNC SPC LP	\$	8,489,220	REAL
CNC SPC LP	\$	16,760,780	REAL
COLE CV DUNCANVILLE TX LP	\$	1,900,000	REAL
COLE CV DUNCANVILLE TX LP	\$	2,388,750	REAL
COLE CV DUNCANVILLE TX LP	\$	1,902,900	REAL
COLINAS RANCH APARTMENTS LLC	\$	19,850,000	REAL
COLINAS RANCH APARTMENTS LLC	\$	19,850,000	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$	4,975,700	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$	1,693,850	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$	5,081,560	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$	7,198,880	REAL
COLUMBIA PROPERTIES	\$	45,500,000	REAL
COP ENTERPRISES LLC	\$	99,280	REAL
COP ENTERPRISES LLC	\$	99,280	REAL
COP ENTERPRISES LLC	\$	89,380	REAL
COP ENTERPRISES LLC	\$	99,280	REAL
COP ENTERPRISES LLC	\$	217,000	REAL
COP ENTERPRISES LLC	\$	391,800	REAL
CORSAIR IRVING OWNER LLC	\$	29,000,000	REAL
COTTONWOOD LANE PROPERTIES LLC	\$	8,985,260	REAL
CP 511 BUILDING LLC	\$	22,500,000	REAL
CREEKWOOD APTS LLC	\$	26,646,920	REAL
CRESTVIEW STONEHILL LLC	\$	28,000,000	REAL

CROSS COURT TEXAS LLC	\$	1,260,000	REAL
DALLAS FT WORTH PARTNERS LLC	\$	1,933,020	REAL
DALLAS FT WORTH PARTNERS LLC	\$	4,027,410	REAL
DALLAS FT WORTH PARTNERS LLC	\$	2,247,150	REAL
DALLAS METRO APARTMENTS LLC	\$	5,500,000	REAL
DELUJO EL MOROCCO LLC	\$	13,300,000	REAL
DEVA CORPORATION	\$	6,050,000	REAL
DFW AIRPORT HOSPITALITY	\$	9,900,000	REAL
DILLARDS TEXAS CENTRAL LLC	\$	2,271,100	PERSONAL
DK CREST OWNER LLC	\$	69,500,000	REAL
DLC HOTEL OWNER LLC	\$	950,610	REAL
DLC HOTEL OWNER LLC	\$	73,678,650	REAL
DLC HOTEL OWNER LLC	\$	370,740	REAL
DOGWOOD PROPCO TX II LP	\$	12,343,360	REAL
DSJR LLC	\$	7,950,000	REAL
EAGLE CREST BORROWER LLC	\$	33,602,680	REAL
EAGLE CREST BORROWER LLC	\$	24,297,320	REAL
EL PRIMERO EXPRESS LP	\$	4,750,000	REAL
EMERALD POINT APARTMENTS	\$	5,770	REAL
EMERALD POINT APARTMENTS	\$	7,552,710	REAL
EPC WESTGATE LLC	\$	5,586,600	REAL
EPC WESTGATE LLC	\$	6,085,400	REAL
EPC WESTGATE LLC	\$	29,440,000	REAL
EPC WESTGATE LLC	\$	12,788,000	REAL
ESD DFW SOUTH 2011 LP	\$	28,000,000	REAL
ESTRADA LUXURY APARTMENTS LLC	\$	27,000,000	REAL
ESTRADA REVO LLC &	\$	33,800,000	REAL
FIVF III TX2 LLC	\$	13,000,000	REAL
GEP SILVERTON LLC	\$	31,876,800	REAL
GL MARBLETREE LLC	\$	33,675,000	REAL
GL MARBLETREE LLC	\$	11,225,000	REAL
GLENRIDGE HOSPITALITY LP	\$	10,389,870	REAL
GLENRIDGE HOSPITALITY LP	\$	310,140	REAL
GLENRIDGE HOSPITALITY LP	\$	13,750,000	REAL
GREENWAY RESTAURANT	\$	9,975,000	REAL
GROUP 1 REALTY INC	\$	3,500,000	REAL
H&B DEVELOPMENT AND	\$	825,000	REAL
HCD DALLAS CORPORATION	\$	810,000	REAL
HIGHLAND CREST LTD	\$	25,000,000	REAL
HILLTOPPER APARTMENTS IRVING LLC	\$	7,418,230	REAL
HKRK MGMT INC	\$	3,725,000	REAL
HKSKN MANAGERS 1 LTD	\$	3,750,000	REAL
IFCAP EVERGREEN LP	\$	57,300	REAL
IFCAP EVERGREEN LP	\$	62,200	REAL

IFCAP EVERGREEN LP	\$	90,400	REAL
IFCAP EVERGREEN LP	\$	90,400	REAL
IFCAP EVERGREEN LP	\$	90,400	REAL
IFCAP EVERGREEN LP	\$	90,400	REAL
IFCAP EVERGREEN LP	\$	90,400	REAL
IFCAP EVERGREEN LP	\$	90,400	REAL
IFCAP EVERGREEN LP	\$	90,400	REAL
IFCAP EVERGREEN LP	\$	90,400	REAL
IMT CAPITAL III LAKESHORE LOFTS LP	\$	69,000,000	REAL
IRBY LANE ASSOCIATES LTD	\$	24,000,000	REAL
IRVING 4600 WEST PIONEER	\$	46,250,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	155,560	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	901,740	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	167,260	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	512,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	1,656,610	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	264,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	250,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	244,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	192,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	182,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	1,563,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	483,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	449,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	128,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	2,451,720	REAL
IRVING BRITAIN WAY APRARTMENTS LP	\$	8,666,670	REAL
IRVING BRITAIN WAY APRARTMENTS LP	\$	4,333,330	REAL
IRVING LODGING LLC	\$	9,300,000	REAL
ISA HOSPITALITY INC	\$	2,525,000	REAL
JAHCO FAIR OAKS LP	\$	7,750,000	REAL
JARS BRITTANY 169 LLC	\$	12,600,000	REAL
JARS HEIGHTS 79 LLC	\$	1,490,510	REAL
JARS HEIGHTS 79 LLC	\$	2,384,810	REAL
JARS HEIGHTS 79 LLC	\$	3,974,680	REAL
JB DALLAS LLC	\$	2,475,000	REAL
JDFW II LLC	\$	89,000,000	REAL
JDFW LLC	\$	60,500,000	REAL
JORDAN KATZ AVALON LLC	\$	32,500,000	REAL
KARAN ASSOCIATES TWO	\$	1,500,000	REAL
KARAN ASSOCIATES TWO	\$	1,600,000	REAL
KORE 125 JOHN CARPENTER LLC	\$	75,650,000	REAL
KROGER TEXAS LP	\$	4,100,000	REAL
KROGER TEXAS LP	\$	1,575,000	REAL

KROGER TEXAS LP	\$	11,680,630	REAL
KROGER TEXAS LP	\$	1,800,000	REAL
KROGER TEXAS LP	\$	960,000	REAL
LADERA RANCH LLC	\$	29,750,000	REAL
LAKE FOREST VALLEY HOLDINGS LLC	\$	4,485,530	REAL
LAKE FOREST VALLEY HOLDINGS LLC	\$	6,291,390	REAL
LAKE WORTH HOTEL CORP	\$	3,750,000	REAL
LAS COLINAS I HOLDCO LP	\$	107,334,180	REAL
LAS COLINAS II HOLDCO LP	\$	57,665,820	REAL
LBH LAS COLINAS PLAZA LLC	\$	26,300,000	REAL
LEGACY REI GROUP SA LLC	\$	13,673,510	REAL
LEGACY REI GROUP SA LLC	\$	4,926,490	REAL
LION NORTHGATE LLC &	\$	24,000,000	REAL
LION TRINITY LLC	\$	61,000,000	REAL
LION WOODCHASE CLARENDON LLC	\$	23,232,000	REAL
LION WOODCHASE CLARENDON LLC	\$	8,954,000	REAL
LOOP HOTEL INC	\$	1,085,000	REAL
LOWEN TRINITY MILLS	\$	12,375,000	REAL
LOWEN TRINITY MILLS	\$	197,830	REAL
LPD REALTY LLC	\$	19,000,000	REAL
LRF2 TOWNE NORTH	\$	10,680,000	REAL
LRF2 TOWNE NORTH	\$	4,920,000	REAL
MAA ALLOY LLC	\$	66,700,000	REAL
MACARTHUR PLACE	\$	29,346,150	REAL
MACARTHUR PLACE	\$	25,153,850	REAL
MARABELLA APARTMENTS II	\$	30,651,570	REAL
MARABELLA APARTMENTS II	\$	34,248,430	REAL
MARS ROCHELLE LLC &	\$	5,550,000	REAL
MCDAVID IRVING HON LLC	\$	3,600,000	REAL
MCDAVID IRVING HON LLC	\$	51,860	REAL
MCDAVID IRVING HON LLC	\$	2,800,000	REAL
MCDAVID IRVING HON LLC	\$	4,525,000	REAL
MCDAVID IRVING HON LLC	\$	6,725,000	REAL
MEADOW CREEK RANCH MHC LLC	\$	6,227,770	REAL
MEADOW CREEK RANCH MHC LLC	\$	3,115,880	REAL
MEADOW OAKS HOLDINGS LP	\$	10,483,800	REAL
MFO PPTIES LTD	\$	1,500,000	REAL
MM COURTYARDS LLC	\$	19,500,000	REAL
MONTEGO BAY LLC	\$	5,165,990	REAL
MONTERRA APARTMENTS LP	\$	47,850,000	REAL
MPG TEXAS 1 LLC	\$	14,650,000	REAL
NEPTUNE VENTURES LLC	\$	300,000	REAL
NEPTUNE VENTURES LLC	\$	237,560	REAL
NEPTUNE VENTURES LLC	\$	283,950	REAL

NEPTUNE VENTURES LLC	\$	317,940	REAL
NEWPORT APARTMENTS PROPERTY OWNER LF	\$	33,000,000	REAL
NLP TEXAS ONE LLC	\$	62,687,840	REAL
NLP TEXAS ONE LLC	\$	58,900,000	REAL
NORTH TEXAS FAMILY	\$	11,750,000	REAL
NORTHWEST PARK ASSOC	\$	7,480,470	REAL
NORTHWEST PARK ASSOC	\$	11,669,530	REAL
OAKWAY MANOR LLC	\$	6,540,170	REAL
OBSIDIAN SUMMER GATE OWNER	\$	20,350,000	REAL
OMNINET FOXBOROUGH LP	\$	33,244,440	REAL
OMNINET FOXBOROUGH LP	\$	13,505,560	REAL
P LURA LLC	\$	940,000	REAL
PAR CAPITAL 122 WEST LLC	\$	27,800,000	REAL
PARMA LAS COLINAS TOWERS LLC	\$	68,898,000	REAL
PARMA LAS COLINAS TOWERS LLC	\$	42,850,000	REAL
PARMA LAS COLINAS TOWERS LLC	\$	4,752,000	REAL
PARRISH MICHAEL R & ANGELA R	\$	1,591,500	REAL
PATEL MADAN &	\$	1,157,240	REAL
PBH VALLEY CREEK LLC	\$	48,950,000	REAL
PBH VALLEY RIDGE LLC	\$	51,000,000	REAL
PERFECT & COMFORT LIVING LLC	\$	4,000,000	REAL
PERFECT AND MODERN TEAM LLC	\$	3,250,000	REAL
PH IRVING LLC	\$	3,850,000	REAL
PL LASCO OWNER LLC	\$	88,250,000	REAL
POLO SANTIAGO	\$	6,970,000	REAL
PPF AMLI 1050 LAKE CAROLYN PARKWAY LLC	\$	63,500,000	REAL
PPF AMLI 777 LAKE CAROLYN PARKWAY	\$	96,675,000	REAL
PRIME US TOWER AT LAKE CAROLYN	\$	66,950,000	REAL
PROMENADE TX PARTNERS LLC	\$	73,000,000	REAL
PROPERTY RESERVE INC	\$	72,972,820	REAL
PROVIDENT GROUP IRVING PROPERTIES LLC	\$	47,000,000	REAL
PS LPT PROPERTIES INVESTORS	\$	3,404,010	REAL
PS TEXAS HOLDINGS II LTD	\$	5,483,000	REAL
PS TEXAS HOLDINGS II LTD	\$	5,712,750	REAL
RAIBLE PLACE APARTMENTS LLC	\$	16,995,000	REAL
RAMSEY LUTHER H	\$	1,612,000	REAL
RAMSEY LUTHER HAROLD	\$	812,800	REAL
REGAL BUSINESS CENTER LLC	\$	13,963,750	REAL
REGAL BUSINESS CENTER LLC	\$	7,568,690	REAL
RESIDENCE AT SURROUND	\$	36,300,000	REAL
RESIDENCES NORTHGATE LLC	\$	45,270,000	REAL
RICKY HOSPITALITY LLC	\$	1,770,000	REAL
ROCHELLE PLACE LP	\$	11,100,000	REAL
ROCK ISLAND IRVING LLC	\$	17,000,000	REAL

ROSEMONT SUMMIT OPERATING LLC	\$	63,250,000	REAL
RSP RIDGEVIEW PLACE	\$	15,416,670	REAL
SAIBABA DFW LODGING LLC	\$	4,845,000	REAL
SANCHEZ THOMAS C	\$	346,500	REAL
SAVOY DALLAS HOTELS LLC	\$	8,700,000	REAL
SCP 2002D 4 LLC	\$	2,062,510	REAL
SCP 2002D 4 LLC	\$	124,800	REAL
SEDONA PARK APARTMENTS LLC	\$	36,200,000	REAL
SEJ PROPERTIES LP	\$	1,010,670	REAL
SFS PROPERTIES LLC	\$	4,169,180	REAL
SL100 RRH SPE LLC &	\$	19,500,000	REAL
SOUTHERN STAR LAS COLINAS LP	\$	15,400,000	REAL
SPANISH HAVEN REDEVELOPMENT	\$	13,000,000	REAL
STAINBACK RAYMOND F JR	\$	4,580,000	REAL
STARCREST TEXAS PPTIES	\$	6,975,000	REAL
STATE BANK OF TEXAS	\$	2,245,000	REAL
STATE BANK OF TEXAS	\$	9,626,240	REAL
SUN LIFE INSURANCE CO OF CANADA	\$	37,950,000	REAL
SYMONDS STEPHEN M	\$	1,634,180	REAL
TASOCOM REAL ESTATE LLC &	\$	3,202,500	REAL
TERRA FUNDING-URBAN TOWERS LLC	\$	12,252,330	REAL
TERRA FUNDING-URBAN TOWERS LLC	\$	145,247,670	REAL
TERRY INVESTMENT PROPERTY 1	\$	1,710,000	REAL
TEXAS FLORIDA CEDARS LP	\$	12,250,000	REAL
TEXAS FOUR PPTIES LLC	\$	14,950,000	REAL
TEXAS PARK MANOR LP	\$	10,920,000	REAL
TEXAS SFI PARTNERSHIP 37 LTD	\$	41,440,000	REAL
TMIF II BRIDGEPORT LP	\$	32,500,000	REAL
TNP IRVING SQUARE DST	\$	2,750,000	REAL
TOURO ASHER PARK DE LLC	\$	30,500,000	REAL
TOURO RUSTIC RIDGE DE LLC	\$	22,900,000	REAL
TP APARTMENTS LLC	\$	7,313,790	REAL
TP APARTMENTS LLC	\$	2,786,210	REAL
TR ATRIUM LP	\$	16,342,630	REAL
TR ATRIUM LP	\$	8,300,000	REAL
TSCA 222 LIMITED PS	\$	5,625,000	REAL
TUP CARPENTER COURT LP	\$	11,250,000	REAL
TX 2800 VALLEY VIEW LN DE LLC	\$	21,542,090	REAL
USAA REAL ESTATE CO	\$	296,390	REAL
USAA REAL ESTATE CO	\$	502,500	REAL
USAA REAL ESTATE CO	\$	5,519,970	REAL
USAA REAL ESTATE CO	\$	10,900,000	REAL
USAA REAL ESTATE CO	\$	200	REAL
USAA REAL ESTATE CO	\$	3,120	REAL

USAA REAL ESTATE CO	\$	1,770	REAL
USAA REAL ESTATE CO	\$	115,460	REAL
USAA REAL ESTATE CO	\$	15,000,000	REAL
USAA REAL ESTATE CO	\$	1,822,730	REAL
USAA REAL ESTATE CO	\$	75,000	REAL
USAA REAL ESTATE CO	\$	75,000	REAL
USAA REAL ESTATE CO	\$	2,952,800	REAL
USAA REAL ESTATE CO	\$	6,581,230	REAL
USAA REAL ESTATE CO	\$	6,473,550	REAL
VBAPT LLC	\$	17,250,000	REAL
VELAZQUEZ CELIA &	\$	1,641,600	REAL
VILLAGE ON WEST IRVING LLC	\$	11,000,000	REAL
VILLAS ESTANCIA APARTMENTS LLC	\$	23,000,000	REAL
WALGREEN CO AS OWNER AND LESSEE	\$	2,445,500	REAL
WALGREEN CO AS OWNER AND LESSEE	\$	1,467,560	REAL
WALGREEN CO AS OWNER AND LESSEE	\$	3,994,340	REAL
WALNUT HLL TX PARTNERS LLC	\$	73,500,000	REAL
WATER STREET OCONNOR LP	\$	2,247,370	REAL
WATER STREET OCONNOR LP	\$	108,000,000	REAL
WESTDALE BROOKSTONE/TERRACE LP	\$	20,000,000	REAL
WESTDALE BROOKSTONE/TERRACE LP	\$	26,000,000	REAL
WESTDALE LAKERIDGE LTD	\$	20,500,000	REAL
WESTDALE POLARIS PARTNERS	\$	18,650,000	REAL
WESTDALE POLARIS PARTNERS	\$	6,250,000	REAL
WESTDALLE PPTIES AMERICA I	\$	22,250,000	REAL
WESTDALE WOODMEADE LTD	\$	32,250,000	REAL
WF AGAVE IRVING LLC	\$	8,765,000	REAL
WF AGAVE IRVING LLC	\$	2,313,000	REAL
WINGREN VILLAGE LP	\$	20,500,000	REAL
WOODWIND APARTMENTS LLC	\$	6,750,000	REAL
WWC LXXI LP	\$	26,500,000	REAL
WWC WLII LP	\$	31,875,000	REAL
WWC WLII LP	\$	31,875,000	REAL
Z920 THIRD STREET LLC	\$	5,328,000	REAL
ZANDER PARK BORROWER DE LLC	\$	21,300,000	REAL
TOTAL	\$	5,922,214,130	

2023 SETTLED LAWSUITS

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
89 H A S HOTEL CORP	\$ 1,585,000	\$ 1,400,000	REAL
ANGEL HOSPITALITY VIII LLC	\$ 1,200,000	\$ 1,200,000	REAL
BELTLINE VILLAGE PARTNERS	\$ 8,208,300	\$ 7,250,000	REAL
BIO WORLD MERCHANDISING INC	\$ 14,439,440	\$ 13,900,000	PERSONAL
DAYTON HUDSON CORP	\$ 5,715,000	\$ 5,599,000	REAL
DRIVER RE IRVING LLC	\$ 466,610	\$ 400,000	REAL
GRANITE CIMARRON MEADOWS LLC	\$ 9,639,510	\$ 7,595,000	REAL
HD DEVELOPMENT PPTIES LP	\$ 5,350,000	\$ 5,250,000	REAL
IRVING BUS PROPERTIES LLC	\$ 2,251,350	\$ 1,950,000	REAL
LOONEY FAMILY 2014 TRUST THE	\$ 2,217,330	\$ 1,600,000	REAL
LOONEY FAMILY 2014 TRUST THE	\$ 1,073,070	\$ 700,000	REAL
LOWES HOME CENTERS INC	\$ 7,200,000	\$ 7,000,000	REAL
MALL GROUND PORTFOLIO LLC	\$ 41,500,000	\$ 21,005,140	REAL
MALL GROUND PORTFOLIO LLC	\$ 2,050,000	\$ 1,600,000	REAL
MALL GROUND PORTFOLIO LLC	\$ 4,850,000	\$ 3,900,000	REAL
MALL GROUND PORTFOLIO LLC	\$ 193,440	\$ 193,440	REAL
MALL GROUND PORTFOLIO LLC	\$ 1,301,420	\$ 1,301,420	REAL
NICOLA SPUR 482 LP	\$ 4,897,250	\$ 4,150,000	REAL
NL ASSETS LANDEN DE LLC	\$ 17,160,000	\$ 16,000,000	REAL
NORTHGATE CONSOLIDATED	\$ 4,937,900	\$ 4,600,000	REAL
TOYOTA OF IRVING LTD	\$ 630,000	\$ 625,000	REAL
TOYOTA OF IRVING LTD	\$ 14,500,000	\$ 11,175,000	REAL
WALMART REAL ESTATE	\$ 10,967,000	\$ 10,967,000	REAL
TOTAL	\$ 162,332,620	\$ 129,361,000	

2022 ACTIVE LAWSUITS

OWNERS NAME	DCAD VALUE	TYPE OF PROPERTY
500 EJC OFFICE OWNER LLC	\$ 27,300,000	REAL
600 LAS COLINAS OWNER LLC	\$ 74,750,000	REAL
AARON HOLDINGS LLC	\$ 2,032,310	REAL
AGAS VENTURES LLC	\$ 169,300	REAL
AGAS VENTURES LLC	\$ 182,780	REAL
AGAS VENTURES LLC	\$ 207,320	REAL
AGAS VENTURES LLC	\$ 185,370	REAL
AGAS VENTURES LLC	\$ 176,710	REAL
AGAS VENTURES LLC	\$ 231,570	REAL
AGAS VENTURES LLC	\$ 184,300	REAL
AGAS VENTURES LLC	\$ 198,900	REAL
AGAS VENTURES LLC	\$ 188,670	REAL
AGAS VENTURES LLC	\$ 216,590	REAL
AGAS VENTURES LLC	\$ 187,240	REAL
AGAS VENTURES LLC	\$ 172,970	REAL
AGAS VENTURES LLC	\$ 213,650	REAL
AGAS VENTURES LLC	\$ 159,470	REAL
AGAS VENTURES LLC	\$ 243,150	REAL
AGAS VENTURES LLC	\$ 203,490	REAL
AGAS VENTURES LLC	\$ 165,670	REAL
CANAL CENTRE INVESTORS LLC	\$ 35,000,000	REAL
CARE INN	\$ 15,800,000	REAL
CHATHEAU AT WILDBRIAR LP	\$ 14,700,000	REAL
COLUMBIA PROPERTIES	\$ 29,500,000	REAL
CP 511 BUILDING LLC	\$ 21,493,600	REAL
CRESTVIEW STONEHILL LLC	\$ 24,700,000	REAL
DALLAS METRO APARTMENTS LLC	\$ 4,828,000	REAL
DILLARDS TEXAS CENTRAL LLC	\$ 2,549,040	PERSONAL
ESD DFW SOUTH 2011 LP	\$ 19,000,000	REAL
IFCAP EVERGREEN LP	\$ 57,300	REAL
IFCAP EVERGREEN LP	\$ 62,200	REAL
IFCAP EVERGREEN LP	\$ 62,200	REAL
IFCAP EVERGREEN LP	\$ 57,300	REAL
IFCAP EVERGREEN LP	\$ 62,200	REAL
IFCAP EVERGREEN LP	\$ 62,200	REAL
IFCAP EVERGREEN LP	\$ 70,600	REAL
IFCAP EVERGREEN LP	\$ 70,600	REAL
IFCAP EVERGREEN LP	\$ 62,200	REAL
IFCAP EVERGREEN LP	\$ 57,300	REAL
IFCAP EVERGREEN LP	\$ 62,200	REAL
IFCAP EVERGREEN LP	\$ 70,600	REAL

OWNERS NAME	DCAD VALUE	TYPE OF PROPERTY
KHOSROW SADEGHIAN	\$ 1,370	REAL
KHOSROW SADEGHIAN	\$ 7,000	REAL
KHOSROW SADEGHIAN	\$ 23,700	REAL
KHOSROW SADEGHIAN	\$ 23,940	REAL
KHOSROW SADEGHIAN	\$ 1,020	REAL
KHOSROW SADEGHIAN	\$ 4,680	REAL
KHOSROW SADEGHIAN	\$ 105,740	REAL
KHOSROW SADEGHIAN	\$ 6,380	REAL
KHOSROW SADEGHIAN	\$ 6,380	REAL
LAKE WORTH HOTEL CORP	\$ 3,750,000	REAL
LAS COLINAS SURGERY	\$ 1,400,000	REAL
LEGACY REI GROUP SA LLC	\$ 11,762,190	REAL
LEGACY REI GROUP SA LLC	\$ 4,237,810	REAL
LEGACY REI GROUP TF LLC	\$ 6,900,000	REAL
LEGACY REI GROUP TF LLC	\$ 2,898,000	REAL
LPD REALTY LLC	\$ 16,150,000	REAL
OAKWAY MANOR LLC	\$ 3,640,000	REAL
OAKWAY MANOR LLC	\$ 6,141,000	REAL
PCPI UT OWNER	\$ 12,252,330	REAL
PCPI UT OWNER	\$ 137,747,670	REAL
POINT AT LAS COLINAS PROPERTIES LLC	\$ 73,455,000	REAL
POLO SANTIAGO	\$ 6,300,000	REAL
RAMSEY LUTHER H	\$ 1,526,560	REAL
RAMSEY LUTHER HAROLD	\$ 797,930	REAL
REGAL BUSINESS CENTER LLC	\$ 13,513,300	REAL
REGAL BUSINESS CENTER LLC	\$ 7,568,590	REAL
RESIDENCE AT SURROUND	\$ 33,000,000	REAL
TSCA 222 LIMITED PS	\$ 5,200,000	REAL
VILLAS ESTANCIA APARTMENTS LLC	\$ 25,000,000	REAL
WALGREENS CO	\$ 1,424,820	REAL
WALGREENS CO	\$ 3,878,000	REAL
WALGREENS CO	\$ 2,374,270	REAL
TOTAL	\$ 672,037,190	

2022 SETTLED LAWSUITS

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
1031 NORTH STORY E 1 H LLC &	\$ 4,400,000	\$ 4,100,000	REAL
1111 TDS APARTMENTS LLC	\$ 23,500,000	\$ 19,500,000	REAL
1212 IRVING LLC	\$ 11,000,000	\$ 9,800,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 3,720,410	\$ 3,400,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 14,000,000	\$ 11,000,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 4,600,000	\$ 3,670,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 2,550,000	\$ 2,300,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 6,250,000	\$ 4,650,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 9,650,000	\$ 8,000,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 11,500,000	\$ 8,800,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 6,650,000	\$ 5,400,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 504,590	\$ 504,590	REAL
2010 KINWEST LLC	\$ 6,175,000	\$ 5,250,000	REAL
2325 STEMMONS HOTEL PTNRS LLC	\$ 8,000,000	\$ 7,750,000	REAL
250 290 B&C LLC	\$ 34,530,280	\$ 32,737,380	REAL
250 290 B&C LLC	\$ 17,253,980	\$ 16,358,110	REAL
250 290 B&C LLC	\$ 19,412,450	\$ 18,404,510	REAL
300 320 DECKER LLC	\$ 9,868,100	\$ 8,982,000	REAL
3228 WILLOW LLC	\$ 16,416,000	\$ 14,100,000	REAL
33-RENAL CENTER OF NORTH DALLAS	\$ 2,100,000	\$ 2,025,000	REAL
3801 NORTH BELT LINE ROAD	\$ 17,750,000	\$ 16,500,000	REAL
4303 MARIPOSA DRIVE	\$ 8,455,000	\$ 7,800,000	REAL
4409 MONTROSE LTD	\$ 23,282,000	\$ 21,000,000	REAL
4525 W PIONEER DR PROPERTY	\$ 33,000,000	\$ 27,000,000	REAL
692 LAKE CAROLYN PARKWAY	\$ 58,760,000	\$ 56,518,000	REAL
7918 FERGUSON LLC	\$ 1,889,070	\$ 1,850,000	REAL
850 LAKE CAROLYN PKWY APARTMENTS INC	\$ 53,250,000	\$ 50,500,000	REAL
89 H A S HOTEL CORP	\$ 1,260,000	\$ 1,150,000	REAL
ABF FREIGHT SYSTEMS INC	\$ 7,000,000	\$ 6,400,000	REAL
ABRAHAM ALVIN V	\$ 2,987,630	\$ 2,688,870	REAL
ADDISON HOTELS LP	\$ 5,400,000	\$ 4,950,000	REAL
AGAP GARLAND LLC	\$ 6,985,000	\$ 5,838,360	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 108,705,190	\$ 98,373,710	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 62,259,620	\$ 56,342,380	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 9,153,170	\$ 8,283,240	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 61,882,020	\$ 56,000,670	REAL
AIGGRE TX HOTEL LAS COLINAS OWNER	\$ 7,692,500	\$ 6,870,000	REAL
ALAMO DRAFTHOUSE CINEMA	\$ 1,315,880	\$ 1,088,750	PERSONAL
ALC APARTMENTS LLC	\$ 53,250,000	\$ 51,000,000	REAL
ALDEN SHORT	\$ 147,760	\$ 87,480	REAL
ALDEN SHORT	\$ 175,530	\$ 137,480	REAL
ALDEN SHORT	\$ 220,280	\$ 213,030	REAL
ALESIO GARDEN &	\$ 139,000,000	\$ 116,608,000	REAL
ANGEL HOSPITALITY VIII LLC	\$ 5,000,000	\$ 4,900,000	REAL
ANGEL HOSPITALITY VIII LLC	\$ 1,354,500	\$ 1,173,900	REAL
AREA/EY WFT LLC	\$ 10,000,000	\$ 8,800,000	REAL
ARMSTRONG GUADALUPE LP	\$ 1,628,830	\$ 1,628,830	REAL
ASBURY AUTOMOTIVE GROUP	\$ 5,900,000	\$ 4,700,000	REAL

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
ASBURY AUTOMOTIVE GROUP	\$ 51,860	\$ 51,860	REAL
ASBURY AUTOMOTIVE GROUP	\$ 2,600,000	\$ 2,000,000	REAL
ASBURY AUTOMOTIVE GROUP	\$ 4,200,000	\$ 3,200,000	REAL
ASBURY AUTOMOTIVE GROUP	\$ 3,200,000	\$ 2,300,000	REAL
ASHER PARK IRVING LP	\$ 27,000,000	\$ 22,900,000	REAL
BELL STACY GREETHUM TRUST THE	\$ 938,150	\$ 900,000	REAL
BELTLINE & GRANDE LTD	\$ 11,500,000	\$ 10,600,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTUF	\$ 3,217,350	\$ 2,800,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTUF	\$ 720,610	\$ 700,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTUF	\$ 7,836,860	\$ 6,500,000	REAL
BELTLINE VILLAGE PARTNERS	\$ 7,211,000	\$ 6,950,000	REAL
BETTER INC	\$ 2,750,000	\$ 2,365,000	REAL
BHP INVESTMENTS CO	\$ 3,800,000	\$ 3,400,000	REAL
BLVD AL LP THE	\$ 1,622,460	\$ 1,547,000	REAL
BRE KNIGHT SH TX OWNER LLC	\$ 4,105,500	\$ 3,689,000	REAL
BRE KNIGHT SH TX OWNER LLC	\$ 1,459,500	\$ 1,311,000	REAL
BREIT INDUSTRIAL CANYON TX	\$ 115,390	\$ 115,390	REAL
BREIT INDUSTRIAL CANYON TX	\$ 11,134,220	\$ 8,000,000	REAL
BROWN COLINAS POINTE LLC	\$ 18,500,000	\$ 16,900,000	REAL
BW ZANDER PARK LLC	\$ 18,600,000	\$ 15,600,000	REAL
CAD ASSETS LLC	\$ 2,500,000	\$ 2,200,000	REAL
CARMAX AUTO SUPERSTORES	\$ 11,250,000	\$ 8,474,630	REAL
CARMAX AUTO SUPERSTORES	\$ 1,025,370	\$ 1,025,370	REAL
CAROLYN PROPERTY OWNER LP	\$ 67,181,400	\$ 57,500,000	REAL
CEDAR CREST OF IRVING LLC	\$ 2,500,000	\$ 2,250,000	REAL
CENTERPOINT PROPERTIES TRUST	\$ 66,270,000	\$ 22,200,000	REAL
CFT NV DEVELOPMENTS LLC	\$ 1,080,000	\$ 900,000	REAL
CHALET APARTMENTS LLC	\$ 24,500,000	\$ 22,500,000	REAL
CHEP USA	\$ 647,510	\$ 647,510	PERSONAL
CHICK FIL A INC	\$ 906,300	\$ 860,000	REAL
CHIPOTLE MEXICAN GRILL INC	\$ 673,660	\$ 650,000	REAL
CL II LLC	\$ 4,800,000	\$ 3,875,000	REAL
COLE CV RICHARDSON TX LLC	\$ 1,847,480	\$ 1,829,360	REAL
COLINAS RANCH APARTMENTS LLC	\$ 17,750,000	\$ 12,685,000	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$ 4,418,000	\$ 3,833,510	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$ 1,530,050	\$ 1,305,020	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$ 4,531,840	\$ 3,915,070	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$ 6,420,110	\$ 5,546,400	REAL
CP II CRESTVIEW LP	\$ 37,850,000	\$ 30,250,000	REAL
CREEKWOOD APTS LLC	\$ 23,000,000	\$ 20,750,000	REAL
CROSS COURT TEXAS LLC	\$ 1,285,090	\$ 1,200,000	REAL
CROSSINGSATIRVING RUBY	\$ 16,550,000	\$ 15,000,000	REAL
CVS	\$ 2,319,170	\$ 2,007,900	REAL
CVS AS LESSEE	\$ 2,002,440	\$ 1,959,460	REAL
CVS AS LESSEE	\$ 1,794,690	\$ 1,754,850	REAL
DALLAS FT WORTH PARTNERS LLC	\$ 1,949,000	\$ 1,798,020	REAL
DALLAS FT WORTH PARTNERS LLC	\$ 1,670,570	\$ 1,541,160	REAL
DALLAS FT WORTH PARTNERS LLC	\$ 3,480,430	\$ 3,210,820	REAL
DELUJO EL MOROCCO LLC	\$ 11,500,000	\$ 10,500,000	REAL
DEVA CORPORATION	\$ 4,500,000	\$ 4,125,000	REAL
DFW JOSEPH INVESTMENTS LLC	\$ 14,059,720	\$ 12,500,000	REAL
DFW TOWER VILLIAGE LP	\$ 11,193,730	\$ 10,571,860	REAL

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
DFW TOWER VILLIAGE LP	\$ 15,806,280	\$ 14,928,150	REAL
DILLARDS PROPERTIES INC	\$ 5,000,000	\$ 4,750,000	REAL
DK CREST OWNER LLC	\$ 62,000,000	\$ 60,000,000	REAL
DOGWOOD PROPCO TX II LP	\$ 10,700,000	\$ 8,000,000	REAL
DP WPC TX LLC AND DP WPC TX	\$ 11,158,950	\$ 10,856,860	REAL
DP WPC TX LLC AND DP WPC TX	\$ 1,969,340	\$ 1,969,340	REAL
DP WPC TX LLC AND DP WPC TX	\$ 173,800	\$ 173,800	REAL
DRIVR RE IRVING LLC	\$ 6,100,000	\$ 5,800,000	REAL
DRIVER RE IRVING LLC	\$ 435,600	\$ 400,000	REAL
EAGLE CREST BORROWER LLC	\$ 29,540,180	\$ 26,696,430	REAL
EAGLE CREST BORROWER LLC	\$ 21,359,820	\$ 19,303,570	REAL
EL PRIMERO EXPRESS LP	\$ 3,675,000	\$ 3,400,000	REAL
EMERALD POINT APARTMENT	\$ 5,770	\$ 5,770	REAL
EMERALD POINT APARTMENT	\$ 6,894,230	\$ 6,194,230	REAL
ESTRADA LUXURY APARTMENTS LLC	\$ 27,000,000	\$ 23,500,000	REAL
ESTRADA REVO LLC &	\$ 24,950,000	\$ 22,350,000	REAL
EX DALLAS LP	\$ 56,500,000	\$ 53,463,000	REAL
EX DALLAS LP	\$ 370,740	\$ 370,740	REAL
EX DALLAS LP	\$ 8,629,270	\$ 8,166,260	REAL
GEP SILVERTON LLC	\$ 27,840,000	\$ 25,500,000	REAL
GL MARBLETREE LLC	\$ 31,200,000	\$ 27,331,200	REAL
GL MARBLETREE LLC	\$ 10,400,000	\$ 9,110,400	REAL
GOLDEN RAM LLC	\$ 155,560	\$ 155,560	REAL
GOLDEN RAM LLC	\$ 901,740	\$ 901,740	REAL
GOLDEN RAM LLC	\$ 167,260	\$ 167,260	REAL
GOLDEN RAM LLC	\$ 427,430	\$ 370,150	REAL
GOLDEN RAM LLC	\$ 1,666,310	\$ 1,443,010	REAL
GOLDEN RAM LLC	\$ 220,380	\$ 190,850	REAL
GOLDEN RAM LLC	\$ 208,810	\$ 180,830	REAL
GOLDEN RAM LLC	\$ 204,160	\$ 176,800	REAL
GOLDEN RAM LLC	\$ 160,460	\$ 138,960	REAL
GOLDEN RAM LLC	\$ 151,680	\$ 131,350	REAL
GOLDEN RAM LLC	\$ 1,302,550	\$ 1,127,990	REAL
GOLDEN RAM LLC	\$ 402,530	\$ 348,590	REAL
GOLDEN RAM LLC	\$ 374,670	\$ 324,460	REAL
GOLDEN RAM LLC	\$ 106,770	\$ 92,450	REAL
GOLDEN RAM LLC	\$ 1,979,280	\$ 1,800,000	REAL
GRANITE CIMARRON MEADOWS LLC	\$ 9,639,510	\$ 7,595,000	REAL
GROUP 1 REALTY INC	\$ 3,500,000	\$ 2,975,000	REAL
GROUP 1 REALTY INC	\$ 900,000	\$ 689,080	REAL
GROUP 1 REALTY INC	\$ 309,360	\$ 278,420	REAL
H&B DEVELOPMENT AND	\$ 787,500	\$ 725,000	REAL
HCD DALLAS CORPORATION	\$ 800,000	\$ 800,000	REAL
HCD DALLAS CORPORATION	\$ 30,100,000	\$ 29,200,000	REAL
HAMPTON PLEASANT RUN JV	\$ 1,925,500	\$ 1,800,000	REAL
HILLTOPPER APARTMENTS IRVING LLC	\$ 6,340,370	\$ 5,000,000	REAL
HKRK MGNT INC	\$ 3,200,000	\$ 2,900,000	REAL
HOME DEPOT USA	\$ 5,425,000	\$ 5,200,000	REAL
HS GARDEN PLAZA LLC	\$ 6,950,000	\$ 6,150,000	REAL
IMT CAPITAL III LAKESIDE LOFTS LP	\$ 59,334,000	\$ 55,900,000	REAL
INTREPID HOLDINGS LLC	\$ 3,675,000	\$ 3,400,000	REAL
IRBY LANE ASSOCIATES LTD	\$ 21,000,000	\$ 19,000,000	REAL

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
IRIS ASSOCIATES LP	\$ 10,687,500	\$ 10,125,000	REAL
IRIS ASSOCIATES LP	\$ 27,312,500	\$ 25,875,000	REAL
IRVING 4600 WEST PIONEER	\$ 41,500,000	\$ 32,698,000	REAL
IRVING APARTMENTS 2017 LLC	\$ 3,417,000	\$ 3,100,000	REAL
IRVING APARTMENTS 2017 LLC	\$ 1,500,000	\$ 1,250,000	REAL
IRVING APARTMENTS 2017 LLC	\$ 1,575,000	\$ 1,350,000	REAL
IRVING BRITAIN WAY APARTMENTS LP	\$ 3,650,000	\$ 3,042,800	REAL
IRVING BRITAIN WAY APARTMENTS LP	\$ 7,300,000	\$ 6,085,610	REAL
IRVING BUS PROPERTIES LLC	\$ 2,250,000	\$ 1,900,000	REAL
IRVING LODGING LLC	\$ 6,250,000	\$ 5,800,000	REAL
IRVING MOB III	\$ 10,500,000	\$ 9,800,000	REAL
IRVING PEBBLEBROOK LLC	\$ 3,850,000	\$ 3,465,000	REAL
ISA HOSPITALITY	\$ 1,950,000	\$ 1,850,000	REAL
JAHCO FAIR OAKS LP	\$ 7,490,000	\$ 6,950,000	REAL
JARS HEIGHTS 79 LLC	\$ 2,065,820	\$ 1,792,000	REAL
JARS HEIGHTS 79 LLC	\$ 3,443,040	\$ 2,987,000	REAL
JARS HEIGHTS 79 LLC	\$ 1,291,140	\$ 1,121,000	REAL
JBA PORTFOLIO LLC	\$ 5,107,730	\$ 4,700,000	REAL
JDFW LLC	\$ 56,000,000	\$ 52,000,000	REAL
JDFW II LLC	\$ 78,000,000	\$ 72,500,000	REAL
JORDAN KATZ AVALON LLC	\$ 28,800,000	\$ 26,500,000	REAL
KARAN ASSOCIATES TWO	\$ 1,520,000	\$ 1,337,390	REAL
KARAN ASSOCIATES TWO	\$ 1,435,000	\$ 1,262,610	REAL
KORE 125 JOHN CARPENTER LLC	\$ 71,500,000	\$ 68,750,000	REAL
KROGER TEXAS LP	\$ 11,680,630	\$ 10,971,000	REAL
KROGER TEXAS LP	\$ 927,080	\$ 927,080	REAL
KROGER TEXAS LP	\$ 3,978,130	\$ 3,978,130	REAL
KROGER TEXAS LP	\$ 1,502,570	\$ 1,502,570	REAL
KROGER TEXAS LP	\$ 1,738,070	\$ 1,738,070	REAL
LADERA RANCH LLC	\$ 26,250,000	\$ 24,500,000	REAL
LAKERIDGE REALTY LP	\$ 310,140	\$ 310,140	REAL
LAKERIDGE REALTY LP	\$ 9,265,000	\$ 8,800,000	REAL
LAKERIDGE REALTY LP	\$ 8,089,860	\$ 7,600,000	REAL
LAS COLINAS I HOLDCO LP	\$ 92,000,000	\$ 88,250,000	REAL
LAS COLINAS II HOLDCO LP	\$ 51,600,000	\$ 49,100,000	REAL
LAS COLINAS INDUSTRIAL LLC	\$ 2,630,800	\$ 2,216,750	REAL
LBH LAS COLINAS PLAZA LLC	\$ 25,000,000	\$ 23,000,000	REAL
LION TRINITY LLC	\$ 55,550,000	\$ 51,000,000	REAL
LOONEY FAMILY 2014 TRUST THE	\$ 1,073,070	\$ 700,000	REAL
LOONEY FAMILY 2014 TRUST THE	\$ 2,217,330	\$ 1,600,000	REAL
LOOP HOTEL INC	\$ 850,000	\$ 675,000	REAL
LOWEN RAIFORD LP	\$ 8,800,000	\$ 8,300,000	REAL
LOWEN RAIFORD LP	\$ 197,830	\$ 197,830	REAL
LOWES HOME CENTERS INC	\$ 7,075,000	\$ 6,800,000	REAL
LRF2 TOWNE NORTH	\$ 9,525,000	\$ 8,613,000	REAL
LRF2 TOWNE NORTH	\$ 4,575,000	\$ 4,137,000	REAL
M INDUSTRIAL PROPERTY	\$ 28,559,550	\$ 20,750,000	REAL
MAA ALLOY LLC	\$ 55,000,000	\$ 49,000,000	REAL
MAA TANC LLC	\$ 42,900,000	\$ 39,800,000	REAL
MACARTHUR PLACE	\$ 21,000,000	\$ 18,876,920	REAL
MACARTHUR PLACE	\$ 24,500,000	\$ 22,023,080	REAL
MACY'S RETAIL HOLDINGS INC	\$ 2,467,320	\$ 2,399,100	PERSONAL

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
MACY'S RETAIL HOLDINGS INC	\$ 4,580,000	\$ 4,250,000	REAL
MALL GROUND PORTFOLIO LLC	\$ 39,950,000	\$ 28,005,140	REAL
MALL GROUND PORTFOLIO LLC	\$ 1,650,000	\$ 1,600,000	REAL
MALL GROUND PORTFOLIO LLC	\$ 4,850,000	\$ 3,900,000	REAL
MALL GROUND PORTFOLIO LLC	\$ 193,440	\$ 193,440	REAL
MALL GROUND PORTFOLIO LLC	\$ 1,301,420	\$ 1,301,420	REAL
MARABELLA APARTMENTS II	\$ 29,551,810	\$ 27,968,680	REAL
MARABELLA APARTMENTS II	\$ 26,448,190	\$ 25,031,320	REAL
MEADOW CREEK RANCH MHC LLC	\$ 3,115,880	\$ 2,578,950	REAL
MEADOW CREEK RANCH MHC LLC	\$ 6,227,770	\$ 4,421,050	REAL
MESTEK LTD	\$ 3,130,040	\$ 2,781,230	REAL
MESTEK LTD	\$ 2,233,460	\$ 1,984,560	REAL
MESTEK LTD	\$ 1,389,000	\$ 1,234,210	REAL
MFO PPTIES LTD	\$ 1,602,700	\$ 1,500,000	REAL
MM COURTYARDS LLC	\$ 19,050,000	\$ 16,500,000	REAL
MONTEGO BAY LLC	\$ 4,650,000	\$ 3,800,000	REAL
MPG TEXAS 1 LLC	\$ 12,376,000	\$ 10,650,000	REAL
NEPTUNE VENTURES LLC	\$ 279,880	\$ 265,890	REAL
NEPTUNE VENTURES LLC	\$ 252,340	\$ 239,720	REAL
NEPTUNE VENTURES LLC	\$ 300,000	\$ 285,000	REAL
NEPTUNE VENTURES LLC	\$ 215,000	\$ 204,250	REAL
NEPTUNE VENTURES LLC	\$ 211,000	\$ 200,450	REAL
NEPTUNE VENTURES LLC	\$ 215,000	\$ 204,250	REAL
NEPTUNE VENTURES LLC	\$ 233,920	\$ 222,220	REAL
NEPTUNE VENTURES LLC	\$ 272,670	\$ 259,040	REAL
NEPTUNE VENTURES LLC	\$ 225,000	\$ 213,750	REAL
NEPTUNE VENTURES LLC	\$ 216,190	\$ 205,380	REAL
NEPTUNE VENTURES LLC	\$ 257,270	\$ 244,410	REAL
NEPTUNE VENTURES LLC	\$ 240,000	\$ 228,000	REAL
NEPTUNE VENTURES LLC	\$ 240,000	\$ 228,000	REAL
NEWPORT APARTMENTS PROPERTY OWNER	\$ 27,950,000	\$ 21,500,000	REAL
NL ASSETS LANDEN DE LLC	\$ 13,200,000	\$ 13,200,000	REAL
NL ASSETS LANDEN DE LLC	\$ 13,200,000	\$ 12,000,000	REAL
NORTHGATE CAPRI LLC &	\$ 19,500,000	\$ 17,000,000	REAL
NORTHGATE CONSOLIDATED GROUP LLC	\$ 4,808,430	\$ 4,600,000	REAL
NORTHWEST PARK ASSOC	\$ 6,438,260	\$ 5,781,250	REAL
NORTHWEST PARK ASSOC	\$ 10,043,680	\$ 9,018,750	REAL
OCONNOR MINI WAREHOUSES	\$ 1,520,000	\$ 1,200,000	REAL
OMNINET FOXBOROUGH LP	\$ 10,920,000	\$ 10,111,110	REAL
OMNINET FOXBOROUGH LP	\$ 26,880,000	\$ 24,888,890	REAL
P LURA LLC	\$ 940,000	\$ 850,000	REAL
PAR CAPITAL 122 WEST LLC	\$ 26,700,000	\$ 25,600,000	REAL
PARMA LAS COLINAS TOWERS LLC	\$ 4,752,000	\$ 4,752,000	REAL
PARMA LAS COLINAS TOWERS LLC	\$ 65,748,000	\$ 61,948,000	REAL
PARMA MANDALAY TOWER LLC	\$ 40,500,000	\$ 37,500,000	REAL
PARRISH MICHAEL R & ANGELA R	\$ 1,615,730	\$ 1,420,000	REAL
PBH VALLEY CREEK LLC	\$ 45,250,000	\$ 43,000,000	REAL
PBH VALLEY RIDGE LLC	\$ 48,000,000	\$ 47,000,000	REAL
PERFECT & COMFORT LIVING LLC	\$ 4,000,000	\$ 3,200,000	REAL
PERFECT AND MODERN TEAM LLC	\$ 2,925,000	\$ 2,750,000	REAL
PETCO ANIMAL SUPPLIES INC	\$ 323,800	\$ 281,710	REAL
PL LASCO OWNER LLC	\$ 77,000,000	\$ 73,500,000	REAL

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
POST MONTORO LLC	\$ 31,000,000	\$ 28,500,000	REAL
PPF AMLI 1050 LAKE CAROLYN PARKWAY	\$ 62,250,000	\$ 54,733,000	REAL
PPF AMLI 777 LAKE CAROLYN PARKWAY	\$ 83,900,000	\$ 77,156,000	REAL
PRIME US TOWER AT LAKE CAROLYN LLC	\$ 66,125,000	\$ 61,000,000	REAL
PROMENADE TX PARTNERS LLC	\$ 63,000,000	\$ 60,000,000	REAL
PROPERTY RESERVE INC	\$ 64,722,820	\$ 62,300,000	REAL
PROVIDENT GROUP IRVING PROPERTIES LLC	\$ 34,750,000	\$ 31,000,000	REAL
PS LPT PROPERTIES INVESTORS	\$ 3,117,360	\$ 2,900,000	REAL
PS TEXAS HOLDINGS II LTD	\$ 5,482,000	\$ 5,230,570	REAL
PS TEXAS HOLDINGS II LTD	\$ 5,774,350	\$ 5,505,620	REAL
RAIBLE PLACE APARTMENTS LLC	\$ 14,500,000	\$ 11,700,000	REAL
RANDALLS FOOD & DRUG LP	\$ 5,750,000	\$ 4,901,710	REAL
RAYO LLC	\$ 5,475,000	\$ 5,000,000	REAL
RAYO LLC	\$ 5,475,000	\$ 5,000,000	REAL
RESIDENCES NORTHGATE LLC	\$ 40,700,000	\$ 28,500,000	REAL
RICKY HOSPITALITY LLC	\$ 1,650,000	\$ 1,550,000	REAL
ROADWAY EXPRESS	\$ 7,224,530	\$ 5,385,000	REAL
ROCHELLE PLACE LP	\$ 9,500,000	\$ 8,550,000	REAL
ROCHELLE PLAZA RES LLC	\$ 13,865,000	\$ 10,800,000	REAL
ROSEMONT SUMMIT OPERATING LLC	\$ 60,875,000	\$ 54,000,000	REAL
RYDER TRUCK RENTAL INC	\$ 2,440,720	\$ 2,440,720	REAL
RUSTIC RIDGE IRVING LP	\$ 19,800,000	\$ 16,000,000	REAL
SANDLIAN COLBY B &	\$ 3,000,000	\$ 2,760,000	REAL
SAVOY DALLAS HOTELS LLC	\$ 6,500,000	\$ 5,800,000	REAL
SEDONA PARK APARTMENTS LLC	\$ 29,500,000	\$ 24,900,000	REAL
SFS PROPERTIES LLC	\$ 4,102,000	\$ 3,875,000	REAL
SGJGM FAMILY LP	\$ 130,000	\$ 128,960	REAL
SHIRLEY ENTERPRISES LLC	\$ 1,870,740	\$ 1,683,650	REAL
SL1000 RRH SPE LLC &	\$ 16,560,000	\$ 14,500,000	REAL
SPANISH CHASE LLC	\$ 7,286,930	\$ 6,250,000	REAL
SPANISH HAVEN REDEVELOPMENT	\$ 10,500,000	\$ 8,900,000	REAL
SPRINT UNITED MGMT CO	\$ 13,800,000	\$ 12,250,000	REAL
STARCREST TEXAS PPTIES	\$ 6,100,000	\$ 5,450,000	REAL
STATE BANK OF TEXAS	\$ 1,275,000	\$ 1,165,230	REAL
SUN LIFE INSURANCE CO OF CANADA	\$ 36,620,270	\$ 33,500,000	REAL
SUNSET SPRINGS LP	\$ 17,520,410	\$ 15,768,370	REAL
SYMONDS STEPHAN M	\$ 1,541,930	\$ 1,400,000	REAL
TARGET CORP	\$ 5,715,000	\$ 5,523,470	REAL
TAURUS HOLDINGS LLC	\$ 1,015,670	\$ 1,015,670	REAL
TEXAS FLORIDA CEDARS LP	\$ 10,500,000	\$ 9,575,980	REAL
TEXAS PARK MANOR LP	\$ 10,315,000	\$ 9,285,000	REAL
TEXAS SFI PARTNERSHIP 37 LTD	\$ 37,000,000	\$ 35,100,000	REAL
TMIF II BRIDGEPORT LP	\$ 29,254,330	\$ 26,700,000	REAL
TNP IRVING SQUARE DST	\$ 1,925,900	\$ 1,925,900	REAL
TOYOTA OF IRVING LTD	\$ 530,740	\$ 422,000	REAL
TOYOTA OF IRVING LTD	\$ 13,294,900	\$ 10,255,000	REAL
TOYOTA OF IRVING LTD	\$ 630,000	\$ 623,000	REAL
TP APARTMENTS LLC	\$ 6,498,990	\$ 5,521,910	REAL
TP APARTMENTS LLC	\$ 2,475,810	\$ 2,103,590	REAL
TR ATRUIM LP	\$ 15,500,000	\$ 14,000,000	REAL
TR ATRUIM LP	\$ 7,900,000	\$ 7,700,000	REAL
TSCA 222 LIMITED PS	\$ 5,200,000	\$ 4,700,000	REAL

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
TUP CARPENTER COURT LP	\$ 12,750,000	\$ 9,600,000	REAL
TX 2800 VALLEY VIEW LN DEL LLC	\$ 21,701,510	\$ 19,250,000	REAL
UNITED RENTALS	\$ 5,515,920	\$ 4,500,000	REAL
VAT CROSSROADS LLC	\$ 19,000,000	\$ 17,000,000	REAL
VELAZQUEZ CELIA &	\$ 1,881,520	\$ 1,250,000	REAL
VILLAGE ON WEST IRVING LLC	\$ 10,090,000	\$ 8,500,000	REAL
WALMART REAL ESTATE	\$ 10,967,000	\$ 10,967,000	REAL
WALNUT HILL TX PARTNERS LLC	\$ 62,250,000	\$ 53,865,000	REAL
WATER STREET OCONNOR LP	\$ 90,400,990	\$ 87,000,000	REAL
WATER STREET OCONNOR LP	\$ 2,247,370	\$ 2,247,370	REAL
WESTDALE BROOKSTONE TERRACE LP	\$ 16,098,640	\$ 16,098,640	REAL
WESTDALE BROOKSTONE TERRACE LP	\$ 21,250,000	\$ 18,880,000	REAL
WESTDALE LAKERIDGE	\$ 18,675,000	\$ 16,640,000	REAL
WESTDALE POLARIS PARTNERS	\$ 5,750,000	\$ 5,500,000	REAL
WESTDALE POLARIS PARTNERS	\$ 16,405,890	\$ 14,960,000	REAL
WESTDALE PPTIES AMERICA I	\$ 19,000,000	\$ 17,920,000	REAL
WESTDALE WOODMEADE LTD	\$ 28,000,000	\$ 25,800,000	REAL
WESTGATE MULTIFAMILY LLC	\$ 29,786,110	\$ 25,786,000	REAL
WESTGATE MULTIFAMILY LLC	\$ 12,938,340	\$ 11,201,000	REAL
WESTGATE MULTIFAMILY LLC	\$ 5,677,980	\$ 4,915,000	REAL
WESTGATE MULTIFAMILY LLC	\$ 5,212,570	\$ 4,512,000	REAL
WOODCHASE & CLARENDON	\$ 17,323,310	\$ 13,353,000	REAL
WOODCHASE & CLARENDON	\$ 6,676,690	\$ 5,147,000	REAL
WOODSHIRE MHC LLC	\$ 6,581,230	\$ 4,992,000	REAL
WOODSHIRE MHC LLC	\$ 6,473,550	\$ 4,992,000	REAL
WOODSHIRE MHC LLC	\$ 2,952,800	\$ 2,236,000	REAL
WOODWIND LAND LLC	\$ 7,000,000	\$ 5,502,000	REAL
WOODWIND LAND LLC	\$ 400,000	\$ 400,000	REAL
WWC LXXI LP	\$ 26,444,620	\$ 23,800,000	REAL
WWC XLII LP	\$ 29,875,000	\$ 27,750,000	REAL
WWC XLII LP	\$ 29,875,000	\$ 27,750,000	REAL
WWC XLV LP	\$ 80,000	\$ 80,000	REAL
WWC XLV LP	\$ 67,900,000	\$ 63,420,000	REAL
TOTAL	\$ 4,931,310,490	\$ 4,404,320,240	

2021 ACTIVE LAWSUITS

OWNERS NAME	DCAD VALUE	TYPE OF PROPERTY
FIRST FLEET MASTER TITLING TRUST	\$ 1,676,050	PERSONAL
PARMA LAS COLINAS TOWERS LLC	\$ 61,167,000	REAL
PARMA LAS COLINAS TOWERS LLC	\$ 4,048,000	REAL
PROGRESS RESIDENTIAL	\$ 168,600	REAL
PROGRESS RESIDENTIAL	\$ 170,510	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
TOTAL	\$ 73,252,310	

2021 SETTLED LAWSUITS

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
1000 EAST AIRPORT FREEWAY LLC	\$ 9,752,100	\$ 8,750,000	REAL
1111 TDS APARTMENTS LLC	\$ 18,750,000	\$ 16,500,000	REAL
14800 LANDMARK LLC	\$ 10,662,790	\$ 9,250,000	REAL
2325 STEMMONS HOTEL PTNRS LLC	\$ 7,500,000	\$ 7,500,000	REAL
250 290 B&C LLC	\$ 32,980,000	\$ 32,000,000	REAL
250 290 B&C LLC	\$ 16,478,860	\$ 16,100,000	REAL
250 290 B&C LLC	\$ 18,540,360	\$ 17,700,000	REAL
2929 PARK GROVE VNTRE LTD	\$ 14,336,450	\$ 13,518,600	REAL
2929 PARK GROVE VNTRE LTD	\$ 1,003,550	\$ 946,300	REAL
2ML REAL ESTATE INTEREST INC	\$ 1,390,000	\$ 1,300,000	REAL
4303 MARIPOSA DRIVE LLC	\$ 7,480,000	\$ 7,100,000	REAL
4409 MONTROSE LTD	\$ 17,600,000	\$ 17,600,000	REAL
89 H A S HOTEL CORP	\$ 950,000	\$ 800,000	REAL
ABF FREIGHT SYSTEM INC	\$ 8,302,500	\$ 6,000,000	REAL
ADDISON HOTELS LP	\$ 4,257,250	\$ 3,900,000	REAL
ADDISON STONE LLC	\$ 1,408,150	\$ 1,000,000	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
AGAVE APARTMENTS LLC	\$ 8,000,000	\$ 7,500,000	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 102,417,090	\$ 92,633,000	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 58,659,010	\$ 53,055,000	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 8,620,610	\$ 7,804,000	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 58,303,290	\$ 52,733,000	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
ALESIO GARDEN &	\$ 104,420,000	\$ 96,000,000	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
ASBURY AUTOMOTIVE TEXAS LLC	\$ 51,860	\$ 51,860	REAL
ASBURY AUTOMOTIVE TEXAS LLC	\$ 2,025,000	\$ 1,800,000	REAL
ASBURY AUTOMOTIVE TEXAS LLC	\$ 3,324,000	\$ 3,000,000	REAL

ASBURY AUTOMOTIVE TEXAS LLC	\$	4,900,000	\$	4,500,000	REAL
ASBURY AUTOMOTIVE TEXAS LLC	\$	2,500,000	\$	2,100,000	REAL
ASHER PARK IRVING LP	\$	21,750,000	\$	18,486,000	REAL
BELL STACY GREETHUM TRUST THE	\$	870,000	\$	749,230	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$	2,940,000	\$	2,785,500	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$	695,000	\$	660,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$	7,615,000	\$	6,354,500	REAL
BELTLINE & GRANDE LTD	\$	11,000,000	\$	10,500,000	REAL
BETTER INC	\$	2,300,000	\$	2,150,000	REAL
BHP INVESTMENTS CO	\$	2,300,000	\$	2,000,000	REAL
BLVD AL LP THE	\$	1,437,890	\$	1,397,460	REAL
BRE KNIGHT SH TX OWNER LLC	\$	3,910,000	\$	3,541,750	REAL
BRE KNIGHT SH TX OWNER LLC	\$	1,390,000	\$	1,258,250	REAL
BREIT INDUSTRIAL CANYON TX	\$	115,390	\$	115,390	REAL
BREIT INDUSTRIAL CANYON TX	\$	10,018,430	\$	7,000,000	REAL
BUDHWANI & VIRANI INC	\$	2,025,000	\$	1,900,000	REAL
CARE INN	\$	15,300,000	\$	13,775,000	REAL
CAROLYN PROPERTY OWNER LP	\$	57,720,000	\$	54,300,000	REAL
CASTLE CROWN PROPERTIES	\$	4,750,000	\$	4,200,000	REAL
CEDAR CREST OF IRVING LLC	\$	1,600,000	\$	1,600,000	REAL
CENTRALAND GROUP LTD	\$	4,186,480	\$	4,186,480	REAL
CFT NV DEVELOPMENTS LLC	\$	815,000	\$	730,000	REAL
CHALET APARTMENTS LLC	\$	21,434,000	\$	20,000,000	REAL
CHATHEAU AT WILDBRIAR LP	\$	14,000,000	\$	11,000,000	REAL
CLAY COOLEY REAL ESTATE	\$	4,336,180	\$	4,000,000	REAL
CLAY COOLEY REAL ESTATE	\$	8,280,400	\$	7,200,000	REAL
CLAY COOLEY REAL ESTATE	\$	8,593,750	\$	7,750,000	REAL
CNC SPC LP	\$	11,417,240	\$	11,417,240	REAL
CNC SPC LP	\$	5,782,760	\$	5,782,760	REAL
COLINAS RANCH APARTMENTS	\$	13,598,880	\$	10,500,000	REAL
COLUMBIA PROPERTIES	\$	25,000,000	\$	20,950,000	REAL
COP ENTERPRISES	\$	200,830	\$	114,460	REAL
COP ENTERPRISES	\$	99,280	\$	66,110	REAL
COP ENTERPRISES	\$	99,280	\$	66,110	REAL
COP ENTERPRISES	\$	89,380	\$	66,110	REAL
COP ENTERPRISES	\$	99,280	\$	66,110	REAL
COTTONWOOD LANE PROPERTIES LLC	\$	7,665,000	\$	7,200,000	REAL
CP II CRESTVIEW LP	\$	35,200,000	\$	32,700,000	REAL
CRAWFORD ELECTRIC SUPPLY LTD	\$	510,870	\$	459,780	PERSONAL
CRESTVIEW STONEHILL LLC	\$	19,000,000	\$	18,000,000	REAL
CROSS COURT TEXAS LLC	\$	1,122,000	\$	1,000,000	REAL
CROSSINGSATIRVING RUBY	\$	13,450,000	\$	12,750,000	REAL
CROWN ENTERPRISES INC	\$	5,946,820	\$	4,500,000	REAL
CVS	\$	1,785,000	\$	1,767,500	REAL
CVS	\$	1,734,000	\$	1,715,000	REAL
CVS AS LESSEE	\$	2,240,740	\$	1,940,000	REAL
CVS AS LESSEE	\$	1,973,410	\$	1,893,200	REAL
D L PETERSON TRUST I	\$	4,517,150	\$	4,200,950	PERSONAL
DALLAS METRO APARTMENTS LLC	\$	3,800,000	\$	3,450,000	REAL
DELUJO EL MOROCCO LLC	\$	9,345,000	\$	8,625,000	REAL
DENNIS D TOPLETZ	\$	152,950	\$	152,950	REAL
DENNIS D TOPLETZ	\$	130,330	\$	130,330	REAL
DENNIS D TOPLETZ	\$	638,060	\$	638,060	REAL

DENNIS D TOPLETZ	\$	616,930	\$	616,930	REAL
DENNIS D TOPLETZ	\$	442,410	\$	442,410	REAL
DENNIS D TOPLETZ	\$	205,000	\$	205,000	REAL
DENNIS D TOPLETZ	\$	205,290	\$	205,290	REAL
DENNIS D TOPLETZ	\$	183,380	\$	183,380	REAL
DENNIS D TOPLETZ	\$	197,640	\$	197,640	REAL
DENNIS D TOPLETZ	\$	166,400	\$	166,400	REAL
DENNIS D TOPLETZ	\$	177,240	\$	177,240	REAL
DENNIS D TOPLETZ	\$	223,150	\$	223,150	REAL
DENNIS D TOPLETZ	\$	177,060	\$	177,060	REAL
DENNIS D TOPLETZ	\$	398,370	\$	398,370	REAL
DENNIS D TOPLETZ	\$	145,000	\$	145,000	REAL
DENNIS D TOPLETZ	\$	176,120	\$	176,120	REAL
DENNIS D TOPLETZ	\$	238,730	\$	238,730	REAL
DENNIS D TOPLETZ	\$	170,010	\$	170,010	REAL
DENNIS D TOPLETZ	\$	185,310	\$	185,310	REAL
DENNIS D TOPLETZ	\$	182,010	\$	182,010	REAL
DENNIS D TOPLETZ	\$	190,650	\$	190,650	REAL
DENNIS D TOPLETZ	\$	171,000	\$	171,000	REAL
DENNIS D TOPLETZ	\$	181,630	\$	181,630	REAL
DENNIS D TOPLETZ	\$	195,380	\$	195,380	REAL
DENNIS D TOPLETZ	\$	166,050	\$	166,050	REAL
DENNIS D TOPLETZ	\$	161,140	\$	161,140	REAL
DENNIS D TOPLETZ	\$	153,050	\$	153,050	REAL
DENNIS D TOPLETZ	\$	181,630	\$	181,630	REAL
DENNIS D TOPLETZ	\$	173,820	\$	173,820	REAL
DENNIS D TOPLETZ	\$	177,970	\$	177,970	REAL
DENNIS D TOPLETZ	\$	174,430	\$	174,430	REAL
DENNIS D TOPLETZ	\$	200,580	\$	200,580	REAL
DENNIS D TOPLETZ	\$	196,560	\$	196,560	REAL
DENNIS D TOPLETZ	\$	203,630	\$	203,630	REAL
DENNIS D TOPLETZ	\$	1,087,140	\$	1,087,140	REAL
DENNIS D TOPLETZ	\$	457,970	\$	457,970	REAL
DEVA CORPORATION	\$	4,050,000	\$	3,766,000	REAL
DFW JOSEPH INVESTMENTS LLC	\$	11,160,000	\$	10,000,000	REAL
DFW RESORTS LLC	\$	6,100,000	\$	5,100,000	REAL
DK CREST OWNER LLC	\$	57,510,000	\$	56,000,000	REAL
DRIVER RE IRVING LLC	\$	5,785,570	\$	5,400,000	REAL
DSJR LLC	\$	5,318,000	\$	4,638,000	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
ELEMENT FLEET CORPORATION	\$	369,610		332,650	PERSONAL
ESTRADA REVO LLC &	\$	20,100,000	\$	18,800,000	REAL
EX DALLAS LP	\$	45,500,000	\$	43,329,260	REAL
EX DALLAS LP	\$	7,629,260	\$	7,300,000	REAL
EX DALLAS LP	\$	370,740	\$	370,740	REAL
FPG THE POINT LP	\$	50,800,000	\$	50,000,000	REAL
FREO TEXAS LLC	\$	237,080	\$	237,080	REAL
FREO TEXAS LLC	\$	201,510	\$	184,900	REAL
FREO TEXAS LLC	\$	174,750	\$	174,750	REAL
FREO TEXAS LLC	\$ 120	147,590	\$	147,590	REAL

FREO TEXAS LLC	\$	205,860	\$	205,860	REAL
GARDEN INVESTORS PROPERTIES	\$	5,273,440	\$	4,726,550	REAL
GARDEN INVESTORS PROPERTIES	\$	8,226,560	\$	7,373,450	REAL
GELCO FLEET TRUST	\$	4,090,320	\$	3,804,000	PERSONAL
GEP SILVERTON LLC	\$	22,000,000	\$	20,700,000	REAL
GEP VANDERBILT LLC	\$	12,856,000	\$	11,600,000	REAL
GROUP 1 REALTY INC	\$	765,640	\$	689,080	REAL
GROUP 1 REALTY INC	\$	309,360	\$	278,420	REAL
GROUP 1 REALTY INC	\$	167,210	\$	150,490	REAL
GROUP 1 REALTY INC	\$	600,000	\$	540,000	REAL
GROUP 1 REALTY INC	\$	3,000,000	\$	2,800,000	REAL
HAMPTON/AIRPORT FREEWAY JOINT	\$	1,850,000	\$	1,500,000	REAL
HCD DALLAS CORPORATION	\$	800,000	\$	800,000	REAL
HCD DALLAS CORPORATION	\$	30,150,000	\$	25,700,000	REAL
HCD DALLAS CORPORATION	\$	800,000	\$	800,000	REAL
HCD DALLAS CORPORATION	\$	30,150,000	\$	30,150,000	REAL
HD DEVELOPMENT PROPERTIES	\$	5,248,640	\$	5,098,670	REAL
HERTZ CORP	\$	13,113,420	\$	3,495,160	PERSONAL
HKRK MGNT INC	\$	2,275,000	\$	2,000,000	REAL
IMT CAPITAL III LAKESHORE LOFTS LP	\$	53,500,000	\$	52,200,000	REAL
IMV GROUP LLC	\$	155,560	\$	132,430	REAL
IMV GROUP LLC	\$	901,740	\$	767,690	REAL
IMV GROUP LLC	\$	167,260	\$	142,390	REAL
IMV GROUP LLC	\$	1,429,530	\$	1,217,010	REAL
IMV GROUP LLC	\$	189,600	\$	161,410	REAL
IMV GROUP LLC	\$	179,650	\$	152,940	REAL
IMV GROUP LLC	\$	175,650	\$	149,540	REAL
IMV GROUP LLC	\$	138,050	\$	117,530	REAL
IMV GROUP LLC	\$	130,490	\$	111,090	REAL
IMV GROUP LLC	\$	1,111,510	\$	946,270	REAL
IMV GROUP LLC	\$	351,290	\$	299,070	REAL
IMV GROUP LLC	\$	322,350	\$	274,430	REAL
IMV GROUP LLC	\$	91,860	\$	78,200	REAL
INTERGERMAN SUMMER GATE LP	\$	13,650,000	\$	12,700,000	REAL
INTREPID HOLDINGS	\$	3,586,730	\$	3,200,000	REAL
IRIS ASSOCIATES LP	\$	8,156,250	\$	7,593,750	REAL
IRIS ASSOCIATES LP	\$	20,843,750	\$	19,406,250	REAL
IRVING 4600 WEST PIONEER	\$	34,272,000	\$	29,725,000	REAL
IRVING BRITAIN WAY APARTMENTS LP	\$	2,324,000	\$	2,203,000	REAL
IRVING BRITAIN WAY APARTMENTS LP	\$	4,480,000	\$	4,247,000	REAL
IRVING BUS PROPERTIES LLC	\$	2,300,000	\$	1,865,720	REAL
IRVING LODGING LLC	\$	5,500,000	\$	5,000,000	REAL
IRVING PARK SPRINGS PARTNERS LTD	\$	2,100,000	\$	1,726,570	REAL
ISA HOSPITALITY INC	\$	1,995,000	\$	1,700,000	REAL
JAHCO FAIR OAKS LP	\$	7,050,000	\$	6,345,000	REAL
JARS HEIGHTS 79 LLC	\$	2,720,000	\$	2,582,280	REAL
JARS HEIGHTS 79 LLC	\$	1,020,000	\$	968,350	REAL
JARS HEIGHTS 79 LLC	\$	1,632,000	\$	1,549,370	REAL
JASAN LLC	\$	3,200,230	\$	2,825,000	REAL
JDFW LLC	\$	52,000,000	\$	47,000,000	REAL
JDFW II LLC	\$	71,000,000	\$	64,800,000	REAL
KIMBERLY CLARK CORP	\$	9,000,000	\$	8,775,000	REAL
KROGER TEXAS LP	\$	10,600,000	\$	10,600,000	REAL

LADERA RANCH LLC	\$	21,500,000	\$	21,000,000	REAL
LAKE WORTH HOTEL CORP	\$	3,650,000	\$	3,400,000	REAL
LAKERIDGE REALTY LP	\$	310,140	\$	310,140	REAL
LAKERIDGE REALTY LP	\$	9,052,500	\$	8,000,000	REAL
LAKERIDGE REALTY LP	\$	7,639,860	\$	7,100,000	REAL
LAS COLINAS I HOLDCO LP	\$	83,950,000	\$	80,000,000	REAL
LAS COLINAS II HOLDCO LP	\$	46,300,000	\$	45,425,000	REAL
LAS COLINAS SURGERY	\$	1,600,000	\$	1,400,000	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
LEGACY REI GROUP VF LLC	\$	10,898,000	\$	9,800,000	REAL
LOWEN TRINITY MILLS	\$	197,830	\$	197,830	REAL
LOWEN TRINITY MILLS	\$	7,715,780	\$	7,350,000	REAL
LPD REALTY LLC	\$	12,300,000	\$	11,250,000	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	\$	4,410,970	\$	4,000,000	REAL
MACY'S RETAIL HOLDINGS LLC	\$	2,822,470	\$	2,399,100	PERSONAL
MALL GROUND PORTFOLIO LLC	\$	38,155,140	\$	31,353,230	REAL
MALL GROUND PORTFOLIO LLC	\$	1,650,000	\$	1,600,000	REAL
MALL GROUND PORTFOLIO LLC ¹	\$	4,700,000	\$	4,051,910	REAL
MALL GROUND PORTFOLIO LLC	\$	193,440	\$	193,440	REAL
MALL GROUND PORTFOLIO LLC	\$	1,301,420	\$	1,301,420	REAL
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
METROPLEX PLAZA LP	\$	3,752,500	\$	3,184,960	REAL
METROPLEX PLAZA LP	\$	2,362,500	\$	1,988,140	REAL
METROPLEX PLAZA LP	\$	4,635,000	\$	3,826,900	REAL
MNSF II ACQUISITIONS LLC	\$	165,910	\$	165,910	REAL
MNSF II ACQUISITIONS LLC	\$	195,020	\$	195,020	REAL
MNSF II ACQUISITIONS LLC	\$	222,430	\$	222,430	REAL
MNSF II ACQUISITIONS LLC	\$	227,990	\$	190,970	REAL
MNSF II ACQUISITIONS LLC	\$	203,000	\$	203,000	REAL
MPG TEXAS 1 LLC	\$	9,520,000	\$	9,000,000	REAL
NEPTUNE VENTURES LLC	\$	280,000	\$	280,000	REAL
NEPTUNE VENTURES LLC	\$	196,600	\$	184,480	REAL
NEPTUNE VENTURES LLC	\$	251,650	\$	236,140	REAL
NEPTUNE VENTURES LLC	\$	192,210	\$	180,370	REAL
NEPTUNE VENTURES LLC	\$	254,930	\$	239,220	REAL
NEPTUNE VENTURES LLC	\$	181,930	\$	170,720	REAL
NEPTUNE VENTURES LLC	\$	179,000	\$	167,970	REAL
NEPTUNE VENTURES LLC	\$	202,050	\$	189,600	REAL
NEPTUNE VENTURES LLC	\$	258,990	\$	243,030	REAL
NEPTUNE VENTURES LLC	\$	226,530	\$	212,940	REAL
NEPTUNE VENTURES LLC	\$	194,150	\$	182,190	REAL
NEPTUNE VENTURES LLC	\$ 122	217,730	\$	204,310	REAL

NEPTUNE VENTURES LLC	\$	204,080	\$	191,500	REAL
NEPTUNE VENTURES LLC	\$	200,940	\$	192,530	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
PACIFIC PLATINUM TRUST	\$	555,310	\$	520,000	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
PERFECT AND MODERN TEAM LLC	\$	2,332,000	\$	2,200,000	REAL
POLO SANTIAGO	\$	4,600,000	\$	4,140,000	REAL
POST MONTORO LLC	\$	26,259,000	\$	25,000,000	REAL
PPF AMLI 1050 LAKE CAROLYN PARKWAY LLC	\$	51,832,000	\$	48,375,000	REAL
PPF AMLI 777 LAKE CAROLYN PARKWAY	\$	73,775,000	\$	69,191,000	REAL
PRIME US TOWER AT LAKE CAROLYN LLC	\$	61,500,000	\$	59,000,000	REAL
PROVIDENT GROUP IRVING PROPERTIES LLC	\$	31,000,000	\$	24,250,000	REAL
RACETRAC PETROLEUM INC	\$	563,900	\$	301,100	REAL
RACETRAC PETROLEUM INC	\$	429,820	\$	331,760	PERSONAL
RACETRAC PETROLEUM INC	\$	1,750,000	\$	1,718,000	REAL
RACETRAC PETROLEUM INC	\$	2,315,310	\$	2,100,000	REAL
RACETRAC PETROLEUM INC	\$	457,820	\$	457,820	REAL
RACETRAC PETROLEUM INC	\$	382,310	\$	382,310	REAL
RAMSEY LUTHER H	\$	1,490,700	\$	1,200,000	REAL
RANDALLS FOOD & DRUG LP	\$	4,758,940	\$	4,758,940	REAL
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
RESIDENCES NORTHGATE LLC	\$	28,233,600	\$	22,691,000	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
RYDER TRUCK RENTAL INC	\$	2,440,720	\$	2,153,310	PERSONAL
SANDLIAN COLBY B & G B REV TR &	\$	2,600,000	\$	2,600,000	REAL
SAVOY DALLAS HOTELS LLC	\$	5,481,350	\$	4,500,000	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
SUN LIFE INSURANCE CO OF CANADA	\$	34,178,320	\$	32,169,000	REAL
SYMONDS STEPHAN M	\$	1,330,000	\$	1,200,000	REAL
TARGET CORPORATION AS OWNER	\$	5,523,470	\$	5,523,470	REAL
TCI 600 LAS COLINAS INC	\$	80,837,780	\$	74,750,000	REAL
TEXAS FLORIDA CEDARS LP	\$	8,651,960	\$	7,800,000	REAL
TEXAS PARK MANOR LP	\$	8,800,000	\$	8,250,000	REAL
TEXAS SFI PARTNERSHIP 37 LTD	\$	34,000,000	\$	33,400,000	REAL
TMIF II BRIDGEPORT LP	\$	26,250,000	\$	23,625,000	REAL

TP APARTMENTS LLC	\$	5,415,830	\$	4,851,730	REAL
TP APARTMENTS LLC	\$	2,063,170	\$	1,848,270	REAL
TR ATRIUM LP	\$	14,215,000	\$	13,500,000	REAL
TR ATRIUM LP	\$	7,215,000	\$	7,100,000	REAL
TRELLIS PLACE DUPLEXES LTD	\$	14,428,000	\$	13,300,000	REAL
URBAN TOWNE LAKE APARTMENTS LP	\$	24,000,000	\$	23,500,000	REAL
VELAZQUEZ CELIA &	\$	1,100,000	\$	1,000,000	REAL
VILLAS ESTANCIA APARTMENTS LLC	\$	18,525,000	\$	14,500,000	REAL
WALGREENS CO AS OWNER	\$	2,293,980	\$	2,163,320	REAL
WALGREENS CO AS OWNER	\$	1,376,640	\$	1,298,230	REAL
WALGREENS CO AS OWNER	\$	2,351,530	\$	2,217,600	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 BROOKSTONE/TERRACE LP	\$	17,750,000	\$	16,950,000	REAL
WESTDALE LAKERIDGE	\$	15,950,000	\$	15,000,000	REAL
WESTDALE POLARIS PARTNERS	\$	13,400,000	\$	12,700,000	REAL
WESTDALE PPTIES AMERICA I	\$	15,850,000	\$	15,000,000	REAL
WESTDALE WOODMEADE LTD	\$	23,700,000	\$	21,400,000	REAL
WESTGATE MULTIFAMILY LLC	\$	4,358,000	\$	3,993,000	REAL
WESTGATE MULTIFAMILY LLC	\$	3,988,000	\$	3,665,000	REAL
WESTGATE MULTIFAMILY LLC	\$	23,524,000	\$	20,946,000	REAL
WESTGATE MULTIFAMILY LLC	\$	10,130,000	\$	9,098,000	REAL
WOODCHASE & CLARENDON APTS LLC	\$	15,388,870	\$	12,270,670	PERSONAL
WOODCHASE & CLARENDON APTS LLC	\$	5,931,130	\$	4,729,330	REAL
WOODSIDE VILLAS IRVING LLC	\$	13,000,000	\$	12,100,000	REAL
WOODWIND APARTMENTS	\$	5,193,000	\$	5,100,000	REAL
WOODWIND APARTMENTS	\$	400,000	\$	400,000	REAL
WWC XLV LP	\$	59,000,000	\$	55,500,000	REAL
TOTAL	\$	3,592,762,550	\$	3,286,959,670	

TOPIC: Discuss Approval of the Proposed 2023-2024 Student and Teacher Calendars (R. Lizardo)

SUBMITTED BY: Dr. Reny Lizardo, Executive Director of Campus Operations & Attendance Initiatives PK-12

BACKGROUND: Campus Operations have met with several committees and have put together recommendations to be voted on by stakeholders for the proposed 2024-2025 school calendar. The proposed 2024-2025 student and teacher calendar is a result of that vote.

ADMINISTRATIVE RECOMMENDATION: The administration recommends the Board of Trustees votes to approve the proposal to the 2024-2025 student and teacher calendar.

X = PD day
 █ = Campus Preparation Day
 █ = Holiday
 █ = Purposeful Planning & Development Day
 = Denotes Beginning/End of a 6-week period

2024-2025 CALENDAR 1st Draft

Learn 2 Inspire Aug 1-2
 Campus PD - Aug 6 - 8
 Campus Prep Day - Aug 9
 1st Day of school - Aug 12
 Students = 15
 Teachers = 21

AUGUST 2024						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

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

Purposeful Planning &
 Development Day - Feb 7
 Presidents Day - Feb 17
 Students = 18
 Teachers = 19

Labor Day - Sep 2
 Purposeful Planning &
 Development Day - Sep 13
 Students = 19
 Teachers 20

SEPTEMBER 2024						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

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

Spring Break - March 10-14
 Purposeful Planning &
 Development Day - March 28
 Students = 15
 Teachers = 16

Fall Break - Oct 11-14
 Purposeful Planning &
 Development Day - Oct 25
 Students = 20
 Teachers = 21

OCTOBER 2024						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

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

Good Friday Holiday - April 18
 (add another day)
 Students = 20
 Teachers = 20

Voting Day- Nov 5
 Thanksgiving Break - Nov 25-29
 Students = 15
 Teachers = 15

NOVEMBER 2024						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

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

Memorial Day - May 26
 Last Day of School - May 29
 Campus Prep Day - May 30
 Students = 20
 Teachers = 21
 95 Days = Teachers
 91 Days = Students

Christmas Break Dec 23 - Jan 3
 Students = 15
 Teachers = 15
 First Semester:
 92 Days = Teachers
 84 Days = Students

DECEMBER 2024						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

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

Campus Prep Day - Jan 6
 MLK Day - Jan 20
 Students = 18
 Teacher = 19

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

JULY 2025						
S	M	T	W	Th	F	S

Independence Day - July 4

ACTION ITEM
01/22/24

TOPIC: Consider Approval of Annual Comprehensive Financial Report for the Fiscal Year Ended August 31, 2023

SUBMITTED BY: Fernando Natividad; Chief Financial Officer and Mahdia Lalee; Director of Business Operations

BACKGROUND: The District's Annual Comprehensive Financial Report (ACFR) includes the independent auditors' report on the financial statements, the internal control structure, the Single Audit Report, the federal assistance programs for both the GASB 34 government-wide statements and the general-purpose fund financial statements. The Annual Comprehensive Financial Report is required to be received by the Texas Education Agency within 150 days after the end of the fiscal year (January 28, 2024).

ADMINISTRATIVE RECOMMENDATION: The Administration recommends that the Board approve the ACFR for fiscal year ended August 31, 2023.

RECOMMENDED BOARD MOTION: I move the Board to approve the ACFR for fiscal year ended August 31, 2023.

Attachment:

1. Memo to Superintendent Hernandez from Fernando Natividad, CFO



Date: January 22, 2024

To: Magda Hernandez, Superintendent

From: Fernando Natividad, Chief Financial Officer

Subject: 2022-2023 Annual Comprehensive Financial Report

Attached you will find the District's Annual Comprehensive Financial Report (ACFR) which includes the independent auditors' reports on the financial statements, the internal control structure, the Single Audit Reports, the federal assistance programs for both the GASB 34 government-wide statements, and the general-purpose fund financial statements. The Comprehensive Annual Financial Report is required to be received by the Texas Education Agency within 150 days after the end of the fiscal year (January 28, 2024).

Based on the 01/17/2023 draft-for-discussion ACFR, the Business Office would like to point out the following financial facts displayed in the 2022-2023 Annual Comprehensive Financial Report (ACFR):

Significant facts relating to Exhibit A-1 Statement of Net Position and Exhibit C-1 Balance Sheet Governmental Funds and Notes to the Financial Statement:

1. Cash and Cash equivalents are \$493,412,292 for the district \$125,520,745 last year. The increase of \$367,891,547 or 293% is attributed largely to the issuance of the 2023 bond which are being held in the districts Capital Projects investment pool account.
2. Accrued wages payable are \$16,788,148 in the General Fund. This represents salaries earned but not paid at fiscal year-end. Last year's accrued wages were \$14,727,116. The increase of \$2,061,031 is attributed to the increase in the number of days worked prior to September 1, 2023 and salary increases in general.
3. The total fund balance for the General Fund at year-end increased \$15,684,384 to \$113,904,551 or approximately 16%. The fund balance is classified as follows:
 - a. Unassigned - The unassigned portion of the fund was \$81,545,206 or 71.6% of the total fund balance. These funds are available for any legal expenditure and it's an estimated three months of general operating expenditures.
 - b. Assigned – the funds are designated for specific purposes:
 - i. Campus Activity Funds - \$1,935,756 has been collected through fundraisers, donations, etc., by campuses, but not yet expended.
 - ii. Insurance Deductibles ~~128~~ \$2,000,000 for insurance deductibles.

- iii. Instructional Projects - \$7,000,000 designated for future instructional projects or opportunities to meet the goals of the district.
 - iv. Technology - \$9,000,000 designated for future technology use
 - v. Future debt reduction - \$3,000,000 designated for future debt reduction to potentially decrease debt rate.
 - vi. Other - \$8,438,707 for other uses.
- c. Non-spendable – this category represents assets (inventory and prepaid items) that are not available for appropriation
4. The total funds balance for the Capital Projects at year-end was \$357,846,025 compared to \$11,702,189 last year. The increase of \$346,143,836 is attributed to the issuance of 2023 bond.
- a. 100% of the fund balance is classified as restricted for capital acquisition and other contractual obligations of the district.

Significant facts relating to Exhibit C-2:

1. Total General Operating Fund revenues increased by \$4,705,883 to 335,630,535 or 1.4%. Total local and intermediate sources and federal program revenue increased while state program revenues decreased, resulting in a net increase of 1.4%.
2. Total General Operating Fund expenditures decreased by \$17,613,915 or 5.1% to \$324,816,780. The decrease is attributed to an overall decrease in payroll expenditures and spending in supplies, materials, software etc. from the general fund.
3. Total General Operating Fund revenue exceeded expenditures by \$10,813,755. Net changes or addition to fund balance was \$15,684,384.
4. The General Fund fund-balance to operating expenditures percentage is 35.1% compared to 28.7% last year. The Board's policy states a goal to strive to maintain a minimum of 25% fund balance to expenditures.

Significant facts relating to Notes to Basic Financial Statements:

1. Note 8. – This note provides total outstanding bonds debt as of August 31, 2023, a change from \$342,975,751 at August 31, 2022 to \$653,916,996 on August 31, 2023. This represents an increase of \$310,941,245 or 90.1%, which is attributed to the issuance of 2023 bond.

Schedule of Required Responses to School Financial Indicator Rating System of Texas (FIRST) Indicator for the Year Ended August 31, 2023.

1. Page 165 details certain indicators in the audit used to rate the District for the Fall FIRST report. The district passed all Indicators.



ANNUAL COMPREHENSIVE FINANCIAL REPORT



2023

Fiscal Year Ending August 31, 2023 130
2621 W Airport Freeway | Irving, TX 75062
January 22, 2024



**Annual
Comprehensive Financial
Report**



Irving, Texas

**For the
Fiscal Year Ended
August 31, 2023**

Magda Hernandez
Superintendent of Schools

Prepared by
Irving ISD Business Office
Fernando Natividad
Chief Financial Officer

Mahdia Lalee
Director of Business Operations



Irving Independent School District
 Comprehensive Annual Financial Report
 For The Fiscal Year Ended August 31, 2023
 Table of Contents

	Page	Exhibit
Introductory Section		
Certificate of Board	vi	
Letter of Transmittal	vii	
List of Principal Officials	xiii	
Organizational Chart	xiv	
Government Finance Officers Association:		
Certificate of Achievement for Excellence in Financial Reporting	xv	
Association of School Business Officials International:		
Certificate of Excellence in Financial Reporting	xvi	
Financial Section		
Independent Auditor's Report	3	
Management's Discussion and Analysis	7	
Basic Financial Statements		
Government-Wide Financial Statements:		
Statement of Net Position	21	A-1
Statement of Activities	22	B-1
Governmental Fund Financial Statements:		
Balance Sheet - Governmental Funds	24	C-1
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	27	C-1R
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	28	C-2
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	30	C-3
Statement of Net Position - Proprietary Funds	31	D-1
Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds	32	D-2
Statement of Cash Flows - Proprietary Funds	33	D-3
Statement of Fiduciary Net Position	34	E-1
Statement of Changes in Fiduciary Net Position	35	E-2
Notes to the Financial Statements	37	
Required Supplementary Information		
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – General Fund	75	G-1
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – Food Service Fund	77	G-2
Schedule of the District's Proportionate Share of the Net Pension Liability of a Cost-Sharing Multiple-Employer Pension Plan - TRS	78	G-3
Schedule of the District's Contributions - TRS	80	G-4
Schedule of the District's Proportionate Share of the Net OPEB Liability of a Cost-Sharing Multiple-Employer OPEB Plan - TRS	82	G-5
Schedule of the District's Contributions to the OPEB Plan - TRS	84	G-6
Notes to the Required Supplementary Information	87	

Irving Independent School District
 Comprehensive Annual Financial Report
 For The Fiscal Year Ended August 31, 2023
 Table of Contents – Continued

	Page	Exhibit
Other Supplementary Information		
Combining and Individual Fund Statements and Schedules:		
Nonmajor Governmental Funds:		
Combining Balance Sheet	95	H-1
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	96	H-2
Internal Service Funds:		
Combining Statement of Net Position	98	H-3
Combining Statement of Revenues, Expenses, and Changes in Net Position	100	H-4
Combining Statement of Cash Flows	102	H-5
Fiduciary Funds:		
Combining Statement of Fiduciary Net Position - Custodial Funds	107	H-6
Combining Statement of Changes in Fiduciary Net Position - Custodial Funds	108	H-7
Required T.E.A. Schedules:		
Schedule of Delinquent Taxes Receivable	110	J-1
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Debt Service Fund	112	J-2
Use of Funds Report - Select State Allotment	113	J-4
Statistical Section (Unaudited)		
Net Position by Component	116	S-1
Expenses, Program Revenues, and Net (Expense) Revenue	118	S-2
General Revenues and Changes in Net Position	120	S-3
Fund Balances - Governmental Funds	122	S-4
Governmental Funds Revenues	124	S-5
Governmental Funds Expenditures and Debt Service Ratio	126	S-6
Other Financing Sources and Uses and Net Change in Fund Balances	128	S-7
Appraised Value and Actual Value of Taxable Property	131	S-8
Direct and Overlapping Property Tax Rates	132	S-9
Principal Property Tax Payers	135	S-10
Property Tax Levies and Collections	136	S-11
Outstanding Debt by Type	137	S-12
Direct and Overlapping Governmental Activities Debt	139	S-13
Ratio of Net Bonded Debt to Assessed Value and Per Capita	140	S-14
Demographic and Economic Statistics	141	S-15
Principal Employers	143	S-16
Full-Time Equivalent District Employees by Type	144	S-17
Operating Statistics	147	S-18
Capital Asset Information	148	S-19

Irving Independent School District
 Comprehensive Annual Financial Report
 For The Fiscal Year Ended August 31, 2023
 Table of Contents – Continued

	Page	Exhibit
Single Audit Reports		
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	153	
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance in Accordance with the Uniform Guidance	155	
Schedule of Expenditures of Federal Awards	158	K-1
Notes to Schedule of Expenditures of Federal Awards	160	
Schedule of Findings and Questioned Costs	161	
Corrective Action Plan	164	
Other Information		
Schedule of Required Responses to Selected School FIRST Indicators (Unaudited)	165	



Introductory Section

Certificate of Board

Irving Independent School District
Name of School District

Dallas
County

057-912
Co-District Number

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and (check one) ___ approved _____ disapproved for the year ended August 31, 2023, at a meeting of the board of school trustees of such school district on the 22nd day of January, 2024.

Board President
Randy Randle

Board Secretary
A.D. Jenkins

If the board of trustees disapproved of the auditor's report, the reason(s) for disapproving is (are):
(attach list as necessary).



FERNANDO NATIVIDAD
Chief Financial Officer
Business Services

MAGDA HERNANDEZ
Superintendent of Schools

January 22, 2024

Citizens of the Irving Independent School District
and Board of Trustees
Irving Independent School District
2621 W. Airport Freeway
Irving, Texas 75062

Dear Citizens and Board Members:

The Annual Comprehensive Financial Report (ACFR) of Irving Independent School District (the District) for the fiscal year ended August 31, 2023, is submitted herewith. The District's Business Office has prepared this ACFR, assuming full responsibility for the accuracy and completeness of the information contained therein, based upon a comprehensive framework of internal control that has been established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

We believe the data is presented in a manner to fairly represent the financial position and results of operations of the District, and that all disclosures necessary to enable the reader to gain the maximum understanding of the District's financial affairs have been included. The ACFR for the year ended August 31, 2023, is prepared in accordance with generally accepted accounting principles (GAAP) and is in conformance with standards of financial reporting established by the Governmental Accounting Standards Board (GASB) using guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Weaver and Tidwell, L.L.P. has issued an unmodified ("clean") opinion on the Irving Independent School District's financial statements for the year ended August 31, 2023. The independent auditor's report is located at the front of the Financial Section.

The Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

This report provides valuable information for management as well as other users of the financial statements. The ACFR will be distributed to the Texas Education Agency, financial rating services, and other interested parties. An electronic copy of the ACFR is available on the District's website www.irvingisd.net.

Profile of the District

Irving Independent School District is a political subdivision of the State of Texas located in Dallas County. The District, founded in 1909, is in Irving, the 4th largest city in Dallas County. It currently occupies 67.97 square miles and serves over 32,000 students. The District is one of 1,217 school districts and charter schools in the State of Texas. The District's mission is, "We empower today to excel tomorrow."

The District's Board of Trustees (the Board), a seven-member group, has governance responsibilities over all activities related to public elementary and secondary education within the jurisdiction of the District. Since members of the Board are elected by the public and have the authority to make decisions, significantly influence operations, appoint administrators and managers, and have the primary accountability for fiscal matters, the District is not included in any other governmental "reporting entity" as defined in GASB Statement No.14 and as amended by GASB Statement 39. Also, there are no component units for which the District or the Board are financially accountable.

The District provides a comprehensive curriculum of educational services appropriate for students enrolled in pre-kindergarten through Grade 12. Instructional offerings include a strong core curriculum in language arts, mathematics, science, social studies, performing arts, compensatory education, bilingual and limited English proficient education, gifted and talented education for grades 2-12, career and technological education, special education, athletics, and Junior Reserve Officers' Training Corps (JROTC) programs. The District's special programs include a regional school for the deaf, early childhood schools for three and four-year-old students who are limited English proficient and/or economically disadvantaged, an extensive elementary health/safety instruction, and an array of elective courses at the secondary level.

The Board of Trustees and District Administration employ financial management efforts to ensure the District maintains its sound fiscal condition. The latest bond rating by Standard and Poor's was AA+, the second highest bond rating available. Furthermore, no other District in Texas was awarded a higher bond rating. Finally, property values in the District and North Texas continue to increase.

The District measures, monitors, and reports the budget and financial condition to the Finance Committee on a monthly basis. In addition, budget development requires all stakeholders to align the needs of each department's goals and priorities with available resources. During the budget development process, departments summarize their major programs within the budget and measurable goals of the programs. The Superintendent's Cabinet assesses the budget needs and recommends a budget to the Board of Trustees.

Student enrollment is a major factor in the District's current and future financial plan. Enrollment for the 2021-2022 school year, enrollment was 32,378 students. During the 2022-2023 school year, enrollment has decreased to 31,767 students or a decline of 611 students.

The District's facilities include three early childhood schools (PK), twenty elementary schools (K-5), eight middle schools (6-8), three high schools (9-12), a high school academy (9-12), a career preparatory center (9-12), a reassignment center (9-12), and two collegiate academy centers. All campuses are air-conditioned facilities complete with cafeterias, library/media centers and gymnasiums. In addition, the District owns and operates facilities, which include an administration building and an annex, a facilities service center, a safety and security department, a food and nutrition center, a career development center, and an athletic stadium. The age of the District's campuses range from 76 years (Britain Elementary and Bowie Middle School) to 12 years (Lady Bird Johnson Middle School).

The District provides students access to a variety of application-oriented computer labs, mobile multimedia stations, and an automated library circulation and research system. Campus libraries are designed to reflect the goal of being the center of learning by providing ample research materials and integrating all segments of learning in innovative ways. The District's librarians and classroom teachers work together so that information and lessons determined by curriculum needs include hands-on experience and reinforcement through library research and classroom assignments.

The Board is required to adopt a final budget not later than the close of the fiscal year. This annual budget serves as the foundation of the District's financial planning and control. The budget is prepared by fund and function for expenditures, and by fund and object for revenues. If any change in the approved budget is required, requests are presented to the Board for consideration.

Economic Condition and Outlook

Local Economy

The City of Irving, Texas, is conveniently located between Dallas and Fort Worth and just minutes away from the Dallas/Fort Worth (DFW) International Airport – one of the country's busiest airports. Irving's commitment to providing diverse, business-friendly, economic opportunities has made it the destination for the global headquarters for ten Fortune 500 and four Fortune 1000 companies and the site of more than 100 international companies currently operating throughout the city.

The state's strong economy combined with Irving's numerous economic strengths are the economic drivers to attract national and international companies and commercial and retail development. This has led to several high-profile projects in various stages of completion including Water Street, a mixed-use complex bringing more than 60,000 square feet of shops and restaurants and hundreds of apartments to a lakeside site in the Las Colinas Urban Center, and Toyota Music Factory, a state-of-the-art, destination venue that converts from a 2,500 - seat capacity intimate theater, to a 4,000 – seat capacity indoor theater.

Irving offers a vibrant urban community for new economic development and high-wage jobs and a stable economic setting for some of the most respected and recognized companies in the world including Verizon, Citi Bank, and Microsoft.

Long-term Financial Planning

The District's unassigned fund balance for the General Fund is approximately 25% of the operating expenditures, or about three months of expenditures. The Board adopted financial policy CE(LOCAL)-X to strive to maintain a minimum general operating fund balance equal to the sum of at least three months (i.e., 25 percent) of total budgeted general fund operating expenditures. For the last thirteen years, the fund balance for the General Fund has consistently been above the 25% goal of Fund Balance to Actual Expenditures.

Much of the District's planning effort is focused on the District's Improvement Plan. The plan demonstrates the commitment to increase student achievement for all students. Campus Improvement Plans, which work in concert with the District's plan, address specific needs of students at individual campuses. The District and Campus Improvement Plans include annual goals for improving student achievement and objective evaluation criteria for measuring success.

The Department of Performance Outcomes & Data begins the budget development planning cycle with the release of the projected student enrollment for the following fall in December. Staffing charts are updated, and campus staff is adjusted by Human Resources to accommodate the changes in student enrollment. The CFO's Office develops a forecast document that compares the prior year's actual expenditures to the current year budget and projects the financial position of the District for the next three years. The parameters for this forecast model are developed early in the budget cycle by the Administration and provided to and discussed with the Finance Committee which is made up of three members of the Board of Trustees, the Chief Financial Officer and three members of the Finance department. Financial calculations such as taxable assessed value growth, optional homestead exemption, employee raises, fund balance levels, and state funding assumptions are determined early in the budget cycle in preparation for accurate budget estimates necessary for budget compilation. This allows the District several months of planning for developing budgets for district-wide staffing, and non-payroll campus and department needs, before the first budget draft is presented to the Board of Trustees in June, with the final adoption of the budget by August 31st each year.

Financial Policies

The Annual Comprehensive Financial Report for the year ended August 31, 2023, is prepared in accordance with GAAP and in conformance with standards of financial reporting established by GASB using guidelines recommended by the GFOA. This report covers all funds of the District. Presented funds are organized into three types dictated by the nature of the activities involved:

Governmental Funds:

- General Fund
- Food Service Fund
- Debt Service Fund
- Capital Projects Fund
- Non-Major Funds

Proprietary Funds:

- Internal Service Funds

Fiduciary Funds:

- Custodial Funds

Single Audit

As a recipient of Federal financial assistance, the District is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to federal programs, and is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984, as amended in 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). As a part of the District's single audit, tests are made to determine the adequacy of internal controls, including that portion related to Federal financial assistance programs, as well as to determine the District's compliance with applicable laws and regulations. The results of the District's single audit for the fiscal year ended August 31, 2023, provided no conditions that would be considered a material weakness in relation to a Federal financial assistance program, and no material instances of non-compliance with applicable laws and regulations were noted. Information related to this single audit, including the schedule of expenditure of federal awards, findings and recommendations, and independent auditor's reports on internal controls and compliance with applicable laws and regulations, is included in this report.

Budgetary Controls

The District maintains budgetary controls to ensure compliance with the legal provisions of the Texas Education Code, as well as to provide management with an instrument for planning and controlling operations. Annual budgets are legally adopted for the General Fund, Food Service Special Revenue Fund, and the Debt Service Fund at the functional level within each fund. The remaining Special Revenue Funds and the Capital Projects Fund adopt project length budgets. The District maintains an encumbrance accounting system as a method of ascertaining the availability of funds. The encumbrance accounting method provides for recording commitments in the budgetary control accounts. Appropriations are encumbered at the time purchase orders are issued or contracts awarded. Appropriations lapse at fiscal year-end, and encumbrances outstanding at that time are generally re-appropriated in the subsequent year's budget.

Internal Controls

An internal control structure that has been designed, managed and maintained by the District is in place to ensure that the District's assets are protected from loss, theft and misuse, and to ensure that accurate accounting data is compiled in the preparation of financial statements in conformity with GAAP. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met.

Independent Audit

State law and District policy require an annual audit by independent certified public accountants. Weaver and Tidwell, L.L.P. was selected to fulfill this requirement. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirement of the Single Audit Act of 1984, as amended in 1996, and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The independent auditor's report on the basic financial statements is included in the financial section of this report.

Awards

The Association of School Business Officials awarded the Certificate of Excellence in Financial Reporting, and the Government Finance Officers Association awarded the Certificate of Achievement for Excellence in Financial Reporting, to the District for its annual comprehensive financial report for the fiscal year ended August 31, 2022. To be awarded these certificates, the District must publish an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements. This is the thirty-first consecutive year that the district has prepared this report and won these prestigious awards.

These certificates are valid for a period of one year only. We believe that our dedication toward the current comprehensive annual financial report continues to meet the programs' requirements; therefore, we are preparing submissions to ASBO and GFOA, so the organizations can evaluate their eligibility for the fiscal year 2023 certificates.

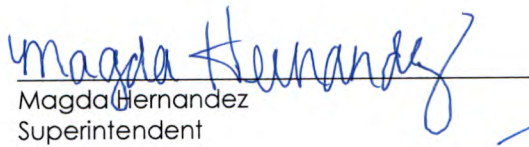
The District received a Superior rating for the 2022 School's Financial Integrity Rating System of Texas (FIRST). For the previous twenty-one years, the District earned a Superior Achievement (or Perfect) rating from the School's FIRST. The superior and perfect ratings confirm the District's excellence in managing and reporting taxpayer dollars.

Acknowledgements

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Business Services Department. We would like to express our appreciation to all members of the department who assisted and contributed to its preparation.

We also wish to thank the Board of Trustees for their continued leadership and support, and for planning and conducting the financial operations of the District in a responsible and progressive manner.

Sincerely,


Magda Hernandez
Superintendent


Fernando Natividad
Chief Financial Officer

LIST OF PRINCIPAL OFFICIALS

BOARD OF TRUSTEES

<u>Name</u>	<u>Length of Service</u>	<u>Term Expires</u>	<u>Occupation</u>
Randy Randle, President	11 years	2025	Business Owner
Dr. Rosemary Robbins, Vice President	4 years	2026	Educator
A.D. Jenkins, Secretary	11 years	2025	Software Engineer
Lisa Lobb, Member	2 years	2025	Educator
Mary Richarte, Member	2 years	2024	Community leader
Michael Kelley, Member	4 years	2026	Realtor
Nuzhat Hye, Member	5 years	2024	Educator

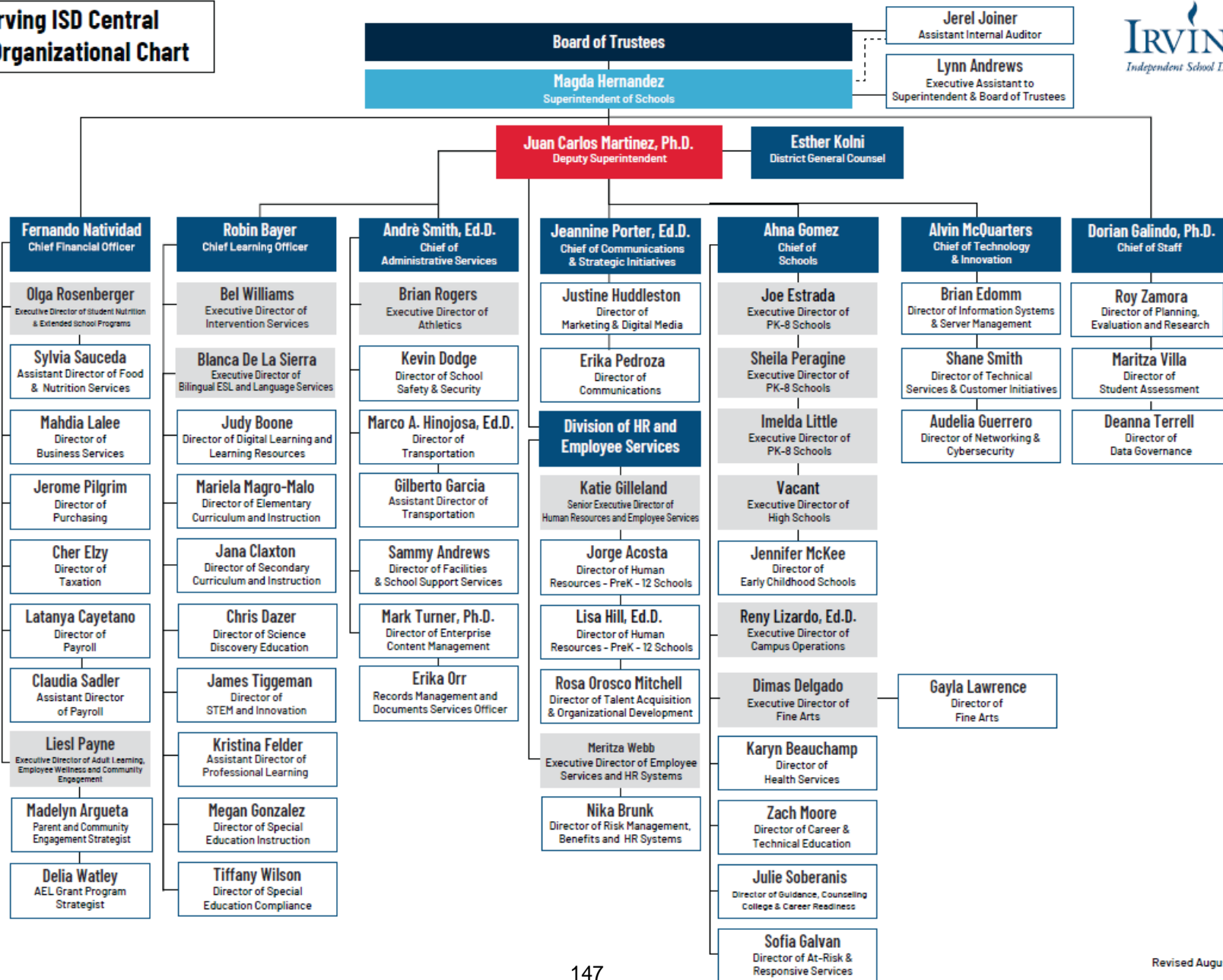
ADMINISTRATIVE OFFICIALS

<u>Name</u>	<u>Position</u>	<u>Length of Service</u>
Magda Hernandez	Superintendent	5 years
Juan Carlos Martinez, Ed.D	Deputy Superintendent	4 years
Fernando Natividad	Chief Financial Officer	3 years
Esther Kolni	District General Counsel	3 years

CONSULTANTS AND ADVISORS

Weaver and Tidwell, L.L.P. Dallas, Texas	Independent Auditors
Bracewell & Giuliani, L.L.P. Dallas, Texas	Bond Counsel
RBC Capital Markets Dallas, Texas	Financial Advisor
Brackett & Ellis, P.C. Irving, Texas	Board Legal Counsel
JPMorgan Chase Bank Irving, Texas	Official Depository

Irving ISD Central Organizational Chart





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Irving Independent School District
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

August 31, 2022

Christopher P. Morill

Executive Director/CEO



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

The Certificate of Excellence in Financial Reporting
is presented to

Irving Independent School District

for its Annual Comprehensive Financial Report
for the Fiscal Year Ended August 31, 2022.

The district report meets the criteria established for
ASBO International's Certificate of Excellence in Financial Reporting.



A handwritten signature in black ink, reading 'John W. Hutchison'. The signature is written in a cursive style.

John W. Hutchison
CAE

President

A handwritten signature in black ink, reading 'Siobhán McMahon'. The signature is written in a cursive style.

Siobhán McMahon,

Chief Operations Officer/
Interim Executive Director

Financial Section





Independent Auditor's Report

To the Members of the Board of Trustees
Irving Independent School District
Irving, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Irving Independent School District (the District), as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of August 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1 to the basic financial statements, during the year ended August 31, 2023, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription Based Information-Technology (IT) Arrangements*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Members of the Board of Trustees
Irving Independent School District

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The other supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Comprehensive Financial Report (ACFR)

Management is responsible for the other information included in the ACFR. The other information comprises the introductory section, statistical section and schedule of required responses to selected school FIRST indicators but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 18, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas
January 18, 2024



Management's Discussion And Analysis

As management of the Irving Independent School District (the "District"), we offer readers of the District's basic financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended August 31, 2023. We encourage readers to consider the information presented here in conjunction with the District's financial statements and in conjunction with additional information that we have furnished in our letter of transmittal.

Financial Highlights

- General revenues accounted for \$373,359,104, or 77%, of all fiscal year 2023 revenues. Program-specific revenues in the form of charges for services and grants and contributions accounted for \$109,406,264, or 23%, of total fiscal year 2023 revenues.
- The District had \$426,739,769 in expenses related to governmental activities, of which \$109,406,264 was offset by program-specific charges for services or grants and contributions. General revenues of \$373,359,104 were adequate to provide for the remaining costs of these programs, resulting in a \$56,025,599 increase in net position.
- Among major funds, the General Fund had \$335,630,535 in revenues which primarily consisted of state aid and property taxes, and \$324,816,780 in expenditures. The General Fund's fund balance increased \$15,684,384 from \$98,220,167 as of August 31, 2022 to \$113,904,551 as of August 31, 2023.

Overview of Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements and required supplementary information. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business. These statements include the statement of net position and the statement of activities. These provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters.

The statement of net position presents information on all of the District's assets, deferred inflows/outflows of resources, liabilities and net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unpaid salary).

The government-wide financial statements outline functions of the District that are principally supported by property taxes and intergovernmental revenues (governmental activities). The governmental activities of the District include instruction, support services, operation and maintenance of plant, student transportation, and operation of non-instructional services.

Fund financial statements. The *fund financial statements* report the District's operations in more detail than the government-wide statements by providing information about the District's major funds, as opposed to the District as a whole as presented in the government-wide financial statements. The District's major funds are the general fund, food service fund, debt service fund, and capital projects fund. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

For governmental activities, these statements tell how services were financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources and supply the basis for tax levies and the appropriations budget.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

For proprietary activities, fund financial statements tell how goods or services of the District were sold to departments within the District and how the sales revenues covered the expenses of the goods or services. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information.

Lastly, the fiduciary statements provide financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside of the District. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs.

Notes to the basic financial statements. The notes provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

Other information. The combining and individual fund statements contain even more information about the District's individual funds. The section labeled Required T.E.A. Schedules contains data used by monitoring or regulatory agencies, such as TEA, for assurance that the District is using funds supplied in compliance with the terms of grants.

The combining and individual fund statements referred to earlier are presented immediately following the general fund and food service fund budgetary comparison.

Government-Wide Financial Analysis

Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, the District's overall assets and deferred outflows of resources exceeded the liabilities and deferred inflows of resources by \$103,663,621 as of August 31, 2023.

A portion of the District's net position represents resources subject to external restrictions on how they may be used. As of August 31, 2023, the District's restricted net position for federal and state programs was \$17,117,066 and restricted net position for future debt service payments was \$11,089,055. Unrestricted net position can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements. As of August 31, 2023, unrestricted net position showed a \$125,744,652 deficit at the end of the year.

Net investment in capital assets was \$201,202,152. The District uses capital assets to provide services; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

The following table presents a summary of the District's net position for the fiscal years ended August 31, 2023 and 2022.

	Governmental Activities			
	2023	2022	Increase (Decrease)	Percentage Change
Current and other assets	\$ 545,586,718	\$ 176,271,236	\$ 369,315,482	210%
Capital assets (net)	480,455,557	481,717,155	(1,261,598)	0%
Total assets	1,026,042,275	657,988,391	368,053,884	56%
Deferred outflows	96,821,794	79,853,638	16,968,156	21%
Current liabilities	75,443,381	71,287,863	4,155,518	6%
Long-term liabilities	822,209,807	472,425,664	349,784,143	74%
Total liabilities	897,653,188	543,713,527	353,939,661	65%
Deferred inflows	121,547,260	146,490,480	(24,943,220)	-17%
Net investment in capital assets	201,202,152	162,764,128	38,438,024	24%
Restricted	28,206,121	22,874,463	5,331,658	23%
Unrestricted	(125,744,652)	(138,000,569)	12,255,917	-9%
Total net position	\$ 103,663,621	\$ 47,638,022	\$ 56,025,599	118%

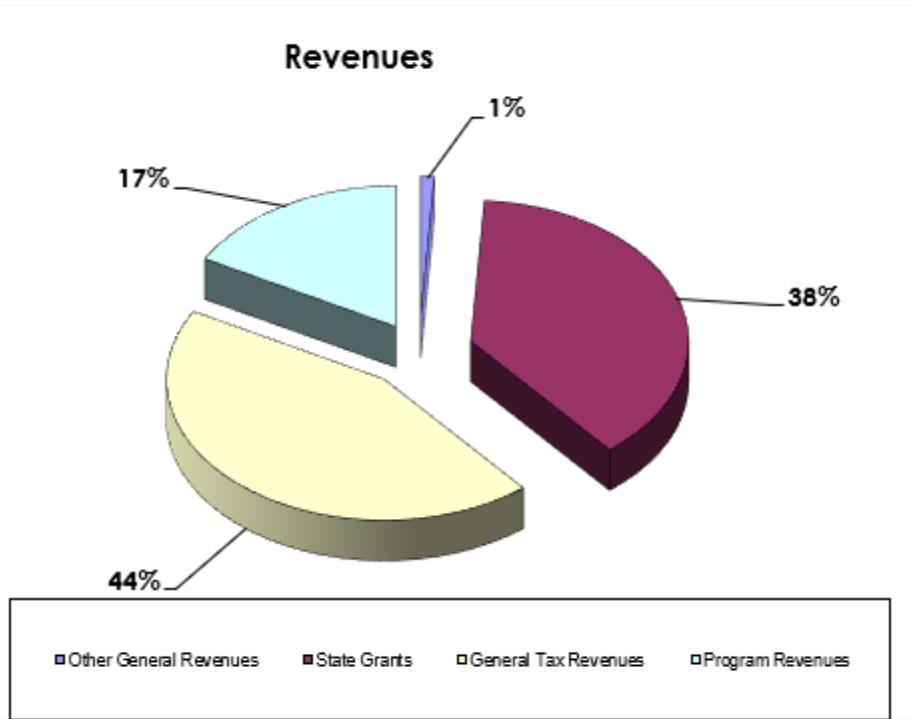
The following are significant current-year transactions that have had an impact on the statement of net position:

- Current and other assets increased by \$369.3 million, or 210%, from the prior year. The District issued \$350.6 million in unlimited tax school building bonds. The proceeds are held in the District's capital projects investment pool.
- Capital assets decreased \$1.3 million, or less than 1%, which was due to depreciation exceeding cost of new assets acquired combined with the implementation of GASB 96.
- Deferred outflows of resources increased by \$17.0 million, or 21%, due to an increase in deferred outflows for pension of \$17 million.
- Deferred inflows of resources decreased \$24.9 million, or 17%, due to a decrease in deferred inflows for pensions of \$52.4 million and an increase in deferred inflows for OPEB of \$27.5 million.
- Long-term liabilities increased \$349.8 million, or 74% from the prior year. Outstanding bonds increased by \$310.6 million due to the issuance of Series 2023 unlimited tax school building bonds.

The District's total revenues for the fiscal year ended August 31, 2023 were \$482,765,368. The total cost of all programs and services was \$426,739,769. The following table presents a summary of the changes in net position for the fiscal years ended August 31, 2023 and 2022.

	Governmental Activities			
	2023	2022	Increase (Decrease)	Percentage Change
Revenues:				
Program revenues:				
Charges for services	\$ 2,724,522	\$ 2,218,812	\$ 505,710	23%
Operating grants and contributions	106,681,742	76,495,151	30,186,591	39%
General revenues:				
Maintenance and operations taxes	172,281,036	151,607,384	20,673,652	14%
Debt service taxes	45,544,234	43,505,087	2,039,147	5%
State grants	142,547,350	167,880,473	(25,333,123)	-15%
Investment earnings	9,209,586	966,403	8,243,183	853%
Miscellaneous	3,776,898	1,662,741	2,114,157	127%
Total revenues	<u>482,765,368</u>	<u>444,336,051</u>	<u>38,429,317</u>	<u>9%</u>
Expenses:				
Instruction, curriculum, and media services	248,514,173	239,276,888	9,237,285	4%
Instructional and school leadership	32,947,103	29,844,412	3,102,691	10%
Student support services, child nutrition and co-curricular activities	65,413,369	64,676,687	736,682	1%
General administration	18,706,548	11,845,009	6,861,539	58%
Plant maintenance, security, and data processing	44,622,561	54,817,642	(10,195,081)	-19%
Community services	3,361,656	3,216,080	145,576	5%
Interest and fiscal charges	11,352,451	11,098,813	253,638	2%
Other facility costs	1,177,950	1,186,808	(8,858)	-1%
Intergovernmental charges	643,958	626,635	17,323	3%
Total expenses	<u>426,739,769</u>	<u>416,588,974</u>	<u>10,150,795</u>	<u>2%</u>
Increase (decrease) in net position	<u>56,025,599</u>	<u>27,747,077</u>	<u>28,278,522</u>	<u>102%</u>
Change in net position	56,025,599	27,747,077	28,278,522	102%
Net position - beginning	<u>47,638,022</u>	<u>19,890,945</u>	<u>47,638,022</u>	<u>239%</u>
Ending net position	<u><u>\$ 103,663,621</u></u>	<u><u>\$ 47,638,022</u></u>	<u><u>\$ 75,916,544</u></u>	<u><u>159%</u></u>

The District's reliance upon tax revenues is demonstrated by the graph below, which indicates that 44% of total revenues for governmental activities come from local taxes.



The District's total revenue this year was \$482,765,368, up \$38,429,317 from the prior year. The increase in revenues was due to the following events:

- Program revenue for operating grants and contributions increased \$30.2 million or 39% from the prior year. The increase is due to the District's increase spending from the ESSER federal grants awarded.
- General revenue, which includes M&O and Debt Service taxes, state grants, investment earnings, and miscellaneous revenues had a net increase of \$7.7 million from prior year.

The cost of all governmental activities this year was \$426,739,769. However, as shown in the statement of activities, the amount that our taxpayers ultimately financed for these activities through district taxes was \$161,799,671 because some of the costs were paid by those who directly benefited from the programs (\$2,724,522), by other governments and organizations that subsidized certain programs with grants and contributions (\$106,681,742), or by state aid (\$142,547,350), investment income (\$9,209,586), and other miscellaneous income (\$3,776,898).

The following table presents the total cost of the District’s major functional activities and the net cost (total cost less charges for services generated by the activities and intergovernmental aid provided for specific programs):

	<u>Total Expenses</u>	<u>Net Expenses</u>
Instruction, curriculum, and media services	\$ 248,514,173	\$ 200,680,589
Instructional and school leadership	32,947,103	28,625,476
Student support services, child nutrition and co-curricular activities	65,413,369	31,404,779
General administration	18,706,548	9,884,419
Plant maintenance, security, and data processing	45,800,511	33,822,672
Community services	3,361,656	950,328
Interest and fiscal charges	11,352,451	11,352,451
Intergovernmental charges	643,958	612,791
Total expenses	\$ 426,739,769	\$ 317,333,505

The District's Funds

As the District completed the year, its governmental funds reported a combined fund balance of \$499,189,203 which is an increase of \$366,890,197 from the prior year.

The schedule below indicates the fund balance by fund type as of August 31, 2023 and August 31, 2022.

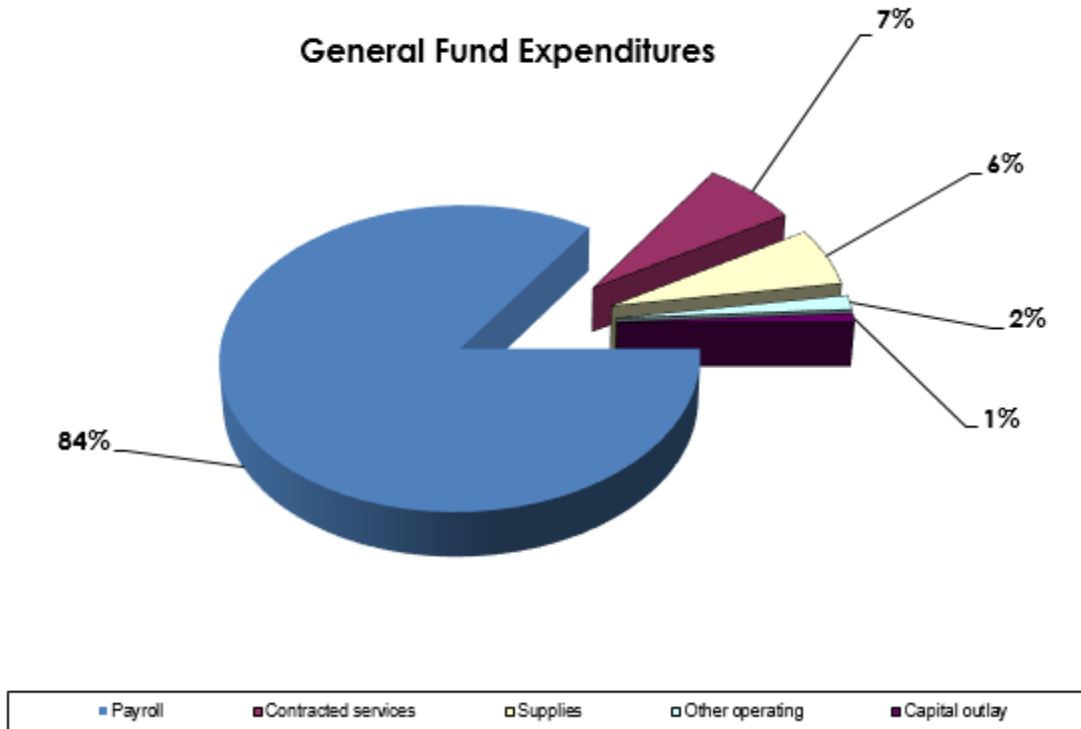
	<u>Fund Balance August 31, 2023</u>	<u>Fund Balance August 31, 2022</u>	<u>Change in Fund Balance</u>
General fund	\$ 113,904,551	\$ 98,220,167	\$ 15,684,384
Food service	17,063,200	12,852,515	4,210,685
Debt service	11,321,661	9,730,167	1,591,494
Capital projects	356,854,709	11,683,215	345,171,494
Nonmajor funds	45,082	(187,058)	232,140
Total	\$ 499,189,203	\$ 132,299,006	\$ 366,890,197

General Fund

The fund balance of the General Fund increased \$15,684,384 from the prior year. The following factors contributed to the increase:

- A total decrease in instruction expenditures by \$9.1 million attributed to payroll expenditures.
- A total decrease in data processing service expenditures by \$4.5 million attributed to decreased spending of supplies for students and staff from the general fund.
- Property tax revenue increased \$18 million due to higher property valuation, which along with a decrease in attendance, led to the decrease in state aid revenue in the current year.
- Overall, these expenditure decreases combined with revenue remaining stable, led to the fund balance increasing compared to the prior year.

The District is a service entity; therefore, the largest portions of the General Fund expenditures are related to payroll and contracted services such as utilities, as illustrated below.



Food Service Fund

The fund balance of the Food Service Fund increased \$4,210,685 from the prior year. Prior year, the District’s Food Service was impacted by COVID-19 and distance learning resulting in less meals served but in 2022-2023 operations resumed to pre-COVID-19 times.

Debt Service Fund

The Debt Service fund balance increased \$1,591,494. State revenue in the 2022-2023 fiscal year increased by \$0.6 million and property tax revenue increased by \$2.0 million which is largely attributed to an increase in the current year levy and property valuation.

Capital Projects Fund

The Capital Projects fund balance increased \$345,171,494 from the prior year. In 2022-2023, the District issued \$350.6 million in unlimited tax school building bonds.

Budgetary Highlights

Over the course of the year, budget amendments are necessary to realign funds, which will increase and/or decrease various function levels and object series within the budget. All necessary budget amendments, which change the function level for appropriations and object series for revenues, are formally approved by the School Board and recorded in the board minutes each month.

The difference between the original budget and the final amended budget were necessary amendments for changes in situations and estimates. Expenditures had budget amendments increasing the appropriation budget by \$11,823,981. Revenues had budget amendment increasing revenue budget by \$1,210,011. The major components of these changes are reflected on Exhibit G-1 and the key factors for the changes can be summarized below.

The following factors contributed to the increase in the expenditures budget:

- Function 51 for plant maintenance and operations was approved to be amended by \$4 million to accommodate greater expenditures that were anticipated in the original budget.
- Function 81 for facilities acquisition and construction was approved to be amended by \$5.5 million.
- There was a \$1,210,011 increase to the final amended budget compared to the original budget for general fund local revenue and other sources. The increase was for campus activity funds to accommodate campus activities as they raise funds throughout the year.

Final Budget Compared to Actual Results:

As of August 31, 2023, actual revenue exceeded the final estimated revenues by \$1.1 million and final appropriations exceeded actual expenditures by \$27 million. The most significant variances are summarized below:

- Tax collections increased by \$5 million whereas state program revenue and federal program revenue decreased by \$4.2 million resulting in a net increase of revenues of \$1.1 million.
- Expenditures' budget exceeded actual expenditures by \$21.3 million due to varied circumstances of the District. These can be attributed to unfilled positions, unspent funds within departmental/campus budget or incomplete projects by August 31, 2023 that resulted in budget rolling forward into the next year.

Capital Assets and Debt Administration

Capital Assets

As of August 31, 2023, the District had invested \$480,455,557 in capital assets, net of accumulated depreciation and amortization of \$515,402,824, including land and improvements, facilities, and equipment for instruction, transportation, athletics, administration, and maintenance. This amount represents a net decrease in capitalized cost of \$1,261,598 from last year. The total depreciation and amortization expense for the year was \$19,977,416. The following schedule presents capital asset balances net of depreciation for the fiscal year ended August 31, 2023:

Land and improvements	\$	25,519,322
Furniture and equipment		23,384,930
Right-to-use leased assets		390,098
SBITA Assets		5,189,661
Buildings and improvements		421,377,387
Construction in progress		4,594,159
Total	\$	480,455,557

More detailed information about the District's capital assets is presented in Note 5 in the financial statements.

Debt

As of August 31, 2023, the District had \$653,916,996 in general obligation bonds payable, including accreted interest, with \$32,845,000 due within one year. The District continues to have favorable general obligation bond ratings indicated by Aa2 and AA+ ratings from Moody's Investors Service and Standard & Poor's Ratings Group, respectively.

Additional information on the District's long-term debt can be found in Note 8 in the financial statements.

Additional information on the District's Pension and OPEB liabilities can be found in Note 6 and 7, respectively, to the financial statements as indicated in the table of contents of this report.

Economic Factors and Next Year's Budgets and Rates

The District's elected and appointed officials considered many factors when preparing the 2023-2024 budget and setting the 2023 tax rates. For the tenth year, property values increased. The certified tax roll reflected values of \$20,003,908,010 which is a 4.7% increase in value compared to the prior fiscal year.

The Board approved a decreased total tax rate of \$1.0281 for the 2023 tax year. The Maintenance and Operations tax rate decreased by \$.1777 from \$0.9056 to \$0.7279; the interest and sinking rate increased by .0584 from \$.2418 to \$.3002. As the result of the decrease to the tax roll, it is anticipated that local property tax collections will decrease by 4% for maintenance and operations.

As of August 31, 2023, the fund balance for the general fund increased by \$15.7 million to \$113,904,551.

- The non-spendable fund balance increased by \$59,959 to \$984,882.
- The unassigned fund balance decreased by \$174,148 to \$81,545,206.
- The assigned fund balance increased by \$15.8 million to \$31,374,463.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. Questions concerning any of the information provided in this report, or requests for additional information, should be addressed to the Director of Business Operations, Irving Independent School District, P.O. Box 152637, Irving, Texas, 75015-2637.



Basic Financial Statements



Government-Wide Financial Statements



Irving Independent School District
Statement of Net Position
August 31, 2023

Exhibit A-1

DATA CONTROL CODES		1 GOVERNMENTAL ACTIVITIES
ASSETS		
1110	Cash and cash equivalents	\$ 493,412,292
1120	Investments	27,569,098
1220	Delinquent taxes receivable - net of estimated uncollectible taxes	5,172,211
1240	Due from other governments	17,934,658
1250	Accrued interest	20,070
1290	Other receivables	167,015
1300	Inventories	1,139,553
1490	Other assets	171,821
	Capital Assets	
1510	Land	20,073,841
1515	Land improvements	25,395,073
1520	Buildings and improvements	772,496,276
1530	Furniture and equipment	165,728,418
1550	Right-to-use lease assets	588,479
1553	SBITA assets	6,982,135
1580	Construction in progress	4,594,159
1570	Accumulated depreciation and amortization	(515,402,824)
1000	Total assets	1,026,042,275
DEFERRED OUTFLOWS OF RESOURCES		
1701	Deferred charges on refunding	15,940,188
1705	Deferred outflows of resources - pension	57,652,530
1706	Deferred outflows of resources - OPEB	23,229,076
1700	Total deferred outflows of resources	96,821,794
LIABILITIES		
2110	Accounts payable and claims liabilities	3,187,854
2150	Payroll deductions and withholdings	2,758,957
2160	Accrued wages payable	16,788,148
2140	Interest payable	1,336,572
2180	Due to other governments	14,870,426
2300	Unearned revenue	834,892
	Noncurrent liabilities:	
2501	Due within one year	35,666,532
	Due in more than one year	
2502	Bonds payable, claims, leases, SBITAs, etc.	623,594,354
2540	Net pension liability	133,651,888
2545	Net OPEB liability	64,963,565
2000	Total liabilities	897,653,188
DEFERRED INFLOWS OF RESOURCES		
2605	Deferred inflows of resources - pension	15,596,351
2606	Deferred inflows of resources - OPEB	105,950,909
2600	Total deferred inflows of resources	121,547,260
NET POSITION		
3200	Net investment in capital assets	201,202,152
3820	Restricted for federal and state programs	17,117,066
3850	Restricted for debt service	11,089,055
3900	Unrestricted	(125,744,652)
3000	TOTAL NET POSITION	\$ 103,663,621

Irving Independent School District
Statement of Activities
For the Year Ended August 31, 2023

Exhibit B-1

DATA CONTROL CODES	FUNCTIONS/PROGRAMS	1	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
			2	3	6
		EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
	GOVERNMENTAL ACTIVITIES				
11	Instruction	\$ 232,424,178	\$ 470,032	\$ 41,059,907	\$ (190,894,239)
12	Instructional resources and media services	5,802,594	-	265,694	(5,536,900)
13	Curriculum development and instructional staff development	10,287,401	-	6,037,951	(4,249,450)
21	Instructional leadership	10,224,061	-	2,257,673	(7,966,388)
23	School leadership	22,723,042	-	2,063,954	(20,659,088)
31	Guidance, counseling, and evaluation services	18,107,767	-	2,534,579	(15,573,188)
32	Social work services	1,376,187	-	228,850	(1,147,337)
33	Health services	4,108,747	-	964,439	(3,144,308)
34	Student (pupil) transportation	9,128,996	-	1,950,505	(7,178,491)
35	Food services	25,656,414	1,119,745	25,802,523	1,265,854
36	Co-curricular/extracurricular activities	7,035,258	1,095,626	312,323	(5,627,309)
41	General administration	18,706,548	-	8,822,129	(9,884,419)
51	Plant maintenance and operations	31,634,395	39,119	6,769,427	(24,825,849)
52	Security and monitoring services	5,918,483	-	1,974,762	(3,943,721)
53	Data processing services	7,069,683	-	3,194,531	(3,875,152)
61	Community services	3,361,656	-	2,411,328	(950,328)
72	Debt service - Interest and fiscal charges	11,352,451	-	-	(11,352,451)
81	Other facility costs	1,177,950	-	-	(1,177,950)
95	Payments to juvenile justice alternative education program	7,236	-	350	(6,886)
99	Other intergovernmental charges	636,722	-	30,817	(605,905)
	TOTAL PRIMARY GOVERNMENT	\$ 426,739,769	\$ 2,724,522	\$ 106,681,742	\$ (317,333,505)

DATA CONTROL CODES		
	General revenues	
	Taxes	
MT	M & O property taxes	\$ 172,281,036
DT	Debt service property taxes	45,544,234
SF	State aid - Not restricted to specific programs	142,547,350
IE	Investment income	9,209,586
MI	Miscellaneous	3,776,898
	Total general revenues	373,359,104
CN	Change in net position	56,025,599
NB	Net position - beginning	47,638,022
NE	NET POSITION - ENDING	\$ 103,663,621

Governmental Fund Financial Statements

Irving Independent School District
Balance Sheet
Governmental Funds
August 31, 2023

DATA CONTROL CODES		MAJOR	
		GENERAL	FOOD SERVICE
	ASSETS		
	Current assets		
1110	Cash and cash equivalents	\$ 104,422,781	\$ 15,071,876
1120	Investments	27,569,098	-
	Receivables		
1220	Property taxes - delinquent	5,990,141	-
1230	Allowance for uncollectible taxes	(1,921,896)	-
1240	Due from other governments	1,761,145	1,878,955
1250	Accrued interest	20,070	-
1260	Due from other funds	14,443,657	-
1290	Other receivables	40,221	-
1300	Inventories, at cost	813,061	119,202
1410	Prepaid items	171,821	-
1000	TOTAL ASSETS	\$ 153,310,099	\$ 17,070,033
	LIABILITIES		
	Current liabilities		
2110	Accounts payable	\$ 1,630,171	\$ 6,833
2150	Payroll deductions and withholdings	2,758,957	-
2160	Accrued wages payable	16,788,148	-
2170	Due to other funds	-	-
2180	Due to other governments	14,153,752	-
2300	Unearned revenue	-	-
2000	Total liabilities	35,331,028	6,833
	DEFERRED INFLOWS OF RESOURCES		
2600	Unavailable revenue	4,074,520	-
2600	Total deferred inflows of resources	4,074,520	-
	FUND BALANCES		
	Nonspendable		
3410	Inventory	813,061	-
3430	Prepaid items	171,821	-
	Restricted		
3450	Food service	-	17,063,200
3450	Grant funds	-	-
3470	Capital acquisition and contractual obligation	-	-
3480	Retirement of long-term debt	-	-
	Assigned		
3590	Campus activity funds	1,935,756	-
3590	Insurance deductibles	2,000,000	-
3590	Instructional projects	7,000,000	-
3590	Technology	9,000,000	-
3590	Future debt reduction	3,000,000	-
3590	Other	8,438,707	-
3600	Unassigned	81,545,206	-
3000	Total fund balance	113,904,551	17,063,200
4000	TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	\$ 153,310,099	\$ 17,070,033

MAJOR		NONMAJOR	TOTALS
DEBT SERVICE	CAPITAL PROJECTS	OTHER FUNDS	GOVERNMENTAL FUNDS
\$ 11,591,629	\$ 357,846,025	\$ 1,533,218	\$ 490,465,529
-	-	-	27,569,098
1,668,253	-	-	7,658,394
(564,287)	-	-	(2,486,183)
-	-	14,294,558	17,934,658
-	-	-	20,070
-	-	-	14,443,657
-	-	-	40,221
-	-	-	932,263
-	-	-	171,821
<u>\$ 12,695,595</u>	<u>\$ 357,846,025</u>	<u>\$ 15,827,776</u>	<u>\$ 556,749,528</u>
\$ -	\$ 991,316	\$ 555,310	\$ 3,183,630
-	-	-	2,758,957
-	-	-	16,788,148
-	-	13,945,786	13,945,786
269,968	-	446,706	14,870,426
-	-	834,892	834,892
<u>269,968</u>	<u>991,316</u>	<u>15,782,694</u>	<u>52,381,839</u>
1,103,966	-	-	5,178,486
<u>1,103,966</u>	<u>-</u>	<u>-</u>	<u>5,178,486</u>
-	-	-	813,061
-	-	-	171,821
-	-	-	17,063,200
-	-	53,866	53,866
-	356,854,709	-	356,854,709
11,321,661	-	-	11,321,661
-	-	-	1,935,756
-	-	-	2,000,000
-	-	-	7,000,000
-	-	-	9,000,000
-	-	-	3,000,000
-	-	-	8,438,707
-	-	(8,784)	81,536,422
<u>11,321,661</u>	<u>356,854,709</u>	<u>45,082</u>	<u>499,189,203</u>
<u>\$ 12,695,595</u>	<u>\$ 357,846,025</u>	<u>\$ 15,827,776</u>	<u>\$ 556,749,528</u>



Irving Independent School District
 Reconciliation of the Governmental Funds Balance Sheet
 to the Statement of Net Position
 August 31, 2023

Exhibit C-1R

Total Fund Balances - Governmental Funds	\$	499,189,203																		
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>																				
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets \$988,376,472 and the accumulated depreciation is \$513,423,846, which does not include those assets held in the internal service fund (\$313,270).</p>		480,142,287																		
<p>Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.</p>		5,178,486																		
<p>Internal Service Funds are used by the District's management to charge the cost of health insurance, workers compensation, unemployment, and benefits administration to the funds. The assets and liabilities of the Internal Service Funds are included with governmental activities.</p>		1,931,668																		
<p>The deferred loss on refundings is not a current period transaction and therefore is not reported in the funds. The deferred loss on refundings is included in the deferred outflows of resources with governmental activities.</p>		15,940,188																		
<p>Included in the items related to debt is the recognition of the District's proportionate share of the TRS net pension liability (\$133,651,888) and a deferred inflow of resources (\$15,596,351), and a deferred outflow of resources (\$57,652,530). The result is a decrease in net position.</p>		(91,595,709)																		
<p>Included in the items related to debt is the recognition of the District's proportionate share of the TRS-Care net OPEB liability (\$64,963,565) and a deferred inflow of resources (\$105,950,909), and a deferred outflow of resources (\$23,229,076). The result is a decrease in net position.</p>		(147,685,398)																		
<p>Bonds, leases, and SBITAs payable are not due and payable in the current period and therefore are not reported as liabilities in the funds. Bonds, leases, and SBITAs payable and related accounts at year-end consist of (does not include leases held by the internal service fund totaling \$310,195):</p>																				
<table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">Bonds Payable</td> <td style="width: 20%; text-align: right;">\$</td> <td style="width: 20%; text-align: right;">(600,355,825)</td> </tr> <tr> <td>Premium/Discount on Bonds Payable</td> <td></td> <td style="text-align: right;">(53,561,171)</td> </tr> <tr> <td>Interest Payable</td> <td></td> <td style="text-align: right;">(1,336,572)</td> </tr> <tr> <td>SBITA Liability</td> <td></td> <td style="text-align: right;">(4,107,838)</td> </tr> <tr> <td>Leases Payable</td> <td></td> <td style="text-align: right;">(75,698)</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">(659,437,104)</td> </tr> </table>	Bonds Payable	\$	(600,355,825)	Premium/Discount on Bonds Payable		(53,561,171)	Interest Payable		(1,336,572)	SBITA Liability		(4,107,838)	Leases Payable		(75,698)			(659,437,104)		(659,437,104)
Bonds Payable	\$	(600,355,825)																		
Premium/Discount on Bonds Payable		(53,561,171)																		
Interest Payable		(1,336,572)																		
SBITA Liability		(4,107,838)																		
Leases Payable		(75,698)																		
		(659,437,104)																		
Net Position - Governmental Activities	\$	103,663,621																		

Irving Independent School District
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Governmental Funds
For the Year Ended August 31, 2023

DATA CONTROL CODES		MAJOR	
		GENERAL	FOOD SERVICE
REVENUES			
5700	Local and intermediate sources	\$ 182,863,220	\$ 2,484,324
5800	State program revenues	141,359,046	95,877
5900	Federal program revenues	11,408,269	25,566,779
5020	Total revenues	335,630,535	28,146,980
EXPENDITURES			
Current:			
0011	Instruction	194,199,985	-
0012	Instructional resources and media services	5,489,533	-
0013	Curriculum development and instructional staff development	4,574,439	-
0021	Instructional leadership	8,496,196	-
0023	School leadership	21,001,354	-
0031	Guidance, counseling, and evaluation services	16,192,414	-
0032	Social work services	1,222,855	-
0033	Health services	3,297,568	-
0034	Student (pupil) transportation	9,350,740	-
0035	Food services	543,058	23,934,833
0036	Co-curricular/extracurricular activities	6,478,685	-
0041	General administration	10,815,186	-
0051	Plant maintenance and operations	26,294,032	241,701
0052	Security and monitoring services	5,767,381	-
0053	Data processing services	5,334,164	-
0061	Community services	1,023,495	-
Debt service:			
0071	Principal on long-term debt	1,897,939	105,114
0072	Interest and charges on long-term debt	25,688	2,879
0073	Bond issuance costs and fees	-	-
0081	Facilities acquisition and construction	2,168,110	-
0095	Payments to juvenile justice alternative education program	7,236	-
0099	Intergovernmental charges	636,722	-
6030	Total expenditures	324,816,780	24,284,527
1100	Excess (deficiency) of revenues over (under) expenditures	10,813,755	3,862,453
OTHER FINANCING SOURCES (USES)			
7911	Issuance of Bonds	-	-
7912	Proceeds from sale of capital assets	172,408	-
7913	Lease proceeds	88,705	-
7916	Premium on Issuance of Debt	-	-
7949	Proceeds from right to use SBITA assets	4,609,516	348,232
7080	Total other financing sources (uses)	4,870,629	348,232
1200	Net change in fund balances	15,684,384	4,210,685
0100	Fund balance, September 1 (beginning)	98,220,167	12,852,515
3000	FUND BALANCE - AUGUST 31 (ENDING)	\$ 113,904,551	\$ 17,063,200

MAJOR		NONMAJOR	TOTALS
DEBT SERVICE	CAPITAL PROJECTS	OTHER FUNDS	GOVERNMENTAL FUNDS
\$ 45,952,848	\$ 1,204,345	\$ 479,104	\$ 232,983,841
1,188,304	-	2,312,709	144,955,936
-	-	62,756,577	99,731,625
47,141,152	1,204,345	65,548,390	477,671,402
-	-	31,992,371	226,192,356
-	-	-	5,489,533
-	-	5,808,651	10,383,090
-	260,658	1,845,726	10,602,580
-	-	1,047,485	22,048,839
-	-	1,759,758	17,952,172
-	-	169,663	1,392,518
-	-	807,854	4,105,422
-	-	1,507,504	10,858,244
-	-	113,582	24,591,473
-	-	1,208	6,479,893
-	161,757	8,204,445	19,181,388
-	275,292	5,509,760	32,320,785
-	-	1,699,363	7,466,744
-	186,514	3,513,675	9,034,353
-	-	2,361,766	3,385,261
33,120,000	-	792,833	35,915,886
12,418,958	-	100,547	12,548,072
10,700	2,426,205	-	2,436,905
-	3,329,130	-	5,497,240
-	-	-	7,236
-	-	-	636,722
45,549,658	6,639,556	67,236,191	468,526,712
1,591,494	(5,435,211)	(1,687,801)	9,144,690
-	312,040,000	-	312,040,000
-	-	-	172,408
-	-	-	88,705
-	38,566,705	-	38,566,705
-	-	1,919,941	6,877,689
-	350,606,705	1,919,941	357,745,507
1,591,494	345,171,494	232,140	366,890,197
9,730,167	11,683,215	(187,058)	132,299,006
\$ 11,321,661	\$ 356,854,709	\$ 45,082	\$ 499,189,203

Irving Independent School District
Statement of Net Position
Proprietary Funds
August 31, 2023

Exhibit D-1

Total Net Change in Fund Balances - Governmental Funds \$ 366,890,197

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation and amortization expense. This is the amount by which depreciation (\$18,084,976) and amortization (\$1,792,474) exceeded capital outlay (\$18,812,611) in the current period. (1,064,839)

The disposal of capital assets is not recognized in the governmental funds. (8,610)

Because some property taxes will not be collected for several months after the district's fiscal year ends, they are not considered "available" revenues and are deferred inflows in the governmental funds. Unavailable revenue, net of bad debt, decreased by this amount this year. 1,102,088

Internal Service Funds are used by the district's management to charge the cost of health insurance, workers compensation, unemployment, and benefits administration to the funds. The net revenue (expense) of the Internal Service Funds is reported with governmental activities. 606,450

Current year long-term debt payments on bonds, leases, and SBITA payable, and payments of accreted interest on capital appreciation bonds are expenditures in the fund financial statements, but they also reduce long-term liabilities in the statement of net position. 35,902,858

Bond issuances, leases, SBITAs, and related costs are shown as "other sources" and "other uses" in the governmental funds, but are shown on the statement of net position with related costs amortized over the life of the bonds. Differences consist of the following:

Building Bonds Issued	\$ (312,040,000)	
Premium on Current Interest Bonds	(38,566,705)	
Leases	(88,705)	
SBITAs	(6,877,689)	
Amortization of Refunding Loss	(2,121,458)	
Amortization of Bond Premiums	6,816,608	(352,877,949)

The net change in net pension liability, deferred outflows, and deferred inflows is reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of an increase in deferred outflows \$17,130,102; decrease in deferred inflows \$52,477,227; and increase in net pension liability (\$73,978,725). (4,371,396)

The net change in net OPEB liability, deferred outflows, and deferred inflows is reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of an increase in deferred outflows \$1,959,512; increase in deferred inflows (\$27,534,007); and a decrease in net OPEB liability \$36,434,291. 10,859,796

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. Differences consist of the following:

Change in Accrued Interest	(741,848)	
Interest Accretion	(271,148)	(1,012,996)

Change in Net Position - Governmental Activities **\$ 56,025,599**

Irving Independent School District
Statement of Net Position
Proprietary Funds
August 31, 2023

Exhibit D-1

<u>DATA CONTROL CODES</u>		<u>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS</u>
	ASSETS	
	Current assets	
1110	Cash and temporary investments	\$ 2,946,763
1290	Other receivables	126,794
1310	Inventories, at cost	207,290
	Total current assets	<u>3,280,847</u>
	Noncurrent assets	
	Capital assets	
1500	Right-to-use lease assets, net	<u>313,270</u>
	Total noncurrent assets	<u>313,270</u>
1000	Total assets	3,594,117
	LIABILITIES	
	Current liabilities	
2110	Accounts payable	4,224
2170	Due to other funds	497,871
2800	Claims due within one year	352,082
2800	Right-to-use lease liability - current portion	99,841
	Total current liabilities	<u>954,018</u>
	Noncurrent liabilities	
	Claims due in more than one year	498,077
	Right-to-use lease liability	210,354
	Total noncurrent liabilities	<u>708,431</u>
2000	Total liabilities	<u>1,662,449</u>
	NET POSITION	
3900	Unrestricted net position	<u>1,931,668</u>
3000	TOTAL NET POSITION	<u>\$ 1,931,668</u>

Irving Independent School District
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended August 31, 2023

Exhibit D-2

<u>DATA CONTROL CODES</u>		<u>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS</u>
	OPERATING REVENUES	
5700	Charges for services	\$ 1,984,239
5020	Total operating revenues	1,984,239
	OPERATING EXPENSES	
6100	Payroll costs	343,591
6200	Professional/contracted services	130,729
6300	Supplies and materials	300,095
6400	Claims, administration, and other expenses	701,428
6030	Total operating expenses	1,475,843
	Operating loss	508,396
	NONOPERATING REVENUES	
7955	Interest income	98,054
	CHANGE IN NET POSITION	606,450
0100	Total net position - September 1 (beginning)	1,325,218
3000	TOTAL NET POSITION - AUGUST 31 (ENDING)	\$ 1,931,668

Irving Independent School District
Statement of Cash Flows
Proprietary Funds
For the Year Ended August 31, 2023

Exhibit D-3

	GOVERNMENTAL ACTIVITIES
	INTERNAL SERVICE FUNDS
	<hr/>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received for premiums and services	\$ 2,245,044
Cash paid to employees	(343,591)
Cash paid for claims and administration, and other costs	(1,543,648)
	<hr/>
Net cash provided by operating activities	357,805
 CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	98,054
	<hr/>
Net cash provided by investing activities	98,054
	<hr/>
Net increase in cash and cash equivalents	455,859
 Cash and cash equivalents at beginning of the year	2,490,904
	<hr/>
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	\$ 2,946,763
	<hr/> <hr/>
 RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income	\$ 508,396
 Adjustments to reconcile operating income to net cash provided by operating activities	
Change in current assets and liabilities	
Increase in inventories	(4,735)
Decrease in right-to-use leased assets	188,149
Increase in accounts payable	3,107
Increase in due to other funds	23,369
Decrease in long-term claims reserve	(165,283)
Decrease in right-to-use lease liability	(193,404)
	<hr/>
Total adjustments	(150,591)
	<hr/>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 357,805
	<hr/> <hr/>

Irving Independent School District
Statement of Fiduciary Net Position
August 31, 2023

Exhibit E-1

	CUSTODIAL FUNDS
ASSETS	
Cash and temporary investments	\$ 962,638
TOTAL ASSETS	<u>\$ 962,638</u>
LIABILITIES	
Accounts payable	\$ 17,852
TOTAL LIABILITIES	17,852
NET POSITION	
Restricted for students and other organizations	944,786
TOTAL NET POSITION	<u>\$ 944,786</u>

Irving Independent School District
Statement of Changes in Fiduciary Net Position
For the Year Ended August 31, 2023

Exhibit E-2

	CUSTODIAL FUNDS
ADDITIONS	
Miscellaneous revenue from student groups	\$ 1,222,154
Additions from flex funds	1,150,257
TOTAL ADDITIONS	<u>2,372,411</u>
DEDUCTIONS	
Dues and fees	\$ 1,277,278
Distribution of flex funds	1,027,380
TOTAL DEDUCTIONS	<u>2,304,658</u>
Change in net position	67,753
Net position, beginning	<u>877,033</u>
Net position, ending	<u>\$ 944,786</u>



Irving Independent School District

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies

Irving Independent School District's (the District) basic financial statements have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to governmental units in conjunction with the Texas Education Agency's (TEA) Financial Accountability System Resource Guide (FASRG). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

A. Reporting Entity

The Board of Trustees, a seven-member group, has financial accountability for all activities related to public elementary and secondary education within the jurisdiction of the District. Since members of the board are elected by the public, they have the authority to make decisions and to appoint administrators and managers.

In evaluating how to define the government for financial reporting purposes, the District's management has considered all potential component units. By applying the criteria set forth in generally accepted accounting principles, the District has determined that no other organizations require inclusion in its reporting entity.

The District receives funding from local, state and federal government sources and is required to comply with the requirements of these funding entities.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all non-fiduciary activities of the primary government. As a general rule, the effect of interfund activity has been eliminated from these statements. An exception to this general rule would be amounts that are reasonably equivalent in value to the interfund services provided. The *governmental activities* are supported by tax revenues and intergovernmental revenues. The *business-type activities* rely, to a significant extent, on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, and (2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The District reports the following Major Funds:

General Fund - This fund is established to account for resources financing the fundamental operations of the District, in partnership with the community, in enabling and motivating students to reach their full potential. All revenues and expenditures not required to be accounted for in other funds are included here. This is a budgeted fund, and any fund balances are considered resources available for current operations. Fund balances may be appropriated by the Board of Trustees to implement its responsibilities.

Irving Independent School District

Notes to the Financial Statements

Food Service Fund – This fund is established to account for Food Service Program transactions. The District's Food Service Fund is considered a special revenue fund since it meets the following criteria: (1) User fees are charged to supplement the National School Lunch Program (NSLP), (2) The General Fund subsidizes the Food Service Program for all expenditures in excess of NSLP, and (3) The District does not consider the Food Service Program completely self-supporting. Food Service fund balances are used exclusively for child nutrition program purposes.

Debt Service Fund – This governmental fund is established to account for payment of principal and interest on long-term general obligation debt and other long-term debts for which a tax has been dedicated. This is a budgeted fund, and a separate bank account is maintained. Any unused sinking fund balances are transferred to the General Fund after all of the related debt obligations have been met.

Capital Projects Fund – This governmental fund is established to account for proceeds, on the modified accrual basis, from the sale of bonds and other resources to be used for Board authorized acquisition, construction or renovation, and furnishing and equipping of major capital facilities. Upon completion of a project, any unused bond proceeds are transferred to the Debt Service Fund and are used to retire related bond principal.

The District reports the following Proprietary Fund:

Internal Service Funds – The District utilizes Internal Service Funds to account for its workers' compensation, unemployment insurance, science kit refurbishment and district-wide print shop. The General Fund is contingently liable for liabilities of these funds. The principal operating revenues of the District's internal service funds are charges to other funds for services. Operating expenses for internal service funds include the cost of providing the services and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. Sub-fund accounting is employed to maintain the integrity of these activities of the District. See Note 1 (O), (P), and (Q) for additional discussion of the District's self-insurance plans.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

Custodial Funds – The District accounts for resources held for others in a custodial capacity in a custodial fund. The District's custodial funds are the student activity fund and the flexible benefits fund. These funds are used to account for assets held by the District as an agent for student and other organizations. These funds were previously reported as agency funds. This change resulted in reporting more detail of additions to and deductions from custodial funds than was reported for agency funds.

Irving Independent School District

Notes to the Financial Statements

C. Basis of Accounting/Measurement Focus

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary funds. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgments, are recorded only when payment is due.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State of Texas are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Grant funds are considered earned to the extent of the expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until the related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors sometimes require the District to refund all or part of the unused amount. In accordance with the Financial Accountability System Resource Guide (FASRG), the District has adopted and installed an accounting system that exceeds the minimum requirements prescribed by the State Board of Education and approved by the State Auditor. Specifically, the District's accounting system uses codes and the code structure presented in the Account Codes section of the FASRG. Mandatory codes are utilized in the form provided in that section.

D. Budgetary Data

Formal budgetary accounting is employed for the General, Food Service, and Debt Service Funds, as required in TEA's FASRG. The budget is prepared and controlled at the fund and function level (See Note 1 in the Notes to Required Supplementary Information). The official school budget is prepared for adoption for required Governmental Funds prior to August 20 of the preceding fiscal year for the subsequent fiscal year beginning September 1. The Board of Trustees formally adopts the budget at a public meeting held at least ten days after public notice has been given.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund, Food Service Special Revenue Fund and Debt Service Fund. The remaining special revenue funds and the Capital Projects Fund adopt project-length budgets, which do not correspond to the District's fiscal year. Each annual budget is presented on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles. The budget was properly amended throughout the year by the Board of Trustees. Such amendments are before the fact and are reflected in the official minutes of the Board.

Irving Independent School District

Notes to the Financial Statements

E. Encumbrance Accounting

The District employs encumbrance accounting, whereby encumbrances for goods or purchased services are documented by purchase orders and contracts.

An encumbrance represents a commitment of Board appropriations related to unperformed contracts for goods and services. The issuance of a purchase order or the signing of a contract creates an encumbrance but does not represent an expenditure for the period, only a commitment to expend resources. Appropriations lapse at August 31, and encumbrances outstanding at that time are either canceled or provided for in the subsequent year's budget. Outstanding encumbrances at August 31, 2023 that were subsequently provided for in the 2023-2024 budget totaled \$452,739 for the General Fund.

F. Deposits and Investments

Cash and Cash Equivalents - For purposes of the Statement of Cash Flows, the Proprietary Funds consider all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Investments – Investments for the District, except for certain investment pools and certificates of deposit, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost or net asset value; i.e. fair value.

G. Due From (To) Other Funds

Interfund receivables and payables arise from interfund transactions and are recorded in all affected funds in the period in which transactions are executed in the normal course of operations. See Note 10 for additional discussion of interfund receivables and payables.

H. Inventories

The consumption method is used to account for inventories of food products, technology, school supplies and athletic equipment. Under this method, these items are carried in an inventory account of the respective fund at cost, using the first-in, first-out method of accounting and are subsequently charged to expenditures when consumed. The Food Service (Special Revenue Fund) commodity inventories received through the U.S. Department of Agriculture are recorded as inventory on the date received and recognized as revenue. In the governmental funds, inventories are reported as nonspendable fund balance.

I. Prepaid Items

Prepaid items of \$171,821 in the General Fund are purchases which benefit the next school year. The consumption method is used to account for these items paid in advance. In the governmental funds, they are reported as nonspendable fund balance.

Irving Independent School District

Notes to the Financial Statements

J. Capital Assets

Capital assets, which include land, buildings, furniture and equipment, and construction in progress, are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined as land, land improvements, buildings, building improvements with an initial cost of any amount, and vehicles, furniture and equipment with an initial individual cost of more than \$5,000 and an estimated useful life greater than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at acquisition value rather than fair value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. When assets are retired, or otherwise disposed of, the related costs or other recorded amounts are removed. Land and construction in progress are not depreciated.

Buildings, land improvements, furniture and equipment are depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Building and improvements	40
Land improvements	20
Portable buildings	20
Food service/vocational/athletic equipment	15
Furniture, fixtures and equipment	10
Library books/musical instruments	10
Vehicles	10
Technology/maintenance equipment	5
Software	3

K. Leases

The District is a lessee for noncancellable leases of copiers. The District recognizes a lease liability, reported with long-term debt, and a right-to-use lease asset (lease asset), reported with other capital assets, in the government-wide and proprietary fund financial statements. The District recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the lease term or its useful life.

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

Irving Independent School District

Notes to the Financial Statements

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease payments included in the measurement of the lease liability are composed of fixed payments, variable payments fixed in substance or that depend on an index or a rate, purchase option price that the District is reasonably certain to exercise, lease incentives receivable from the lessor, and any other payments that are reasonably certain of being required based on an assessment of all relevant factors.

The District monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

L. Subscription-Based Information Technology Arrangements (SBITAs)

The District has noncancellable contracts with SBITA vendors for the right to use information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets). The District recognizes a subscription liability, reported with long-term debt, and a right-to-use subscription asset (an intangible asset), reported with other capital assets, in the government-wide financial statements. The District recognizes subscription liabilities with an initial, individual value of \$5,000 or more.

At the commencement of an SBITA, the District initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of SBITA payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for SBITA payments made at or before the SBITA commencement date, plus certain initial implementation costs. Subsequently, the subscription asset is amortized on a straight-line basis over the shorter of the subscription term or the useful life of the underlying IT assets.

Key estimates and judgments related to SBITAs include how the District determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments.

- The District uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for SBITAs.
- The subscription term includes the noncancellable period of the SBITA.
- Subscription payments included in the measurement of the subscription liability are composed of fixed payments, variable payments fixed in substance or that depend on an index or a rate, termination penalties if the District is reasonably certain to exercise such options, subscription contract incentives receivable from the SBITA vendor, and any other payments that are reasonably certain of being required based on an assessment of all relevant factors.

The District monitors changes in circumstances that would require a remeasurement of its SBITAs and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Irving Independent School District

Notes to the Financial Statements

M. Long-Term Debt

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Deferred losses on refundings are reported as deferred outflows of resources and are amortized over the shorter of the life of the old debt or the life of the new debt. Issuance costs are included in interest and fiscal charges.

In the fund financial statements, governmental funds recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

N. Fund Equity

In the fund financial statements, governmental funds report fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which the amounts in the respective governmental funds can be spent. The District reports the following classifications of fund balances:

Nonspendable -- includes amounts that cannot be spent because they are either not in spendable form or, for legal or contractual reasons, must be kept intact. This classification includes inventories and prepaid items.

Restricted -- includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts restricted due to contractual provisions or enabling legislation. This classification includes the child nutrition program, retirement of long-term debt, construction programs and other federal and state grants.

Committed -- includes fund balance amounts that are constrained for specific purposes that are internally imposed by the District through formal action of the highest level of decision making authority. Committed fund balance is reported pursuant to resolution passed by the District's Board of Trustees.

Assigned -- includes fund balance amounts that are self-imposed by the District to be used for a particular purpose. Board Policy CE (Local) has authorized the Superintendent or Chief Financial Officer to assign fund balance.

Irving Independent School District

Notes to the Financial Statements

As of August 31, 2023, the District has assigned fund balance in the General Fund for the following purposes: 1) Campus Activity Funds – assigned to distinguish the portion of fund balance allocated to activity funds, 2) Insurance Deductibles, 3) Instructional projects/opportunities, 4) Technology, and 5) Future Debt Reduction.

Unassigned – includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

When both restricted and unrestricted fund balances are available for use, it is the District's policy to use restricted fund balance first, then unrestricted fund balance. Furthermore, committed fund balances are reduced first, followed by assigned amounts and then unassigned amounts.

It is the desire of the Board to attempt to maintain a fund balance in the general operating fund that is approximately 25 percent, or three months, of general operating expenditures, excluding any nonspendable fund balance.

Net position on the Statement of Net Position includes the following:

Net Investment in Capital Assets – the component of net position that reports the difference between capital assets less both the accumulated depreciation and the outstanding balance of debt, excluding unspent proceeds, that is directly attributable to the acquisition, construction or improvement of these capital assets.

Restricted for Federal and State Programs – the component of net position that reports the difference between assets and liabilities with constraints placed on their use by the federal and state government.

Restricted for Debt Service – the component of net position that reports the difference between assets, liabilities, and deferred inflows/outflows of resources with constraints placed on their use by law.

Unrestricted – the difference between the assets and liabilities that are not reported in net investment in capital assets and restricted net position.

O. Vacation and Sick Leave

Vacations are to be taken within the same year they are earned, and any unused days at the end of the year are forfeited. Therefore, no liability has been accrued in the accompanying basic financial statements. Employees of the District are entitled to sick leave based on category/class of employment. Sick leave is allowed to be accumulated but does not vest, therefore, a liability for unused sick leave has not been recorded in the accompanying basic financial statements.

P. Data Control Codes

Data control codes refer to the account code structure prescribed by the Texas Education Agency's Financial Accountability System Resource Guide.

Irving Independent School District

Notes to the Financial Statements

Q. Self-Insured Workers' Compensation

On September 1, 1992, the District established its self-funded Workers' Compensation program. The District currently maintains a self-insured retention of \$600,000 per occurrence and purchases excess coverage to statutory limits from Safety National Casualty Company. Claims administration is currently provided by the third party administrator TRISTAR Risk Management Inc.

The total liabilities for the Workers' Compensation self-insurance fund of \$850,410 include incurred but not reported claims in the amount of \$850,159 (of which \$352,082 is expected to be paid within one year) and accounts payable of \$251. The claims liability reported in the fund at August 31, 2023, is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred as of the date of the financial statements, and the amount of loss can be reasonably estimated. Because actual claim liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing the liability does not result necessarily in an exact amount. Lewis & Ellis, Inc. through its actuarial review of the Workers' Compensation self-insurance program, projected an estimated discounted liability of \$842,404 as of August 31, 2023, for the ultimate loss reserve of the fund. The fund had net position at August 31, 2023, of \$1,670,786.

Changes in the workers' compensation claims liability amounts in fiscal year 2023 and 2022 are presented below:

	Beginning of Fiscal-Year Liability	Current-Year Claims & Changes in Estimates	Claim Payments	Balance at Fiscal Year-End
2022 Workers' compensation	\$ 918,253	\$ 2,791,017	\$ 2,693,828	\$ 1,015,442
2023 Workers' compensation	1,015,442	2,809,031	2,974,314	850,159

R. Self-Insured Unemployment

The District through a reimbursement program provides unemployment insurance protection through the Texas Workforce Commission (TWC), should an employee experience a job loss through no fault of his own. As a reimbursing employer (IISD employees receive unemployment benefits directly from the Texas Workforce Commission), the District refunds unemployment benefit claims on a quarterly basis to TWC. Unemployment liabilities have been established at \$0 for claims reported and not paid, and net position as of August 31, 2023, was \$550,567.

S. Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The risk is minimized by the purchase of excess workers' compensation insurance, property and liability coverage, and a set-aside loss fund for damages under a particular deductible or for where no other protection exists. During fiscal year 2023, there were no significant reductions in insurance coverage for any category of risk. In addition, there are no settlements in excess of the insurance coverage in any of the three prior fiscal years.

Irving Independent School District

Notes to the Financial Statements

Insurance and coverage policies are purchased for the following exposure with the deductible/retention also indicated.

Insurance/Coverage	Deductible/ Retention	Per Occurrence Limit
Property	\$100,000 \$250,000 Wind/Hail	\$957,450,548 blanket RC
Flood/earthquake/extra exp.	\$100,000	\$10,000,000
EDP equip/EE/data & media	\$10,000	\$4,293,427
Wind turbines, geothermal systems	\$10,000	\$5,721,764
BI/EE	\$10,000	\$25,000
Other equipment breakdown	\$10,000	\$100,000,000
Crime	\$10,000	\$500,000
Valuable papers	\$100,000	\$500,000
Liability (E & O)	\$10,000	\$2,000,000 PO/2,000,000 Agg.
Liability (general)	None	\$2,000,000
Employee benefits	None	\$100,000
Cyber liability - TASB	None	\$100,000/\$10,000 to notify
Cyber liability - endurance	\$75,000	\$1,000,000
Liability (fleet)	\$5,000	\$500,000 CSL
Comprehensive ACV	\$1,000	ACV
Collision ACV	\$1,000	ACV
Catastrophic PD	\$10,000	\$2,621,948
Workers' compensation excess	\$600,000	Statutory

During the fiscal year 2012, the District executed a revised interlocal agreement with the TASB Risk Management Fund (the Fund). In addition to coverage protection, the Fund also provides its members with valuable loss control assistance to include inspections, webinars/seminars, loss prevention grants and awards, and an annual two-day conference each spring. The District is expected to adhere to standards and best practices in the timely reporting of any claims or potential claims, in the implementation of prudent loss control measures, and address any deficiencies noted in a timely manner. Any subrogation cannot be waived without prior approval of the Fund.

The District expects timely payment of any claims and the protection of tort immunity to be exercised as appropriate. The Fund is to provide legal counsel when appropriate to defend a lawsuit against the District, and that the legal counsel arrangement is agreed to either work independently or collaboratively with the District's legal counsel in defense of legal actions. This Fund agreement can renew every year unless a 30-day notice is given to not renew by any party for any reason. If any breach of the agreement occurs, immediate termination of the agreement can go into effect as well.

T. Pensions

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

Irving Independent School District

Notes to the Financial Statements

Other Post-Employment Benefits

The fiduciary net position of the Teacher Retirement System of Texas (TRS) TRS-Care Plan has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the Net OPEB Liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about assets, liabilities and additions to/deductions from TRS-Care's fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as-you-go plan and all cash is held in a cash account.

U. Deficit Fund Balance

At August 31, 2023, the Federal Special Revenue Fund, a nonmajor governmental funds, had a deficit fund balance of \$8,784. These funds incurred expenditures under grants that were not reimbursed in a timely manner under the modified accrual basis of accounting to be included in revenue. However, the District anticipates receiving reimbursement for these grants in fiscal year 2024.

GASB Pronouncements Implemented by the District

GASB Statement No. 96, Subscription-Based Information Technology Arrangements (GASB 96), provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This statement 1) defines a SBITA; 2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset - and a corresponding subscription liability; 3) provides the capitalization criteria for outlays other than subscription payments; and 4) requires note disclosures regarding a SBITA. The requirements of this statement are effective for reporting periods beginning after June 15, 2022, with earlier application encouraged.

Note 2. Deposits and Investments

Cash Deposits – The District's funds are required to be deposited and invested under the terms of a depository contract pursuant to the Texas School Depository Act. The depository bank pledges securities which comply with state law, and these securities are held for safekeeping and trust with the District's and the depository bank's agent bank. The pledged securities shall be in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

Under Texas state law, a bank serving as the school depository must have a bond or, in lieu thereof, deposited or pledged securities with the District or an independent third party agent, in an amount equal to the highest daily balance of all deposits the District may have during the term of the depository contract, less any applicable FDIC insurance.

At August 31, 2023, the carrying amount of the District's cash, not including fiduciary funds, was \$3,896. The bank balance was \$2,059,553. During 2022-2023, the District's combined deposits were fully insured by federal depository insurance or collateralized with securities pledged to the District and held in the District's name by the District's agent.

Irving Independent School District

Notes to the Financial Statements

In addition, the following is disclosed regarding coverage of combined balances on the date of highest deposit:

1. Name of bank: J.P. Morgan Chase - Irving, Texas.
2. Amount of bond and/or security pledged as of the date of the highest combined balance on deposit was \$33,458,322.
3. Largest combined collected cash account balance required to be collateralized amounted to \$12,475,425 and occurred on February 9, 2023.
4. Total amount of FDIC coverage at the time of the largest combined balance was \$250,000.

Investments – The District’s investment policy is in accordance with the Public Funds Investment Act, the Public Funds Collateral Act, and federal and state laws. State law and District policy limits credit risk by allowing investing in: (1) obligations, including letters of credit, of the U.S. or its agencies and instrumentalities, (2) direct obligations of the State of Texas or its agencies and instrumentalities, (3) other obligations guaranteed by the U.S. or the State of Texas or their agencies and instrumentalities, (4) obligations of states, agencies, counties, cities and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than "A" or its equivalent, (5) guaranteed or secured certificates of deposit issued by state or national banks domiciled in Texas, and (6) fully collateralized repurchase agreements.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement No. 72, *Fair Value Measurement and Application* provides a framework for measuring fair value which establishes a three-level fair value hierarchy that describes the inputs that are used to measure assets and liabilities.

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 inputs are inputs—other than quoted prices included within Level 1—that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

Irving Independent School District

Notes to the Financial Statements

The District's investments are measured as presented in the table below. The District's investment balances, weighted average maturity, and credit risk of such investments are as follows:

	August 31, 2023	Fair Value Measurements Using			Percent of Total Investments	Weighted Average Maturity (Days)	Credit Risk
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)			
Cash and imprest funds	\$ 3,896	\$ -	\$ -	\$ -	0.00%		
Money market funds	11,154,655	-	-	-	2.14%		
Landing Rock	10,458,451	-	-	-	2.00%		
Investments measured at amortized Cost:							
Certificates of deposit	15,000,000	-	15,000,000	-	2.87%	123	
Investment pools:							
TexPool	1,073,763	-	-	-	0.21%	23	AAAm
Investments measured at net asset Value (NAV):							
Investment pools:							
Lone Star	6,627,824	-	-	-	1.27%	18	AAAm
TexSTAR	9,370,224	-	-	-	1.80%	26	AAAm
Texas CLASS	446,737,472	-	-	-	85.59%	40	AAAm
LOGIC	8,948,645	-	-	-	1.71%	32	AAAm
Investment pools total	472,757,928	-	-	-			
Investments subject to fair value Agency securities	12,569,098	-	12,569,098	-	2.41%	197	
Total Value	\$ 521,944,028	\$ -	\$ 27,569,098	\$ -			
Portfolio weighted average maturity						44	

Through the Landing Rock insured deposits program, the District maintains interest-bearing on-demand deposits. The program offered by Landing Rock, invests funds at financial institutions throughout the U.S. The District has entered into an agreement with Landing Rock to act in an agent capacity for the program. Funds in these programs are FDIC insured upon deposit at participating program institutions. Cash deposits are distributed among well capitalized banks in increments of less than \$250,000, the current FDIC insurance limit. Liquidity is at par plus interest, without any early withdrawal penalties or fees.

The TexPool, TexSTAR, Texas CLASS, Lone Star, and LOGIC investment pools are external investment pools measured at amortized cost to report net position to compute share prices. Accordingly, the fair value of the position in these pools is the same as the value of the shares in each pool. In order to meet the criteria to be recorded at amortized cost, investment pools must transact at a stable net asset value per share and maintain certain maturity, quality, liquidity and diversification requirements within the investment pool. The investment pools transact at a net asset value of \$1.00 per share, have weighted average maturity of 60 days or less and weighted average life of 120 days or less, investments held are highly rated by nationally recognized statistical rating organization, have no more than 5% of portfolio with one issuer (excluding US government securities), and can meet reasonably foreseeable redemptions. TexPool and Lone Star have a redemption notice period of one day and no maximum transaction amounts. The investment pools' authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities market, general banking moratorium or national or state emergency that affects the pools' liquidity.

Irving Independent School District

Notes to the Financial Statements

These local government investment pools operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. The Texas Local Government Investment Pool (TexPool), Local Government Investment Cooperative (LOGIC), Texas Short Term Asset Reserve Program (TexSTAR) and Lone Star Investment Pool are organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code. LOGIC and TexSTAR are co-administered by JP Morgan Chase & Co. and First Southwest Asset Management under an agreement with their Boards of Directors.

The Texas Comptroller of Public Accounts is the sole officer, director, and shareholder of the Texas Treasury Safekeeping Trust Company, which is authorized to operate TexPool. In addition, the TexPool Advisory Board advises on TexPool's Investment Policy. This Board is composed equally of participants in TexPool and other persons who do not have a business relationship with TexPool who are qualified to advise TexPool.

Lone Star Investment Pool is administered by First Public which is a wholly-owned subsidiary of the Texas Association of School Boards (TASB). First Public is also a registered broker-dealer with the Securities and Exchange Commission. The Lone Star Investment Pool is overseen by a Board of Trustees comprised of pool participants.

Texas Short Term Asset Reserve Program (TexSTAR) is administered by J.P. Morgan Investment Management Inc. (JPMIM) and Hilltop Securities Inc. (HTS) under an agreement with the TexStar board of directors. JPMIM provides investment management services, and FirstSouthwest, a division of HTS, provides participant services and marketing. The fund is rated AAAM by Standard and Poor's Rating Service.

Texas CLASS (Texas Cooperative Liquid Assets Security System) was organized in March 1996 under a trust agreement executed by and among Texas local governmental entities in accordance with the Public Funds Investment Act, and the Texas Government Code and remains in full compliance with Chapter 2256. The fund is administered by Public Trust Advisors, LLC and is rated AAAM by Standard & Poor's Rating Services.

LOGIC is duly chartered by the State of Texas Interlocal Cooperation Act, is administered by First Southwest Asset Management, Inc. and J.P. Morgan Investment Management, Inc. (JPMIM), and managed by JPMIM. J.P. Morgan Chase provides custody, fund accounting and transfer agency services. LOGIC may invest in obligations of the U.S. or its agencies and instrumentalities; repurchase agreements; SEC-registered money market funds rated in the highest rating category by at least one nationally recognized statistical rating organization (NRSRO); and commercial paper rated A-1, P-1 or equivalent by on NRSRO and is fully secured by an irrevocable letter of credit.

Furthermore, Public Trust Advisors, LLC provides specialized investment opportunities and a broad range of services to state and local governments, academic institutions, and other public and private-sector investors.

U.S. Government Agency Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Certificates of Deposit are valued at amortized cost, which approximates fair value. These are included as Level 2 in the fair value hierarchy.

Irving Independent School District

Notes to the Financial Statements

The Government Accounting Standards Board issued Statement No. 40, Deposit and Investment Risk Disclosures to address common deposit and investment risk related to credit risk, custodial risk, concentration of credit risk, interest rate risk, and foreign currency risk. The District employs various strategies to address these risks.

Interest rate risk occurs whenever rising interest rates will cause a fixed income security to lose fair value. The District manages its exposure to interest rate fluctuations and interest rate risk through its investment policy, through diversity of issuer and maturity and by limiting final maturity of its investments for a maximum of five years, with most purchases between 1.5 and 3.5 years.

The District's investment policy states under the diversity section that, "The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from over concentration of assets in a specific class of investments, specific maturity, or specific issuer." Therefore, it manages interest rate risk by laddering the portfolio so that agency positions are not concentrated in one time frame or in one issuer, thereby reducing the overall volatility of the portfolio.

Custodial credit risk-deposits occur when deposits are not covered by depository insurance, and they are uncollateralized or the collateral is held by the financial institution or their trust department but not in the District's name. The District's investment policy requires the District to control this risk by employing a third party, the Federal Reserve Bank, to hold the collateral for the District in the District's name.

Custodial credit risk-investments occur whenever investments are held by the counterparty's trust department but not in the District's name. The District's investment policy requires the District to control this risk by trading all securities on a delivery vs. payment basis through the Federal Reserve book entry system and safekeeping them with a third party, JPMorgan Chase Bank, registered in the District's name.

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law and the District's investment policy limits the District's investments to high quality rated instruments that have been evaluated by agencies such as Standard and Poor's or Moody's Investor Service. The District controls and monitors credit risk by purchasing only quality rated instruments or investing in local government investment pools that have been evaluated by Standard and Poor's, Fitch, or Moody's Investors Service and complies with the Public Funds Investment Act. The Public Funds Investment Act limits investments in commercial paper to A1P1 ratings issued by at least two of the nationally recognized statistical rating organizations (NRSROs), and this is reflected in the investment policy of the District. The school district currently has no direct holdings of commercial paper. The local government investment pools that the District uses are also rated by the NRSROs.

Lone Star and LOGIC are rated AAA by Standard and Poor's. Texas CLASS, TexPool, and TexSTAR are rated AAAM by Standard & Poor's as noted in the table above.

Concentration of credit risk is the risk associated with holding investments that are not in pools and in excess of 5% of the total portfolio. As of August 31, 2023, the District held \$0 of securities with a zero par amount. All agency securities held by the District are rated AA+ by Standard and Poor's and Aaa by Moody's Investors Service. The District controls this risk by laddering the portfolio, limiting the final maturity of each investment of a maximum of five years through its investment policy with most purchases between 1.5 and 3.5 years, and by diversifying between agency types when possible.

Foreign currency risk is the risk of loss due to fluctuations in the exchange rate. The District has no exposure to foreign currency risk.

Irving Independent School District

Notes to the Financial Statements

Note 3. Property Taxes

Property taxes are considered available when they become due and receivable within the current accounting period or within 60 days thereafter. The District levies taxes on October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due upon receipt of the tax bill and are past due and subject to interest if not paid by the lien date, February 1 of the year following the October 1 levy date. The assessed value of the property tax roll on January 1, 2022, upon which the levy for the 2022-2023 fiscal year was based, was \$19,095,365,105. The roll was subsequently increased to a year-end assessed value of \$19,371,854,815. Taxes not paid by June 30 are subject to both penalty and interest charges plus 20% delinquent collection fees for attorney costs.

The tax rates assessed for the year ended August 31, 2023, to finance General Fund operations and the payment of principal and interest on general obligation long-term debt were \$0.9056 and \$0.2418 per \$100 valuation, respectively, for a total of \$1.1474 per \$100 valuation.

Current tax collections for the year ended August 31, 2023, were 98.57% of the year-end adjusted tax levy. Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectible taxes within the General and Debt Service Funds are based on historical experience in collecting taxes.

Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature. As of August 31, 2023, property taxes receivable, net of estimated uncollectible taxes, totaled \$4,068,245 and \$1,103,966 for the General and Debt Service Funds, respectively.

The District elected to participate in a tax increment reinvestment zone with the City of Irving in August 1999. By terms of the participation agreement with the City, the District will contribute 100% of ad valorem taxes collected on the increased assessed valuation of real property in the tax increment reinvestment zone in excess of the tax increment base value established for the zone on January 1, 1998. The Tax Increment Financing (TIF) Fund with the City of Irving ended in the 2018-2019 fiscal year. The remaining fund balance has been assigned and will be prioritized and spent on projects in the tax increment reinvestment zone.

In return, the City will reimburse the District 75% of the taxes collected for the zone to pay for district projects identified in the project plan to be constructed in the zone for educational facilities and maintenance for operating such facilities. The 25% retained by the City will be used to pay for infrastructure in the zone to promote economic development in the zone, specifically that portion of the tax increment reinvestment zone that encompasses the boundaries of the District.

No remaining tax levy has been collected for the zone in the current fiscal year as the agreement has ended.

Under current state funding laws, as well as a "hold harmless" provision in the participation agreement, the District will remain revenue neutral with respect to the total revenue from local ad valorem taxes and state sources. The District can expect to receive funds for each year it contributes to the tax increment reinvestment zone.

Irving Independent School District

Notes to the Financial Statements

Note 4. Due from Other Governments

The District participates in a variety of federal and state programs from which it receives grants to partially or fully finance certain activities. In addition, the District receives entitlements from the State through the School Foundation and Per Capita Programs. All federal grants included below in Federal & State Special Revenue Funds are passed through the TEA and are reported on the financial statements as Due from Other Governments. Furthermore, there are times when overpayments are received from a State agency and money may be due to a State agency.

Balances at August 31, 2023 consisted of the following Due from Other Governments:

Fund	State Entitlements	Federal Grants
General fund	\$ 1,761,145	\$ -
Food service fund	-	1,878,955
Nonmajor special revenue funds	29,993	14,264,565
Total	\$ 1,791,138	\$ 16,143,520

Note 5. Capital Assets

Capital asset activity, as reported in governmental activities, for the year ended August 31, 2023, was as follows:

	Beginning Balance	Additions	Deletions / Adjustments	Transfers	Ending Balance
Capital assets not depreciated:					
Land	\$ 20,073,841	\$ -	\$ -	\$ -	\$ 20,073,841
Construction in progress	1,680,420	4,189,479	-	(1,275,740)	4,594,159
Total capital assets not depreciated	21,754,261	4,189,479	-	(1,275,740)	24,668,000
Capital assets depreciated:					
Land improvements	23,801,393	317,940	-	1,275,740	25,395,073
Buildings and improvements	771,884,976	611,300	-	-	772,496,276
Right-to-Use Leased Equipment	613,983	88,705	(114,209)	-	588,479
SBITA Assets	-	6,982,135	-	-	6,982,135
Furniture and equipment	159,182,181	6,623,052	(76,815)	-	165,728,418
Total capital assets depreciated	955,482,533	14,623,132	(191,024)	1,275,740	971,190,381
Total capital assets	977,236,794	18,812,611	(191,024)	-	995,858,381
Less accumulated depreciation/amortization for:					
Land improvements	19,250,994	698,598	-	-	19,949,592
Buildings and improvements	336,496,951	14,621,938	-	-	351,118,889
Right-to-Use Leased Equipment	112,564	111,843	(26,026)	-	198,381
SBITA Assets	-	1,792,474	-	-	1,792,474
Furniture and equipment	139,659,130	2,752,563	(68,205)	-	142,343,488
Total accumulated depreciation/amortization	495,519,639	19,977,416	(94,231)	-	515,402,824
Governmental activities capital assets, net	\$ 481,717,155	\$ (1,164,805)	\$ (96,793)	\$ -	\$ 480,455,557

Irving Independent School District

Notes to the Financial Statements

Depreciation and amortization expense was charged to functions/programs of the primary government as follows:

Governmental activities:		
Instruction	\$	11,239,170
Instructional resources & media services		361,763
Curriculum development & instructional staff development		15,475
Instructional leadership		116,393
School leadership		919,521
Guidance, counseling & evaluation services		728,430
Health services		165,652
Student transportation		879,597
Food services		1,443,855
Co-curricular/extracurricular activities		662,127
General administration		361,605
Plant maintenance & operations		678,413
Security & monitoring services		172,449
Data processing services		1,055,016
Facilities		1,177,950
		<hr/>
Total depreciation/amortization expense, governmental activities	\$	19,977,416

The District has active construction projects that started near the end of the fiscal year. Of the District's active construction projects, the total construction commitment as of August 31, 2023 is \$11,907,443 for projects under the General and Capital Project funds.

Note 6. Defined Benefit Pension Plan

Plan Description

The District participates in a cost-sharing multiple-employer defined benefit pension that has a special funding situation. The plan is administered by the Teacher Retirement System of Texas (TRS) and is established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution. The pension's Board of Trustees does not have the authority to establish or amend benefit terms.

All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard work load and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by the system.

Pension Plan Fiduciary Net Position

Detailed information about the TRS's fiduciary net position is available in a separately-issued Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the Internet at https://www.trs.texas.gov/Pages/about_publications.aspx ; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Irving Independent School District

Notes to the Financial Statements

Benefits Provided

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3% (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity, except for members who are grandfathered where the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic postemployment benefit changes, including automatic cost of living adjustments (COLAs). Ad hoc postemployment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as previously noted in the Plan Description above.

Contributions

Contribution requirements are established or amended pursuant to Article XVI, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year. Texas Government Code section 821.006 prohibits benefit improvements if, as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action.

Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2020 thru 2025.

Rates for such plan fiscal years are as follows:

	Contribution Rates	
	2023	2022
Member	8.00%	8.00%
Non-employer contributing entity (State)	8.00%	7.75%
Employers (District)	8.00%	7.75%

The contribution amounts for the District's fiscal year 2023 are as follows:

2023 Employer Contributions	\$	10,660,361
2023 Member Contributions		20,134,822
2023 NECE On-behalf Contributions		12,314,060

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State is the employer for senior colleges, medical schools and state agencies including TRS. In each respective role, the State contributes to the plan in accordance with state statutes and the General Appropriations Act.

Irving Independent School District

Notes to the Financial Statements

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the pension trust fund during the fiscal year reduced by the amounts described below which are paid by the employers. Employers (public school, junior college, other entities or the State of Texas as the employer for senior universities and medical schools) are required to pay the employer contribution rate in the following instances:

- On the portion of the member’s salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member’s first 90 days of employment.
- When any or all of an employee’s salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

In addition to the employer contributions listed above, there are two surcharges an employer is subject to:

- When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment-after-retirement surcharge.
- Public education employer contribution - all public schools, charter schools and regional education service centers must contribute 1.7% of the member’s salary beginning in fiscal year 2022, gradually increasing to 2.0% in fiscal year 2025.

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

On August 31, 2023, the District reported a liability of \$133,651,888 for its proportionate share of the TRS’s net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District are as follows:

District’s proportionate share of the collective net pension liability	\$ 133,651,888
State’s proportionate share that is associated with the District	<u>156,666,901</u>
Total	<u>\$ 290,318,789</u>

The net pension liability was measured as of August 31, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as August 31, 2021 rolled forward to August 31, 2022. The District’s proportion of the net pension liability was based on the District’s contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2021 through August 31, 2022.

At the measurement date of August 31, 2022, the District’s proportion of the collective net pension liability was 0.2251266%, which was a decrease of 0.00919% from its proportion measured as of August 31, 2021.

For the fiscal year ended August 31, 2023, the District recognized pension expense of \$15,031,757 and revenue of \$12,314,060 for support provided by the State.

Irving Independent School District

Notes to the Financial Statements

On August 31, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Differences between expected and actual economic experience	\$ 1,937,942	\$ 2,913,864
Changes in actuarial assumptions	24,903,697	6,206,697
Difference between projected and actual investment earnings	13,204,379	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	6,946,151	6,475,790
Contributions paid to TRS subsequent to the measurement date	<u>10,660,361</u>	<u>-</u>
Total	<u><u>\$ 57,652,530</u></u>	<u><u>\$ 15,596,351</u></u>

\$10,660,361 reported as deferred outflows of resources resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended August 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending August 31,	Pension Expense (Income)
<u> </u>	<u> </u>
2024	\$ 8,204,604
2025	4,002,998
2026	1,284,456
2027	15,884,987
2028	<u>2,018,773</u>
Total	<u><u>\$ 31,395,818</u></u>

Irving Independent School District

Notes to the Financial Statements

Actuarial Methods and Assumptions

The actuarial valuation of the total pension liability was performed as of August 31, 2021. Update procedures were used to roll forward the total pension liability to August 31, 2022 and was determined using the following actuarial methods and assumptions:

Actuarial cost method	Individual entry age normal
Asset valuation method	Fair value
Single discount rate	7.00%
Long-term expected rate of return	7.00%
Municipal bond rate as of August 2022	3.91%. Source for the rate is the Fixed Income Market Data / Yield Curve / Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index."
Last year ending August 31 in projection period (100 years)	2121
Inflation	2.30%
Salary increases	2.95% to 8.95% including inflation
Ad hoc postemployment benefit changes	None
Mortality rates	The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioners Mortality Tables, with full generational projection using the ultimate improvement rates from the most recently published projection scale ("U-MP"). The active mortality rates were based on the published PUB(2010) Mortality Tables for Teachers, below median, also with full generational mortality.

The actuarial methods and assumptions are primarily based on a study of actual experience for the four year period ending August 31, 2021 and adopted in July 2022.

Irving Independent School District

Notes to the Financial Statements

Discount Rate and Long-Term Expected Rate of Return

A single discount rate of 7.00% was used to measure the total pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 7.00%. The projection of cash flows used to determine the single discount rate assumed that contributions from active members and those of the contributing employers and the non-employer contributing entity will be made at the rates set by the legislature in the 2019 session. It is assumed that future employer and state contributions will be 8.50 percent of payroll in fiscal year 2020 gradually increasing to 9.55 percent of payroll over the next several years. This includes all employer and state contributions for active and rehired retirees.

Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in TRS's target asset allocation as of August 31, 2022 are summarized below:

Asset Class	Target Allocation**	Long-term Expected Geometric Real Rate of Return***	Expected Contribution to Long-term Portfolio Returns
Global equity:			
U.S.	18.00%	4.60%	1.12%
Non-U.S. developed	13.00%	4.90%	0.90%
Emerging markets	9.00%	5.40%	0.75%
Private equity*	14.00%	7.70%	1.55%
Stable value:			
Government bonds	16.00%	1.00%	0.22%
Absolute return*	-	3.70%	-
Stable value hedge funds	5.00%	3.40%	0.18%
Real return:			
Real estate	15.00%	4.10%	0.94%
Energy, natural resources and infrastructure	6.00%	5.10%	0.37%
Commodities	-	3.60%	-
Risk parity:			
Risk parity	8.00%	4.60%	0.43%
Asset allocation leverage:			
Cash	2.00%	3.00%	0.01%
Asset allocation leverage	-6.00%	3.60%	-0.05%
Inflation expectation			2.70%
Volatility drag****			-0.91%
Total	100.00%		8.21%

* Absolute return includes credit sensitive investments.

** Target allocations are based on the FY 2022 policy model.

*** Capital market assumptions come from Aon Hewitt (as of 8/31/2022).

**** The volatility drag results from the conversion between arithmetic and geometric mean returns.

Irving Independent School District

Notes to the Financial Statements

Discount Rate Sensitivity Analysis

The following table presents the District's proportionate share of the TRS net pension liability calculated using the discount rate of 7.00%, as well as what the District's proportionate share of the net pension liability would be if it was calculated using a discount rate that is 1% lower or 1% higher than the current rate:

	1% Decrease in Discount Rate (6.00%)	Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
District's proportionate share of the net pension liability:	\$ 207,911,663	\$ 133,651,888	\$ 73,460,855

Change of Assumptions Since the Prior Measurement Date

New assumptions were adopted in conjunction with an actuarial experience study since the prior measurement date that affected measurement of the total pension liability during the measurement period. The primary assumption change was the lowering of the single discount rate from 7.25 percent to 7.00 percent.

Change of Benefit Terms Since the Prior Measurement Date

There were no changes of benefit terms since the prior measurement date that affected measurement of the total pension liability during the measurement period.

Note 7. Defined Other Post-Employment Benefit Plan

Plan Description

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation. TRS-Care was established in 1986 by the Texas Legislature and is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees in accordance with the Texas Insurance Code, Chapter 1575. The Board may adopt rules, plans, procedures and orders reasonably necessary to administer the program, including minimum benefits and financing standards.

OPEB Plan Fiduciary Net Position

Detailed information about the TRS-Care's fiduciary net position is available in the separately-issued TRS Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at https://www.trs.texas.gov/Pages/about_publications.aspx ; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Benefits Provided

TRS-Care provides health insurance coverage to retirees from public schools, charter schools, regional education service centers and other educational districts who are members of the TRS pension plan. Optional dependent coverage is available for an additional fee.

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. There are no automatic post-employment benefit changes; including automatic cost of living adjustments (COLAs). The Board of Trustees of TRS is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052.

Irving Independent School District

Notes to the Financial Statements

The premium rates for retirees are reflected in the following table:

TRS-Care Monthly Premium Rates

	<u>Medicare</u>	<u>Non-Medicare</u>
Retiree or surviving spouse	\$ 135	\$ 200
Retiree and spouse	529	689
Retiree or surviving spouse and children	468	408
Retiree and family	1,020	999

Contributions

Contribution rates for the TRS-Care plan are established in state statute by the Texas Legislature, and there is no continuing obligation to provide benefits beyond each fiscal year. The TRS-Care plan is currently funded on a pay-as-you-go basis and is subject to change based on available funding. Funding for TRS-Care is provided by retiree premium contributions and contributions from the state, active employees, and school districts based upon public school district payroll. The TRS Board of trustees does not have the authority to set or amend contribution rates.

Texas Insurance Code, section 1575.202 establishes the State’s contribution rate which is 1.25% of the employee’s salary. Section 1575.203 establishes the active employee’s rate which is 0.65% of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the public or charter school. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act.

Rates for such plan fiscal years are as follows:

	<u>Contribution Rates</u>	
	<u>2023</u>	<u>2022</u>
Active employee	0.65%	0.65%
Non-employer contribution entity (State)	1.25%	1.25%
Employers (District)	0.75%	0.75%
Federal/private funding*	1.25%	1.25%

*Contributions paid from federal funds and private grants are remitted by the employer (District) and paid at the State rate.

The contribution amounts for the District’s fiscal year 2023 are as follows:

2023 District contributions	\$ 2,158,628
2023 Member contributions	1,635,954
2023 NECE on-behalf contributions (state)	2,718,319

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to (regardless of whether or not they participate in the TRS Care OPEB program). When hiring a TRS retiree, employers are required to pay TRS-Care a monthly surcharge of \$535 per retiree.

The State of Texas also contributed \$1,367,642, \$1,072,202 and \$1,114,130 in 2023, 2022, and 2021, respectively, for on-behalf payments for Medicare Part D.

Irving Independent School District

Notes to the Financial Statements

TRS-Care received a supplemental appropriation from the State of Texas as the Non-Employer Contributing Entity in the amount of \$83 million in fiscal year 2022 from the Federal Rescue Plan Act (ARPA) to help defray Covid-19 related health care costs during fiscal year 2022.

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

On August 31, 2023, the District reported a liability of \$64,963,565 for its proportionate share of the TRS's net OPEB liability. This liability reflects a reduction for State OPEB support provided by the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District are as follows:

District's proportionate share of the net OPEB liability	\$ 64,963,565
State's proportionate share of the net OPEB liability associated with the District	<u>79,245,343</u>
Total	<u>\$ 144,208,908</u>

The net OPEB liability was measured as of August 31, 2022 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as August 31, 2021 rolled forward to August 31, 2022. The District's proportion of the net OPEB liability was based on the District's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2021 through August 31, 2022.

At the measurement date of August 31, 2022, the employer's proportion of the collective net OPEB liability was 0.2713145% which was an increase of 0.008452% from its proportion measured as of August 31, 2021.

For the fiscal year ended August 31, 2023, the District recognized net OPEB revenue of \$11,245,554 due to recognition of deferred inflows in excess of deferred outflows and current year expense. OPEB revenue of \$2,718,319 was recognized for support provided by the State.

On August 31, 2023, the District reported its proportionate share of the TRS' deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 3,611,744	\$ 54,120,481
Changes of assumptions	9,895,238	45,132,821
Net difference between projected and actual earnings on plan investments	193,508	-
Changes in proportion and differences between District contributions and proportionate share of contributions (cost-sharing plan)	7,369,958	6,697,607
District contributions after measurement date	<u>2,158,628</u>	<u>-</u>
Totals	<u>\$ 23,229,076</u>	<u>\$ 105,950,909</u>

Irving Independent School District

Notes to the Financial Statements

\$2,158,628 reported as deferred outflows of resources resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended August 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending August 31,		
2024	\$	(16,102,096)
2025		(16,101,395)
2026		(13,346,512)
2027		(9,616,890)
2028		(10,855,533)
Thereafter		(18,858,035)
Total	\$	(84,880,461)

Actuarial Methods and Assumptions

The actuarial valuation of the total OPEB liability was performed as of August 31, 2021. Update procedures were used to roll forward the total OPEB liability to August 31, 2022.

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The following assumptions used for the valuation of the TRS-Care OPEB liability are identical to the assumptions employed in the August 31, 2021 TRS pension actuarial valuation that was rolled forward to August 31, 2022:

Demographic Assumptions	Economic Assumptions
Rates of mortality	General inflation
Rates of retirement	Wage inflation
Rates of termination	
Rates of disability	

See Note 6 for detail on these assumptions. The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2017.

The active mortality rates were based on 90 percent of the RP-2014 Employee Mortality Tables for males and females. The post-retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables. The rates were projected on a fully generational basis using the ultimate improvement rates from mortality projection scale MP-2018.

The initial medical trend rates were 8.25% for Medicare retirees and 7.25% for non-Medicare retirees. There was an initial prescription drug trend rate of 8.25% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period of 13 years.

Irving Independent School District

Notes to the Financial Statements

The following methods and additional assumptions were used in the TRS-Care OPEB valuation:

Actuarial cost method	Individual entry age normal
Single discount rate	3.91%
Aging factors	Based on plan specific experience
Election rates	Normal retirement: 62% participation prior to age 65 and 25% after age 65. Pre-65 retirees: 30% of pre-65 retirees are assumed to discontinue coverage at age 65.
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Ad hoc postemployment benefit changes	None

Discount Rate

A single discount rate of 3.91% was used to measure the total OPEB liability at August 31, 2022. This was an increase of 1.96% in the discount rate since the August 31, 2021 measurement date. The plan is essentially a “pay-as-you-go” plan, and based on the assumption that contributions are made at the statutorily required rates, the OPEB plan’s fiduciary net position was projected to not be able to make all future benefit payments to current plan members and therefore, the single discount rate is equal to the prevailing municipal bond rate. The source for the rate is the Fixed Income Market Data / Yield Curve / Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index’s “20-Year Municipal GO AA Index” as of August 31, 2022.

Sensitivity Analysis of Rates

Discount Rate

The following table presents the District’s proportionate share of the TRS-Care net OPEB liability, as well as what the District’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that was 1% less than and 1% greater than the discount rate that was used (3.91%) in measuring the net OPEB liability.

Sensitivity of the Net OPEB Liability
to the Single Discount Rate Assumptions

	1% Decrease (2.91%)	Current Discount Rate (3.91%)	1% Increase (4.91%)
District’s Proportionate share of the Net OPEB Liability	\$ 76,597,195	\$ 64,963,565	\$ 55,538,832

Irving Independent School District

Notes to the Financial Statements

Healthcare Cost Trend Rates

The following table presents the District's proportionate share of net OPEB liability using the assumed healthcare cost trend rate, as well as what the net OPEB liability would be if it were calculated using a trend rate that is 1% lower or 1% higher than the assumed health-care cost trend rate:

Sensitivity of the Net OPEB Liability
to the Healthcare Cost Trend Rate Assumptions

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
District's Proportionate share of the Net OPEB Liability	\$ 53,530,270	\$ 64,963,565	\$ 79,785,361

Change of Assumptions Since the Prior Measurement Date

The following were changes to the actuarial assumptions or other inputs that affected measurement of the total OPEB liability since the prior measurement period:

- The discount rate changed from 1.95% as of August 31, 2021 to 3.91% as of August 31, 2022. This change decreased the total OPEB liability.
- Lower participation rates and updates to the health care trend rate assumptions were also factors that decreased the total OPEB liability.

Change of Benefit Terms Since the Prior Measurement Date

There were no changes in benefit terms since the prior measurement date.

Irving Independent School District
Notes to the Financial Statements

Note 8. Long-Term Liabilities

Long-term liabilities include actuarially determined claims liabilities (which are typically liquidated by the Internal Service fund). These liabilities are detailed as follows:

	Beginning 09/01/22	Increases	Decreases	Balance 08/31/23	Current Portion
Claims payable	\$ 1,015,442	\$ 2,809,031	\$ 2,974,314	\$ 850,159	\$ 352,082

Long-term debt also includes par bonds, capital appreciation (deep discount) serial bonds, and variable rate bonds as follows:

Description	Final Maturity	Interest Rate Payable	Amounts Original Issue	Bonds				Interest Accretion	Bonds	
				Outstanding at 09/01/2022	Additions	Reductions/ Refunded	Outstanding at 08/31/2023		Due Within One Year	
2011 Qualified school construction bond	2026	None	\$ 34,770,000	\$ 7,240,000	\$ -	\$ (1,810,000)	\$ -	\$ 5,430,000	\$ 1,810,000	
2012 School building	2025	2.00% - 5.00%	13,985,000	3,760,000	-	(1,205,000)	-	2,555,000	1,255,000	
2013 Refunding	2023	2.00% - 4.00%	66,145,000	10,650,000	-	(10,650,000)	-	-	-	
2014 Refunding	2027	4.00%	4,685,000	4,140,000	-	(230,000)	-	3,910,000	850,000	
2015 Refunding	2033	4.00%	60,010,000	50,800,000	-	(460,000)	-	50,340,000	4,650,000	
2015A Refunding	2031	4.00% - 5.00%	139,295,000	108,710,000	-	(11,405,000)	-	97,305,000	18,010,000	
2016 Refunding	2038	2.00% - 5.00%	79,345,000	67,035,000	-	(5,130,000)	-	61,905,000	5,085,000	
2016A Refunding	2033	3.00% - 5.00%	20,185,000	18,535,000	-	(280,000)	-	18,255,000	295,000	
2017 Refunding	2029	3.00% - 5.00%	8,885,000	5,930,000	-	(1,540,000)	-	4,390,000	610,000	
2019 Refunding	2040	3.00% - 5.00%	42,020,000	37,900,000	-	-	-	37,900,000	-	
2023 School building	2043	5.00%	312,040,000	-	312,040,000	-	-	312,040,000	280,000	
Total bonded indebtedness				314,700,000	312,040,000	(32,710,000)	-	594,030,000	32,845,000	
Accreted interest and CAB premium				6,464,677	271,148	-	(410,000)	6,325,825	-	
Premium/discounts on bonds				21,811,074	38,566,705	(6,816,608)	-	53,561,171	-	
Total bonds payable				\$ 342,975,751	\$ 350,877,853	\$ (39,526,608)	\$ (410,000)	\$ 653,916,996	\$ 32,845,000	
Right-to-use lease liability				\$ 503,599	\$ 88,705	\$ (206,412)	\$ -	\$ 385,892	\$ 116,673	
SBITA liability				-	6,877,688	(2,769,850)	-	4,107,838	2,352,777	
Net pension liability				59,673,163	86,398,738	(12,420,013)	-	133,651,888	-	
Net OPEB liability				101,397,856	5,913,785	(42,348,076)	-	64,963,565	-	
Total long-term liabilities				\$ 504,550,369	\$ 450,156,769	\$ (97,270,959)	\$ (410,000)	\$ 857,026,179	\$ 35,314,450	

Debt service principal requirements to maturity (below) exclude accumulated accretion of interest, which is included in the interest column:

Year Ended August 31,	Principal	Interest	Total Requirements
2024	\$ 32,845,000	\$ 28,155,850	\$ 61,000,850
2025	37,650,000	26,649,650	64,299,650
2026	32,195,000	25,277,000	57,472,000
2027	32,590,000	22,925,475	55,515,475
2028	24,385,000	20,589,650	44,974,650
2029-2033	138,130,000	85,647,383	223,777,383
2034-2038	136,265,000	55,366,150	191,631,150
2039-2043	159,970,000	20,486,550	180,456,550
Totals	\$ 594,030,000	\$ 285,097,708	\$ 879,127,708

There are a number of limitations and restrictions contained in the various general obligation bond indentures. The District is in compliance with all limitations and restrictions at August 31, 2023.

Irving Independent School District

Notes to the Financial Statements

Leases Payable

The District has entered into multiple lease agreements as lessee. The leases allow the right-to-use copiers over the term of the lease. The District is required to make monthly payments at its incremental borrowing rate or the interest rate stated or implied within the leases. The lease rate, term and ending lease liability are as follows:

	Interest Rate	Liability at Commencement	Lease Term in Months	Ending Balance
Governmental activities				
Pitney Bowes	3.445%	\$ 88,705	60	\$ 75,697
Xerox	0.712%	498,235	60	309,155
Xerox	0.736%	1,539	60	1,040
Total governmental activities				\$ 385,892

The future principal and interest lease payments as of fiscal year end are as follows:

Fiscal Year Ending	Principal	Interest	Total
2024	\$ 116,673	\$ 4,275	\$ 120,948
2025	117,973	2,975	120,948
2026	119,300	1,648	120,948
2027	27,182	573	27,755
2028	4,764	41	4,805
Total governmental activities		\$ 385,892	\$ 395,404

The value of the right-to-use assets as of the end of the current fiscal year was \$588,479 and had accumulated amortization of \$198,381.

Subscription Based Information Technology Arrangements (SBITA)

The District has entered into multiple SBITAs that allow the right-to-use the SBITA vendor's information technology software over the subscription term. The District is required to make monthly, quarterly, or annual payments at its incremental borrowing rate or the interest rate stated or implied within the SBITAs. The SBITA rate, term and ending subscription liability are as follows:

	Interest Rate(s)	Liability at Commencement	SBITA Term in Months	Ending Balance
Governmental activities				
Software	1.850%-3.409%	\$ 6,877,689	12-43	\$ 4,107,838
Total governmental activities				\$ 4,107,838

Irving Independent School District

Notes to the Financial Statements

The future principal and interest SBITA payments as of fiscal year end are as follows:

Fiscal Year Ending	Principal	Interest	Total
2024	\$ 2,352,777	\$ 92,754	\$ 2,445,531
2025	1,205,249	49,283	1,254,532
2026	381,435	14,888	396,323
2027	124,441	4,483	128,924
2028	43,936	1,076	45,012
Total governmental activities	\$ 4,107,838	\$ 162,484	\$ 4,270,322

The value of the subscription assets as of the end of the current fiscal year was \$6,982,135 and had accumulated amortization of \$1,792,474.

Note 9. Debt Issuances and Defeased Debt

On July 15, 2023, the District issued "Irving Independent School District Unlimited Tax School Building Bonds, Series 2023," totaling \$312,040,000. These bonds incur an average cost over the life of the bonds at a rate of 5.00% and mature annually with semi-annual interest payments. The proceeds were used to construct and renovate school buildings. The bonds will fully mature in 2043.

In prior years, the District issued refunding bonds for the purpose of restructuring outstanding debt service requirements or decreasing the total debt service payments. These refunding issues defeased selected general obligation and maintenance bonds. There was no defeased debt outstanding as of August 31, 2023.

Note 10. Interfund Receivables, Payables, and Transfers

In the fund financial statements, interfund balances are the results of normal transactions between funds and will be liquidated in the subsequent fiscal year. These balances at August 31, 2023, consisted of the following individual fund receivables and payables:

Fund	Receivable	Payable	Reason
General fund:			
Other nonmajor funds	\$ 13,945,786	\$ -	To reclassify deficit pooled cash
Internal service	497,871	-	To reclassify deficit pooled cash
Other nonmajor funds:			
General fund	-	13,945,786	To reclassify deficit pooled cash
Internal service:			
General fund	-	497,871	To reclassify deficit pooled cash
	<u>\$ 14,443,657</u>	<u>\$ 14,443,657</u>	

Irving Independent School District

Notes to the Financial Statements

Note 11. Litigation, Commitments, and Contingencies

The District is a party to various legal actions, none of which is believed by administration to have a material impact on the financial condition of the District. Accordingly, no provision for losses has been recorded in the accompanying financial statements for such contingencies.

The District participates in numerous state and federal grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies. Therefore, to the extent that the District has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required and the collectability of any related receivable at August 31, 2023, may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants, therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Note 12. Local, Intermediate, and Out-of-State Revenues – Governmental Funds

During the current year, local, intermediate and out-of-state revenues for the fund statements consisted of the following:

	General Fund	Food Service Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Other Funds	Total
Property taxes	\$ 169,416,216	\$ -	\$ 45,216,434	\$ -	\$ -	\$ 214,632,650
Food sales	-	1,119,745	-	-	-	1,119,745
Investment income	6,196,296	1,302,277	408,614	1,204,345	-	9,111,532
Rental of facilities	36,496	-	-	-	-	36,496
Tuition	418,032	-	-	-	-	418,032
Gifts and bequests	157,842	-	-	-	-	157,842
Penalties, interest & other tax-related income	1,762,732	-	327,800	-	-	2,090,532
Co-curricular student activities	895,350	-	-	-	-	895,350
Athletics	200,276	-	-	-	-	200,276
Other	3,779,980	62,302	-	-	479,104	4,321,386
Total	\$ 182,863,220	\$ 2,484,324	\$ 45,952,848	\$ 1,204,345	\$ 479,104	\$ 232,983,841

Irving Independent School District

Notes to the Financial Statements

Note 13. Unearned Revenue and Deferred Inflows of Resources

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned (unearned revenue). Unearned revenue and deferred inflows of resources at year-end for the fund statements consisted of the following:

	General Fund	Debt Service Fund	Nonmajor Other Funds	Total
Deferred inflows of resources:				
Net tax revenue	\$ 4,074,520	\$ 1,103,966	\$ -	\$ 5,178,486
Total deferred inflows of resources	<u>\$ 4,074,520</u>	<u>\$ 1,103,966</u>	<u>\$ -</u>	<u>\$ 5,178,486</u>
Unearned revenue:				
Other unearned revenues	\$ -	\$ -	\$ 834,892	\$ 834,892
Total unearned revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 834,892</u>	<u>\$ 834,892</u>

For government-wide financial statements, unavailable revenue relating to taxes is recognized as revenue.

Note 14. Shared Services Arrangement

The District is the fiscal agent for the Regional Day School for the Deaf (RDSPD) Shared Services Arrangement (SSA), which provides services to students in its member districts, who have educationally significant hearing loss. In addition to the District, other member districts include Duncanville ISD and Grand Prairie ISD. The District, acting as the fiscal agent, manages the shared arrangement’s financial matters, including the budgeting, accounting, auditing, and reporting. In accordance to guidance provided in the TEA’s Financial Accountability System Resource Guide the District has accounted for the activities of the SSA in the appropriate special revenue funds. Additionally, the SSA is accounted for using Model #2 and #3 in Section 1.3.1.6 of the Accounting and Reporting Treatment Guidance.

Expenditures billed to the SSA members as of August 31, 2023, are summarized below:

	2023
Duncanville ISD	\$ 177,507
Grand Prairie ISD	<u>271,597</u>
	<u>\$ 449,104</u>

Irving Independent School District

Notes to the Financial Statements

Note 15. New Accounting Pronouncements

GASB Statement No. 99, *Omnibus 2022 (GASB 99)*, enhances comparability in accounting and financial reporting and improves consistency of authoritative literature by addressing 1) practice issues that have been identified during implementation and application of certain GASB statements and 2) accounting and financial reporting for financial guarantees. The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. The requirements related to leases were implemented in the District's fiscal year 2022 financial statements in conjunction with GASB 87. The requirements related to PPPs and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. These requirements for GASB 99 were implemented in the District's fiscal year 2023 financial statements in conjunction with GASB 94 and GASB 96. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. These requirements for GASB 99 will be implemented in the District's fiscal year 2024 financial statements and the impact has not yet been determined.

GASB Statement No. 100, *Accounting Changes and Error Corrections (GASB 100)*, enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement 1) defines accounting changes and corrections of errors; 2) prescribes the accounting and financial reporting for each type of accounting change and error corrections; and 3) clarifies required note disclosures. The requirements of this statement are effective for reporting periods beginning after June 15, 2023, with earlier application encouraged. GASB 100 will be implemented in the District's fiscal year 2024 financial statements and the impact has not yet been determined.

GASB Statement No. 101, *Compensated Absences (GASB 101)*, improves the information needs of financial statements users by updating the recognition and measurement guidance for compensated absences under a unified model and amending certain previously required disclosures. The requirements of this statement are effective for reporting periods beginning after December 15, 2023, with earlier application encouraged. GASB 101 will be implemented in the District's fiscal year 2025 financial statements and the impact has not yet been determined.

The District will evaluate the impact of the standards on its financial statements and will take the necessary steps to implement them.



Required Supplementary Information



Irving Independent School District
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - General Fund
For the Year Ended August 31, 2023

Exhibit G-1

DATA CONTROL CODES		ORIGINAL BUDGET	FINAL AMENDED BUDGET	FISCAL YEAR ACTUAL	VARIANCE POSITIVE OR (NEGATIVE)
REVENUES					
5700	Local and intermediate sources	\$ 176,321,775	\$ 177,531,786	\$ 182,863,220	\$ 5,331,434
5800	State program revenues	143,876,828	143,876,828	141,359,046	(2,517,782)
5900	Federal program revenues	13,100,000	13,100,000	11,408,269	(1,691,731)
5020	Total revenues	333,298,603	334,508,614	335,630,535	1,121,921
EXPENDITURES					
Current					
0010	Instruction and instructional-related services				
0011	Instruction	194,611,448	193,598,037	194,199,985	(601,948)
0012	Instructional resources and media services	5,367,867	5,652,610	5,489,533	163,077
0013	Curriculum and instructional staff development	11,348,109	8,416,444	4,574,439	3,842,005
	Total instruction and instructional-related services	211,327,424	207,667,091	204,263,957	3,403,134
0020	Instructional and school leadership				
0021	Instructional leadership	8,218,767	10,173,085	8,496,196	1,676,889
0023	School leadership	20,342,870	21,372,858	21,001,354	371,504
	Total instructional and school leadership	28,561,637	31,545,943	29,497,550	2,048,393
0030	Support services - student (pupil)				
0031	Guidance, counseling, and evaluation services	20,298,075	18,086,398	16,192,414	1,893,984
0032	Social work services	1,647,872	1,720,384	1,222,855	497,529
0033	Health services	3,411,070	3,633,689	3,297,568	336,121
0034	Student (pupil) transportation	11,597,746	10,756,090	9,350,740	1,405,350
0035	Food services	722,169	720,630	543,058	177,572
0036	Co-curricular/extracurricular activities	4,282,118	7,674,143	6,478,685	1,195,458
	Total support services - student (pupil)	41,959,050	42,591,334	37,085,320	5,506,014
0040	Administrative support services				
0041	General administration	11,719,402	13,271,969	10,815,186	2,456,783
	Total administrative support services	11,719,402	13,271,969	10,815,186	2,456,783
0050	Support services - nonstudent based				
0051	Plant maintenance and operations	27,813,879	31,856,909	26,294,032	5,562,877
0052	Security and monitoring services	4,393,094	5,779,420	5,767,381	12,039
0053	Data processing services	4,766,173	4,941,250	5,334,164	(392,914)
	Total support services - nonstudent based	36,973,146	42,577,579	37,395,577	5,182,002
0060	Ancillary services				
0061	Community services	2,899,810	2,036,452	1,023,495	1,012,957
	Total ancillary services	2,899,810	2,036,452	1,023,495	1,012,957
0070	Debt service				
0071	Principal	-	-	1,897,939	(1,897,939)
0072	Interest and charges on long-term debt	-	-	25,688	(25,688)
	Total debt service	-	-	1,923,627	(1,923,627)
0080	Capital outlay				
0081	Facilities acquisition and construction	14,138	5,588,219	2,168,110	3,420,109
	Total capital outlay	14,138	5,588,219	2,168,110	3,420,109
0090	Intergovernmental charges				
0095	Payments to JJAEP	190,000	190,000	7,236	182,764
0099	Intergovernmental charges	636,721	636,722	636,722	-
	Total intergovernmental charges	826,721	826,722	643,958	182,764
6030	Total expenditures	334,281,328	346,105,309	324,816,780	21,288,529
1100	Excess (deficiency) of revenues over (under) expenditures	(982,725)	(11,596,695)	10,813,755	22,410,450
OTHER FINANCING SOURCES (USES)					
7912	Proceeds from sale of capital assets	-	-	172,408	172,408
7913	Lease proceeds	-	-	88,705	88,705
7949	Proceeds from right to use SBITA assets	-	-	4,609,516	4,609,516
8911	Transfers out	-	(40,700)	-	40,700
	Total other financing sources (uses)	-	(40,700)	4,870,629	4,911,329
1200	Net change in fund balances	(982,725)	(11,637,395)	15,684,384	27,321,779
0100	Fund balance - September 1 (beginning)	98,220,167	98,220,167	98,220,167	-
3000	FUND BALANCE - AUGUST 31 (ENDING)	\$ 97,237,442	\$ 86,582,772	\$ 113,904,551	\$ 27,321,779



Irving Independent School District
Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget and Actual - Food Service Fund
For The Year Ended August 31, 2023

Exhibit G-2

DATA CONTROL CODES		ORIGINAL BUDGET	FINAL AMENDED BUDGET	FISCAL YEAR ACTUAL	VARIANCE POSTIVE OR (NEGATIVE)
REVENUES					
5700	Local and intermediate sources	\$ 2,130,000	\$ 2,130,000	\$ 2,484,324	\$ 354,324
5800	State program revenues	120,000	120,000	95,877	(24,123)
5900	Federal program revenues	23,040,000	23,040,000	25,566,779	2,526,779
5020	Total revenues	25,290,000	25,290,000	28,146,980	2,856,980
EXPENDITURES					
Current					
0030	Support services - student (pupil)				
0035	Food services	20,104,339	23,076,435	23,934,833	(858,398)
	Total support services - student (pupil)	20,104,339	23,076,435	23,934,833	(858,398)
0050	Support services - nonstudent based				
0051	Plant maintenance and operations	759,064	636,968	241,701	395,267
	Total support services - nonstudent based	759,064	636,968	241,701	395,267
0070	Debt service				
0071	Principal	-	-	105,114	(105,114)
0072	Interest and charges on long-term debt	-	-	2,879	(2,879)
	Total debt service	-	-	107,993	(107,993)
0080	Capital outlay				
0081	Facilities acquisition and construction	2,850,000	-	-	-
	Total capital outlay	2,850,000	-	-	-
6030	Total expenditures	23,713,403	23,713,403	24,284,527	(571,124)
1100	Excess (deficiency) of revenues over (under) expenditures	1,576,597	1,576,597	3,862,453	2,285,856
OTHER FINANCING SOURCES (USES)					
7949	Proceeds from right to use SBITA assets	-	-	348,232	348,232
	Total Other Financing Sources and (Uses)	-	-	348,232	348,232
1200	Net change in fund balances	1,576,597	1,576,597	4,210,685	2,634,088
0100	Fund balance - September 1 (beginning)	12,852,515	12,852,515	12,852,515	-
3000	FUND BALANCE - AUGUST 31 (ENDING)	\$ 14,429,112	\$ 14,429,112	\$ 17,063,200	\$ 2,634,088

Irving Independent School District
 Schedule of the District's Proportionate
 Share of the Net Pension Liability of a Cost-
 Sharing Multiple-Employer Pension Plan - TRS
 For the Last Nine Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>
District's proportion of the net pension liability	0.2251266%	0.2343206%	0.2133212%
District's proportionate share of net pension liability	\$ 133,651,888	\$ 59,673,163	\$ 114,250,470
State's proportionate share of the net pension liability associated with the district	<u>156,666,901</u>	<u>68,972,089</u>	<u>167,803,830</u>
TOTALS	<u>\$ 290,318,789</u>	<u>\$ 128,645,252</u>	<u>\$ 282,054,300</u>
District's covered payroll	257,684,288	247,403,973	234,382,771
District's proportionate share of the net pension liability as a percentage of its covered payroll	51.87%	24.12%	48.75%
Plan fiduciary net position as a percentage of the total pension liability	75.62%	88.79%	75.54%

*The amounts presented for the fiscal years were determined as of the Plan's fiscal year end, August 31 of the prior year.
 Ten years of data is not available.

Exhibit G-3

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
0.2215461%	0.2284947%	0.2323111%	0.2260375%	0.2410883%	0.1782444%
\$ 115,166,596	\$ 125,769,039	\$ 74,280,583	\$ 85,416,214	\$ 85,221,505	\$ 47,611,544
145,983,130	163,101,251	100,274,354	123,700,991	122,441,157	105,347,641
<u>\$ 261,149,726</u>	<u>\$ 288,870,290</u>	<u>\$ 174,554,937</u>	<u>\$ 209,117,205</u>	<u>\$ 207,662,662</u>	<u>\$ 152,959,185</u>
226,131,194	226,139,762	225,816,020	219,842,627	218,700,802	210,264,992
50.93%	55.62%	32.89%	38.85%	38.97%	22.64%
75.24%	73.74%	82.17%	78.00%	78.43%	83.25%

Irving Independent School District
 Schedule of the District's Contributions - TRS
 For the Last Nine Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Contractually required contribution	\$ 10,660,361	\$ 10,506,255	\$ 8,724,108
Contribution in relation to the contractually required contribution	<u>(10,660,361)</u>	<u>(10,506,255)</u>	<u>(8,724,108)</u>
CONTRIBUTIONS DEFICIENCY (EXCESS)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	251,685,276	257,684,288	247,403,973
Contributions as a percentage of covered payroll	4.24%	4.08%	3.53%

*The amounts presented for the fiscal years were determined as of the District's fiscal year end.
 Ten years of data is not available.

Exhibit G-4

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 7,518,417	\$ 7,798,496	\$ 7,618,803	\$ 7,181,784	\$ 7,138,727	\$ 5,760,719
<u>(7,518,417)</u>	<u>(7,798,496)</u>	<u>(7,618,803)</u>	<u>(7,181,784)</u>	<u>(7,138,727)</u>	<u>(5,760,719)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
234,382,771	226,131,194	226,139,762	225,816,020	219,842,627	218,700,802
3.21%	3.45%	3.37%	3.18%	3.25%	2.63%

Irving Independent School District
Schedule of the District's Proportionate
Share of the Net OPEB Liability of a Cost-
Sharing Multiple-Employer OPEB Plan - TRS
Last Six Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>
District's proportion of the net OPEB liability	0.2713145%	0.2628626%	0.2575501%
District's proportionate share of net OPEB liability	\$ 64,963,565	\$ 101,397,856	\$ 97,906,438
State's proportionate share of the net OPEB liability associated with the District	<u>79,245,343</u>	<u>135,850,530</u>	<u>131,562,784</u>
TOTALS	<u>\$ 144,208,908</u>	<u>\$ 237,248,386</u>	<u>\$ 229,469,222</u>
District's covered payroll	257,684,288	247,403,973	234,382,771
District's proportionate share of the net pension liability as a percentage of its covered payroll	25.21%	40.98%	41.77%
Plan fiduciary net position as a percentage of the total pension liability	11.52%	6.18%	4.99%

*The amounts presented for the fiscal years were determined as of the Plan's fiscal year end, August 31 of the prior year.

Ten years of data is not available.

<u>2020</u>	<u>2019</u>	<u>2018</u>
0.2669724%	0.2748384%	0.2735990%
\$ 126,254,519	\$ 137,229,320	\$ 118,977,920
<u>167,764,011</u>	<u>191,416,641</u>	<u>174,501,471</u>
<u>\$ 294,018,530</u>	<u>\$ 328,645,961</u>	<u>\$ 293,479,391</u>
226,131,194	226,139,762	225,816,020
55.83%	60.68%	52.69%
2.66%	1.57%	0.91%

Irving Independent School District
 Schedule of the District's Contributions to the
 OPEB Plan - TRS
 Last Six Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Contractually required contribution	\$ 2,158,628	\$ 2,228,657	\$ 2,052,843
Contribution in relation to the contractually required contribution	<u>(2,158,628)</u>	<u>(2,228,657)</u>	<u>(2,052,843)</u>
CONTRIBUTIONS DEFICIENCY (EXCESS)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	251,685,276	257,684,288	247,403,973
Contributions as a percentage of covered payroll	0.86%	0.86%	0.83%

*The amounts presented for the fiscal years were determined as of the District's fiscal year end.
 Ten years of data is not available.

<u>2020</u>	<u>2019</u>	<u>2018</u>
\$ 1,955,632	\$ 1,895,974	\$ 1,901,915
<u>(1,955,632)</u>	<u>(1,895,974)</u>	<u>(1,901,915)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
234,382,771	226,131,194	226,139,762
0.83%	0.84%	0.84%



Note 1. Budgetary Legal Compliance

A. Budgetary Information

The Official Budget was prepared for adoption prior to August 16, 2022 for all required Governmental Funds on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles (see Note 1(D) in the Notes to the Financial Statements). The budget is adopted by fund and function for expenditures and by fund and object for revenues. The appropriate department head or campus principal controls the budget. Therefore, management may transfer appropriations at the object level as necessary without the approval of the Board. The Board of Trustees maintains control within Fund Groups at the function code level for appropriations and object code level for revenues.

The Budget is formally adopted by the Board of Trustees at a duly advertised public meeting in accordance with law prior to the expenditure of funds. The approved budget is filed with the TEA through the Public Education Information Management System (PEIMS).

Should any change in the approved budget be required, budget amendment requests are presented to the Board of Trustees for consideration. Amendments are made before the fact and, once approved, are reflected in the official minutes. During the year, the budget was properly amended in accordance with the above procedures. The Board of Trustees approved the final amendment on August 21, 2023.

B. Budgetary deficit

In the General Fund, the following functions exceeded budget due to the implementation of GASB 96: Function 11 (Instruction), 53 (Data Processing Services), 71 (Debt Service - Principal) and 72 (Debt Service – Interest).

In the Food Service Fund, the following functions exceeded budget due to the implementation of GASB 96: Function 45 (Food Services), 71 (Debt Service – Principal) and 72 (Debt Service – Interest).



Other Supplementary Information



Combining and Individual Fund Statements and Schedules



Nonmajor Governmental Funds



Irving Independent School District
 Combining Balance Sheet
 Nonmajor Governmental Funds
 August 31, 2023

Exhibit H-1

DATA CONTROL CODES		FEDERAL SPECIAL REVENUE	STATE SPECIAL REVENUE	LOCAL SPECIAL REVENUE	TOTALS NONMAJOR GOVERNMENTAL FUNDS
ASSETS					
1110	Cash and cash equivalents	\$ 340,100	\$ 1,099,385	\$ 93,733	\$ 1,533,218
	Receivables				
1240	Due from other governments	14,264,565	29,993	-	14,294,558
1000	TOTAL ASSETS	\$ 14,604,665	\$ 1,129,378	\$ 93,733	\$ 15,827,776
LIABILITIES					
2110	Accounts payable	\$ 86,585	\$ 468,725	\$ -	\$ 555,310
2170	Due to other funds	13,945,786	-	-	13,945,786
2180	Due to Other Governments	446,706	-	-	446,706
2300	Unearned revenue	134,372	633,311	67,209	834,892
2000	Totals liabilities	14,613,449	1,102,036	67,209	15,782,694
FUND BALANCE					
	Restricted	-	27,342	26,524	53,866
	Unassigned	(8,784)	-	-	(8,784)
3000	Total fund balance	(8,784)	27,342	26,524	45,082
4000	TOTAL LIABILITIES AND FUND BALANCE	\$ 14,604,665	\$ 1,129,378	\$ 93,733	\$ 15,827,776

Irving Independent School District
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended August 31, 2023

Exhibit H-2

<u>DATA CONTROL CODES</u>		<u>FEDERAL SPECIAL REVENUE</u>	<u>STATE SPECIAL REVENUE</u>	<u>LOCAL SPECIAL REVENUE</u>	<u>TOTALS NONMAJOR GOVERNMENTAL FUNDS</u>
REVENUES					
5700	Local and intermediate sources	\$ -	\$ 449,104	\$ 30,000	\$ 479,104
5800	State program revenues	-	2,312,709	-	2,312,709
5900	Federal program revenues	62,756,577	-	-	62,756,577
5020	Total revenues	62,756,577	2,761,813	30,000	65,548,390
EXPENDITURES					
Current					
0010	Instruction and instructional-related services				
0011	Instruction	29,181,806	2,796,467	14,098	31,992,371
0013	Curriculum development and instructional staff development	5,764,653	43,998	-	5,808,651
	Total instruction and instructional-related services	34,946,459	2,840,465	14,098	37,801,022
0020	Instructional and school leadership				
0021	Instructional leadership	1,669,294	176,432	-	1,845,726
0023	School Leadership	1,047,485	-	-	1,047,485
	Total instructional and school leadership	2,716,779	176,432	-	2,893,211
0030	Support services - student (pupil)				
0031	Guidance, counseling, and evaluation services	1,759,758	-	-	1,759,758
0032	Social work services	169,663	-	-	169,663
0033	Health services	807,854	-	-	807,854
0034	Student (pupil) transportation	1,507,504	-	-	1,507,504
0035	Food services	113,582	-	-	113,582
0036	Co-curricular/extracurricular activities	-	-	1,208	1,208
	Total support services - student (pupil)	4,358,361	-	1,208	4,359,569
0040	Administrative support services				
0041	General administration	8,204,445	-	-	8,204,445
	Total administrative support services	8,204,445	-	-	8,204,445
0050	Support services - nonstudent based				
0051	Plant Maintenance and Operation	5,509,760	-	-	5,509,760
0052	Security and Monitoring Services	1,689,655	9,708	-	1,699,363
0053	Data processing services	3,513,675	-	-	3,513,675
	Total support services - nonstudent based	10,713,090	9,708	-	10,722,798
0060	Ancillary services				
0061	Community services	2,359,417	2,349	-	2,361,766
	Total ancillary services	2,359,417	2,349	-	2,361,766
0070	Debt service				
0071	Principal on long-term debt	325,728	467,105	-	792,833
0072	Interest and charges on long-term debt	80,925	19,622	-	100,547
	Total debt service	406,653	486,727	-	893,380
6030	Total expenditures	63,705,204	3,515,681	15,306	67,236,191
1100	Deficiency of revenues under expenditures	(948,627)	(753,868)	14,694	(1,687,801)
OTHER FINANCING SOURCES					
7949	Proceeds from right to use SBITA assets	948,627	971,314	-	1,919,941
1200	Net change in fund balances	-	217,446	14,694	232,140
0100	Fund balance - September 1 (beginning)	(8,784)	(190,104)	11,830	(187,058)
	FUND BALANCE - AUGUST 31 (ENDING)	245 (8,784)	\$ 27,342	\$ 26,524	\$ 45,082

Internal Service Funds

Irving Independent School District
Combining Statement of Net Position
Internal Service Funds
August 31, 2023

<u>DATA CONTROL CODES</u>		<u>WORKERS' COMPENSATION</u>	<u>UNEMPLOYMENT</u>
	ASSETS		
	Current assets		
1110	Cash and temporary investments	\$ 2,396,196	\$ 550,567
1290	Other Receivables	125,000	-
1310	Inventories, at cost	-	-
	Total current assets	<u>2,521,196</u>	<u>550,567</u>
	Non-Current Assets:		
1500	Right-to-use leased assets	-	-
	Total Noncurrent Assets	<u>-</u>	<u>-</u>
1000	Total assets	2,521,196	550,567
	LIABILITIES		
	Current liabilities		
2110	Accounts payable	251	-
2170	Due to other funds	-	-
2800	Claims due within one year	352,082	-
2800	Right-to-use lease liability - current portion	-	-
	Total current liabilities	<u>352,333</u>	<u>-</u>
	Noncurrent liabilities		
	Claims due in more than one year	498,077	-
	Right-to-use lease liability	-	-
	Total long-term liabilities	<u>498,077</u>	<u>-</u>
2000	Total liabilities	850,410	-
	NET POSITION		
3900	Unrestricted net position	<u>1,670,786</u>	<u>550,567</u>
3000	TOTAL NET POSITION	<u>\$ 1,670,786</u>	<u>\$ 550,567</u>

SCIENCE KIT REFURBISHMENT	PRINT SHOP	TOTALS INTERNAL SERVICE FUNDS
\$ -	\$ -	\$ 2,946,763
1,794	-	126,794
127,242	80,048	207,290
<u>129,036</u>	<u>80,048</u>	<u>3,280,847</u>
-	313,270	313,270
-	313,270	313,270
129,036	393,318	3,594,117
-	3,973	4,224
473,575	24,296	497,871
-	-	352,082
-	99,841	99,841
<u>473,575</u>	<u>128,110</u>	<u>954,018</u>
-	-	498,077
-	210,354	210,354
-	210,354	708,431
473,575	338,464	1,662,449
(344,539)	54,854	1,931,668
<u>\$ (344,539)</u>	<u>\$ 54,854</u>	<u>\$ 1,931,668</u>

Irving Independent School District
Combining Statement of Revenues, Expenses, and
Changes in Net Position
Internal Service Funds
For the Year Ended August 31, 2023

<u>DATA CONTROL CODES</u>		<u>WORKERS' COMPENSATION</u>	<u>UNEMPLOYMENT</u>
	OPERATING REVENUES		
5700	Charges for services	\$ 1,311,537	\$ 11,913
5020	Total operating revenues	1,311,537	11,913
	OPERATING EXPENSES		
6100	Payroll costs	82,246	43,502
6200	Professional/contracted services	65,677	-
6300	Supplies and materials	9,375	-
6400	Claims, administration, and other expenses	598,870	-
6030	Total operating expenses	756,168	43,502
	Operating income (loss)	555,369	(31,589)
	NONOPERATING REVENUES		
7955	Interest income	98,054	-
7915	Transfers in	-	-
	Change in net position	653,423	(31,589)
0100	Total net position - September 1 (beginning)	1,017,363	582,156
3000	TOTAL NET POSITION - AUGUST 31 (ENDING)	\$ 1,670,786	\$ 550,567

SCIENCE KIT REFURBISHMENT	PRINT SHOP	TOTALS INTERNAL SERVICE FUNDS
\$ 445,609	\$ 215,180	\$ 1,984,239
445,609	215,180	1,984,239
217,843	-	343,591
2,173	62,879	130,729
287,573	3,147	300,095
-	102,558	701,428
507,589	168,584	1,475,843
(61,980)	46,596	508,396
-	-	98,054
-	-	-
(61,980)	46,596	606,450
(282,559)	8,258	1,325,218
\$ (344,539)	\$ 54,854	\$ 1,931,668

Irving Independent School District
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended August 31, 2023

	<u>WORKERS'</u> <u>COMPENSATION</u>	<u>UNEMPLOYMENT</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received for premiums and services	\$ 1,311,537	\$ 11,913
Cash paid to employees	(82,246)	(43,502)
Cash paid for claims, administration, and other costs	(839,897)	-
	<hr/>	<hr/>
Net cash provided by (used in) operating activities	389,394	(31,589)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	98,054	-
	<hr/>	<hr/>
Net cash provided by investing activities	98,054	-
	<hr/>	<hr/>
Net increase (decrease) in cash & cash equivalents	487,448	(31,589)
Cash and cash equivalents at beginning of the year	1,908,748	582,156
	<hr/>	<hr/>
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	<u>\$ 2,396,196</u>	<u>\$ 550,567</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Operating income (loss)	\$ 555,369	\$ (31,589)
	<hr/>	<hr/>
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities		
Increase in inventories	-	-
Decrease in right-to-use leased assets	-	-
Increase (decrease) in accounts payable	(692)	-
Increase (decrease) in due to other funds	-	-
Decrease in long-term claims reserve	(165,283)	-
Decrease in right-to-use lease liability	-	-
	<hr/>	<hr/>
Total adjustments	(165,975)	-
	<hr/>	<hr/>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>\$ 389,394</u>	<u>\$ (31,589)</u>

SCIENCE KIT REFURBISHMENT	PRINT SHOP	TOTALS INTERNAL SERVICE FUNDS
\$ 514,292	\$ 407,302	\$ 2,245,044
(217,843)	-	(343,591)
(296,449)	(407,302)	(1,543,648)
-	-	357,805
-	-	98,054
-	-	98,054
-	-	455,859
-	-	2,490,904
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,946,763</u>
\$ (61,980)	\$ 46,596	\$ 508,396
(4,735)	-	(4,735)
-	188,149	188,149
(174)	3,973	3,107
68,683	(45,314)	23,369
-	-	(165,283)
-	(193,404)	(193,404)
<u>61,980</u>	<u>(46,596)</u>	<u>(150,591)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 357,805</u>



Fiduciary Funds



Irving Independent School District
 Combining Statement of Fiduciary Net Position
 Custodial Funds
 August 31, 2023

Exhibit H-6

	STUDENT ACTIVITY FUNDS	FLEXIBLE BENEFITS	TOTAL CUSTODIAL FUNDS
ASSETS			
Cash and temporary investments	\$ 659,482	\$ 303,156	\$ 962,638
TOTAL ASSETS	\$ 659,482	\$ 303,156	\$ 962,638
LIABILITIES			
Accounts payable	\$ 17,852	-	\$ 17,852
TOTAL LIABILITIES	17,852	-	17,852
NET POSITION			
Restricted for for students and other organizations	641,630	303,156	944,786
TOTAL NET POSITION	\$ 641,630	\$ 303,156	\$ 944,786

Irving Independent School District

Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended August 31, 2023

Exhibit H-7

	STUDENT ACTIVITY FUNDS	FLEXIBLE BENEFITS	TOTAL CUSTODIAL FUNDS
ADDITIONS			
Miscellaneous revenue from student groups	\$ 1,222,154	\$ -	\$ 1,222,154
Additions from flex funds	-	1,150,257	1,150,257
TOTAL ADDITIONS	1,222,154	1,150,257	2,372,411
DEDUCTIONS			
Dues and fees	1,277,278	-	1,277,278
Distribution of flex funds	-	1,027,380	1,027,380
TOTAL DEDUCTIONS	1,277,278	1,027,380	2,304,658
Change in net position	(55,124)	122,877	67,753
Net position, beginning	696,754	180,279	877,033
Net position, ending	\$ 641,630	\$ 303,156	\$ 944,786

Required T.E.A. Schedules

Irving Independent School District
 Schedule of Delinquent Taxes Receivable
 For the Year Ended August 31, 2023

LAST TEN YEARS TAX ROLL FISCAL YEAR ENDING August 31	OPERATIONS	INTEREST & SINKING	3 ASSESSED/ APPRAISED VALUE FOR SCHOOL TAX
2014 & Prior Years	Various	Various	Various
2015	1.0400	0.3950	9,875,806,062
2016	1.1700	0.4050	10,428,027,790
2017	1.1700	0.2750	11,457,829,623
2018	1.1700	0.2614	12,120,027,696
2019	1.1700	0.2311	13,358,205,288
2020	1.0310	0.2741	14,537,517,847
2021	1.0148	0.2603	15,884,792,736
2022	0.9390	0.2687	16,791,998,908
2023	0.9056	0.2418	19,371,934,822 *

1000 TOTALS

8000 TOTALS **Taxes Refunded**

Column 3 - Assessed/Appraised Value for School Tax Purposes:
 This is the net appraised value through the July supplement as reported by the Dallas Central Appraisal District, after exemptions provided by law and those granted by the District, which includes tax abatements.

Column 20 - Current Year's Tax Levy:
 This amount is calculated by multiplying the total tax rate times per \$100 of Assessed/Appraised value, then deducting the levy lost due to the over 65 tax freeze exemption and proration of taxes of \$7,645,064.

* Source: 2022 School District Report of Property Value
 (Includes all Supplements and Litigated Accounts).

10 BEGINNING BALANCE 9/1/2022	20 CURRENT YEAR'S TOTAL LEVY	30 MAINTENANCE TOTAL COLLECTIONS	30a DEBT SERVICE TOTAL COLLECTIONS	40 FISCAL YEAR'S ADJUSTMENT	50 ENDING BALANCE 8/31/2023
\$ 1,121,476	\$ -	\$ 147,064	\$ 43,872	\$ (38,272)	\$ 892,268
167,047	-	14,885	5,654	(2,076)	144,432
224,210	-	19,133	7,451	(24,247)	173,379
273,373	-	37,393	8,789	(9,807)	217,384
387,542	-	69,236	15,469	(31,586)	271,251
534,227	-	108,195	21,371	(43,250)	361,411
987,484	-	152,956	40,665	(223,606)	570,257
1,182,492	-	203,221	52,127	(143,649)	783,495
2,167,492	-	(713,048)	(204,043)	(1,963,377)	1,121,206
-	214,628,516	169,395,849	45,229,590	3,120,234	3,123,311
<u>\$ 7,045,343</u>	<u>\$ 214,628,516</u>	<u>\$ 169,434,884</u>	<u>\$ 45,220,945</u>	<u>\$ 640,364</u>	<u>\$ 7,658,394</u>
		\$ 17,074			

Column 30 - Fiscal Year Collections:

These are levy collections prior to adjustments described in Column 40, according to each year's tax roll. Penalty and interest collections are not included.

Column 40 - Fiscal Year's Adjustments:

These adjustments include corrections for errors in taxes assessed, total reductions for missing taxpayers and taxes lost due to exemptions. Amount may vary due to rounding.

Column 50 - Ending balance 8/31/23:

This total is displayed in Exhibit C-1, Balance Sheet.

Irving Independent School District
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual - Debt Service Fund
 For the Year Ended August 31, 2023

Exhibit J-2

DATA CONTROL CODES		ORIGINAL BUDGET	FINAL AMENDED BUDGET	FISCAL YEAR ACTUAL	VARIANCE POSITIVE OR (NEGATIVE)
REVENUES					
5700	Local and intermediate sources	\$ 45,403,925	\$ 45,403,925	\$ 45,952,848	\$ 548,923
5800	State program revenues	-	-	1,188,304	1,188,304
5020	Total revenues	45,403,925	45,403,925	47,141,152	1,737,227
EXPENDITURES					
0070	Debt service				
0071	Principal	32,710,000	32,985,000	33,120,000	(135,000)
0072	Interest and charges on long-term debt	12,568,925	12,568,925	12,418,958	149,967
0073	Bond issue costs and fees	-	2,420,000	10,700	2,409,300
	Total debt services	45,278,925	47,973,925	45,549,658	2,424,267
6030	Total expenditures	45,278,925	47,973,925	45,549,658	2,424,267
1100	Excess (deficiency) of revenues over (under) expenditures	125,000	(2,570,000)	1,591,494	4,161,494
1200	Net change in fund balances	125,000	(2,570,000)	1,591,494	4,161,494
0100	Fund balance - September 1 (beginning)	9,730,167	9,730,167	9,730,167	-
3000	FUND BALANCE - AUGUST 31 (ENDING)	\$ 9,855,167	\$ 7,160,167	\$ 11,321,661	\$ 4,161,494

<u>Data Codes</u>		<u>Responses</u>
<u>Section A: Compensatory Education Programs</u>		
AP1	Did your LEA expend any state compensatory education program state allotment funds during the District's fiscal year?	Yes
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	Yes
AP3	List the total state allotment funds received for state compensatory education programs during the District's fiscal year.	\$ 43,818,885
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30, 34)	\$ 24,219,247
<u>Section B: Bilingual Education Programs</u>		
AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes
AP6	Does the LEA have written policies and procedures for its bilingual education program?	Yes
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	\$ 10,622,730
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25, 35)	\$ 16,384,901

Irving Independent School District

Index for Statistical Section

This section presents detailed information as a context for understanding what the information in the financial statements, note disclosures, required supplementary information, and supplementary information says about Irving Independent School District’s overall financial health.

Contents	Exhibits
Financial Trends Information These schedules contain trend information intended to help the reader understand how the district’s financial position has changed over time.	S1 – S7
Revenue Capacity Information These schedules contain information intended to help the reader assess the district’s most significant revenue source, state tax collections.	S8 – S12
Debt Capacity information These schedules contain information intended to assist users in understanding and assessing the district’s current levels of outstanding debt and the ability to issue additional debt.	S13 – S14
Demographic and Economic information These schedules provide demographic and economic indicators intended to help the reader understand the socioeconomic environment within which the district’s financial activities take place.	S15 – S17
Operating Information These schedules provide contextual information about the district’s operations and resources intended to assist readers in using financial statement information to understand and assess the district’s economic condition.	S18 – S19



Irving Independent School District

Net Position By Component Last Ten Fiscal Years (Unaudited)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental activities				
Net investment in capital assets	\$ 34,787,416	\$ 32,289,637	\$ 32,387,346	\$ 49,947,282
Restricted				
Federal and state programs	5,840,117	5,434,057	6,190,761	6,926,005
Debt service	11,811,520	10,505,814	4,202,628	4,239,051
Unrestricted	25,431,713	(482,474)	19,157,439	32,925,745
TOTAL GOVERNMENTAL NET POSITION	<u>\$ 77,870,766</u>	<u>\$ 47,747,034</u>	<u>\$ 61,938,174</u>	<u>\$ 94,038,083</u>
Business-type activities				
Unrestricted	\$ -	\$ -	\$ -	\$ (48,721)
TOTAL BUSINESS-TYPE NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (48,721)</u>
Total primary government				
Net investment in capital assets	\$ 34,787,416	\$ 32,289,637	\$ 32,387,346	\$ 49,947,282
Restricted				
Federal and state programs	5,840,117	5,434,057	6,190,761	6,926,005
Debt service	11,811,520	10,505,814	4,202,628	4,239,051
Unrestricted	25,431,713	(482,474)	19,157,439	32,877,024
TOTAL PRIMARY GOVERNMENT	<u>\$ 77,870,766</u>	<u>\$ 47,747,034</u>	<u>\$ 61,938,174</u>	<u>\$ 93,989,362</u>

Source: The Statement of Net Position for the Irving Independent School District

2018	2019	2020	2021	2022	2023
\$ 76,698,608	\$ 89,114,218	\$ 118,667,802	\$ 139,875,980	\$ 162,764,128	\$ 201,202,152
6,687,877	5,722,247	2,867,679	5,235,921	12,864,345	17,117,066
4,792,224	16,675,173	14,646,882	11,328,895	10,010,118	11,089,055
(134,227,899)	(127,105,683)	(137,914,164)	(136,549,851)	(138,000,569)	(125,744,652)
<u>\$ (46,049,190)</u>	<u>\$ (15,594,045)</u>	<u>\$ (1,731,801)</u>	<u>\$ 19,890,945</u>	<u>\$ 47,638,022</u>	<u>\$ 103,663,621</u>
\$ (182,385)	\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ (182,385)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 76,698,608	\$ 89,114,218	\$ 118,667,802	\$ 139,875,980	\$ 162,764,128	\$ 201,202,152
6,687,877	5,722,247	2,867,679	5,235,921	12,864,345	17,117,066
4,792,224	16,675,173	14,646,882	11,328,895	10,010,118	11,089,055
(134,410,284)	(127,105,683)	(137,914,164)	(136,549,851)	(138,000,569)	(125,744,652)
<u>\$ (46,231,575)</u>	<u>\$ (15,594,045)</u>	<u>\$ (1,731,801)</u>	<u>\$ 19,890,945</u>	<u>\$ 47,638,022</u>	<u>\$ 103,663,621</u>

Irving Independent School District
Expenses, Program Revenues, And Net (Expense)/Revenue
Last Ten Fiscal Years (Unaudited)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
EXPENSES				
Governmental activities				
Instruction	\$ 209,800,052	\$ 211,808,998	\$ 217,338,877	\$ 224,360,321
Instructional resources and media services	5,915,181	5,488,376	6,368,683	6,581,856
Curriculum and staff development services	8,471,201	9,135,362	8,217,047	9,400,847
Instructional leadership	5,112,718	4,577,973	5,027,383	5,654,331
School leadership	19,926,467	20,401,286	21,467,618	22,393,869
Guidance, counseling, & evaluation services	15,040,908	15,721,776	17,071,237	17,081,638
Social work services	584,649	1,576,516	1,556,815	1,728,065
Health services	2,814,171	3,001,895	3,294,065	3,403,554
Student transportation	6,354,947	5,267,894	6,032,429	7,009,837
Food service	19,309,738	19,738,827	21,381,006	22,262,789
Extracurricular activities	6,559,814	6,538,184	6,986,735	7,151,176
General administration	8,104,538	7,122,438	7,791,108	7,939,216
Plant maintenance and operations	21,912,291	22,191,155	23,796,087	25,112,397
Security and monitoring services	3,182,215	3,130,271	3,467,941	3,551,287
Data processing services	4,261,484	4,031,182	4,254,484	4,868,754
Community services	1,818,555	1,724,124	2,323,519	2,144,097
Interest on long-term debt	26,343,364	20,023,429	20,103,591	16,096,943
Facilities acquisition/construction	10,703	71,682	92,834	122,425
Intergovernmental charges	116,850	173,772	15,882	42,900
Payments to TIF	2,182,197	6,465,553	8,945,883	11,010,364
Other intergovernmental charges	534,086	538,945	568,476	583,498
Total governmental activities expenses	<u>368,356,129</u>	<u>368,729,638</u>	<u>386,101,700</u>	<u>398,500,164</u>
Business-type activities				
Vending	-	-	-	476,486
Total business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>476,486</u>
TOTAL PRIMARY EXPENSES	<u>\$ 368,356,129</u>	<u>\$ 368,729,638</u>	<u>\$ 386,101,700</u>	<u>\$ 398,976,650</u>
PROGRAM REVENUES				
Governmental activities				
Charges for services				
Instruction	\$ 425,016	\$ 360,438	\$ 242,247	\$ 572,448
Food service	3,284,981	3,110,102	3,136,952	2,782,044
Extracurricular activities	1,421,847	1,814,044	1,861,280	1,885,027
Plant maintenance and operations	231,145	388,564	466,364	331,195
Operating grants and contributions	51,231,188	57,542,541	62,385,043	75,499,383
Total governmental activities revenues	<u>56,594,177</u>	<u>63,215,689</u>	<u>68,091,886</u>	<u>81,070,097</u>
Business-type activities				
Charges for services				
Vending	-	-	-	321,361
Total business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>321,361</u>
TOTAL PRIMARY GOVERNMENT REVENUES	<u>\$ 56,594,177</u>	<u>\$ 63,215,689</u>	<u>\$ 68,091,886</u>	<u>\$ 81,391,458</u>

Source: The Statement of Activities for the Irving Independent School District

2018	2019	2020	2021	2022	2023
\$ 155,169,170	\$ 237,621,653	\$ 246,100,617	\$ 245,346,028	\$ 220,104,380	\$ 232,424,178
7,625,079	6,293,049	6,491,369	6,151,185	5,523,746	5,802,594
7,027,424	10,023,173	10,855,730	11,864,739	13,648,762	10,287,401
3,800,568	6,218,861	7,699,350	7,765,880	8,391,814	10,224,061
14,444,144	23,225,973	24,539,037	24,270,416	21,452,598	22,723,042
11,411,772	17,879,474	20,161,822	19,150,363	20,165,604	18,107,767
1,022,686	1,719,611	1,607,543	1,523,025	1,437,039	1,376,187
2,317,808	3,711,880	4,058,513	3,924,641	4,013,444	4,108,747
6,857,230	10,376,215	7,584,884	7,636,526	10,268,381	9,128,996
18,844,875	22,592,999	23,473,075	21,833,111	22,192,009	25,656,414
5,866,123	7,372,719	7,231,954	6,718,733	6,600,210	7,035,258
5,431,463	8,335,489	9,385,916	14,940,341	11,845,009	18,706,548
23,008,223	28,772,770	27,820,383	28,203,793	33,065,611	31,634,395
3,030,946	4,237,373	4,753,222	5,221,637	5,241,723	5,918,483
4,606,508	7,528,670	9,281,368	12,772,715	16,510,308	7,069,683
1,411,289	2,057,946	2,602,644	2,598,094	3,216,080	3,361,656
13,029,722	13,689,128	12,573,923	11,916,900	11,098,813	11,352,451
475,180	589,580	774,581	1,401,030	1,186,808	1,177,950
21,162	11,322	19,986	2,394	11,094	7,236
13,382,139	15,380,261	248,209	-	-	-
599,317	624,457	607,393	613,334	615,541	636,722
299,382,828	428,262,603	427,871,519	433,854,885	416,588,974	426,739,769
453,958	261,306	-	-	-	-
453,958	261,306	-	-	-	-
\$ 299,836,786	\$ 428,523,909	\$ 427,871,519	\$ 433,854,885	\$ 416,588,974	\$ 426,739,769
\$ 651,901	\$ 651,901	\$ 406,586	\$ 251,178	\$ 560,783	\$ 470,032
2,565,563	2,565,563	1,175,220	290,826	627,849	1,119,745
1,855,358	1,855,358	1,065,052	507,212	975,388	1,095,626
383,429	383,429	72,766	7,004	54,792	39,119
7,052,625	7,052,625	73,015,452	83,618,350	76,495,151	106,681,742
12,508,876	12,508,876	75,735,076	84,674,570	78,713,963	109,406,264
320,294	320,294	-	-	-	-
320,294	320,294	-	-	-	-
\$ 12,829,170	\$ 12,829,170	\$ 75,735,076	\$ 84,674,570	\$ 78,713,963	\$ 109,406,264

Irving Independent School District
 General Revenues and Changes In Net Position
 Last Ten Fiscal Years (Unaudited)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
NET (EXPENSE)/REVENUE				
Governmental activities	\$ (311,761,952)	\$ (305,513,949)	\$ (318,009,814)	\$ (317,906,553)
Business-type activities	-	-	-	(155,125)
	<hr/>	<hr/>	<hr/>	<hr/>
Total primary government expenses	(311,761,952)	(305,513,949)	(318,009,814)	(318,061,678)
GENERAL REVENUES				
Governmental activities				
Taxes				
Property taxes levied for general purposes	91,269,145	96,135,459	100,440,711	122,229,287
Property taxes levied for debt service	37,578,332	36,447,373	38,749,543	28,770,790
State aid formula grants	184,171,041	187,211,926	184,411,595	187,453,054
Investment earnings	254,184	285,316	832,337	1,612,463
Miscellaneous	2,693,365	9,254,222	7,766,768	9,570,786
Special item	-	-	-	-
Transfers	-	-	-	(106,404)
	<hr/>	<hr/>	<hr/>	<hr/>
Total governmental activities	315,966,067	329,334,296	332,200,954	349,529,976
Business-type activities				
Transfers	-	-	-	106,404
	<hr/>	<hr/>	<hr/>	<hr/>
Total business-type activities	-	-	-	106,404
	<hr/>	<hr/>	<hr/>	<hr/>
Total primary government	315,966,067	329,334,296	332,200,954	349,636,380
CHANGE IN NET POSITION				
Governmental activities	4,204,115	23,820,347	14,191,140	31,623,423
Business-type activities	-	-	-	(48,721)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL PRIMARY GOVERNMENT	<u>\$ 4,204,115</u>	<u>\$ 23,820,347</u>	<u>\$ 14,191,140</u>	<u>\$ 31,574,702</u>

Source: The Statement of Activities for the Irving Independent School District

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ (286,873,952) (133,664)	\$ (415,753,727) 58,988	\$ (352,136,443) -	\$ (349,180,315) -	\$ (337,875,011) -	\$ (317,333,505) -
(287,007,616)	(415,694,739)	(352,136,443)	(349,180,315)	(337,875,011)	(317,333,505)
127,929,303	141,267,808	144,594,888	157,647,163	151,607,384	172,281,036
28,367,128	27,771,138	38,586,051	40,238,396	43,505,087	45,544,234
175,530,606	174,875,485	177,306,711	170,517,817	167,880,473	142,547,350
3,016,736	4,769,472	2,861,202	394,410	966,403	9,209,586
13,846,942	12,302,304	2,649,835	2,005,275	1,662,741	3,776,898
6,268,735	-	-	-	-	-
-	(208,532)	-	-	-	-
354,959,450	360,777,675	365,998,687	370,803,061	365,622,088	373,359,104
-	208,532	-	-	-	-
-	208,532	-	-	-	-
354,959,450	360,986,207	365,998,687	370,803,061	365,622,088	373,359,104
68,085,498	(54,976,052)	13,862,244	21,622,746	27,747,077	56,025,599
(133,664)	267,520	-	-	-	-
<u>\$ 67,951,834</u>	<u>\$ (54,708,532)</u>	<u>\$ 13,862,244</u>	<u>\$ 21,622,746</u>	<u>\$ 27,747,077</u>	<u>\$ 56,025,599</u>

Irving Independent School District
Fund Balances – Governmental Funds
Last Ten Fiscal Years (Unaudited)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General fund				
Nonspendable	\$ 1,351,036	\$ 976,874	\$ 1,207,087	\$ 1,249,468
Assigned	5,919,083	17,091,518	9,696,748	3,402,196
Unassigned	91,248,384	89,501,266	92,208,290	109,226,931
TOTAL GENERAL FUND	<u>\$ 98,518,503</u>	<u>\$ 107,569,658</u>	<u>\$ 103,112,125</u>	<u>\$ 113,878,595</u>
All other governmental funds				
Nonspendable	\$ 183,405	\$ 268,747	\$ 283,454	\$ 79,029
Restricted	38,826,806	33,001,787	20,287,005	18,846,703
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL ALL OTHER GOVERNMENTAL FUNDS	<u>\$ 39,010,211</u>	<u>\$ 33,270,534</u>	<u>\$ 20,570,459</u>	<u>\$ 18,925,732</u>

Source: The Balance Sheet of Governmental Funds for the Irving Independent School District

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 738,981	\$ 706,024	\$ 803,181	\$ 767,488	\$ 924,923	\$ 984,882
2,959,931	3,024,775	35,357,935	30,589,413	15,575,890	31,374,463
101,102,211	101,393,315	78,516,748	86,736,133	81,719,354	81,545,206
<u>\$ 104,801,123</u>	<u>\$ 105,124,114</u>	<u>\$ 114,677,864</u>	<u>\$ 118,093,034</u>	<u>\$ 98,220,167</u>	<u>\$ 113,904,551</u>
\$ 301,724	\$ 203,880	\$ -	\$ -	\$ -	\$ -
12,171,275	22,122,651	17,283,119	16,150,478	22,594,512	385,293,436
21,148,829	9,661,547	6,329,038	5,511,642	11,683,215	-
(3,014)	(3,014)	(3,612)	(25,959)	(198,888)	(8,784)
<u>\$ 33,618,814</u>	<u>\$ 31,985,064</u>	<u>\$ 23,608,545</u>	<u>\$ 21,636,161</u>	<u>\$ 34,078,839</u>	<u>\$ 385,284,652</u>

Irving Independent School District

Governmental Funds Revenues¹

Last Ten Fiscal Years (Unaudited)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
REVENUES				
Federal sources				
Federal grants	\$ 22,794,674	\$ 24,456,450	\$ 27,010,564	\$ 27,194,891
Food service	18,888,553	19,241,145	19,662,942	19,972,952
Capital projects	729,889	729,102	-	-
Total federal sources	42,413,116	44,426,697	46,673,506	47,167,843
State sources				
State grants and other	178,517,736	182,775,755	177,764,921	184,875,873
Public education capital outlay				
Food service	119,653	119,678	140,759	119,779
Debt service	12,008,997	10,203,552	8,106,227	5,898,837
Total state sources	190,646,386	193,098,985	186,011,907	190,894,489
Local sources				
Local & intermediate sources	100,004,325	112,277,764	120,590,560	148,042,048
Food service	3,286,672	3,112,454	3,150,051	2,813,945
Debt service	37,613,336	36,478,013	38,831,336	28,920,869
Capital projects	36,458	20,001	58,264	126,741
Total local sources	140,940,791	151,888,232	162,630,211	179,903,603
TOTAL REVENUES	\$ 374,000,293	\$ 389,413,914	\$ 395,315,624	\$ 417,965,935

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds for the Irving Independent School District

Note:

¹Includes General, Food Service, Debt Service, Capital Projects, and Special Revenue Funds.

2018	2019	2020	2021	2022	2023
\$ 22,754,974	\$ 28,404,157	\$ 23,476,893	\$ 37,188,710	\$ 48,457,016	\$ 74,164,846
19,519,459	19,317,791	19,329,531	21,354,176	27,833,604	25,566,779
-	-	-	2,706,475	-	-
42,274,433	47,721,948	42,806,424	61,249,361	76,290,620	99,731,625
174,183,511	179,619,223	178,375,154	171,370,950	169,781,453	143,671,755
120,605	108,021	101,455	106,702	38,416	95,877
2,557,992	2,361,280	650,956	1,540,582	574,204	1,188,304
176,862,108	182,088,524	179,127,565	173,018,234	170,394,073	144,955,936
160,412,398	174,329,176	152,799,363	160,679,841	157,441,640	183,342,324
2,667,739	3,055,992	1,533,389	336,446	818,939	2,484,324
28,450,971	28,079,531	38,792,525	40,252,185	43,527,181	45,952,848
223,268	-	1,204,345	-	-	1,204,345
191,754,376	205,464,699	194,329,622	201,268,472	201,787,760	232,983,841
<u>\$ 410,890,917</u>	<u>\$ 435,275,171</u>	<u>\$ 416,263,611</u>	<u>\$ 435,536,067</u>	<u>\$ 448,472,453</u>	<u>\$ 477,671,402</u>

Irving Independent School District
Governmental Funds Expenditures and Debt Service Ratio¹
Last Ten Fiscal Years (Unaudited)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
EXPENDITURES				
Governmental funds				
11 Instruction	\$ 195,714,227	\$ 198,653,525	\$ 197,401,989	\$ 200,221,263
12 Instructional resources & media services	5,300,771	4,988,675	5,526,231	5,504,998
13 Curriculum & staff development services	8,456,104	9,182,998	7,969,790	9,020,339
Total function 10	209,471,102	212,825,198	210,898,010	214,746,600
21 Instructional leadership	5,026,844	4,583,961	5,016,246	5,183,399
23 School leadership	19,002,786	19,658,156	19,783,704	20,127,642
Total function 20	24,029,630	24,242,117	24,799,950	25,311,041
31 Guidance, counseling, & evaluation services	14,402,200	15,195,030	15,879,307	15,488,239
32 Social work services	584,539	1,591,463	1,499,289	1,547,947
33 Health services	2,679,805	2,891,635	3,116,593	3,076,661
34 Student transportation	6,327,776	5,240,723	6,005,258	6,982,666
35 Food service	18,468,763	21,441,982	21,770,990	21,909,340
36 Extracurricular activities	5,959,930	6,324,888	6,261,632	6,320,974
Total function 30	48,423,013	52,685,721	54,533,069	55,325,827
41 General administration	7,996,682	7,038,599	7,380,628	7,399,101
Total function 40	7,996,682	7,038,599	7,380,628	7,399,101
51 Plant maintenance and operations	21,707,212	22,166,761	23,605,883	23,849,262
52 Security and monitoring services	3,647,381	3,192,050	3,434,715	3,406,129
53 Data processing services	4,533,127	4,065,945	4,855,841	5,893,963
Total function 50	29,887,720	29,424,756	31,896,439	33,149,354
61 Community services	1,810,100	1,775,912	2,271,083	1,964,314
Total function 60	1,810,100	1,775,912	2,271,083	1,964,314
71 Debt service				
Principal on long-term debt	17,901,432	22,133,623	28,884,818	27,860,000
Interest on long-term debt	28,633,014	24,989,938	25,751,096	18,811,331
Bond issuance costs and fees	150,754	1,147,082	1,895,655	226,110
Total function 70	46,685,200	48,270,643	56,531,569	46,897,441
81 Facilities acquisition/construction	14,841,570	6,679,429	16,547,033	12,528,765
Total function 80	14,841,570	6,679,429	16,547,033	12,528,765
95 Payments to JJAEP	116,850	173,772	15,882	42,900
97 Payments to IIF	2,182,197	6,465,553	8,945,883	11,010,364
99 Intergovernmental charges	534,086	538,945	568,476	583,498
Total function 90	2,833,133	7,178,270	9,530,241	11,636,762
TOTAL EXPENDITURES	<u>\$ 385,978,150</u>	<u>\$ 390,120,645</u>	<u>\$ 414,388,022</u>	<u>\$ 408,959,205</u>
Debt service as a percentage of noncapital expenditures	12.7%	12.5%	14.0%	12.0%

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds for the Irving Independent School District

Notes:

¹ Includes General, Food Service, Debt Service, Capital Projects, and Special Revenue Funds.

2018	2019	2020	2021	2022	2023
\$ 199,797,948	\$ 200,765,138	\$ 206,544,626	\$ 220,889,648	\$ 220,891,113	\$ 226,192,356
5,330,043	5,410,461	5,437,001	5,471,182	5,547,623	5,489,533
9,281,871	9,066,158	9,703,012	11,277,269	14,279,397	10,383,090
214,409,862	215,241,757	221,684,639	237,638,099	240,718,133	242,064,979
5,227,105	5,527,490	6,679,890	7,221,635	8,718,837	10,602,580
19,832,979	19,927,818	20,590,610	21,890,998	21,699,233	22,048,839
25,060,084	25,455,308	27,270,500	29,112,633	30,418,070	32,651,419
15,296,284	15,493,457	17,137,376	17,382,209	20,636,591	17,952,172
1,535,770	1,528,468	1,394,998	1,424,180	1,526,276	1,392,518
3,200,964	3,190,606	3,417,307	3,548,961	4,085,252	4,105,422
8,337,203	12,836,911	8,122,489	7,066,573	10,854,688	10,858,244
19,983,800	20,340,593	20,812,466	20,124,379	21,741,390	24,591,473
6,657,455	6,220,574	5,986,379	5,777,843	6,199,256	6,479,893
55,011,476	59,610,609	56,871,015	55,324,145	65,043,453	65,379,722
7,352,690	7,420,674	8,252,606	14,116,306	12,220,044	19,181,388
7,352,690	7,420,674	8,252,606	14,116,306	12,220,044	19,181,388
24,908,521	24,960,391	25,371,458	27,565,054	34,018,940	32,320,785
3,663,243	4,040,839	4,474,203	5,064,923	5,448,649	7,466,744
5,308,629	7,008,988	10,626,975	12,224,096	16,292,987	9,034,353
33,880,393	36,010,218	40,472,636	44,854,073	55,760,576	48,821,882
1,884,851	1,878,956	2,347,479	2,472,111	3,342,497	3,385,261
1,884,851	1,878,956	2,347,479	2,472,111	3,342,497	3,385,261
28,230,000	28,720,000	30,990,000	30,490,000	31,750,000	35,915,886
18,335,258	17,854,470	15,596,599	14,789,600	13,527,025	12,548,072
147,775	14,550	412,082	14,050	8,750	2,436,905
46,713,033	46,589,020	46,998,681	45,293,650	45,285,775	50,900,863
7,122,345	28,277,832	9,540,400	4,809,851	4,085,635	5,497,240
7,122,345	28,277,832	9,540,400	4,809,851	4,085,635	5,497,240
21,162	11,322	19,986	2,394	11,094	7,236
13,382,139	15,380,261	248,209	-	-	-
599,317	624,457	607,393	613,334	615,541	636,722
14,002,618	16,016,040	875,588	615,728	626,635	643,958
\$ 405,437,352	\$ 436,500,414	\$ 414,313,544	\$ 434,236,596	\$ 457,500,818	\$ 468,526,712
11.9%	11.5%	11.6%	10.6%	10.0%	10.8%

Irving Independent School District

Other Financing Sources and Uses and Net Change in Fund Balances

Last Ten Fiscal Years (Unaudited)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (11,977,857)	\$ (706,731)	\$ (19,072,398)	\$ 9,006,730
Other financing sources (uses)				
Proceeds from sale of bonds	-	-	-	-
Premium or (discount) on bonds issued	5,165,908	8,319,033	54,633,023	2,334,052
Proceeds from sale of refunding bonds	4,685,000	60,010,000	218,640,000	20,105,000
Sale of real or personal property	148,857	668,453	25,711	-
Lease proceeds	-	-	-	-
SBITA proceeds	-	-	-	-
Extraordinary other uses	-	2,764,638	-	-
Transfers in	487,672	-	364,551	19,161,450
Transfers out	-	-	(364,551)	(19,267,854)
Insurance recoveries	2,061,466	20,108	-	-
Payments to escrow agents	(9,860,181)	(67,764,023)	(271,383,944)	(22,217,635)
Total other financing sources (uses)	<u>2,688,722</u>	<u>4,018,209</u>	<u>1,914,790</u>	<u>115,013</u>
NET CHANGE IN FUND BALANCE	<u>\$ (9,289,135)</u>	<u>\$ 3,311,478</u>	<u>\$ (17,157,608)</u>	<u>\$ 9,121,743</u>

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds
for the Irving Independent School District

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 5,453,565	\$ (1,225,243)	\$ 745,722	\$ 1,299,471	\$ (9,028,365)	\$ 9,144,690
-	-	-	-	-	312,040,000
1,114,581	-	2,152,914	-	-	38,566,705
8,885,000	-	42,020,000	-	-	-
40,907	123,016	33,128	143,315	40,610	172,408
-	-	-	-	-	88,705
-	-	-	-	-	6,877,689
-	-	-	-	-	-
36,995,556	35,340,431	6,650,000	-	9,965,000	-
(36,995,556)	(35,548,963)	(6,650,000)	-	(10,007,000)	-
-	-	-	-	1,599,566	-
(9,878,443)	-	(43,774,533)	-	-	-
<u>162,045</u>	<u>(85,516)</u>	<u>431,509</u>	<u>143,315</u>	<u>1,598,176</u>	<u>357,745,507</u>
<u>\$ 5,615,610</u>	<u>\$ (1,310,759)</u>	<u>\$ 1,177,231</u>	<u>\$ 1,442,786</u>	<u>\$ (7,430,189)</u>	<u>\$ 366,890,197</u>



Irving Independent School District
 Appraised Value and Actual Value of Taxable Property
 Last Ten Fiscal Years (Unaudited)

Exhibit S-8

<u>IRVING INDEPENDENT SCHOOL DISTRICT</u>				<u>OVERLAPPING RATES ¹</u>		
<u>FISCAL YEAR</u>	<u>MAINTENANCE AND OPERATIONS</u>	<u>DEBT SERVICE</u>	<u>TOTAL</u>	<u>CITY OF IRVING</u>	<u>IRVING FLOOD CONTROL DISTRICT SECTION 1</u>	
2014	1.040	0.425	1.465	0.594	0.505	
2015	1.040	0.395	1.435	0.594	0.520	
2016	1.170	0.275	1.445	0.594	0.520	
2017	1.170	0.275	1.445	0.594	0.453	
2018	1.170	0.261	1.431	0.594	0.446	
2019	1.170	0.231	1.401	0.594	0.455	
2020	1.031	0.274	1.305	0.594	0.471	
2021	1.015	0.260	1.275	0.594	0.506	
2022	0.939	0.269	1.208	0.594	0.527	
2023	0.905	0.242	1.147	0.589	0.477	

Source: Appropriate government entities' tax departments

Note:

¹ Includes levies for operating and debt service costs.

² Information not available.

Irving Independent School District
 Direct and Overlapping Property Tax Rates
 Last Ten Fiscal Years (Unaudited)

FISCAL YEAR	IRVING INDEPENDENT SCHOOL DISTRICT			OVERLAPPING RATES ¹		
	MAINTENANCE AND OPERATIONS	DEBT SERVICE	TOTAL	CITY OF IRVING	IRVING FLOOD CONTROL DISTRICT SECTION 1	CITY OF GRAND PRAIRIE
2014	1.040	0.425	1.465	0.594	0.505	0.670
2015	1.040	0.395	1.435	0.594	0.520	0.670
2016	1.170	0.275	1.445	0.594	0.520	0.670
2017	1.170	0.275	1.445	0.594	0.453	0.670
2018	1.170	0.261	1.431	0.594	0.446	0.670
2019	1.170	0.231	1.401	0.594	0.455	0.670
2020	1.031	0.274	1.305	0.594	0.471	0.670
2021	1.015	0.260	1.275	0.594	0.506	0.670
2022	0.939	0.269	1.208	0.594	0.527	0.665
2023	0.905	0.242	1.147	0.589	0.477	0.660

Source: Appropriate government entities' tax departments

Note:

¹ Includes levies for operating and debt service costs.

² Information not available.

OVERLAPPING RATES ¹

CITY OF DALLAS	DALLAS COUNTY	DALLAS COUNTY COMMUNITY COLLEGE	DALLAS COUNTY HOSPITAL	DALLAS COUNTY FLOOD CONTROL	DALLAS COUNTY SCHOOLS	DALLAS COUNTY UTILITY AND RECLAMATION
0.797	0.243	0.125	0.276	2.750	0.010	1.983
0.797	0.243	0.124	0.286	2.650	0.010	1.590
0.797	0.243	0.124	0.286	2.250	0.009	1.590
0.783	0.243	0.123	0.279	2.250	0.009	1.295
0.780	0.243	0.124	0.279	2.000	0.010	1.249
0.777	0.243	0.124	0.279	1.800	-	1.111
0.777	0.243	0.124	0.270	1.500	-	0.986
0.776	0.240	0.124	0.266	1.500	-	0.937
0.773	0.228	0.124	0.255	1.300	-	0.817
0.746	0.218	0.116	0.236	1.400	-	0.781



Irving Independent School District
Principal Property Tax Payers
Current Year and Nine Years Ago (Unaudited)

Exhibit S-10

TAXPAYER	2023			2014		
	TAXABLE ASSESSED VALUE	RANK	PERCENTAGE OF TOTAL TAXABLE ASSESSED	TAXABLE ASSESSED VALUE	RANK	PERCENTAGE OF TOTAL TAXABLE ASSESSED
Amazon Com Services Inc	\$331,039,790	1	1.7%			
AGRE Williams Square	242,083,720	2	1.2%			
Frito Lay Inc.	238,830,260	3	1.2%	\$57,964,990	9	0.6%
Texas Utilities	151,713,750	4	0.8%	88,191,180	3	0.9%
PPF AMLI	146,150,000	5	0.8%			
Las Colinas Irving	143,600,000	6	0.7%			
Alesio Garden &	139,000,000	7	0.7%			
PCPI UT Owners LP	137,747,670	8	0.7%			
JDFW II LLC	134,000,000	9	0.7%			
WWC XLII LP	127,730,000	10	0.7%			
F6TAWs LLC				209,397,000	1	2.2%
Verizon				198,858,320	2	2.1%
SP Millennium				79,500,000	4	0.9%
Dr. Pepper Bottling Co.				68,755,110	5	0.7%
San Mar Corporation				66,176,980	6	0.7%
4150 North MacArthur				62,081,930	7	0.7%
Kroger Limited				59,260,350	8	0.6%
LPC Northwest PH I LP				56,500,000	10	0.6%
	<u>\$ 1,791,895,190</u>		<u>9.2%</u>	<u>\$ 946,685,860</u>		<u>10.0%</u>

Source: Dallas Central Appraisal District

Note:

¹Total appraised taxable value for 2023 = \$19,371,854,815

²Total appraised taxable value for 2014 = \$9,307,845,260

Irving Independent School District
 Property Tax Levies and Collections¹
 Last Ten Fiscal Years (Unaudited)

Exhibit S-11

FISCAL YEAR ENDING	TAXES LEVIED FOR THE FISCAL YEAR ²	COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY		COLLECTIONS OTHER THAN CURRENT YEAR	TOTAL COLLECTION TO DATE ³	
		AMOUNT	PERCENTAGE OF LEVY	DELINQUENT TAXES	AMOUNT	PERCENTAGE OF TOTAL COLLECTIONS TO TAX LEVY
2014	133,509,350	132,829,508	99.49%	937,831	133,767,339	100.19%
2015	139,082,613	136,448,528	98.11%	(1,092,647)	135,355,881	97.32%
2016	147,746,423	146,065,624	98.86%	(19,273)	146,046,351	98.85%
2017	162,102,609	160,305,584	98.89%	685,256	160,990,840	99.31%
2018	169,627,666	167,602,097	98.81%	(309,075)	167,293,023	98.62%
2019	182,531,008	180,268,628	98.76%	613,277	180,881,906	99.10%
2020	185,126,866	182,282,195	98.46%	422,344	182,704,539	98.69%
2021	197,250,132	194,343,050	98.53%	1,062,331	195,405,381	99.06%
2022	197,463,977	195,296,481	98.90%	(1,013,576)	194,282,905	98.39%
2023	217,748,749	214,625,439	98.57%	30,389	214,655,828	98.58%

Source: Dallas Central Appraisal District and IISD Tax Office Year-to-Date records

Notes:

- ¹ The District performs its own tax collection activities.
- ² The tax levy reflects the original levy as submitted in the State Property Tax Board School District Report of Property Values, net of any additions or deletions occurring during the year.
- ³ Total cash collections is total cash, net of interest and penalties and other judgments, as a result collections as a percentage of initial levy may exceed 100%.

Irving Independent School District
 Outstanding Debt By Type¹
 Last Ten Fiscal Years (Unaudited)

Exhibit S-12

FISCAL YEAR	GOVERNMENTAL ACTIVITIES		TOTAL PRIMARY GOVERNMENT	PERCENTAGE OF PERSONAL INCOME ²	PER CAPITA ²
	GENERAL OBLIGATION BONDS	LEASES PAYABLE			
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
2022	342,975,751	503,599	343,479,350	3.49%	1,309
2023	653,916,996	385,892	654,302,888	6.51%	2,523

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	\$ 780,295,000	49.91%	\$ 389,445,235
Irving Flood Control District # 1	2,650,000	96.24%	2,550,360
City of Grand Prairie	474,759,000	0.65%	3,085,934
City of Dallas	2,160,855,416	0.22%	4,753,882
Dallas College	375,515,000	5.05%	18,963,508
Dallas County Utility and Reclamation	118,265,000	49.04%	57,997,156
Dallas County Hospital	543,495,000	5.05%	27,446,498
Dallas County Flood Control	17,710,000	39.07%	6,919,297
Dallas County	217,675,000	5.05%	10,992,588
Subtotal, overlapping bonded debt			522,154,458
Irving Independent School District direct debt	\$ 654,302,888	100.00%	\$ 654,302,888
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 1,176,457,346
RATIO OF (NET) GENERAL BONDED DEBT TO THE ESTIMATED ACTUAL PROPERTY VALUE			3.38%

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
Ratio of Net Bonded Debt to Assessed Value and Per Capita
Last Ten Fiscal Years (Unaudited)

Exhibit S-14

FISCAL YEAR	POPULATION ¹	ASSESSED VALUE ²	TOTAL BONDED DEBT OUTSTANDING ³	LESS DEBT SERVICE FUNDS	NET BONDED DEBT OUTSTANDING	RATIO OF NET BONDED DEBT ASSESSED VALUE	NET BONDED DEBT PER CAPITA
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
2022	261,915	16,791,998,908	343,479,350	9,730,167	333,749,183	1.99%	1,274
2023	259,219	19,371,854,815	653,916,996	11,089,055	642,827,941	3.32%	2,480

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.

Irving Independent School District
 Demographic and Economic Statistics
 Last Ten Calendar Years (Unaudited)

Exhibit S-15

PERIOD ENDING	POPULATION ¹	PERSONAL INCOME ² (THOUSANDS OF DOLLARS)	PER CAPITA PERSONAL INCOME ² (DOLLARS)	UNEMPLOYMENT RATE ³
2014	227,030	6,122,999	26,970	5.79%
2015	228,610	6,096,800	26,669	4.90%
2016	231,040	6,166,771	26,691	3.60%
2017	234,710	6,953,988	29,628	3.52%
2018	237,490	7,281,918	30,662	3.20%
2019	247,615	7,750,597	31,301	3.11%
2020	250,063	8,221,321	32,877	6.79%
2021	247,669	8,295,921	33,496	5.72%
2022	261,915	9,832,027	37,539	3.54%
2023	259,219	10,045,514	38,753	3.51%

Sources:

¹ Texas Home Town Locator

² Calculated by multiplying population by per capital income divided by 1,000

³ Texas Workforce Commission



Irving Independent School District
Principal Employers
Current Year and Nine Years Ago (Unaudited)

Exhibit S-16

EMPLOYER	2023 ¹			2014 ²		
	EMPLOYEES	RANK	PERCENTAGE OF TOTAL EMPLOYMENT	EMPLOYEES	RANK	PERCENTAGE OF TOTAL EMPLOYMENT
Citigroup, Inc.	6,678	1	3.06%	5,700	1	2.25%
Vistra Corp	4,910	2	2.25%			
Irving Independent School District	4,513	3	2.07%	5,439	2	2.15%
Allstate Insurance	3,843	4	1.76%			
Verizon Communications	3,400	5	1.56%	3,260	3	1.29%
DFW International Airport	2,220	6	1.02%			
Microsoft Corporation	2,075	7	0.95%	1,351	10	0.53%
Christus Health	2,000	8	0.92%			
Exeter Finance	1,002	9	0.46%			
Bayroll Scott & White Medical Center	1,907	10	0.87%			
Irving Mall				2,100	4	0.83%
Aegis Communication				2,000	5	0.79%
Allstate Insurance				2,000	6	0.79%
YRC Worldwide				1,941	7	0.77%
Nokia				1,700	8	0.67%
NEC Corp of America				1,515	9	0.60%
TOTAL	32,548		14.92%	27,006		10.67%

Source(s):

¹ Irving - Las Colinas Chamber of Commerce

² Irving ISD 2014 ACFR

Irving Independent School District
Full-Time Equivalent District Employees By Type
Last Ten Fiscal Years (Unaudited)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
TEACHERS	2,351.3	2,351.7	2,284.0	2,283.4
PROFESSIONAL SUPPORT				
Associate School Psychologist	10.6	9.2	9.6	10.5
Counselor	85.0	87.4	88.3	87.8
Educational Diagnostician	31.4	36.4	39.9	39.7
Librarian	32.0	32.9	29.0	29.0
Occupational Therapist	5.6	5.6	5.5	7.0
Physical Therapist	2.0	3.0	3.0	3.0
School Nurse	35.9	38.0	38.0	39.0
Speech Therapist/Speech- Language Pathologist	34.9	35.1	38.4	36.9
Teacher Facilitator	40.7	78.4	76.8	85.7
Campus Professional Personnel	83.8	75.1	75.0	77.2
Non-Campus Professional Personnel	78.9	92.0	93.4	95.7
Total Professional Support	<u>440.8</u>	<u>493.1</u>	<u>496.9</u>	<u>511.5</u>
CAMPUS ADMINISTRATION				
Assistant Principal	65.0	71.9	70.2	72.9
Instructional Coach	0.0	0.0	0.0	0.0
Principal	36.9	37.0	37.0	37.0
Teacher Supervisor	33.0	36.9	37.7	37.0
Athletic Director	1.0	1.0	1.0	1.0
Total Campus Administration	<u>135.9</u>	<u>146.8</u>	<u>145.9</u>	<u>147.9</u>
CENTRAL ADMINISTRATION				
Assistant/Assoc/Deputy Superintendent	5.7	4.0	4.0	4.0
Superintendent	0.6	1.0	1.0	1.0
Instructional Program Director or Exec Director	12.0	12.9	13.0	12.0
Business Manager	1.0	1.0	1.0	1.0
Tax Assessor &/or Collector	1.0	3.0	3.0	3.0
Director of Personnel/HR	1.7	2.0	2.0	2.0
Total Central Administration	<u>22.0</u>	<u>23.9</u>	<u>24.0</u>	<u>23.0</u>
EDUCATIONAL AIDES				
Educational Aides	403.5	426.1	437.4	446.1
Interpreter	8.3	9.5	8.5	8.0
Total Educational Aides	<u>411.8</u>	<u>435.6</u>	<u>445.9</u>	<u>454.1</u>
AUXILIARY STAFF	<u>721.3</u>	<u>732.0</u>	<u>709.9</u>	<u>717.1</u>
TOTAL ALL FULL-TIME EQUIVALENT EMPLOYEES	<u><u>4,083.1</u></u>	<u><u>4,183.1</u></u>	<u><u>4,106.6</u></u>	<u><u>4,137.0</u></u>

Source: District records from the Fall PEIMS submission

2018	2019	2020	2021	2022	2023
2,261.9	2,220.8	2,146.3	2,191.9	2,239.6	2,143.1
10.9	10.0	8.9	9.7	9.0	3.9
89.3	88.6	96.7	95.5	104.4	95.7
38.4	37.9	40.8	41.1	39.6	36.1
28.8	26.9	29.4	31.2	29.1	28.1
7.0	7.0	6.0	6.0	6.0	6.0
2.9	3.0	3.0	4.0	4.0	4.0
37.9	37.5	39.0	37.3	38.9	39.7
36.9	38.7	37.4	41.8	39.7	36.8
87.0	84.4	88.7	68.7	71.0	75.6
59.4	58.8	55.2	66.6	63.6	56.8
75.8	74.2	80.8	89.3	97.5	134.0
474.3	467.0	485.9	491.2	502.8	516.7
73.0	74.0	74.9	77.1	77.1	74.1
0.0	0.0	0.0	0.0	0.0	0.0
37.0	37.0	37.0	37.0	39.0	37.7
37.0	33.0	35.1	38.8	49.8	42.7
1.0	2.0	1.0	1.0	1.0	1.0
148.0	146.0	148.0	153.9	166.9	155.5
4.9	6.0	9.0	7.9	7.0	6.0
1.0	1.0	1.0	1.0	1.0	1.0
52.8	36.0	38.3	37.2	49.6	18.9
1.0	1.0	1.0	1.0	1.0	1.0
3.0	3.0	1.0	1.0	1.0	1.0
3.0	3.0	3.0	4.0	5.0	6.0
65.7	50.0	53.3	52.1	64.6	33.9
460.0	459.7	464.9	534.5	543.1	490.3
7.9	6.0	7.9	7.0	5.5	4.4
467.9	465.7	472.8	541.5	548.6	494.7
676.7	680.4	701.6	826.5	799.6	932.5
4,094.5	4,029.9	4,007.9	4,257.1	4,322.1	4,276.4



Irving Independent School District
 Operating Statistics
 Last Ten Fiscal Years (Unaudited)

Exhibit S-18

FISCAL YEAR	ENROLLMENT	OPERATING EXPENDITURES	COST PER PUPIL	PERCENTAGE CHANGE	TEACHING STAFF	PUPIL-TEACHING RATIO	PERCENTAGE OF STUDENTS RECEIVING FREE OR REDUCED-PRICE MEALS
2014	35,403	276,784,658	7,818	6.49 %	2,351.3	15.1	80.5%
2015	35,191	288,104,156	8,187	4.72 %	2,351.7	15.0	76.9%
2016	34,929	307,995,593	8,818	7.71 %	2,284.0	15.3	77.2%
2017	34,792	305,606,427	8,784	(0.39)%	2,283.4	15.2	77.2%
2018	33,971	308,520,704	9,082	3.39 %	2,261.9	15.0	73.5%
2019	33,464	320,576,970	9,580	5.48 %	2,220.8	15.1	72.5%
2020	33,544	316,543,475	9,437	(1.49)%	2,146.3	15.6	75.9%
2021	33,544	331,507,325	9,883	4.73 %	2,191.9	15.3	75.0%
2022	32,378	342,430,695	10,576	7.01 %	2,239.6	14.5	76.1%
2023	31,767	324,816,780	10,225	(3.32)%	2,143.1	14.8	77.6%

Source: District records

Irving Independent School District
Capital Asset Information
Last Ten Fiscal Years (Unaudited)

SCHOOL	2014	2015	2016	2017
Elementary				
Buildings	24	24	24	24
Square feet	2,025,940	2,027,517	2,027,517	2,027,517
Maximum capacity	20,000	20,000	20,000	20,000
Enrollment	18,406	17,912	17,912	17,912
Middle				
Buildings	8	8	8	8
Square feet	1,328,012	1,328,012	1,328,012	1,328,012
Maximum capacity	8,000	8,000	8,000	8,000
Enrollment	7,355	7,454	7,454	7,454
High				
Buildings	7	7	7	7
Square feet	1,546,281	1,546,281	1,546,281	1,546,281
Maximum capacity	9,800	9,800	9,800	9,800
Enrollment	9,632	9,778	9,778	9,778
Administrative				
Buildings	9	9	9	9
Square feet	247,992	247,992	255,064	255,064
Transportation				
Buses (quantity) ¹	0	0	0	0
Athletics				
Football fields (quantity)	15	15	15	15
Soccer fields (quantity)	11	11	11	11
Running tracks (quantity)	11	11	11	11
Baseball/softball (quantity)	6	6	6	6
Playgrounds (quantity)	24	24	24	24
Natatorium (quantity)	-	-	-	-

Source: District records

Note:

¹ Buses were titled under Dallas County Schools. Buses were sold to Dallas County Schools in 2012.

² Dallas County Schools dissolved in July 2018. As part of the dissolution, Irving ISD took ownership of buses due to the district.

³ Irving ISD does not own a natatorium, the District paid to upgrade the natatorium owned by North Lake College.

2018	2019	2020	2021	2022	2023
24	24	24	24	24	24
2,027,517	2,027,517	2,027,517	2,027,517	2,027,517	2,027,517
20,000	20,000	20,000	20,000	20,000	20,000
16,585	15,945	15,841	15,203	15,442	15,628
8	8	8	8	8	8
1,328,012	1,328,012	1,328,012	1,328,012	1,328,012	1,328,012
8,000	8,000	8,000	8,000	8,000	8,000
7,451	7,514	7,696	7,533	7,115	6,728
7	7	7	7	7	7
1,546,281	1,587,400	1,587,400	1,587,400	1,587,400	1,587,400
9,800	9,800	9,800	9,800	9,800	9,800
9,935	10,005	10,007	9,946	9,821	9,411
9	9	9	13	9	6
255,064	255,064	255,064	269,286	255,064	234,176
175 ²	175 ²	181 ²	181 ²	180 ²	158
15	15	15	15	15	15
11	11	11	11	11	11
11	11	11	11	11	11
6	6	6	6	6	6
24	24	39	39	47	47
1 ³	1 ³	1 ³	1 ³	1 ³	1 ³



Single Audit Reports





**Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***

Board of Trustees
Irving Independent School District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Irving Independent School District (the District) as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 18, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying Summary of Findings and Questioned Costs as item 2023-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas
January 18, 2024



Independent Auditor’s Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance

Board of Trustees
Irving Independent School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Irving Independent School District’s (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the District’s major federal programs for the year ended August 31, 2023. The District’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District’s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2023-002. Our opinion on each major federal program is not modified with respect to these matters. *Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the noncompliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-002, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. *Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas
January 18, 2024

Irving Independent School District
Schedule of Expenditures of Federal Awards
For the Year Ended August 31, 2023

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
Passed Through State Department of Education:			
Texas Education For Homeless Children & Youth	84.196A	234600057110043	\$ 72,566
Title I Part A Improving Basic Programs	84.010A	22610101057912	12,906
Title I Part A Improving Basic Programs	84.010A	23610101057912	10,179,729
2021-2023 TIL I, 1003 ESF-Focused Support	84.010A	226101577110076	993,321
Total Assistance Listing # 84.010A			11,185,956
IDEA-B Formula	84.027A	226600010579126000	5,182
IDEA-B Formula	84.027A	236600010579126000	5,991,926
IDEA-B Preschool	84.173A	236610010579126000	29,148
IDEA-B Discretionary Deaf	84.027A	236610010579126000	83,486
COVID-19 IDEA-B Formula - ARP	84.027X	225350020579125000	1,259,389
COVID-19 IDEA-B Preschool - ARP	84.173X	225360020579125000	69,715
High Cost Fund	84.027A	H027A220008	19,436
Total Special Education Cluster (IDEA) Cluster			7,458,282
2021-2023 P-TECH Planning and Implementation	84.048A	213922027110023	3,620
Carl D Perkins Basic Grant for Career & Technology	84.048A	23420006057912	444,295
Total Assistance Listing # 84.048A			447,915
Title II Part A- Supporting Effective Instruction	84.367A	22694501057912	23,397
Title II Part A- Supporting Effective Instruction	84.367A	23694501057912	1,239,796
Total Assistance Listing # 84.367A			1,263,193
Title IV, Part A, Subpart 1	84.424A	23680101057912	786,449
Title III Part A Limited English Proficiency	84.365A	22671001057912	12,109
Title III Part A Limited English Proficiency	84.365A	23671001057912	1,868,040
Total Assistance Listing # 84.365A			1,880,149
COVID-19 CARES Act ESSER I	84.425D	20521001057912	52,577
COVID-19 CRRSA ESSER II	84.425D	21521001057912	26,083,946
COVID-19 ARP ESSER III	84.425U	21528001057912	16,239,404
COVID-19 TCLAS ESSER III	84.425U	21528042057912	951,615
COVID-19 ARP HOMELESS I- TEHCY SUPPLEMENTAL	84.425W	215330017110043	55,032
COVID-19 ARP HOMELESS II	84.425W	21533002057912	157,741
Total Assistance Listing # 84.425D, 84.425U			43,540,315
Passed Through Education Service Center Region 10:			
Title III Part A Limited English Proficiency	84.365A	23671001057912	423,292
Passed through Dallas County Local Workforce Development Board:			
Adult Ed English Literacy & Civics Awareness	84.002A	IISD-AEL1-2020-1	704,384
TOTAL U.S. DEPARTMENT OF EDUCATION			67,762,501
U.S. TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Texas Health and Human Services Commission:			
Medicaid Administrative Claiming (MAC)	93.778	HHS000537900112	308,473
Passed through State Department of Education:			
COVID-19 School Health Support	93.323	39352201	365,610
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			674,083

Continued

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Child Nutrition Cluster:			
Passed through State Department of Agriculture			
USDA Donated Commodities - Noncash assistance	10.555	806780706	1,738,020
Supply Chain Grant	10.555	-	5,000
Passed through State Department of Education:			
National School Lunch	10.555	71400701	16,282,724
School Breakfast Program	10.553	71300701	6,922,604
Total Child Nutrition Cluster			24,948,348
Passed through State Department of Agriculture:			
Child & Adult Care Program	10.558	00057912	618,431
TOTAL U.S. DEPARTMENT OF AGRICULTURE			25,566,779
U.S. DEPARTMENT OF DEFENSE			
Reserve Officer Training Corps	12.000	N/A	282,243
TOTAL U.S. DEPARTMENT OF DEFENSE			282,243
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 94,285,606

Concluded

Irving Independent School District
 Notes to Schedule of Expenditures of Federal Awards
 For the Year Ended August 31, 2023

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the District under programs of the federal government for the year ended August 31, 2023. The information in this schedule is presented in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

The District has elected not to use the 10% de minimis indirect cost rate as allowed under Uniform Guidance.

Note 2. Summary of Significant Accounting Policies

The District accounts for all awards under federal programs in the General Fund and certain Special Revenue funds in accordance with the Texas Education Agency's Financial Accountability System Resource Guide. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e. both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement. Pass-through entity identifying numbers are presented where available.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as unearned revenues until earned. Generally, unused balances are returned to the grantor at the close of specified project periods. National School Lunch Program non-cash commodities are recorded at their estimated market value at the time of donation.

Note 3. Reconciliation to Basic Financial Statements

The following is a reconciliation of expenditures of federal awards programs per Exhibit K-1 and Federal revenues reported on Exhibit C-2:

Total expenditures of federal awards per Exhibit K-1	\$ 94,285,606
SHARS	<u>5,446,019</u>
Total federal revenues per Exhibit C-2	<u>\$ 99,731,625</u>

The District implemented GASB 96 Subscription-Based Information Technology Arrangements in the current year. The District recorded a SBITA capital expenditure of \$948,627 in the current year that is not on the SEFA. It will be recorded on the SEFA as the payments for the SBITA are paid.

Irving Independent School District
 Schedule of Findings and Questioned Costs
 For the Year Ended August 31, 2023

Section 1. Summary of Auditor’s Results

Financial Statements

- a. An unmodified opinion was issued on the financial statements.
- b. Internal control over financial reporting:
 - Material weakness(es) identified? Yes No
 - Significant deficiency(ies) identified? Yes None Reported
- c. Is any noncompliance material to the financial statements noted? Yes No

Major Programs

- d. Internal control over major programs:
 - Material weakness(es) identified? Yes No
 - Significant deficiency(ies) identified? Yes None Reported
- e. An unmodified opinion was issued on compliance for major programs.
- f. Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? Yes No
- g. Identification of major programs:

84.425D 84.425D 84.425U 84.425U 84.425W 84.425W 84.027/84.173	COVID-19 CARES Act ESSER I COVID-19 CRRSA ESSER II COVID-19 ARP ESSER III COVID-19 TCLAS ESSER III COVID-19 ARP HOMELESS I- TEHCY SUPP. COVID-19 ARP HOMELESS II Special Education Cluster (IDEA)
---	---
- h. The dollar threshold used to distinguish between Type A and Type B programs: \$2,828,568
- i. Auditee qualified as a low-risk auditee? Yes No

Irving Independent School District

Schedule of Findings and Questioned Costs - Continued

For the Year Ended August 31, 2023

Section 2. Financial Statement Findings

Finding 2023-001 – Payroll Controls

Type of Finding – Significant Deficiency in Internal Control

Criteria

Upon hire, deductions are selected by the employee for inclusion in their monthly pay check. Human Resources enters the information.

Condition

There was one instance in our selection of 60 employees, where a payroll deduction of \$272.00 coded to 901 DMO was made in error.

Cause

This deduction was entered in error.

Effect

Because the deduction was an error, the employee was due a refund. The refund was paid on November 20, 2023 (monthly payroll) for the 9/6/2022 payroll period.

Recommendation

We recommend that management implement controls to prevent and/or detect errors related to employee payment. Additionally, if actions have not already been taken, management should promptly take the appropriate measures to ensure the error is corrected and the employee is refunded.

Views of Responsible Officials and Planned Corrective Actions

Management agrees with the finding and recommendation.

Section 3. Federal Award Findings and Questioned Costs

Finding 2023-002 – Activities Allowed or Unallowed, Allowable Cost Principles

84.027/84.173 – Special Education Cluster (IDEA)

Type of Finding – Compliance Finding and Significant Deficiency in Internal Control over Compliance

Criteria

For federally funded employees, twice a year employees and supervisors sign a Time & Effort Certification to certify that they are a grant-funded employee.

Condition

There was one instance where an employee that was paid with IDEA B (Special Education Cluster) funds, but did not have a signed Time & Effort Certification indicating time spent on the grant prior to termination on 8/19/2022.

Cause

The employee's termination was prior to the semi-annual process of having employees sign the Time & Effort Certification forms.

Irving Independent School District

Schedule of Findings and Questioned Costs - Continued

For the Year Ended August 31, 2023

Effect

Because the employee's termination was prior to the semi-annual process, the form was not signed prior to the employee leaving.

Recommendation

We recommend that management implement controls to ensure that all grant-funded employees that are terminated have a signed Time & Effort Certification form at the time of termination.

Views of Responsible Officials and Planned Corrective Actions

Management agrees with the finding and recommendation.

Section 4. Schedule of Prior Audit Findings and Questioned Costs

None

Finding 2023-001 – Payroll Controls

Type of Finding – Significant Deficiency in Internal Control

Corrective Action Plan

We will verify that the employee docks are accurate based on their accruals earned/balance with the monthly accrual report we run.

Person(s) Responsible

Latanya Cayetano, Director of Payroll
Claudia Sadler, Assist. Director of Payroll

Anticipated Completion Date

This refund was paid on November 20th, 2023 (Monthly Payroll) for 09/06/2022

Finding 2023-002 – Activities Allowed or Unallowed, Allowable Cost Principles

84.027/84.173 – Special Education Cluster (IDEA)

Type of Finding – Compliance Finding and Significant Deficiency in Internal Control over Compliance

Corrective Action Plan

Federal Programs, along with Human Resources and Business Services improved the current process in place when a federally funded employee resigns. We have put in place the Federal Compliance Officer and the CFO's assistant in the workflow to be notified when a federally funded employee resigns or terminated so they can work with technology to get the Time and Effort certifications signed before their last day.

Person(s) Responsible

Meritza Webb, Executive Director of HR & HRIS
Mahdia Lalee, Director of Business Services
Martina Fernandez, Executive Assistant to the CFO
Dean Garcia, Federal Programs Monitoring & Compliance Specialist

Anticipated Completion Date

12/31/2023

Irving Independent School District
 Schedule of Required Responses to Selected
 School FIRST Indicators (Unaudited)
 For the Fiscal Year Ended August 31, 2023

<u>Data Control Codes</u>		<u>Response</u>
SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year-end?	No
SF3	Did the school district make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	Yes
SF4	Was the school district issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the school district is considered to have been issued a warrant hold.	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	Yes
SF8	Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on capital appreciation bonds included in	\$ 6,325,825

CONSENT AGENDA ITEM – BIDS

1/22/2024

TOPIC: Consider Approval of the Renewal of Interlocal Agreement with Region 10 for the Purchase of Food Products for Food and Nutrition Services for the 2024-2025 School Year

SUBMITTED BY: F. Natividad/O. Rosenberger/J. Pilgrim

BACKGROUND: The Irving ISD Board of Trustees annually approve the renewal of the Region 10 Multi-Region Purchasing Cooperative Agreement (R10MRPC) for the purchase of various categories of Food Products. The cooperative provides a compliant manner of purchasing and the Food Services Department is satisfied with the products and pricing provided by the vendors. Specific categories of items purchased include Mainline Food Items, Supplemental Nutritional Products, Chemicals, Beverages, Ice Cream, Sanitation Systems and Commodity Processing. The cooperative will be the primary source for Mainline Food Products. In addition to the categories already mentions, the cooperative can also provide better pricing and a more expansive product selection of other Food Service-related products such as, groceries and paper products. The Administration therefore recommends that the Board approve the renewal of the R10MRPC Cooperative Agreement. The approval is for a term of one year, with options to renew annually.

FUNDING SOURCE: Federal Child Nutrition Funds

COSTS: Estimated \$10,000,000.00 Annually

ADMINISTRATIVE RECOMMENDATION: The Administration recommends the Renewal of Region 10 Multi-Region Purchasing Cooperative (R10MRPC) Interlocal Agreement for the Purchase of Mainline Food Items, Supplemental Nutrition Products, Chemicals, Beverages, Ice Cream, Sanitation Systems and Commodity Processing for the 2024-2025 School Year

RECOMMENDED BOARD ACTION: I move that the Board Approve the Renewal of the Region 10 Multi-Region Purchasing Cooperative Interlocal Agreement for the Purchase of Food Service Mainline Food Products, Supplemental Nutritional Products, Chemicals, Beverages, Ice Cream, Sanitation Systems and Commodity Processing for the 2024-2025 School Year

Additional Agenda Sheets Attached: Yes No


AGENDA SHEET

Meeting Date: 1/22/2024

Topic: Consider Approval of the Renewal of Interlocal Agreement with Region 10 for the Purchase of Food Products for Food and Nutrition Services for the 2024-2025 School Year

Recommended Vendor(s)	Region 10 Multi-Region Purchasing Cooperative
Contract Type (e.g. Co-op, RFP)	Interlocal Agreement
Contract Term or One Time Purchase	One-year term, with annual one-year renewals
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).


OLGA ROSENBERGER
EXECUTIVE DIRECTOR OF STUDENT
NUTRITION AND EXTENDED SCHOOL PROGRAMS


JEROME PILGRIM
DIRECTOR OF PURCHASING

Attachments:

1. Memo from Olga Rosenberger dated December 12, 2024
2. Memo from Jerome Pilgrim dated January 10, 2024
3. Region 10 Multi-Region Purchasing Cooperative Interlocal Agreement, SY2024-2025

MEMORANDUM

To: **Jerome Pilgrim**
Director of Purchasing

Fernando Natividad
Chief Financial Officer

From: **Olga Rosenberger**
Executive Director of Student Nutrition and Extended School Programs

Date: December 12th, 2023

Subject: Recommendation for Renewal of Region 10 Multi Region Purchasing Cooperative Agreement

We recommend renewal of the Region 10 Multi-Region Purchasing Cooperative (R10MRPC) Agreement to procure Full-Line Groceries, Ice Cream, Dispensed Fruit Beverages, Kitchen Chemicals/Cleaning Products, Sanitation Systems and Safety Training, Small Wares and USDA Foods for Further Processing.

This recommendation represents the best value for the district. The R10MRPC, with its vast purchasing power and staff to manage the cooperative, will not only provide better pricing, but will reduce costs associated with advertising, paperwork, as well as reduce time spent on the bidding process. An additional benefit of purchasing through the R10MRPC is that it will address documentation requested in the Texas Department of Agriculture Procurement Review process.



PURCHASING RENEWAL RECOMMENDATION

DATE: January 10, 2024

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

FROM: Jerome Pilgrim, Director of Purchasing


SUBJECT: Approval of Renewal of Region 10 Multi-Region Purchasing Cooperative (R10MRPC) for the Purchase of Mainline Food Items, Supplemental Nutrition Products, Chemicals, Beverages, Ice Cream, Sanitation Systems and Commodity Processing for the 2024-2025 School Year.

Purchasing concurs with the recommendation from the Director of Food and Nutrition Services to approve the renewal of the Interlocal Agreement with Region 10 Purchasing Cooperative for the purchase of Mainline Food Items, Supplemental Nutrition Products, Chemicals, Beverages, Ice Cream, Sanitation Systems and Commodity Processing for SY 2024-2025. Participation in such Purchasing Cooperative Programs is authorized under Section 8.053 of the Texas Education Code.

The cooperative can provide the district with better pricing and a more expansive product selectin. The district recommends the board approve the purchase of Mainline Food Items, Supplemental Nutrition Products, Chemicals, Beverages, Ice Cream, Sanitation Systems and Commodity Processing.

The Region 10 Multi-Region Purchasing Cooperative is a totally self-funded entity through a vendor participation fee. This fee is collected directly from the awarded vendors. Lastly, purchases made from R10MRPC will be compliant with EDGAR requirements.

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



ACTION REQUIRED!
Due Date: February 29, 2024

October 12, 2023

Re: Membership and Participation in the Region 10 ESC Multi-Region Purchasing Cooperative, SY24-25

Dear Food Service Director Addressed:

Multi-Region Purchasing Cooperative (hereinafter "R10MRPC") requires all Interlocal Agreements (hereinafter "Agreement") to be approved by each Recipient Agency's (hereinafter "RA") Board of Directors. Completed Agreements must be submitted with proof of Board approval. R10MRPC is also utilizing an annual, single-year agreement that encompasses both membership roles and responsibilities along with bid participation for the Agreement term. Region 10 Education Service Center is the "Coordinating Entity and Fiscal Agent" for R10MRPC.

This packet includes the complete Interlocal Agreement for RAs participating in the School Nutrition Programs that wish to purchase foodservice products or services through the R10MRPC formally procured and awarded bids. If the RA does not plan to purchase from any of the awarded bids, there is no need to complete an Interlocal Agreement.

The **Interlocal Agreement** (pages 3-11) is both a "membership and participation" agreement that commences on July 1st and extends through June 30th of the following calendar year. By signing the Agreement, you are agreeing to the General Provisions of Member Roles and Responsibilities along with your bid participation selection(s) indicating your entity's purchasing commitment. Members are now required to provide estimated quantities for each product planned for each bid category selected. This is done through a specialized software created by R10MRPC called "Maestro Forecasting."

The Multi-Region Purchasing Cooperative is a fully self-funded entity through a Vendor Participation Fee. This fee is collected directly from the awarded commercial-only vendors. Fees are used to cover expenses related to the administration and operation of R10MRPC and growth in services and benefits offered. Studies indicate that school districts benefit through cooperative participation with considerable cost savings. While the purchasing power of the R10MRPC is significant, the costs of goods and services continue to rise annually. Studies prove that schools participating in a child nutrition purchasing cooperative receive better pricing and higher selection of products with higher fill rates. Additional benefits of participating in the R10MRPC include reduced costs associated with advertising, paperwork, reduced time, and worry spent on the bidding process, as well as Industry-specific workshops, trainings, and technical support for child nutrition programs.

If I can be of further assistance in this matter, please contact me at 972-348-1448. I am available to talk to your school board if needed. Thank you for your consideration for participation in the SY 2024-2025 R10MRPC.

Sincerely,
Keri Warnick
Keri Warnick
Program Coordinator

Enclosures

INTERLOCAL AGREEMENT

The following Interlocal Agreement (pages 3-11) is to be completed by all recipient agencies (RA) that wish to participate in Region 10 ESC Multi-Region Purchasing Cooperative (R10MRPC) and purchase from formally procured bids.

This Interlocal Agreement is a one-year agreement for the school year 2024-2025 (July 1, 2024 through June 30, 2025). If completed, a fully executed copy will be returned to the RA and kept on file with R10MRPC indefinitely.

Each RA wishing to purchase from any procured and awarded bid must complete and sign all required pages. Each RA is asked to seriously consider which bids best fit their needs. R10MRPC requires forecasting of each product planned for purchase prior to all bid renewals and new bids through Maestro Forecasting, the customized software program.

The fully completed and signed Interlocal Agreement must be approved by your school Board of Trustees or Authorized Representative and returned no later than February 29, 2024. Please note that Interlocal Agreements received after the due date or later after bids have been released may not be approved due to forecasting requirements and procurement regulations.

Please return pages 3-11 of the Agreement fully executed.

Region 10 Education Service Center
Multi-Region Purchasing Cooperative
SY24-25: INTERLOCAL AGREEMENT

This Interlocal Agreement (hereinafter the "Agreement") is entered into by and between the agencies shown below as contracting parties for a single-year term, in accordance with the section entitled "Membership Term" below. The Member Recipient Agency (RA) is responsible for paying any vendors invoices for goods and services purchased by RA through the effective termination date. Region 10 ESC is the MRPC "Coordinating Entity and Fiscal Agent."

Contracting Parties

<u>Region 10 Education Service Center</u> Fiscal Agent/Coordinating Entity	<u>057-950</u> County District Number	
<u>Irving ISD</u> District/Recipient Agency (RA)	<u>057-912</u> RA County District Number	<u>000-281</u> RA ID

STATEMENT OF SERVICE'S TO BE PERFORMED

The Region 10 Multi-Region Purchasing Cooperative (hereinafter the "R10MRPC") organizes and administers the child nutrition cooperative purchasing and commodity processing program for RA's located in the state of Texas. Authority for such service is granted by Section 8.053 of the Texas Education Code, Chapter 791 of the Texas Government Code, and Chapter 271, Subchapter F, of the Texas Local Government Code. The goal of the cooperative is to obtain substantial savings on food service items through volume purchasing. There is no fee to join R10MRPC.

MEMBERSHIP:

Membership is a single-year term in the R10MRPC. The R10MRPC procures a variety of formally procured bids utilizing the competitive requests for proposals (RFP's) method to assist RAs with their fiscal budgetary needs. RAs have the option to commit to any bid(s) that best fits their needs. Members are required to select from a list of offered bids, which is seen as a commitment to purchase from the R10MRPC awarded vendor(s). Prior to the release of any formal solicitation or bid renewal, members are required to provide estimated quantities/forecast for each product they plan to purchase on each bid selected, although R10MRPC makes no guarantees of quantities to any vendor. Currently the following formally procured bids are offered:

1. USDA Foods for Further Processing (USDA Processed Commodities)
2. Full-Line Grocery Distributor (to include processed commodities)
3. Manufacturer Direct-to-District Delivery (commercial foods; approval required)
4. Small Wares
5. Kitchen Chemicals & Cleaning Products (products)
6. Sanitation System & Safety Training (services)
7. Fresh Produce & Raw Meats
8. Fresh Bread
9. Milk Full-Service Delivery
10. Ice Cream Novelties
11. Chips and Snacks
12. Beverages (contained)
13. Dispensed Fruit Beverages
14. Coffee Bar Products

LIMITATION OF AGREEMENT:

The R10MRPC reviews this Agreement each year to ensure compliance with United States Department of Agriculture (USDA) and Texas Department of Agriculture (TDA) regulations. If, following such review, the R10MRPC discovers that any provision contained herein is not in accordance with USDA and TDA regulation, R10MRPC will have 30 days to make all necessary updates and require that each participating RA sign a new Agreement. If R10MRPC does not amend the provision within the given timeframe, the RA may terminate this agreement on 10 days' written notice to R10MRPC. Child Nutrition Federal Funds are governed by USDA and TDA, therefore, if any conflicts between the procurement requirements set forth in EDGAR and those required by TDA/USDA exist, those required by TDA/USDA will apply to any solicitations when CN Federal Funds will be used for purchasing.

GENERAL PROVISIONS:

1. The Parties agree to comply with all applicable federal, state, and local statutes, ordinances, rules, and regulations in connection with the procurement activities and programs contemplated under this Agreement. This Agreement is subject to all applicable present and future valid laws governing such programs.
2. This Agreement shall be governed by the law of the State of Texas and venue for any dispute resolution shall be in the county in which the administrative offices of Region 10 ESC are located, which is currently Dallas County, Texas.
3. The R10MRPC reserves the right, but is not obligated, to add additional members and allow participation. Adding a RA may "materially change the existing contract(s)" and, thereby, require rebidding of said contract(s). Consequently, the RA may not be permitted to participate in those affected contracts to avoid rebidding and possibly negatively affecting the membership in place at the time of the current contract(s) award. The membership of a new RA may become effective upon any new bids, rebids being awarded, new fiscal year, or as permitted at the sole discretion of the R10MRPC.
4. This Agreement and any addenda executed by the parties contains the entire agreement of the Parties hereto with respect to the matters covered by its terms, and it may not be modified in any manner without the express written consent of both Parties. Modifications may be required by law or regulation, which shall require action by the R10MRPC and the RA. Failure to act by either party, within a reasonable period, on legally required modifications shall constitute good cause to terminate this Agreement effective upon written notification to the other party.
5. If any term(s) or provision(s) of this Agreement are held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions of this Agreement shall remain in full force and effect.
6. Before any Party may resort to litigation, any claims, disputes, or other matters in question between the Parties to this Agreement shall be submitted to nonbinding mediation. The selection of the mediator shall be mutually agreed upon, and the costs for such mediation borne equally between the Parties.

7. No Party to this Agreement waives or relinquishes any immunity or defense on behalf of itself, its trustees, directors, officers, employees, and agents, because of its execution of this Agreement or the performance of the functions and obligations set forth herein.

8. All parts of this Agreement, when executed by both Parties, are binding upon the Parties, and may be changed only by written agreement executed by authorized representatives of the Parties.

9. In accordance with USDA Federal Regulations and TDA Administrator's Reference Manual (ARM) Section 17, the R10MRPC is a Child Nutrition Program (CNP) Operator-Only Cooperative that is categorized as a "for profit cooperative". Per ARM Section 17, R10MRPC is required to return "unanticipated profits" to the member. This Agreement allows R10MRPC to deduct the cost of services from the collected vendor fees and pay any remaining amount to members on a regular basis. The R10MRPC's "profit margin", for purposes of this Agreement, shall be defined as the revenue received by the R10MRPC through the charging of the vendor fees set forth in the "Membership Fees" section below minus the expenses to the R10MRPC to operate the cooperative. The Coordinating Entity shall retain the profit margin; however, any revenue received more than the profit margin ("unanticipated profit"), if any, shall be distributed to the R10MRPC's participating members by the Fiscal Agent. R10MRPC is not allowed to collect a profit from sales of processed commodities through our full-line grocery distributor. All revenue from processed commodities minus commodity bid expenses, is fully rebated to the members participating on the processed commodity bid.

10. This Agreement and any modification(s) may be executed in separate copies; however, the Agreement must be Board of Trustee approved and physically signed by both participating parties using a "physical signature." Electronic or typed signatures will not be accepted. This Agreement may be exchanged and/or transmitted electronically via fax or scanned email. Proof of Board approval acceptable to R10MRPC must be submitted along with completed and signed Agreement.

Membership Term. This Agreement shall be for a one-year term unless sooner terminated in accordance with the provisions of this Agreement. The conditions set forth in this Agreement shall apply to this single-year term. The Agreement year for each purchasing cooperative program commences on July 1st and will extend through June 30th of the following calendar year.

Membership Fees. No membership fee shall be directly charged to participating members of the R10MRPC.

The United States Department of Agriculture (USDA) does not allow federal funds received by ESC Child Nutrition components to be used to support purchasing cooperatives. Therefore, the R10MRPC is a fully self-funded entity through a "Vendor Participation Fee" on all commercial sales. This fee is collected directly from the awarded vendors in the fixed amount of .0085 for every \$1.00 of revenue. R10MRPC "does not charge" any fees to the Commodity Processors. All fees are used to cover expenses related to the administration, direct operation, and growth in services or software programs offered by the Cooperative to the members that benefit their foodservice operation. RAs, even though they may incur these fees indirectly, pay no direct fee to R10MRPC for participation.

The parties agree that the payments under this Agreement and any related exhibits and documents are amounts that fairly compensate Coordinating Entity for the services or functions to be performed under the Agreement.

Authorization to Participate. The R10MRPC and each RA represents and warrants, by the execution and delivery of the Interlocal Agreement, that they have obtained all requisite authority through governing board action to enter and perform the terms of this Agreement. Proof of Board approval is acceptable to R10MRPC is required. If your school does not have a Board of Directors, the authorized representative's signature is acceptable.

Cooperation and Access. Each party agrees that it will cooperate with any reasonable requests for information and/or records made by the other party. Each party reserves the right to audit the relevant records of the other party during normal working hours. Any breach of this Article shall be considered material and shall make the Agreement subject to termination on ten (10) days written notice to the RA.

Primary and Secondary Contact. The RA agrees to appoint a primary and secondary contact who shall have express authority to represent and bind the RA, and R10MRPC will not be required to contact any other individual regarding program matters. Any notice to a primary or secondary contact shall be binding upon the RA. The RA reserves the right to change the contacts as needed by giving written notice to R10MRPC. Such notice is not effective until actual receipt by R10MRPC.

Defense and Prosecution of Claims. The RA authorizes the Fiscal Agent, only with respect to matters arising out of or contemplated by this Agreement: (1) to control the commencement, defense, intervention or participation in a judicial, administrative or other governmental proceeding; (2) to represent the R10MRPC in an arbitration, mediation, or any other form of alternative dispute resolution; (3) to represent the R10MRPC in any other appearance necessary to protect the rights of the R10MRPC relating to actions concerning any past or current , including any appearances and actions in litigation, claim or dispute; and (4) to engage legal counsel and appropriate experts that, in the Fiscal Agent's sole discretion, will assist with such defense or prosecution of any action or claim in matters arising out of this Agreement. The RA does hereby agree that any suit brought against R10MRPC, the Fiscal Agent, or a R10MRPC or Fiscal Agent employee or agent may be defended in the name of R10MRPC, Region 10 Education Service Center, or the RA by the counsel selected by the Fiscal Agent, in its sole discretion, or its designee, on behalf of and at the expense of the R10MRPC as necessary for the prosecution or defense of any litigation or claim. Full cooperation by the RA shall be extended to supplying any information needed or requested by the Fiscal Agent or R10MRPC in such prosecution or defense. Subject to specific revocation, the RA hereby designates the Fiscal Agent to act as a class representative on its behalf in matters arising out of this Agreement.

Governance. R10MRPC shall be governed by the Fiscal Agent's Board of Trustees (hereinafter the "Board") in accordance with applicable law and regulations. Procurement processes and procedures are governed by applicable law and regulation.

Limitations of Liability. The Fiscal Agent, its endorsers and servicing contactors, do not warrant that the operation or use of R10MRPC services will be uninterrupted or error free. The Fiscal Agent, its endorsers and servicing contractors, hereby disclaim all warranties, express or implied, regarding any information, product or service furnished under this Agreement, including without limitation, any and all implied warranties of merchantability or fitness for a particular purpose. The Parties agree that regarding all causes of action arising out of or relating to this Agreement, neither Party shall be liable to the other under any circumstances for special, incidental, consequential, or exemplary damages, even if it has been advised of the possibility of such damages.

Notice. Any written notice to the R10MRPC or the Fiscal Agent shall be made by: first class mail, postage prepaid and delivered to the Multi-Region Purchasing Cooperative, Region 10 Education Service Center, 400 E Spring Valley Rd, Richardson, TX 75081-1300; faxed to 972 348-1449, Attn: Keri Warnick (contact person); or emailed to keri.warnick@region10.org with a copy to sue.hayes@region10.org.

Acceptance of USDA Foods Sent for Further Processing. The R10MRPC, through the Fiscal Agent, is granted the right to issue a cooperative bid/proposal (RFP) for the processing of selected commodity foods donated by participating members. The R10MRPC, through the Fiscal Agent, is further granted the right to enter a Contract for Services with the processor(s) receiving the processing award(s) for agreed upon processed end-products, for the purpose of executing a service agreement on behalf of participating members. Participating members will have the right and responsibility to accept the processed end-product(s) for the life of the contract between R10MRPC, through the Fiscal Agent, and the processor for all commodity foods donated to, and for which processing was subsequently procured through, the R10MRPC. Excess commodities may be distributed according to USDA or TDA regulations and guidance.

Payment for Goods. Each Party, paying for any goods or services under this Agreement or related to this Agreement, must pay for such goods and services from available current revenues only.

PARTY ROLES AND RESPONSIBILITIES:

Role of the R10MRPC, through the Fiscal Agent:

1. Provide for the organizational and administrative structure of the program.
2. Provide staff time necessary for efficient operation of the program.
3. Provide procurement training as a group or on an individual basis if requested.
4. Provide guidance and assistance or templates for the school's Procurement Procedures Manual and Code of Conduct Manual if requested.
5. The R10MRPC shall coordinate the Competitive Procurement Process for all Awarded Contracts through use of the Formal Procurement method of Requests for Proposals (RFP).
6. The R10MRPC shall follow the local, State, and Federal procurement guidelines as listed below:
 - a. United States Department (USDA) Code of Federal Regulations (2 CFR) parts 200.318-200.327 and Appendix II
 - b. Texas Department of Agriculture's (TDA) Administrator's Reference Manual (ARM) Sections 16 and 17, 17a, 17b, and 17c.
 - c. Requiring Board of Directors' approval on all R10MRPC bid award recommendations.
 - d. Texas Education Code 44.031 relating to purchasing contracts.
 - e. Education Department General Administrative Regulations (EDGAR) as the guidelines pertain to Purchasing Cooperatives' procuring on behalf of its RAs. Currently EDGAR refers and requires Child Nutrition Food Purchasing Cooperatives to adhere to 2 CFR 200.318-200.327
 - f. Form 1295 will be required to be filled out and filed with the Texas Ethics Commission by all awarded vendors and will be managed by the Fiscal Agent's Business Office.
7. Send solicitations for the Further Processing of USDA foods to all companies found on the TDA "Approved List of Vendors" without limitations.

8. Enter into a detailed agreement with distributors that provide the distribution of processed end-products containing USDA Foods that includes language to ensure proper resolution of errors such as data, pricing, product, reports, etc.
9. Do the following regarding USDA Foods:
 - a. Track and assist RAs with management of their USDA Foods inventory balances to ensure compliance with TDA and USDA Foods inventory requirements.
 - b. Assist RAs with Sales Verifications of end products sold through a distributor, including but not limited to verification of rebates, discounts, and credits.
 - c. Provide RAs with information on commodity processing, including, but not limited to, anticipated delivery dates, product recalls or production issues, discontinued products, and replacement recommendations.
 - d. Provide the list of commodity items to RAs for purposes of obtaining quantity requests. This is done using an online software program.
 - e. Receive quantity requests from RAs for commodity processing through district entries into the online software and prepare appropriate quantity totals by item.
 - f. Provide a delivery schedule, on behalf of each RA, for all selected USDA Foods for Further Processing to each processor and distributor based on information collected from each RA.
10. The R10MRPC assumes no responsibility for failure of delivery by vendors, however, the R10MRPC will assist all RAs with service and product quality issues to ensure all vendors adhere to the terms and conditions of the awarded contract.
11. Initiate and implement activities related to the bidding and vendor selection process. Competitive bidding procedures for Texas public schools using Child Nutrition federal funds will be strictly followed.
12. Provide RAs with procedures for ordering, delivery, and billing.
13. Mediate problems/concerns between vendors and RAs.
14. Provide RAs access to all records, reports, and documents to ensure rebates, discounts and other applicable credits will accrue to the RA.
15. Make available or provide easy access to all procurement documents created and received for each awarded RFP and vendor, as required and in compliance with State Agency Administrative and Procurement Reviews.
16. Act ethically always and in accordance with all federal, state, and local guidelines.
17. Create and monitor/host an Advisory Committee. The Advisory Committee is a voluntary member committee with a 2-year commitment that meets quarterly. The Committee goals are to act as liaison between R10MRPC and the membership base if needed, communicate information received from TDA to R10MRPC as necessary, and review or sample products to assist in the streamlining of offered bid awards and best products.

Role of the RA:

1. Commit to the General Provisions and Roles and Responsibilities of this Agreement by authorization of its governing body (School Board of Trustees) and by execution by an approved foodservice employee in the appropriate spaces on the attached form (physical signature copy must be provided to R10MRPC promptly following execution).
2. Designate a primary and secondary contact.
3. Commit to purchasing from selected bid categories on an as needed basis.
4. Provide an estimated quantity for each of the products desired through use of the online required software Maestro Forecasting or as requested by the Program Coordinator during any single-year term of Participation.

5. Comply with all USDA and TDA regulations.
6. Prepare purchase orders issued to the appropriate vendor from the official award list provided by R10MRPC.
7. Accept shipments of products ordered from vendors in accordance with standard purchasing procedures.
8. Address product warranties and product qualities with manufacturer.
9. Pay vendors net amount due within agreed upon terms after receipt of a correct monthly statement.
10. Participate in bid evaluation committees for the bid's that the RA is utilizing. Evaluation committee meetings will include, but not be limited to, face-to-face group meetings, online voting, or any other form of participation as requested by the R10MRPC.
11. Act ethically always and in accordance with all Federal, State, and local guidelines, as well as R10MRPC Member Roles. The R10MRPC shares information with participating members that at times is considered confidential and proprietary. Members may be asked to sign Non-Disclosure Agreements and agree to adhere to the terms set forth in those agreements. Future membership in the R10MRPC may be jeopardized based on unethical handling of sensitive R10MRPC and/or vendor information.
12. Attend R10MRPC meetings and training classes to stay informed of the cooperative's processes and services offered. Training classes are specific to some of the "tools" offered by R10MRPC. Attending meetings and classes helps ensure your success as a participating RA in the R10MRPC.
13. Participates in a Member Advisory Committee through selection or appointment. The Member Advisory Committee is a small committee of R10MRPC participating members formed every 2 years. The Advisory Committee serves as the liaison for all participating members when a conflict or concern arises regarding R10MRPC if needed, and annually reviews all procurement practices by the R10MRPC to ensure compliance in all areas, along with other tasks.
14. The following roles will apply to participating members who commit entitlement dollars for the USDA processed commodity foods:
 - a. The RA shall access the Web Based Supply Chain Management (WBSCM) system on a regular basis to effectively manage USDA Foods entitlement, food requests, and allocations.
 - b. The RA shall track and manage USDA Foods inventory balances to ensure compliance with TDA and USDA Foods inventory requirements, i.e., inventory levels shall not exceed a six (6) month supply at any given time; access processor tracking systems (K12 Foodservice, ProcessorLink, or other) on a regular basis; and report inventory issues to R10MRPC.
 - c. The RA shall conduct Sales Verifications of end-products sold through a distributor, including but not limited to verification of rebates, discounts, and credits.
 - d. The RA shall maintain copies of the original Child Nutrition ("CN") Label from the product, carton; or a photograph of the CN Label as it appears on the original product carton if available.
 - e. The RA shall attend and/or access MRPC trainings on the management of the USDA Foods program.

BID PARTICIPATION SELECTIONS for SY 2024-2025

The following Bid Participation agreement, as an integrated part of the Agreement, is entered into by and between the District/RA, as indicated below, and Region 10 Multi-Region Purchasing Cooperative (R10MRPC) for participation in one or more of the R10MRPC awarded bids. This agreement is a single-term agreement effective July 1, 2024, through June 30, 2025.

The R10MRPC formally procures several competitive RFPs (Request for Proposals) on behalf of all participating members. Each member is required to complete this Bid Participation Agreement and forecast all products planned for purchase if they wish to utilize the R10MRPC awarded bids during the term of this agreement.

To help the R10MRPC represent the most accurate information to potential bidders, **please place a check mark to the left of each bid listed below that you "plan" to use during the SY 2024-2025**. Each RFP is explained on the next page to assist you in the best decision as to which bid(s) best fit your needs. The R10MRPC does not guarantee any vendor that any item will be purchased, however, members should seriously consider each selected bid as member forecasting of each product planned on each selected bid is required prior to the release of a new bid or renewal bid.

<input checked="" type="checkbox"/>	Full-Line Grocery, NOI/FFS Distributor
<input checked="" type="checkbox"/>	USDA Foods For Further Processing
<input type="checkbox"/>	Milk: Full-Service Delivery
<input type="checkbox"/>	Fresh Bread
<input checked="" type="checkbox"/>	Ice Cream Novelties
<input type="checkbox"/>	Beverages (container)
<input type="checkbox"/>	Manufacturer Direct-to-District (commercial foods) -- requires MRPC approval

<input checked="" type="checkbox"/>	Dispensed Fruit Beverages
<input type="checkbox"/>	Chips & Snacks
<input type="checkbox"/>	Fresh Meats and Produce
<input checked="" type="checkbox"/>	Small Wares
<input checked="" type="checkbox"/>	Kitchen Chemicals & Cleaning Supplies
<input checked="" type="checkbox"/>	Sanitation Systems & Safety Training
<input checked="" type="checkbox"/>	Coffee Bar Products

Please provide us with your district main address as listed on your website or in directory:

Irving Independent School District	Administration Building	
District Name	Campus/Bldg. Name	
2621 W. Airport Freeway	Irving	TX 75062
Street Number & Name	City	State Zip Code

Bids Overview

Each year awarded bids are either renewed, if options are available, or released as new based on factors such as no remaining renewal options, material change in contract value, growth in cooperative membership participation, too many discontinuations or new items to consider, or restructuring of the areas to be serviced in the cooperative. The following is the list of RFPs that will be offered in SY24-25 and information if they will be new or renewed.

Bid Category	Bid Description	SY23-24 RFP #	Will This Bid Be Renewed?	Vendors To Be Renewed	Contract Year in SY24-25
Beverages - Container	Drinks in containers such as Coke, Dr Pepper, Gatorade, Water, etc....that meet Smart Snack and/or used for before or after school events if managed by foodservice	2022-01-12'	Yes	Coca Cola; Dr Pepper; Master's Distribution	3 of 5
Chips & Snacks	Smart Snack approved chips and snacks for a la carte sales	2022-02-13'	Yes	Master's Distribution	3 of 5
Coffee Bar	Cold contained coffees, coffee beans or grounds, syrups, etc.... for Coffee Bars. Smart Snack compliant	2023-03	Yes	Caribou Coffee	2 of 5
Dispensed Fruit Beverages	100% dispensed fruit slush beverages, awarded company provides dispensing machine and product.	2021-11	Yes	Trident Beverage	4 of 5
Fresh Bread	Direct delivery from bread vendor to campuses. Fresh bread products	2023-02	Yes	Bimbo Bakery, Flowers Bakery	2 of 5
Fresh Produce & Raw Meats	Fresh produce and raw meats; produce held to monthly market price	2023-04	Yes	Brother's Food Service; Farmers Market Ft Worth; R Craig Stephens; Walnut Creek Farms; Hardie's; Freshpoint	2 of 5

Bid Category	Bid Description	SY22-23 RFP #	Will This Bid Be Renewed?	Vendors To Be Renewed	Contract Year in SY23-24
Full-Line Grocery, NOI & FFS	Main-line distributor of commercial foods, processed commodity foods, fresh produce, and non-food foodservice items.	2021-02	TBD	Labatt	3 of 5
Ice Cream	Frozen Ice Cream novelties, delivered directly from vendor, smart snack compliant	2021-05	Yes	Blue Bonnet, Klement Distribution, Yumi Ice Cream	4 of 5
Kitchen Chemicals & Cleaning Supplies	Kitchen and cafeteria cleaning supplies such as chemicals, mops, gloves, as well as testing kits, etc....	2022-08	Yes	Complete Supply, Eco Lab, Kirby	3 of 5
Manufacturer Direct-to-District	Direct delivery in large quantities to approved RAs of commercial foods only. Must have a loading dock and ability to unload the truck and store large minimum drops of food product.	2021-08	TBD	TBD	1 of 5
Milk - Full Service Delivery	Milk delivery, rotate and restock of needed products, milk boxes supplied if needed by some vendors	2023-01	Yes	Hiland Dairy; DFA: Oak Farms & Gandy's	2 of 5
Sanitation Systems & Safety Training	Sanitation System, monthly visit from rep to restock needed sanitation products; staff training and safety training classes available	2021-15	Yes	SFS PortionPac	4 of 5
Small Wares	All types of small wares for foodservice needs	2022-09	Yes	Ace Mart, Sam Tell & Son, Strategic Equipment	3 of 5
USDA Foods for Further Processing	Processed USDA foods to be received through direct delivery, distributor or contracted warehouse	2021-22	Yes	Multiple processors approved by TDA	2 of 5

Bid Category	Bid Description	SY22-23 RFP #	Will This Bid Be Renewed?	Vendors To Be Renewed	Contract Year in SY23-24
Sanitation Systems & Safety Training 2	Supplemental Bid for Sanitation System, monthly visit from rep to restock needed sanitation products; staff training and safety training classes available	2023-07	Yes	SFS PortionPac	2 of 5

CONSENT AGENDA ITEM – BIDS
1/22/2024

TOPIC: Consider Approval of the Renewal of Award for Request for Proposal (RFP) #18-06-896 and 22-19-882 for the Purchase of Library Books, Online Books and Instructional Materials

SUBMITTED BY: R. Bayer /J. Pilgrim

BACKGROUND: On October 25, 2017, Request for Proposal (RFP) #18-06-896 for the purchase of Library Books including Professional, Trade, K-12 Limited Market, Research, Reference, eBooks, Electronic and Audio Books was approved. This is the final renewal of award for (RFP) #18-06-896 and will be valid through January 2027. Additionally, on January 17, 2022, the Board of Trustees approved the award of RFP #22-19-882 for the Purchase of Online Books and Instructional Materials, this is the third year of this award, with the option to renew for one (1) additional twelve (12) month term.

Multiple vendors were approved to provide a variety of instructional software that address the rigorous text needs of gifted learners and the requirements to provide various types of books for students and staff. The materials will be provided on an “as needed” basis as requested by the respective departments.

FUNDING SOURCE: Various Funds

COSTS: Estimated Amount \$850,000 Annually

ADMINISTRATIVE RECOMMENDATION: The Administration Recommends the Board Approve the Renewal of Award for Request for Proposal (RFP) #18-06-896 and 22-19-882 for the Purchase of Library Books, Online Books and Instructional Materials.

RECOMMENDED BOARD ACTION: I recommend the Board Approve the Renewal of Award for Request for Proposal (RFP) #18-06-896 and 22-19-882 for the Purchase of Library Books, Online Books and Instructional Materials.

Additional Agenda Sheets Attached: Yes No

AGENDA SHEET

Meeting Date:1/22/2024

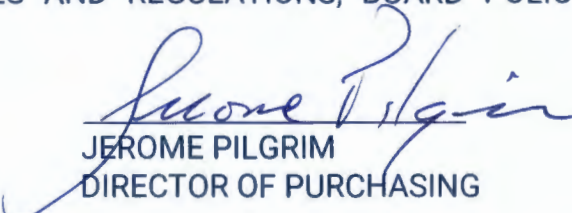
Topic: Consider Approval of the Renewal of Award for Request for Proposal (RFP) #18-06-896 and 22-19-882 for the Purchase of Library Books, Online Books and Instructional Materials

Recommended Vendor(s)	Refer to Attachment 3 and Exhibit A– Awarded Vendors
Contract Type (e.g. Co-op, RFP)	Request for Proposal (RFP) #18-06-896 and 22-19-882
Contract Term or One Time Purchase	Multiple Year Awards through 2026 & 2027
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).



 ROBIN BAYER
 CHIEF LEARNING OFFICER



 JEROME PILGRIM
 DIRECTOR OF PURCHASING

Attachments:

1. Memo from Jana Claxton & Mariela Magro-Malo dated December 6, 2023
2. Memo from Judy Boone dated January 8, 2024
3. Memo from Jerome Pilgrim dated January 10, 2024
4. Attachment 4 - Awarded VendorsRFP 22-19-882
5. Attachment 5 – Awarded Vendors for RFP #18-06-896

To: Jerome Pilgrim, Director of Purchasing

From: Jana Claxton, Director of Secondary Curriculum and Instruction; Mariela Magro-Malo,
Director of Elementary Curriculum and Instruction

Date: December 6, 2023

Subject: Award of RFP #22-19-882 Online Books and Instructional Software for Gifted and
Talented

The Curriculum and Instruction Department is recommending the renewal of RFP #22-19-882 for online books and instructional software that will be provided by multiple vendors to Irving ISD students on an as needed basis.

Instructional software offered by the vendors will address the advanced language and rigorous text needs of gifted learners. In addition to reading texts, these materials provide a mode of interpretive discussions to deepen understanding, as well as supports for academic and creative writing.

It is anticipated that the district will not exceed \$250,000 annually in total. The funds used to contract these services will come from federal and local funds.

Sincerely,



Judy Boone
 Director of Digital & Learning Resources

Magda Hernández
 Superintendent of Schools

To: Jerome Pilgrim, Director of Purchasing
 From: Judy Boone, Director of Digital and & Learning Resources
 Date: 01/08/2024
 Subject: RFP #18-06-896 Library Book Vendors

Please consider approving Award for RFP #18-06-896 Library Book Vendors. This request is for the renewal of a three-year contract with the option to renew for one more three-year term. This request is the third renewal option.

Two types of vendors were selected - jobbers and limited-market booksellers. Jobbers are companies that can supply almost any book in print with processing. Limited market book vendors supply books from only one or a limited number of publishers, including those that sell directly to school districts.

The following companies have provided materials in accordance with the RFP specifications, scope, pricing, and terms of the award. No primary vendor is selected because book prices vary and it is our practice to solicit quotes from all vendors to obtain the lowest price on each order. Each vendor provides unique products that serve to meet the overall needs of the district.

Abdo Publishing	J Appleseed
Bearport Publishing	Bound to Stay Bound
Capstone	Cavendish Square Publishing
Gale a Cengage Learning Company	Central Programs - Gumdrop Books
Children's Plus	Child's World
CBM LLC/Cherry Lake Publishing/Sleeping Bear Press	Enslow Publishing
Facts on File/Infobase Learning	Follett
Garrett Book Company	Grey House Publishing/Salem Press Imprint
Junior Library Guild	Lectorum
Lerner Publishing Group	Mackin
Perma-Bound	Rainbow Book Company
The Rosen Publishing Group	Rourke Educational Media
Sebco	Sommer Associates
World Book	

It is anticipated that the district will not exceed \$600,000 annually for library books and materials through these vendors during the upcoming school year. The money will come from local funds (199-12-6329-01-896-000-296) and special funds such as school grants.

PURCHASING RENEWAL RECOMMENDATION

To: Board of Trustees
Magda Hernandez,
Superintendent of
Schools

From: Jerome Pilgrim
Director of Purchasing

Date: January 10, 2024

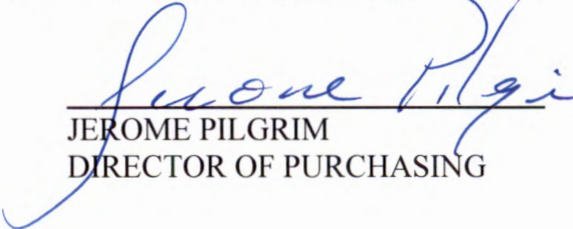
Subject: Recommendation: Consider Approval of the Renewal of Award for Request for Proposal (RFP) #18-06-896 and 22-19-882 for the Purchase of Library Books, Online Books, and Instructional Materials

The Purchasing department recommends the renewal of Award for Request for Proposal (RFP) #18-06-896 and 22-19-882 for the Purchase of Library Books, Online Books and Instructional Materials to the vendors in Attachment 3 and Exhibit A.

Awarded vendors have provided satisfactory products and services in accordance with the specifications established by the departments of Gifted and Talented and Digital and Learning Resources. Vendors will be utilized on an as needed basis and price quotes will be obtained prior to each purchase.

Purchasing concurs with the recommendation to approve the renewal of the award. The estimated amount recommended for the award is \$850,000.00 in aggregate annually.

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

Attachment 4 - List of Awarded Vendors

RFP 22-19-882 Online Books and Instructional Materials for Gifted & Talented

Software with Interpretive Activities

Great Books Foundation
Renaissance Learning

Software with Classroom Management Tools

Dynos, Inc
Great Books Foundation
Perfection Learning Corporation
Renaissance Learning, Inc

Software with Classroom Analytics

Dynos, Inc
Great Books Foundation
Newslea
Perfection Learning Corporation
Renaissance Learning, Inc

Software with Student Annotation Tools

Dynos, Inc
Great Books Foundation
Newslea
Perfection Learning Corporation
Renaissance Learning, Inc

Software with High Interest and Culturally Relevant Texts

Great Books Foundation
Newslea
Perfection Learning Corporation
Renaissance Learning, Inc

Software with Authentic Spanish Literature

Newsela
Renaissance Learning, Inc

Software with Multi-Disciplinary Content and Real-World Connections

Newsela
Perfection Learning Corporation
Renaissance Learning, Inc

Attachment 4 - List of Awarded Vendors

Training Available to Teachers and Staff on Software

- Dynos, Inc
- Great Books Foundation
- Newslea
- Perfection Learning Corporation
- Renaissance Learning, Inc

EXHIBIT A

AWARDED VENDORS RFP #18-06-896

Abdo Publishing
J Appleseed
Bearport Publishing
Bound to Stay Bound
Capstone
Cavendish Square Publishing
Gale a Cengage Learning Company
Central Programs - Gumdrop Books
Children's Plus
Child's World
CBM LLC/Cherry Lake Publishing/Sleeping Bear Press
Enslow Publishing
Facts on File/Infobase Learning
Follett
Garrett Book Company
Grey House Publishing/Salem Press Imprint
Junior Library Guild
Lectorum
Lerner Publishing Group
Mackin
Perma-Bound
Rainbow Book Company
The Rosen Publishing Group
Rourke Educational Media
Sebco
Sommer Associates
World Book

CONSENT AGENDA ITEM – BIDS
1/22/2024

TOPIC: Consider Approval of the Renewal of Award for Request for Proposal (RFP) #19-02-892 for the Purchase of Exclusive Athletic Branding

SUBMITTED BY: A. Smith/J. Pilgrim

BACKGROUND: On January 22, 2019, the Board approved the award of RFP #19-02-892 and Contract with BSN/Nike for Exclusive Athletic Branding, which included discount off Retail Price for stock, branded, and custom athletic apparel, uniforms, and footwear, annual donated products to District and schools, rebates on all purchases through selected vendor, significant dollar of free goods annually, and additional incentives as listed in Attachment A - BSN SPORTS/NIKE REWARD PROGRAM. BSN/Nike has provided satisfactory service and products and services in accordance with specifications, pricing, and terms of the award.

The original Agreement was for five (5) years through January 31, 2024, with the option to renew for one (1) additional five (5) year period. The Administration recommends the renewal of the award for an additional five (5) year term.

FUNDING SOURCE: Not Applicable

ADMINISTRATIVE RECOMMENDATION: The Administration recommends the Renewal of Award of RFP #19-02-892 for the Purchase of Exclusive Athletic Branding for an additional five (5) year term.

RECOMMENDED BOARD ACTION: I move that the Board approve the Renewal of RFP #19-02-892 for the Purchase of Exclusive Athletic Branding for an additional five (5) year term.

Additional Agenda Sheets Attached: Yes No

AGENDA SHEET

Meeting Date: 1/22/2024

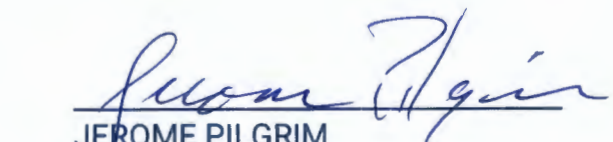
Topic: Consider Approval of the Renewal of Award for Request for Proposal (RFP) #19-02-892 for the Purchase of Exclusive Athletic Branding

Recommended Vendor(s)	BSN / Nike
Contract Type (e.g. Co-op, RFP)	Request for Proposal - RFP #19-02-892
Contract Term or One Time Purchase	Renewal option for an additional five (5) year term.
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).



ANDRE SMITH
CHIEF OF ADMINISTRATIVE SERVICES



JEROME PILGRIM
DIRECTOR OF PURCHASING

Attachments:

1. Memo from Brian Rogers dated January 17, 2024
2. Memo from Jerome Pilgrim dated January 17, 2024
3. Attachment 3 – BSN Awards

MEMORANDUM
Athletic Department

Date: January 17, 2024

TO: Jerome Pilgrim, Director of Purchasing

FROM: Brian Rogers, Executive Athletic Director

SUBJECT: Renewal of Award for RFP #19-02-892 for **Exclusive Athletic Branding for the Irving Independent School District**

On January 22, 2019, the Board approved the award of RFP #19-02-892 and Contract with BSN/Nike for Exclusive Athletic Branding, which included discount off Retail Price for stock, branded, and custom athletic apparel, uniforms, and footwear, annual donated products to District and schools, rebates on all purchases through selected vendor, significant dollar of free goods annually, and additional incentives as listed in Attachment A - BSN SPORTS/NIKE REWARD PROGRAM. BSN/Nike has provided satisfactory service and products and services in accordance with specifications, pricing, and terms of the award.

<ul style="list-style-type: none"> A. Discount off Retail Price (Apparel, Uniforms, Footwear) B. Promotional Allotment for Life of Contract C. Marketing Materials (Co-Branding) D. Incentives (Rebates and discounts) E. Upfront contract incentives 	<ul style="list-style-type: none"> F. Distributors and Representatives G. Physical presence commitment H. Annual donated products I. Other contract incentives (Educational programs, clinics, etc.)
--	--

Refer to Attachment 4 to view specific Program Discounts and Other Awards and Incentives.

I recommend Approval of Renewal of Award.



Brian Rogers
Executive Athletic Director

PURCHASING AWARD RECOMMENDATION

Date: January 17, 2024

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

FROM: Jerome Pilgrim, Director of Purchasing

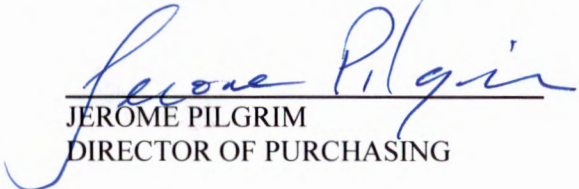
SUBJECT: Recommendation for Renewal of Award for RFP #19-02-892 for Exclusive Athletic Branding

Purchasing concurs with the recommendation from the Athletic Department to Renew the award of RFP #19-02-892 for Exclusive Athletic Branding to BSN Sport/Nike for an additional five (5) year period.

On January 22, 2019, pursuant to Request for Proposals (RFP) #19-02-892, the Irving ISD Board of Trustees approved the award of RFP #19-02-892 for Exclusive Athletic Branding to BSN Sport/Nike. The term of the Agreement is five (5) years with the option to renew for one (1) additional five (5) year period.

The scope of the award included BSN/Nike to provide the district with discount off Retail Price for stock, branded, and custom athletic apparel, uniforms, and footwear, annual donated products to District and schools, rebates on all purchases through selected vendor, significant dollar of free goods annually, and additional incentives. BSN/Nike has provided satisfactory service and products and services in accordance with specifications, pricing, therefore, the Administration recommends renewal of this award for an additional five (5) year period.

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



JEROME PILGRIM
DIRECTOR OF PURCHASING



BSN SPORTS REWARDS ASD

FOR

Irving ISD – Irving, TX

BSN SPORTS is pleased to offer **Irving ISD** the **BSN SPORTS REWARDS PROGRAM** for the purchase and supply of athletic apparel and equipment.

BSN SPORTS Product Pricing: Customer shall be able to purchase products at the following discounts:

- Nike Team Apparel/Stock Uniforms **40% off Retail Price**
- Nike Team Footwear **35% off Retail Price**
- Nike Custom Uniforms **30% off Retail Price**
- Nike Team Accessories **25% off Retail Price**
- BSN SPORTS Products **18% off Catalog Price**
- BSN SPORTS Catalog Branded Products **10% off Catalog Price**

BSN SPORTS Products are identified in our catalog with a black star icon next to the product code. BSN SPORTS catalog branded products are products distributed by BSN SPORTS from a manufacturer such as Wilson, Spalding, Rawlings, etc.

Decoration charges are not included in the above discounts.

My Team Shop/Fan Wear Shops: BSN SPORTS' online player pay site is required to be used by all varsity programs. Other programs including club sports, intramurals and other organizations will be encouraged to participate. My Team Shop/ Fan Wear products will be priced at 20-25% off Catalog/Retail Price. My Team Shop/Fan Wear Shops sales will be included in the Spending Level Totals.

Shipping: Customer will pay **6.0%** freight charges on all orders.

Product Rebate: Subject to the terms below, Customer will receive a Product Rebate selected from a list of products, inclusive of applicable freight charges, provided by BSN SPORTS subject to availability at the time of order. Product Rebates may not be used to reduce outstanding balances. Product Rebates are available after the requirements below are met.

As a result, Product Rebate amounts cannot be carried from one Agreement Year to the next. Rebates only apply to orders placed under the terms and conditions of this BSN Rewards Program (including pricing).

FOOTBALL
 BASKETBALL
 VOLLEYBALL
 SOCCER
 BASEBALL
 LACROSSE
 TENNIS
 SOFTBALL
 UNIFORMS
 TRACK & FIELD
 STRENGTH &
 FITNESS
 WRESTLING
 SPORTS MED
 SPEED
 AGILITY
 SCOREBOARDS
 BENCHES & BLEACHERS
 COACHING
 AQUATICS



Annual Incentive Program Includes: Irving ISD Family Agreement

- **Year 1 2024-2025**
 - 10% Annual Rebate on all Products purchased through BSN Sports to use for High School and Middle School athletics.
 - \$75,000 upfront comp goods from Nike/BSN Sports @ Retail Price to be used by all high school and middle school athletics.
 - \$15,000 Impact Branding allotment (\$5k per HS).
 - Buy one get one uniform free - 1 time only for high school Varsity Sports:
 - At the buying cycle for:
 - Football, Volleyball, W-Basketball, B-Basketball, W-Soccer, M-Soccer, Baseball & Softball.
 - Bogo Uniforms will be determined by Athletic Director within the 1st Four Years of Agreement and that will be based on District Buying Calendar

- **Year 2 2025-2026**
 - 10% Annual Rebate on all Products purchased through BSN Sports to use for High School and Middle School athletics.
 - \$75,000 upfront comp goods from Nike/BSN Sports @ Retail Price to be used by all high school and middle school athletics.
 - Buying Cycle Bogo-Determined By AD

- **Year 3 2026-2027**
 - 10% Annual Rebate on all Products purchased through BSN Sports to use for High School and Middle School athletics.
 - \$75,000 upfront comp goods from Nike/BSN Sports @ Retail Price to be used by all high school and middle school athletics.
 - Buying Cycle Bogo-Determined By AD

- **Year 4 2027-2028**
 - 10% Annual Rebate on all Products purchased through BSN Sports to use for High School and Middle School athletics.
 - \$75,000 upfront comp goods from Nike/BSN Sports @ Retail Price to be used by all high school and middle school athletics.
 - Buying Cycle Bogo-Determined By AD

- **Year 5 2028-2029**
 - 10% Annual Rebate on all Products purchased through BSN Sports to use for High School and Middle School athletics.
 - \$75,000 upfront comp goods from Nike/BSN Sports @ Retail Price to be used by all high school and middle school athletics.

Any decoration or customization to rebate product is to be paid for by the Customer.

Terms and Conditions: All purchases will be made through BSN SPORTS. Only products purchased through BSN will be eligible for the Product Rebate.

FOOTBALL
 BASKETBALL
 VOLLEYBALL
 SOCCER
 BASEBALL
 LACROSSE
 TENNIS
 SOFTBALL
 UNIFORMS
 TRACK & FIELD
 STRENGTH &
 FITNESS
 WRESTLING
 SPORTS MED
 SPEED
 AGILITY
 SCOREBOARDS
 BENCHES & BLEACHERS
 COACHING
 AQUATICS



The School and Athletic Program must be current on all payment obligations to BSN to be eligible for the Product Rebate. *ALL INCENTIVES ARE CONFIDENTIAL TO Irving ISD.*

Term: The initial term of this BSN Rewards Program shall be for FIVE (5) years (the "Initial Term") commencing on the date this BSN Rewards Program is signed by an authorized officer of both parties and ending on the FIFTH (5th) anniversary of such date. At the expiration of the Initial Term, this BSN Rewards Program will automatically renew for successive one (1) year periods (each a "Renewal Term" and collectively with the Initial Term the "Term") unless a party provides the other party with written notice of its intent not to renew this BSN Rewards Program at least ninety (90) days prior to the expiration of the then current Term. Each 12-month period during the Initial Term or any Renewal Term shall be defined as an Agreement Year.

Acknowledged and agreed to:

IRVING ISD

BSN SPORTS

Brian Rogers
Athletic Director Irving ISD

Date

Chris Reynolds
Regional Sales Director

FOOTBALL
BASKETBALL
VOLLEYBALL
SOCCER
BASEBALL
LACROSSE
TENNIS
SOFTBALL
UNIFORMS
TRACK & FIELD
STRENGTH &
FITNESS
WRESTLING
SPORTS MED
SPEED
AGILITY
SCOREBOARDS
BENCHES & BLEACHERS
COACHING
AQUATICS

CONSENT AGENDA ITEM – BIDS
1/22/2024

TOPIC: Consider Approval of the Renewal of Award for Request for Proposal (RFP) #21-56-914 for the Purchase of Integrated Pest Management, Termite Control, and Related Services

SUBMITTED BY: A. Smith / L. Rosado

BACKGROUND: On January 26, 2021, the District approved three (3) vendors to provide a variety of pest control services throughout the district. Graham Lawn & Pest is awarded Integrated Pest Management, Cantu Pest Control is awarded Termite Control and Honeybee Services is awarded bee and wildlife trapping. The vendors have provided satisfactory services and has performed in accordance with specifications, pricing, and terms of the award. Services are provided on a routine and on an “as needed basis.” The District reserves the right to procure additional services from other cooperative contract vendors when appropriate. The Administration recommends the renewal of the award for an additional twelve (12) month term. The original term was for three (3) years with the District’s option to renew annually up to three (3) additional twelve (12) month periods. This is the first year of three (3) annual renewal options.

FUNDING SOURCE: Various Local, Bond and Special Projects Funds

COSTS: Estimated Amount Determined by Actual Orders

ADMINISTRATIVE RECOMMENDATION: The Administration recommends the Renewal of Award of RFP #21-5-914 for Integrated Pest Management, Termite Control, and Related Services for an additional twelve (12) month periods.

RECOMMENDED BOARD ACTION: I move that the Board approve the Renewal of RFP #21-56-914 for Integrated Pest Management, Termite Control, and Related Services for an twelve (12) month periods.

Additional Agenda Sheets Attached: Yes No

AGENDA SHEET

Meeting Date: 1/22/2024


Topic: Consider Approval of the Renewal of Award for Request for Proposal (RFP) #21-56-914 for the Purchase of Integrated Pest Management, Termite Control, and Related Services

Recommended Vendor(s)	Graham Lawn & Pest, Cantu Pest, and Honeybee Services
Contract Type (e.g. Co-op, RFP)	Request for Proposal - RFP #21-5-914
Contract Term or One Time Purchase	First Renewal option of three (3) additional one-year 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).



ANDRE SMITH
CHIEF OF ADMINISTRATIVE SERVICES



JEROME PILGRIM
DIRECTOR OF PURCHASING

Attachments:

- 1. Memo from Sammy Andrews dated December 19, 2023
- 2. Memo from Jerome Pilgrim dated January 10, 2024



MEMO

DATE: December 19, 2023

TO: Jerome Pilgrim
Director of Purchasing

FROM: Sammy Andrews
Director of Facilities & School Support Services

CC: Jimmy Corder
Grounds & Environmental Quality Manager

RE: Consider Renewal of Request for RFP # 21-56-914 for Integrated Pest Management, Termite Control, and Related Services

We are requesting the Irving ISD Board of Trustees to approve the proposal provided by Graham's Lawn for the Integrated Pest Management contract, and to approve Cantu Pest Control for all Termite Control, and to approve Honeybee Services and Wildlife removal issues for Irving Independent School District.

The estimated annual cost of pest management is expected to be \$100,000.00.

We are requesting these 3 separate companies in order to provide the best care for our District's needs.

Sources of Funding: Special Project Funds/Maintenance Review Funds/ Local Regulatory Compliance & Grounds Funds

PURCHASING RENEWAL RECOMMENDATION

Date: January 10, 2024

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

FROM: Jerome Pilgrim, Director of Purchasing

SUBJECT: **Recommendation: Approving Renewal of Award for RFP # 21-56-914 for Integrated Pest Management, Termite Control, and Related Services**

Three (3) vendors were awarded RFP #21-56-914 for Integrated Pest Management, Termite Control and Related Services. The vendors have provided satisfactory service and products as outlined in the RFP specifications.

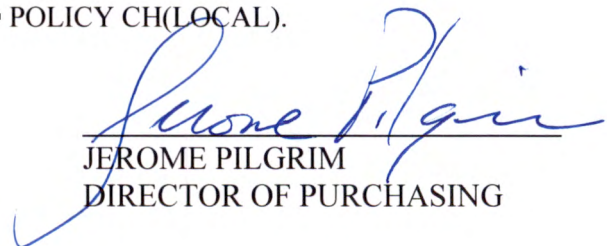
These vendors will primarily be utilized by Facility Services for Integrated Pest Management, Termite Control and related services “as needed” using local funds with an approximate cost of \$100,000.00 annually.

This is not an exclusive award as the district reserves the right to procure from other cooperative contract vendors when appropriate.

I recommend approving the Renewal of Award of RFP #21-56-914 for Integrated Pest Management, Termite Control and Related Services to the following vendors:

Graham’s Lawn & Pest
Cantu Pest Control
Honeybee Services

TO THE BEST OF MY KNOWLEDGE, THE RECOMMENDED VENDORS PROVIDE 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
1/22/2024

TOPIC: Consider Approval of the Renewal of Award for Request for Proposal (RFP) #22-09-914 for the Purchase of Fire Suppression Systems and Related Services

SUBMITTED BY: A. Smith/L. Rosado

BACKGROUND: On February 22, 2022, the Board approved the award of RFP #22-09-914 for the Purchase of Fire Suppression Systems and Related Services. Five (5) vendors were awarded to ensure availability of sufficient vendors to meet the District’s needs. The vendors awarded have provided satisfactory service and products in accordance with specifications, pricing, and terms of the award. Purchases against this award are on an “as needed basis.” 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 is the second year of three (3) annual renewal options.

FUNDING SOURCE: Various Local & Bond Funds

COSTS: Estimated \$500,000.00 Annually

ADMINISTRATIVE RECOMMENDATION: The Administration recommends the Renewal of RFP #22-09-914 for the Purchase of Fire Suppression Systems and Related Services for an additional twelve (12) month period.

RECOMMENDED BOARD ACTION: I move that the Board Approve the Renewal of RFP #22-09-914 for the Purchase of Fire Suppression Systems and Related Services for an additional twelve (12) month period.

Additional Agenda Sheets Attached: Yes No

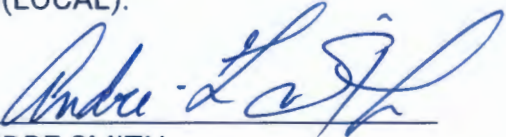
AGENDA SHEET

Meeting Date: 1/22/2024

Topic: Consider Approval of the Renewal of Award for Request for Proposal (RFP) #22-09-914 for the Purchase of Fire Suppression Systems and Related Services

Recommended Vendor(s)	See Exhibit A
Contract Type (e.g. Co-op, RFP)	Request for Proposal - RFP #22-09-914
Contract Term or One Time Purchase	Second Renewal option of three (3) additional one (1) year terms
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).



ANDRE SMITH
CHIEF OF ADMINISTRATIVE SERVICES



JEROME PILGRIM
DIRECTOR OF PURCHASING

Attachments:

1. Memo from Sammy Andrews dated December 19, 2023
2. Memo from Jerome Pilgrim dated January 10, 2024
3. Exhibit A- Awarded Vendors



MEMO

DATE: December 19, 2023

TO: Jerome Pilgrim
Director of Purchasing

FROM: Sammy Andrews
Director of Facilities & School Support Services

CC: Dr. Andre Smith
Chief of Administrative Services

RE: Consider Renewal of Request for RFP # 22-09-914 for the purchase of Fire Suppression Systems and Related Services

Facilities Services is requesting the Irving ISD Board of Trustees pick up the option of renewal to all vendors in RFP #22-09-914. The renewal is to purchase Fire Suppression Systems, Parts and Related Services. Vendors have provided satisfactory service and products.

Sources of Funding: Special Project Funds/Maintenance Review Funds/ Local Maintenance Funds and Bond Funds.

Sammy Andrews

Director of Facilities and School Support Services

PURCHASING RENEWAL RECOMMENDATION

Date: January 10, 2024

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

FROM: Jerome Pilgrim, Director of Purchasing

SUBJECT: **Recommendation: Approving Renewal of Award for RFP # 22-09-914 for Fire Suppression Systems and Related Services**

Five (5) vendors responded to the RFP #22-09-914 for Fire Suppression Systems and Related Services. The vendors have provided satisfactory service and products as outlined in the RFP specifications.

These vendors will primarily be utilized by Facility Services to purchase Fire Suppression Systems and related services “as needed” using local funds with an approximate cost of \$500,000.00 annually.

This is not an exclusive award as the district reserves the right to procure from other cooperative contract vendors when appropriate.

I recommend approving the Renewal of Award of RFP #22-09-914 for Fire Suppression Systems and Related Services to the following vendors:

Century Fire Protection	Quality Sound and Communications
Cintas Education	Summit Fire and Security, LLC
Ideal Fire and Safety	

TO THE BEST OF MY KNOWLEDGE, THE RECOMMENDED VENDORS PROVIDE 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).

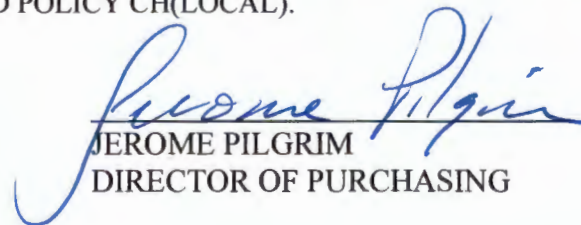

JEROME PILGRIM
 DIRECTOR OF PURCHASING

EXHIBIT A

Awarded Vendors

RFP #22-09-914

Fire Suppression Systems and Related Services

Vendors (Alphabetical)	
1	Century Fire Protection
2	Cintas Education
3	Ideal Fire & Security
4	Quality Sound & Communications
5	Summit Fire & Security

CONSENT AGENDA ITEM – BIDS
1/22/2024

TOPIC: Consider Approval of the Renewal of Award for Request for Proposal (RFP) #22-24-914 for the Purchase of Digital Radio Communications Equipment, Devices, and Related Services

SUBMITTED BY: A. Smith/L. Rosado

BACKGROUND: On February 22, 2022, the Board approved the award of RFP #22-24-914 for the purchase of Digital Radio Communications Equipment, Devices and Related Services. Aerowave Technologies has provided satisfactory service and products in accordance with specifications, pricing, and terms of the award. Purchases against this award are on an “as needed basis.” 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 is the second year of three (3) annual renewal options.

FUNDING SOURCE: Various Local & Bond Funds

COSTS: Estimated \$750,000.00 Annually

ADMINISTRATIVE RECOMMENDATION: The Administration recommends the Renewal of RFP #22-24-914 for the Purchase of Digital Radio Communications Equipment, Devices, and Related Services for an additional twelve (12) month periods.

RECOMMENDED BOARD ACTION: I move that the Board Approve the Renewal of RFP #22-24-914 for the Purchase of Digital Radio Communications Equipment, Devices, and Related Services for an additional twelve (12) month periods.

Additional Agenda Sheets Attached: Yes No

AGENDA SHEET

Meeting Date: 1/22/2024

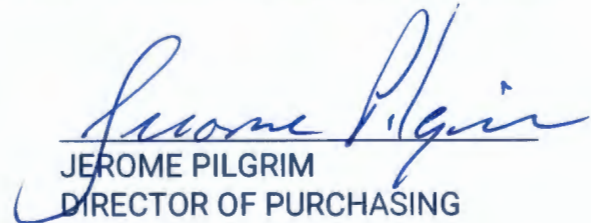
Topic: Consider Approval of the Renewal of Award for Request for Proposal (RFP) #22-24-914 for the Purchase of Digital Radio Communications Equipment, Devices, and Related Services

Recommended Vendor(s)	Aerowave Technologies
Contract Type (e.g. Co-op, RFP)	Request for Proposal - RFP #22-24-914
Contract Term or One Time Purchase	Second Renewal option of three (3) additional one (1) year terms
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).



ANDRE SMITH
CHIEF OF ADMINISTRATIVE SERVICES



JEROME PILGRIM
DIRECTOR OF PURCHASING

Attachments:

1. Memo from Kevin Dodge dated January 8, 2024
2. Memo from Jerome Pilgrim dated January 10, 2024



Kevin Dodge
Director of School Safety and Security

MAGDA HERNANDEZ
Superintendent of Schools

To: Jerome Pilgrim, Director of Purchasing

Through: Andre Smith, Chief of Administrative Services

From: Kevin Dodge, Director of Safety and Security

Date: January 8, 2024

SUBJECT: Recommendation for Renewal of Award of Irving ISD RFP #22-24-914 Digital Radio Communications Equipment, Devices and Related Services

The Safety and Security Department recommends that RFQ #22-24-914 Digital Radio Communications Equipment, Devices and Related Services be renewed to Aerowave Technologies, LLC, in the amount of \$686,572.49.

Bid proposals were received from four contractors. Following evaluation of the proposals by district personnel, Aerowave Technologies, LLC ranked highest in the areas of meeting the scope and specifications of the project.

I, Kevin Dodge, Director of School Safety and Security, approve the results of the evaluation committee and recommend renewal of award of RFP #22-24-914 Digital Radio Communications Equipment, Devices and Related Services to Aerowave Technologies, LLC.

A handwritten signature in black ink that reads "Kevin Dodge".

Kevin Dodge
Director of School Safety and Security

PURCHASING RENEWAL RECOMMENDATION

Date: January 10, 2024

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

FROM: Jerome Pilgrim, Director of Purchasing

SUBJECT: **Recommendation: Approving Renewal of Award for RFP # 22-24-914 for Digital Radio Communications Equipment, Devices and Related Services**

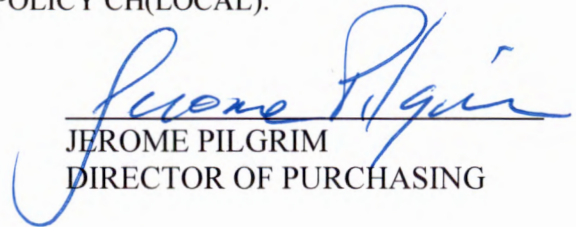
Aerowave Technologies has provided satisfactory products and services per the requirements outlined in the RFP.

The vendor will primarily be utilized by School Safety and Security, Facilities and Transportation to purchase Digital Radio Communications Equipment, Devices and related services “as needed” using local funds with an approximate cost of \$750,000.00 annually.

This is not an exclusive award as the district reserves the right to procure from other cooperative contract vendors when appropriate.

I recommend approving the Renewal of Award of RFP #22-24-914 for Digital Radio Communications Equipment, Devices and Related Services to Aerowave Technologies, LLC.

TO THE BEST OF MY KNOWLEDGE, THE RECOMMENDED VENDORS PROVIDE 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
1/22/2024

TOPIC: Consider Approval of the Renewal of Award for Request for Proposal (RFP) #23-26-914 for the Purchase of Plumbing Parts, Supplies, and Related Services

SUBMITTED BY: A. Smith/L. Rosado

BACKGROUND: On February 21, 2023, the Board approved the award of RFP #23-26-914 for the Purchase of Plumbing Parts, Supplies and Related Services. Thirteen (13) vendors were awarded to ensure availability of products for the variety of plumbing needs throughout the district. The vendors in, exhibit A, have provided satisfactory service and products in accordance with specifications, pricing, and terms of the award. Purchases against this award are on an "as needed basis." The Administration recommends the renewal of the award for an additional twelve (12) month term. The original term was for one (1) year with the District's option to renew annually up to three (3) additional twelve (12) month periods. This is the first year of three (3) annual renewal options.

FUNDING SOURCE: Various Local, Bond and Special Projects Funds

COSTS: Estimated Amount Determined by Actual Orders

ADMINISTRATIVE RECOMMENDATION: The Administration recommends the Renewal of Award of RFP #23-26-914 for the Purchase of Plumbing Parts, Supplies, and Related Services for an additional twelve (12) month term.

RECOMMENDED BOARD ACTION: I move that the Board approve the Renewal of RFP #23-26-914 for the Purchase of Plumbing Parts, Supplies, and Related Services for an additional twelve (12) month term.

Additional Agenda Sheets Attached: Yes No

AGENDA SHEET

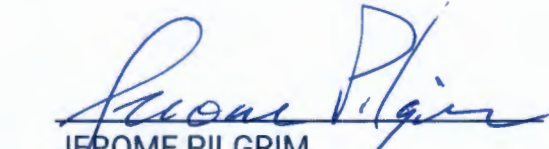
Meeting Date: 1/22/2024

Topic: Consider Approval of the Renewal of Award for Request for Proposals (RFP) #23-26-914 for the Purchase of Plumbing Parts, Supplies, and Related Services

Recommended Vendor(s)	See Exhibit A
Contract Type (e.g. Co-op, RFP)	Request for Proposal - RFP #23-26-914
Contract Term or One Time Purchase	Second Renewal option of three (3) additional one-year 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).


ANDRE SMITH
CHIEF OF ADMINISTRATIVE SERVICES


JEROME PILGRIM
DIRECTOR OF PURCHASING

Attachments:

- 1. Memo from Sammy Andrews dated January 9, 2024
- 2. Memo from Jerome Pilgrim dated January 10, 2024
- 3. Exhibit A – Awarded Vendors



MEMO

DATE: January 9, 2024

TO: Jerome Pilgrim
Director of Purchasing

FROM: Sammy Andrews
Director of Facilities & School Support Services

CC: Dr. Andre Smith
Chief of Administrative Services

RE: Consider Renewal of Request for RFP # 23-26-914 for the purchase of Plumbing Parts, Supplies and Related Services

Facilities Services is requesting the Irving ISD Board of Trustees approve the renewal of the Award of RFP #23-26-914 and the New Award of RFP #23-26-914A (Supplement) for plumbing parts, supplies and related services.

The vendors awarded per RFP #23-26-914 have performed in accordance with the specifications and scope of work. A supplemental RFP #23-26-914A was issued to award additional vendors to meet the increasing need for more specialized plumbing vendors and provide additional resources for 2023 Bond program repairs.

Sources of Funding: Special Project Funds/Maintenance Review Funds/ Local Maintenance and Bond funds.

Sammy Andrews

Director of Facilities and School Support Services

Date: January 10, 2024

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

FROM: Jerome Pilgrim, Director of Purchasing

SUBJECT: **Recommendation: Approving Renewal of Award of Request for Proposals (RFP) #23-26-914 for the Purchase of Plumbing Parts, Supplies and Related Services**

The Board awarded thirteen (13) vendors for RFP #23-26-914 for the Purchase of Plumbing Parts, Supplies and Related Services. The vendors have provided satisfactory services and products as outlined in the RFP.

The awarded vendors will be utilized primarily by the Facilities and Maintenance Department for various projects throughout the District on an 'as needed' basis. The mixture of multiple vendors will provide the District with a variety of vendors for plumbing parts and services for various needs in the District.

Purchasing concurs with the recommendation from the Facilities Department to Renew the award of RFP 23-26-914 for Plumbing Parts, Supplies and Related Services.

TO THE BEST OF MY KNOWLEDGE, THE RECOMMENDED VENDORS PROVIDE 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).

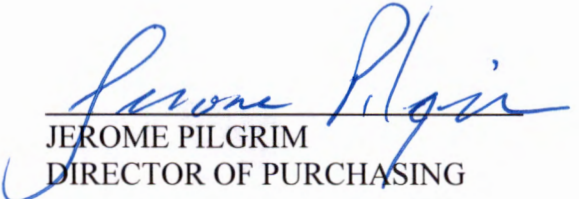

JEROME PILGRIM
DIRECTOR OF PURCHASING

EXHIBIT A

RFP #23-26-914

Plumbing Parts, Supplies and Related Services

Awarded Vendors (Alphabetical)	
1	CEC Facilities Group
2	Century Mechanical Contractors, Inc.
3	Competitive Choice, Inc.
4	Denali CS
5	Dynamic Systems, Inc.
6	Economy Supply
7	Evolution Mechanical, LLC
8	MacArthur Gauge, Inc.
9	Mark's Plumbing Parts
10	One Source Media Group
11	Texas Wholesale Plumbing
12	The Home Depot Pro
13	Winston Water Cooler, Ltd.

Reccomended Vendors RFP 22-26-914A (Supplement)	
1	Concord Commerical Services, Inc.
2	Ferguson Enterprises, LLC
3	Chrome Heating & Air Conditonaing, LLC
4	TD Industries, Inc.

CONSENT AGENDA ITEM – BIDS
1/22/2024

TOPIC: Consider Approval to Delegate Board Authority to the Superintendent or Her Designee Regarding Actions Required to Solicit, Evaluate, Negotiate, and Award Selected Vendors for the Purchase and Installation of Furniture for Various Campuses in Conjunction with the 2023 Bond Program

SUBMITTED BY: F. Natividad/A. Gomez/J. Pilgrim

BACKGROUND: The Administration request that the Board delegate its authority to the Superintendent to proceed with Actions Required to Solicit, Evaluate, Negotiate, and Award Selected Vendors for the Purchase and Installation of Furniture for Various Campuses, including furniture refresh for all IISD elementary schools (3rd/4th grade classrooms) and secondary schools (Math and ELAR classrooms) with outdated furniture. The goal is to introduce new furniture for more flexible, collaborative, interdisciplinary, and project-driven learning spaces. This aligns with the initiative to replace outdated facilities and invest in critical campus renovations.

The Board delegation will make it possible for the procurement, delivery, and installation will be completed in time for the opening of the 2024 – 2025 school year. Competitive procurements and awards will be performed through competitive solicitations, approved vendors, and cooperative purchasing contracts

FUNDING SOURCE: 2023 Bond Funds

COSTS: Maximum Budget is \$8 Million

ADMINISTRATIVE RECOMMENDATION: The Administration Recommends the Board Delegate Authority to the Superintendent or Her Designee Regarding Actions Required to Solicit, Evaluate, Negotiate, and Award Selected Vendors for the Purchase and Installation of Furniture for Various Campuses in Conjunction with the 2023 Bond Program

RECOMMENDED BOARD ACTION: I Move the Board Delegate Authority to the Superintendent or Her Designee Regarding Actions Required to Solicit, Evaluate, Negotiate, and Award Selected Vendors for the Purchase and Installation of Furniture for Various Campuses in Conjunction with the 2023 Bond Program

AGENDA SHEET

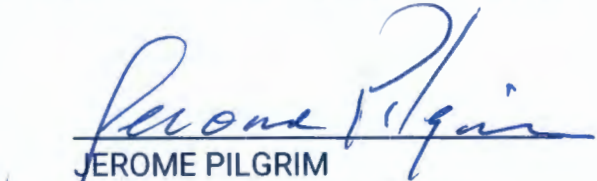
Meeting Date: 1/22/2024

Topic: Consider Approval to Delegate Board Authority to the Superintendent or Her Designee Regarding Actions Required to Solicit, Evaluate, Negotiate, and Award Selected Vendors for the Purchase and Installation of Furniture for Various Campuses in Conjunction with the 2023 Bond Program

Recommended Vendor(s)	To be Determined
Contract Type (e.g. Co-op, RFQ)	Request for Proposals, Bids, & Quotes from approved vendors, and cooperative purchasing contracts
Contract Term or One Time Purchase	Upon Completion
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 SCOPE OF SERVICES. I FURTHER CERTIFY THE ADMINISTRATION HAS COMPLETED THE PROCUREMENT PROCEDURES REQUIRED BY APPLICABLE STATE AND FEDERAL STATUTES AND REGULATIONS, BOARD POLICY CH(LOCAL).


 FERNANDO NATIVIDAD
 CHIEF OF ADMINISTRATIVE SERVICES


 JEROME PILGRIM
 DIRECTOR OF PURCHASING

 RANDY RANDLE
 PRESIDENT BOARD OF TRUSTEES
 DATE: _____

 A.D. JENKINS
 SECRETARY BOARD OF TRUSTEES
 DATE: _____

 MAGDA HERNANDEZ
 SUPERINTENDENT OF SCHOOLS
 DATE: _____

Attachments:

1. Recommendation Memo from Mr. Fernando Natividad and Jerome Pilgrim dated January 17, 2024

Date: January 17, 2024

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

THRU: Fernando Natividad, Chief Financial Officer
Dr. Andre Smith, Ed.D., Chief of Administrative Services

FROM: Jerome Pilgrim, Director of Purchasing

Subject: Recommendation to Delegate Board Authority to the Superintendent or Her Designee Regarding Actions Required to Solicit, Evaluate, Negotiate, and Award Selected Vendors for the Purchase and Installation of Furniture for Various Campuses in Conjunction with the 2023 Bond Program.

The Administration is requesting that the Board delegate authority to the Superintendent or Her Designee to Solicit, Evaluate, Negotiate, and Award Selected Vendors for the Purchase and Installation of Furniture for Various Campuses in Conjunction with the 2023 Bond Program.

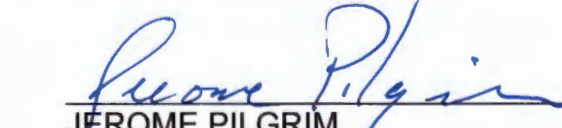
This particular Bond project will include furniture refresh for all IISD elementary schools (3rd/4th grade classrooms) and secondary schools (Math and ELAR classrooms) with outdated furniture. The goal is to introduce new furniture for more flexible, collaborative, interdisciplinary, and project-driven learning spaces. This aligns with the initiative to replace outdated facilities and invest in critical campus renovations.

The cost estimate for this project is estimated to be approximately \$8 million.

We are requesting the Board's delegation so that we may expedite the specifications, procurement, delivery, and installation process in time for the opening of the 2024 – 2025 school year.



FERNANDO NATIVIDAD,
CHIEF FINANCIAL OFFICER



JEROME PILGRIM,
DIRECTOR OF PURCHASING

CONSENT AGENDA ITEM
1/22/2024

TOPIC: Consider Acceptance of Gifts and Donations to the District

SUBMITTED BY: Fernando Natividad, Chief Financial Officer

BACKGROUND: Donations received during the month of October and December 2023

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. 2023-2024 Year-to-Date Donation Totals
2. October and December Donation List

January 2024 DONATIONS
(Period October/Dec 2023)

<u>SCHOOL/DEPT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
<u>ELEMENTARY SCHOOLS</u>		
<u>BROWN</u>	Donated by: CELANESE WISH LIST-Funds will be used to purchase classroom Resources and other items needed for campus staff	\$20,000
J.R.GOOD	Donated by: NCH Corporation-Traci Kaindl Check to use at Principal’s discretion for Student, Staff, & Campus needs	\$20,000
<u>MIDDLE SCHOOLS</u>		
LADY BIRD	Donated by: Jyothy’s Boutique Donation to Girls Leadership Club	\$250
LADY BIRD	Donated by: Jyothy’s Boutique -Radhika Jyothiswara Donation to Hype Dancers Club	\$250
TOTAL DONATIONS		\$ 40,500

DONATIONS & GIFTS
Beginning September 2023 - Ending August 2024

Month	2023-2024 Monthly Total	2023-2024 YTD Total	2022-2023 Monthly Total	2022-2023 YTD Total
September	\$11,350.00	\$11,350.00	\$581.71	\$581.71
October	\$1,760.00	\$13,110.00	\$4,300.00	\$4,881.71
November	\$660.00	\$13,770.00	\$530.00	\$5,411.71
December	\$40,500.00	\$54,270.00	\$1,111.83	\$6,523.54
January			\$13,382.00	\$19,905.54
February			\$1,658.10	\$21,563.64
March			\$525.00	\$22,088.64
April			\$0.00	\$22,088.64
May			\$2,210.00	\$24,298.64
June			\$16,300.00	\$40,598.64
July			\$45.00	\$40,643.64
August			\$1,000.00	\$41,643.64

372

CONSENT AGENDA ITEM

1/22/2024

TOPIC: Future Staffing Considerations in Response to Program Changes and District Reorganization

SUBMITTED BY: Dr. Juan Carlos Martinez, Deputy Superintendent of Schools

BACKGROUND: The district recognizes the need for continuous improvement and adaptability to meet evolving educational and organizational demands in light of declining student enrollment and state funding challenges. The purpose of this agenda item is to inform the Board of Trustees of the ongoing essential program change considerations as part of a broader district reorganization strategy aimed at optimizing staffing efficiencies. The district is facilitating a comprehensive review and will continue to identify areas where program changes can contribute to a more streamlined and efficient staffing structure. The current and future proposed adjustments will enhance the overall operational effectiveness and resource utilization across the district, while keeping the district fiscally responsible.

The program changes aim to optimize the allocation of resources, ensuring a balanced and effective distribution of staff across the district including various departments and functions. Efforts continue to be made to minimize disruptions and maintain a high level of service to students and the community during and after the implementation of these changes.

ADMINISTRATIVE RECOMMENDATION: The Board is recommended to approve the proposed current district reorganization and future program changes, when applicable, recognizing the potential benefits in terms of staffing efficiencies and overall operational improvement, and further authorizes the Superintendent and/or her designee to execute the recommendation.

RECOMMENDED BOARD MOTION:

Additional Agenda Sheets Attached: Yes No

AGENDA ITEM
1/22/2024

TOPIC: Consider Approval of Resolution and Order No. 23-24-07 of the Board of Trustees of the Irving Independent School District Ordering an Election of Qualified Voters of the Irving Independent School District on May 4, 2024 for the Purpose of Electing Two Trustees to Positions for Single Member Districts 3 and 4 and Authorizing Other Matters Related to the Subject.

SUBMITTED BY: Dr. Juan Carlos Martinez, Deputy Superintendent

BACKGROUND: The three-year term cycle of Single Member District Trustee seats 3 and 4 end in 2024. In accordance with law, that seats must be filled by election in the next board election cycle. As a result, Single Member District Trustee seats 3 and 4 need to be filled through the election process at the regularly scheduled election on May 4, 2024. This Resolution and Order are designed to approve the District's election process for the Single Member Trustee seats 3 and 4 in compliance with state law and to authorize the District to take necessary steps to coordinate with the Dallas County Elections Department to prepare for such election.

ADMINISTRATIVE RECOMMENDATION: : Administration recommends the Board of Trustees adopt and issue Resolution and Order No. 23-24-07 of the Board of Trustees of the Irving Independent School District.

RECOMMENDED BOARD MOTION: I move to adopt and issue Resolution and Order No. 23-24-07 of the Board of Trustees of the Irving Independent School District.

Additional Agenda Sheets Attached: Yes No

Attachments: Resolution and Order No. 23-24-07

RESOLUTION AND ORDER NO. 23-24-07

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE IRVING INDEPENDENT SCHOOL DISTRICT ORDERING AN ELECTION OF THE QUALIFIED VOTERS OF THE IRVING INDEPENDENT SCHOOL DISTRICT ON MAY 4, 2024, FOR THE PURPOSE OF ELECTING TWO TRUSTEES TO POSITIONS FOR SINGLE MEMBER DISTRICTS 3 AND 4 AND AUTHORIZING OTHER MATTERS RELATED TO THE SUBJECT

On this, the 22nd day of January 2024, the Board of Trustees (the "Board") of the Irving Independent School District (the "District") convened in regular session with sufficient members present to constitute a quorum, and among other proceedings had by said Board were the following:

WHEREAS it is hereby officially found and determined that said Board meeting was open to the public, and public notice of the time, place, and purpose of said meeting was given, as required by Texas Government Code §551.002;

WHEREAS members of the Board are elected to serve terms of three (3) years, or until his/her successor has been duly elected or nominated and qualified, pursuant to the provisions of the Texas Education Code, the Texas Elections Code and District policy;

WHEREAS a school board member representing Single Member District 3 is to be elected in 2024 to serve a term of three (3) years, or until his/her successor has been duly elected and qualified, pursuant to the provisions of the Texas Education Code and the Texas Election Code;

WHEREAS a school board member representing Single Member District 4 is to be elected in 2024 to serve a term of three (3) years, or until a successor has been duly elected and qualified, pursuant to the provisions of the Texas Education Code and the Texas Election Code;

WHEREAS this Board hereby finds that a general election should be held to elect individual trustees to the Board in the positions for Single Member District 3 & 4 on May 4, 2024, which is a uniform election date pursuant to the Texas Election Code §41.001.

NOW THEREFORE, BE IT RESOLVED AND ORDERED BY THE BOARD OF TRUSTEES OF THE IRVING INDEPENDENT SCHOOL DISTRICT THAT:

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

Section 2: A general election shall be held in said District on the first Saturday in May 2024,

the same being the 4th day of May 2024, for the purpose of electing two (2) members to the Board. One member shall be elected to District 3 to serve a three (3) year term, or until a successor has been duly elected and qualified. One member shall be elected from Single Member District 4 to serve a three (3) year term, or until a successor has been duly elected and qualified.

Section 3: The member to be elected from Single Member District 3 shall be elected by the qualified voters of Single Member District 3. The member to be elected from Single Member District 4 shall be elected by the qualified voters of Single Member District 4.

Section 4: All candidates seeking election as a member of the Board representing a Single Member District must reside within the Single Member District boundaries for the Single Member District position they seek. Pursuant to state law, each candidate must reside in the specific Single Member District for six (6) months preceding the final day to file for such office which is February 16, 2024.

Section 5: Every candidate must designate the specific Single Member District for which he or she is a candidate on the application to become a candidate. Such application shall be filed with the District's General Counsel, or his/her designee, not later than 5:00 o'clock p.m. on the 16th day of February 2024.

Section 6: On the first Saturday in May 2024, being the 4th day of May 2024, the election shall be held from 7 o'clock a.m. to 7 o'clock p.m. Any candidate receiving a plurality of all the votes cast for the office for which he/she is a candidate shall be elected to such office. In the event of a tie, the tie shall be broken in accordance with the applicable provisions of the Texas Election Code governing election by plurality votes.

Section 7: The official ballots for said election shall be prepared in accordance with the Texas Election Code to permit the electors to vote for the candidate of their choice with the ballots to contain such provisions, markings and language as required by law.

Section 8: The general election shall be held at those polling places as identified and listed by the Dallas County Elections Department. All residents, qualified voters of the District shall be permitted to vote at said election. The Board finds, determines, and declares those designated early polling locations outside the boundaries of the school district can adequately and conveniently serve the affected voters of this District and will facilitate the orderly conduct of this election.

Section 9: Each polling site for the Election Day will be located within the Irving Independent School District or as identified and listed by the Dallas County Elections Department and will serve as the precinct and polling places for those voters in the Dallas County election precinct(s) which are assigned to those polling place listed for the May 4, 2024, Irving Independent School District Board member election and any runoff, if necessary. The Board finds, determines, and declares those designated polling locations outside the boundaries of the school district can adequately and conveniently serve the affected voters of this District and will facilitate the orderly conduct of this election.

Section 10: Michael J. Scarpello has been appointed the Elections Administrator for Dallas County. The mailing address of Mr. Michael J. Scarpello is Dallas County Elections Department, 1520 Round Table Drive, Dallas TX, 75247. The website to obtain an application for a ballot by mail is www.dallascountyvotes.org. Early voting for said election shall be held at those polling places that are identified and listed by the Dallas County Elections Department. Early voting for this election shall be conducted from *Monday, April 24, 2024, through Tuesday, May 2, 2024*.

Section 11: The Secretary of the Board shall give notice of this general election by causing a substantial copy of this Order to be published in English, Spanish, and Vietnamese which shall serve as appropriate notice of this election, in a newspaper of general circulation in the district not earlier than the thirtieth (30th) day or later than the tenth (10th) day prior to the date of the election, setting forth the date of the election, the polling place or places, and any other matters deemed necessary by law or advisable, and by posting said notice in English, Spanish and Vietnamese at District's Administration building not later than the twenty-first (21st) day before the election, which notice shall remain posted continuously through Election Day at the location used for the posting of notices of meetings of the Board.

Section 12: Immediately after said general election has been held, the officers holding the same, shall present returns of the result thereof to the President of the Board of said District in the manner and form provided and required by the law of the State of Texas.

Section 13: This general election shall be conducted, in all respects, in accordance with the Texas Election Code, and as may be required by law, all election materials and proceedings shall be printed in English, Spanish and Vietnamese.

IT IS SO RESOLVED.

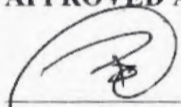
APPROVED AND ENACTED by the Board of Trustees of the Irving Independent School District, Irving, Texas, on the 22nd day of January 2024.

Randy Randle, President
Board of Trustees
Irving Independent School District

ATTEST:

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

APPROVED AS TO FORM ONLY:



Dennis Eichelbaum,
District General Counsel
Irving Independent School District

JANUARY 2024 REPORT FROM DIVISION OF BUSINESS SERVICES

TAX OFFICE

Total Tax Collections for December 2023 are 49,962,565.39

	DECEMBER 2023	YEAR TO DATE
Current Year	\$ 49,934,501	\$ 62,633,113
Delinquent	\$ (52,372)	\$ (629,993)
Penalty & Interest	\$ 80,361	\$ 386,443
Other	\$ 74	\$ 390
Total	<u>\$ 49,962,565</u>	<u>\$ 62,389,953</u>

BUSINESS SERVICES

Payroll for December 2023 was paid as follows:

	GROSS PAY	BENEFITS	TOTAL
Local Maintenance	\$ 19,050,785	\$ 3,741,452	\$ 22,792,237
Special Revenue	\$ 2,393,289	\$ 435,964	\$ 2,829,252
Total	<u>\$ 21,444,074</u>	<u>\$ 4,177,416</u>	<u>\$ 25,621,490</u>

INVESTMENT EARNINGS REPORT

	NOVEMBER 2023	YEAR TO DATE
Local Maintenance	\$ 397,523	\$ 1,327,432
Federal Programs	\$ 135,985	\$ 408,232
Interest & Sinking	\$ 15,028	\$ 45,139
Capital Projects	\$ 1,622,593	\$ 4,871,085
Internal Service	\$ 10,239	\$ 30,737
Total All Funds	<u>\$ 2,181,368</u>	<u>\$ 6,682,625</u>

MEMO

TO: Fernando Natividad, Chief Financial Officer

FROM: Cher Elzy, Director Tax Operations

SUBJECT: Monthly Tax Report

DATE: January 22, 2024

Attached for your consideration is the collection activity for the month of December 2023.

Our monthly collections for December reflect \$(50,372) in delinquent collections and \$49,934,501 in current collections and \$80,361 in penalty and interest. Adjustments made \$(1,575,495) in changes to delinquent tax years and \$5,977,328 in changes made to current year. Our current year (2023) reflects a beginning roll of \$197,855,687. Total ending receivable balance for all years is \$147,915,107 for the month of December 2023.

**IRVING INDEPENDENT SCHOOL DISTRICT
DECEMBER 2023
TAX COLLECTION REPORT**

IISD:

	M-T-D FY 2022-2023	M-T-D FY 2023-2024	Y-T-D FY 2022-2023	Y-T-D FY 2023-2024
Current Year	59,485,458.73	49,934,501.43	74,017,902.67	62,633,112.53
Delinquent	157,364.41	(52,371.79)	457,842.04	(629,992.86)
Penalty & Interest	73,657.04	80,361.46	331,060.99	386,442.62
Other	197.01	74.29	457.48	390.37
Sub-Total	59,716,677.19	49,962,565.39	74,807,263.18	62,389,952.66

Revenue year-to-date
compared to prior fiscal year (12 417 310 52)

OTHER COLLECTIONS:

Research Fees	0.00	0.00
Attorney Fees	45,388.89	235,988.30
Court Costs	0.00	0.00
Rendition Penalty	1,345.78	3,486.61

REFUNDS:

	192,276.14	178,960.63
Total Collections	50,201,576.20	62,808,388.20

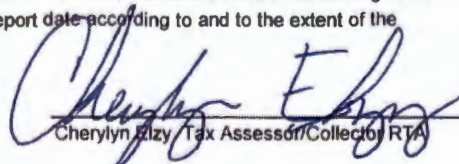
ACTIVITY SUMMARY:

	FY 2022-2023	FY 2023-2024
Collection Percentage Current Year Compared to Prior Year	33.73%	30.73%

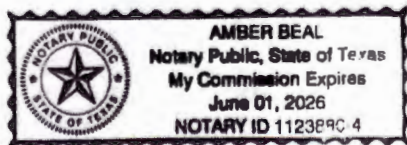
RECEIVABLES YEAR-TO-DATE SUMMARY

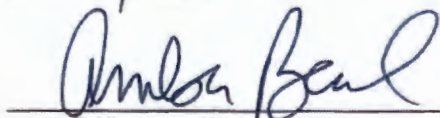
	Current Year	Prior Years	Total Tax Receivables
Beginning Balance	197,855,886.91	7,660,706.52	205,516,393.43
Adjustments	5,977,327.57	(1,575,494.67)	4,401,832.90
Levy Paid	62,633,112.53	(629,992.86)	62,003,119.67
Ending Balance	141,199,901.95	6,715,204.71	147,915,106.66

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.


 Cheryln Elzy, Tax Assessor/Collector RTA

Signed and sworn before me this 8th day of January, 2024




 Amber Beal
 Notary Public, State of Texas

REPORT FROM FACILITIES & SCHOOL SUPPORT SERVICES

Facilities and Operations Department

A total of 1293 work orders have been completed from December 1, 2023, through December 31, 2023.

Document Services – Print Shop - *Laserfiche* – *Project Requests* - *Work Orders*

We received numerous requests to pull HR archival records (to pull and scan files to the Employee Records Repository).

Forms Management – Requests and Change Orders

Laserfiche Project and Work Order:

Continuing to work with the security department on an inventory tracking system for the security equipment to be issued to the new security personnel. This requires using SQL and Laserfiche to track the issuance of equipment as well as updating the status of when equipment is returned or replaced.

We will be completing the Project Pass intake form, which is part of the McKinney-Vento Homeless Education Program.

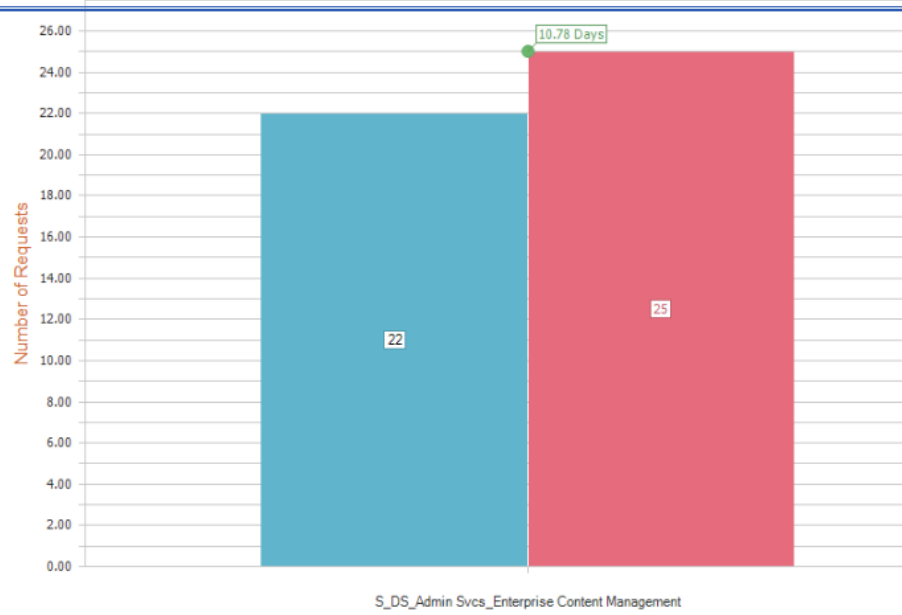
GovQA - Public Information & Subpoenas

In December:

For the 2022-2023 school year:

Period Summary

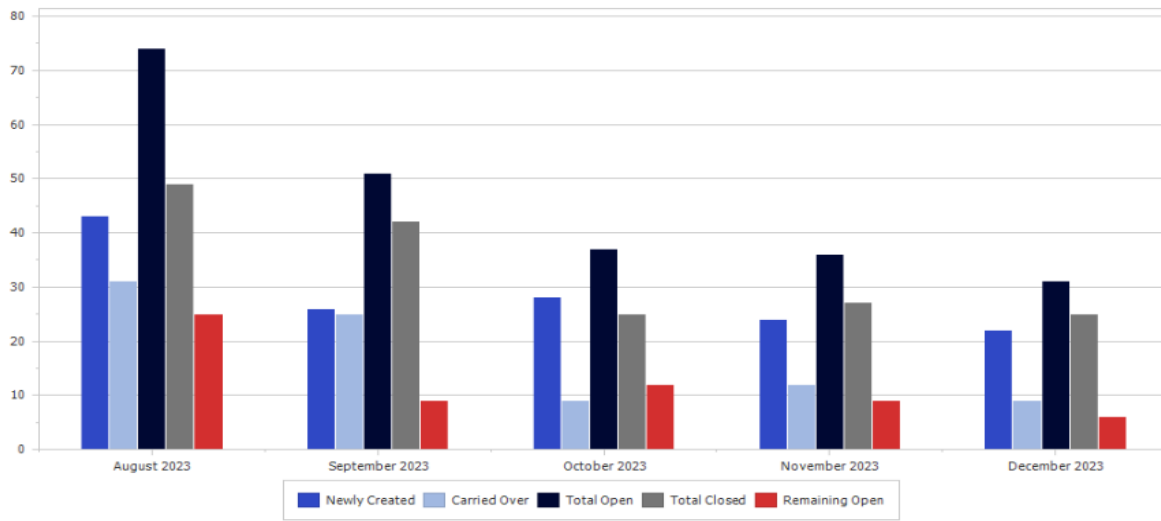
Reporting Period: 12/1/2023 - 12/31/2023
 Request Type: All Request Types
 Department: All Departments
 Group: All Groups
 Run Date: 01/17/2024 9:39 AM



Backlog Trend Report

Create Date: 8/1/2023 - 12/31/2023
 Report On: Request Type - All Request Types
 Group Time Frame: Month
 Filter: Assigned Department - All Assigned Departments
 Run Date: 1/17/2024 9:58 AM

Backlog Trend Report for Request Type - All Request Types



ScribOrder - Student Record Requests

In December, 282 student records requests were received. The following is our total transaction amount for the month of December.

Total CC Transaction Amount	\$1,890
Scribbles Handling	\$1,020
ScribTransfer Subscription	\$50.00
Credit Card Fees	\$115
Total Client Amount	\$820

Order Data Charts

Saved Reports

Submitted Today

Submitted This Week

Submitted This Month

Owner

Any

Date Range

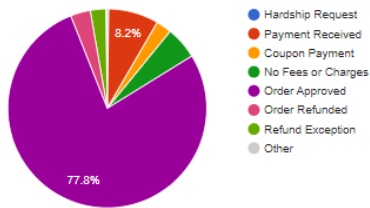
Time Submitted

Begin
2023-12-01

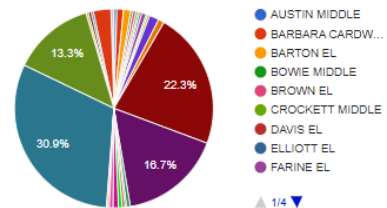
End
2024-03-02

Run Report

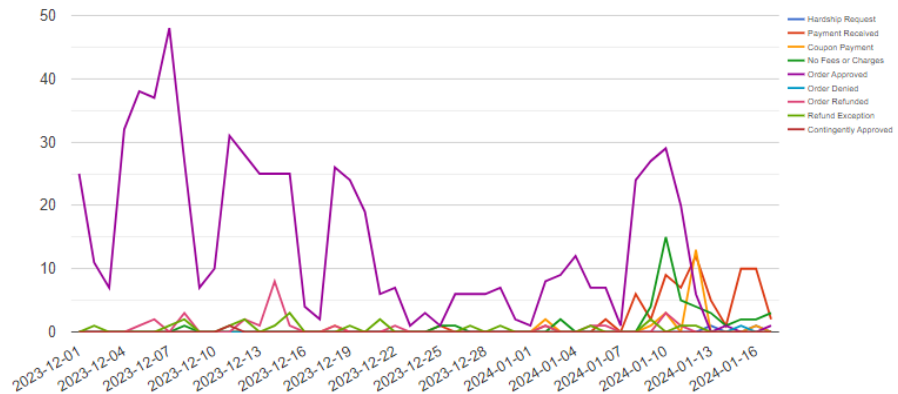
Overall Status Q



Overall Distribution Q



Status By Date Q

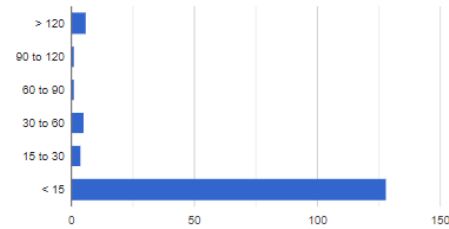


Aging Report

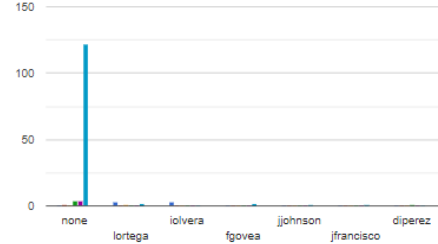
Assigned User

- No User Assigned
-
-
-
- acasas
- acastro
- administrator
- ahernandez
- alopez-coronado
- anaguirre

Overall AgingQ



Aging By UserQ



Print Shop - Orders

We received and processed 82 print requests for December; 38,902 B/W & 35,730 Color pages printed. Total billed out (JV) \$8,595 for print services.

Mail Center – Pieces and Postage

In December, we processed 3,171 pieces of mail for US Postage at a cost of \$2,260.74. We processed 15 packages for \$82.51. We continue to process interoffice mail daily.

SchoolDude – Document and Record Management Work Orders

In December, we received 163 total requests.

Craft Comparisons



Internal Delivery \$844.00

- Document Management \$8.00 (Last Month)
- Internal Delivery \$844.00 (Last Month)
- Records Management \$29.00 (Last Month)

Summary of Expenditures by Craft

Custom Period (12/01/2023 - 12/31/2023)

Craft	Labor Hrs	Labor Costs	Material Costs	Sales Tax	Total Costs	WO Count	% of Work (Count)	Avg Hours Per WO	Avg Cost Per WO
Document Management	.16	\$4.00	\$0.00	\$0.00	\$4.00	2.00	1.23%	.08	\$2.00
Internal Delivery	25.08	\$627.00	\$0.00	\$0.00	\$627.00	154.00	94.48%	.16	\$4.07
Records Management	.64	\$16.00	\$0.00	\$0.00	\$16.00	7.00	4.29%	.09	\$2.29
Grand Totals	25.88	\$647.00	\$0.00	\$0.00	\$647.00	163.00	100.00%	.16	\$3.97

Maintenance – The Maintenance Department completed 530 work orders. The 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 Locks and Keys.

The Grounds Section & Regulatory Compliance, IPM and Safety –The Grounds Department completed 87 work orders. The department maintains outside grounds of district facilities, athletic fields, 178-vehicle maintenance fleet, landscaping equipment, pest, asbestos and safety.

Operations – The Custodial Department completed 378 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 – For Delivery, Warehouse, Interior Delivery and Surplus Crafts are 284 total Work Orders completed in December.

- Surplus Warehouse completed a 1 Surplus auction in December.