

IRVING INDEPENDENT SCHOOL DISTRICT

Regular - BOARD OF TRUSTEES  
7:00 PM

Irving ISD Board Room  
2621 West Airport Freeway  
Irving, TX 75062  
Tuesday, January 21, 2025

**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 - Ethan Teel - Pastor Intern at Oak View Baptist Church
- C. Pledge of Allegiance to the American and Texas Flags Presented by Townley ES
- D. Recognition of the Teacher of the Month - Meagan Parham, Teacher, Townley Elementary School 5
- E. Recognition of the Employee of the Month - Melissa Rabalais, Special Education Instructional Aide, Kinkeade Early Childhood School 6
- F. Recognition of the Guest Educator of the Month - Yamilet Vicente, Guest Educator, Gilbert Elementary School 7
- G. Special Recognition
  - 1. School Board Recognition Month (J. Martinez/ J. Huddleston/ E. Pedroza) 8
- H. Announcements
  - 1. Administration
    - a. Superintendent Announcement(s)
  - 2. Board of Trustees
    - a. Individual Trustee Report on IISD Student Activity/Event

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 16, 2024 Board Meeting (M. Hernandez) 10
2. Consider Approval of Financial Statement for November 2024 (A.D. Jenkins) 15
3. Consider Approval of Resolution and Order No. #24-25-06 Authorizing January Amendment to the 2024-2025 Budget (A.D. Jenkins) 44
4. Consider Approval of the Supplements to the Irving ISD Tax Rolls (A.D. Jenkins) 53
5. Consider Approval of the Code to the Future & Irving Independent School District Partnership Proposal (D. Galindo) 114
6. Consider Approval of the Irving ISD Transitional Early Exit Bilingual Program for Grades PK-5 (L. Castillo/ E. Gonzalez) 115
7. Consider Approval of Resolution No. #24-25-03 of the Board of Trustees of the Irving Independent School District Regarding Employee Pay and Delegation of Authority in Connection with the January 2025 Winter Storm (J. Martinez/ W. Nute/ K. Gilleland) 116
8. Consider Approval of Annual Comprehensive Financial Report for Fiscal Year Ended August 31, 2024 (F. Natividad/ M. Lalee/ S. Dempsey/ C. Wooton) 120
9. Consider Approval of the Adoption and Purchase of the State Board of Education Approved K-5 RLA and Math Instructional Materials (L. Castillo/ J. Pilgrim) 307
10. Consider Approval of the Renewal of Award for Request for Proposal (RFP) #22-19-882 for the Purchase of Online Books and Instructional Materials for Gifted and Talented (L. Castillo/ J. Pilgrim) 311
11. Consider Approval of Award for Request for Competitive Sealed Proposal (RFCSP) #25B-13-600 for Construction Manager at Risk (CMAR) for Construction of a New Baby University North and Execute Agreement with Selected Firm (2023 Bond Funded) (F. Natividad/ J. Pilgrim) 317
12. Consider Approval of Award and Execute Agreement for Request for Qualification (RFQ) #25-14-735 for the Purchase of Annual Financial Audit Services (F. Natividad/ J. Pilgrim) 325

13. Consider Approval of the Region 10 Multi-Region Purchasing Cooperative (R10 MRPC) Interlocal Agreement for the Purchase of Food Products for Food and Nutrition Services for the 2025-2026 School Year (F. Natividad/ O. Rosenberger/ J. Pilgrim)	342
14. Consider Approval of Award for Request for Proposal (RFP) #25-05-916 for the Purchase, Delivery, and Installation of Kitchen Worktables (F. Natividad/ O. Rosenberger/ J. Pilgrim)	362
15. Consider Approval of Award for Request for Proposal (RFP) #25-21-916 for the Purchase of Small Kitchen Equipment (F. Natividad/ O. Rosenberger/ A. Brown)	366
16. 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/ A. Brown)	371
17. 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/ A. Brown)	375
18. 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/ A. Brown)	379
19. Consider Approval of Award for Request for Qualification (RFQL) #25B-05-600 for Asbestos Consulting Services (F. Natividad/ M. Zakhary/ G. Johnson)	383
20. Consider Acceptance of Gifts and Donations to the District (F. Natividad)	387

**IV. OTHER BUSINESS**

**A. Written Reports**

**1. Division Reports**

a. Business Services	393
• Total Tax Collections	
• Payroll	
• Investment Earnings	
b. Support Services	397
• Monthly Maintenance Work Order Summary Report for August (A. Smith/G. Garcia)	
c. Human Resources	

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.

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. 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 21, 2025**

**TEACHER OF THE MONTH**  
**January 2025**

Ms. Meagan Parham has demonstrated exceptional leadership and problem-solving skills in addressing the needs of our school. Recognizing the necessity for an improvement to our dismissal plan, she took on this monumental task with determination and foresight. Her contributions extend beyond this project, as she consistently seeks ways to improve our school's operations and enhance the overall safety and efficiency of our campus.

With the support of her husband, Brian Parham, a science teacher from John Haley Elementary School, Ms. Parham devised a comprehensive improvement solution to the dismissal plan. She introduced the plan to team leads in May and began the rollout process in August. Our staff practiced the new procedures before students arrived on campus and continued to rehearse with students during the first week. As a result, dismissal has been smooth, with students remaining in the building until their zone is dismissed.

We deeply appreciate Ms. Parham's proactive approach in identifying and resolving this issue. Her colleagues and the admin team are grateful for the time and effort she (and her husband) invested in ensuring Townley remains a safe and efficient campus. Her dedication and commitment to our school community are truly commendable.

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

**SPECIAL RECOGNITION**  
**January 21, 2025**

**EMPLOYEE OF THE MONTH**  
**January 2025**

Ms. Melissa Rabalais never slows down. Before instruction at Kinkeade begins, she can be seen ushering students to class all over campus. Once she's in her special education classroom, she helps her three-year-olds with meals, communication, and academic concepts. She builds strong relationships with students to help them grow toward success and learns the needs of every child she works with. She knows exactly what each child in her room needs in order to be successful.

Once the school day is over, Ms. Melissa hustles her way to Kinkeade's after school program, where she works with children until 5:30 pm. She keeps students engaged after a long day with her love and sense of humor. If there's ever a calm moment in Ms. Melissa's day, she takes it upon herself to find work, asking the front office and staff members around her how she can help. Ms. Melissa runs on high energy and a positive sense of humor to make magic happen at Kinkeade all day long, no matter what her role.

Ms. Melissa's dedication and tireless efforts are truly commendable. Her unwavering commitment to her students and her ability to create a positive and nurturing environment make her an invaluable asset to our school. We are incredibly fortunate to have her as part of the Kinkeade team.

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

**SPECIAL RECOGNITION**  
**January 21, 2025**

**GUEST EDUCATOR OF THE MONTH**  
**January 2025**

The Gilbert Elementary School team is delighted to nominate Ms. Yamilet Vicente for the Guest Educator of the Month award. As a long-term substitute, Ms. Vicente has been an invaluable asset to our campus, consistently showcasing her dedication, professionalism, and commitment to our students and staff.

Ms. Vicente is always punctual and reliable, stepping in whenever and wherever she is needed. Her ability to build strong, positive relationships with both students and colleagues has significantly contributed to the positive environment on our campus.

Beyond her role as a guest educator, Ms. Vicente has fully integrated herself into our team. She actively participates in all relevant training sessions, demonstrating a strong commitment to her professional development and our campus's goals. Her collaborative spirit and willingness to go above and beyond make her an indispensable part of our team.

Ms. Vicente's dedication to our campus and her outstanding work ethic make her an excellent candidate for this recognition. She truly embodies the qualities of a Guest Educator of the Month, and we are proud to have her as part of our Gilbert Elementary School family.

As a result of her outstanding performance as a guest educator, Ms. Vicente has been hired as a paraprofessional employee at Gilbert, the very campus where she so diligently served as a guest educator. It continues to be a privilege for us at Gilbert to be part of Ms. Vicente's career journey.

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

**SPECIAL RECOGNITION**

1/21/2025

**TOPIC:** School Board Recognition Month

**SUBMITTED BY:** Dr. Juan Carlos Martinez, Deputy Superintendent  
Justine Huddleston, Director of Marketing and Digital Media  
Erika Pedroza, Director of Communications

**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 Leadership for Tomorrow's Texas. 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.

**ADMINISTRATIVE RECOMMENDATION:**

**RECOMMENDED BOARD MOTION:** (To be used only if item is pulled from the Consent Agenda for a separate vote) Click here to enter text.

Additional Agenda Sheets Attached:  Yes  No

## AGENDA SHEET

**Meeting Date:**1/21/2025

**Topic:** School Board Recognition Month

IRVING INDEPENDENT SCHOOL DISTRICT  
**WORK SESSION - BOARD OF TRUSTEES**  
**5:00 P.M.**  
**2621 W. Airport Freeway, Irving, Texas, 75062**  
**Monday, December 16, 2024**

Call to Order The work session was called to order by Vice President A.D. Jenkins at 5:06 p.m.

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

ABSENT:

ALSO  
PRESENT: Magda Hernandez, Superintendent  
Fernando Natividad, Finance and Federal/State Programs  
Dorian Galindo, Chief of Staff  
Andre Smith, Chief of Administrative Services  
Wesley Nute, Legal Counsel  
Cher Elzy, Tax Collector  
Liesl Payne, Executive Director of Adult Learning,  
Employee Wellness and Community Engagement  
Katie Gilleland, Senior Executive Director of Human  
Resources  
Jorge Acosta, Director of Human Resources  
Emilio Morlett, Investigator  
Ernest Rivera, HR Generalist  
Mahdia Lalee, Director of Business Office  
Yanel Melton, Business Office  
Kevin Dodge, Safety & Security  
Jennifer McKee, Director of Early Childhood  
Jose Villasenor, Employee Wellness  
Martiza Villa, Director of Student Assessment  
Gabriella Johnson, Purchasing Bond  
Erika Pedroza, MarCom  
Marco Hinojosa, Transportation  
Jerome Pilgrim, Director of Purchasing  
Sammy Andrews, Director of Facilities  
Sheila Peragine, Executive Director of Secondary Schools  
Joe Estrada, Executive Director of Elementary Schools  
Imelda Little, Executive Director of Elementary Schools  
Julie Soberanis, Director of Guidance & Counseling  
Tina Few, Accounts Payable Supervisor  
Dr. Reny Lizardo, Executive Director of Campus  
Operations  
Laura Marquez, Special Assistant to Deputy  
Superintendent of School Operations  
Litzzy Ambrocio, Executive Assistant to Superintendent &  
Board Members

VISITORS: None

Special  
Recognition

Discussion of  
Regular Board  
Meeting Agenda  
Matters

Presentation of the Final Draft of the 2025-2026 School Start Times and Student & Teacher Calendar

Presentation of MAHI Updates and Upcoming Initiatives

Discussion took place on December 16, 2024, Regular Meeting Agenda matters

Executive Session

Go into Executive Session at 6:46 pm

- 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 non-renewals, termination, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee.

Reconvene into Open Session at 7:00 pm

Adjournment

The work session adjourned at 7:00 pm

**IRVING INDEPENDENT SCHOOL DISTRICT  
REGULAR MEETING - BOARD OF TRUSTEES**

**7:00 P.M.**

**2621 W. Airport Freeway, Irving, Texas,  
75062 Monday, December 16, 2024**

Call to Order  
Regular Meeting

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

MEMBERS Dr. Rosemary Robbins, President

PRESENT: A.D. Jenkins, Vice President  
Michael Kelley Secretary  
Mary Richarte  
Lisa Lobb  
Nuzhat Hye  
Randy Randle

ABSENT:

ALSO Magda Hernandez, Superintendent

PRESENT: Dr. Juan Carlos Martinez, Deputy Superintendent  
Fernando Natividad, Finance and Federal/State Programs  
Dorian Galindo, Chief of Staff  
Andre Smith, Chief of Administrative Services Wesley  
Nute, District General Counsel  
Cher Elzy, Tax Collector  
Liesl Payne, Executive Director of Adult Learning,  
Employee Wellness and Community Engagement  
Katie Gilleland, Executive Director of Human Resources  
Jorge Acosta, Director of Human Resources  
Emilio Morlett, Director of Human Resources  
Mahdia Lalee, Director of Business Office Mieisha  
Runnels, Business Office  
Kevin Dodge, Safety & Security  
Martiza Villa, Director of Student Assessment  
Gabriella Johnson, Purchasing Bond  
Carla Flores, Lee ES  
Julie Soberanis, Guidance & Counseling  
Erika Pedroza, MarCom  
Morad Zakhary, Bond Office  
Jerome Pilgrim, Director of Purchasing  
Sammy Andrews, Director of Facilities  
Laura Marquez, Special Assistant to Deputy Superintendent  
Litzzy Ambrocio, Executive Assistant to Superintendent & Board

Recognition of  
Teacher of the  
Month

The invocation was given by Judge Bob Whitney. The pledges to the flags were led by Lee ES.

Mrs. Nuzhat recognized – Falak Ajani, Teacher, MacArthur HS

Recognition of  
Employee of the  
Month

Mr. A.D. Jenkins recognized – Lee Cummings, Special Education  
PASS Aide, as Employee of the month.

Recognition of  
Guest Educator  
of the Month

Mr. Michael Kelley – Carrie Stanford, Nominated by Farine ES

Special  
Recognitions

1. Recognition of Quest Bridge College-Matched Scholars
2. Recognition of the 2024 IISD Christmas Card Winner

Public Comment

Beth Hay – 104 Linda Lt. GP, 75050

1. Approval of Minutes of November 18, 2024
2. Approval of Financial Statement for October 2024
3. Approval of the Supplements to the Irving ISD Tax Rolls
- 3 Approval of Resolution and Order No. #24-25-04 Authorizing December Amendment to the 2024-2025 Budget
4. Approval of Resolution and Order No. #24-25-05 Update to Hilltop Securities Authorized Representatives for Local Government
5. Approval of Resolution No. #24-25-05 Update to Hilltop Securities Authorized Representatives for Local Government Investment Cooperative
6. Approval of Requested Date Change for January 2025 Board Meetings
7. Approval for the Proposed 2025-2026 Student and Teacher Calendars and School Start Times
8. Approval of Award and Execute Agreement with WRA Architects Design and Engineering Services for Construction of a New Baby University North
9. Approval of Construction Manager at Risk (CMAR) Delivery Method and the Proposal Evaluation Criteria for Construction of a New Baby University North
10. Approval of a Sole Source Award for the Purchase of National Fitness Court Equipment
11. Approval of Renewal of Award for Request for Proposal (RFP) #23-15-860 for Network Infrastructure Cabling Services
12. Approval and Delegate Authority to the Superintendent or Her Designee to Select and Contract with Vendors for Testing and Balancing Services (2023 Bond Program)
13. Acceptance of Gifts and Donations to the District

***Mr. Randy Randle moved to approve the consent agenda items***

***Mrs. Lisa Lobb, second***

***Motion passes 7-0***

Announcements  
Administration

*Superintendent - I'm excited to announce that Irving ISD has partnered with several local organizations to launch Blue Zones Ignite, a community initiative aimed at making Irving a healthier place to live. Congratulations to the over 120 CTE students inducted into the National Technical Honor Society, as well as the schools receiving the CREST Award for their exemplary counseling programs: Irving High School, Johnson Middle School, Schulze Elementary, and Singley Academy. Additionally, we're proud of alumnus Nelson Martinez, a 2019 graduate of Singley Academy, who will appear on the Food Network's Christmas Cookie Challenge this Thursday! Lastly, I want to wish everyone a safe and restful Christmas Break, filled with time for family and relaxation as we prepare for the new year.*

Announcements  
Board

*The board members have begun campus visits and want to thank Sam Houston Middle School for their warm welcome and congratulate Irving High on their Beetlejuice theater production. We're proud of the Blue Zones partnership with Baylor Scott & White, which will positively impact our community's health. As we approach the holidays, we want to wish everyone a restful break and recognize Mr. Jenkins and Mr. Randle for their long-standing service to our district.*

Adjournment

There being not further business, the meeting was adjourned at approximately 7:45 P.M

**CONSENT ACTION ITEM**  
01/21/2025

**TOPIC:** Consider Approval of Financial Statement for November 2024

**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 2024.

**RECOMMENDED BOARD MOTION:** I move the Board to approve the Financial Statements for November 2024.

**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 21, 2025  
To: Fernando Natividad, Chief Financial Officer  
From: Mahdia Lalee, Director of Business Operations  
Subject: Financial Statements for November 2024

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## **General Operating Fund**

### Revenue:

Total revenue and other sources for the General Operating Fund through November were \$99,095,285 or 30.8% of budget, compared to \$85,102,430 or 26% of budget last year, an increase of \$13,992,855 or 16.4%. This increase is attributed to the following item:

- State Resources totaled \$84,677,547 compared to \$73,098,647 last year, an increase of \$11,184,668.

### Expenditures:

Total expenditures and other uses for the General Operating Fund through November were \$80,396,766 or 24.8% of budget, compared to \$85,625,471 or 25.9% of budget last year, a decrease of \$5,228,705 or 6%. The decrease is attributed to the following:

- Function 51 totaled \$5,945,394 compared to \$9,674,475 last year, a decrease of \$3,729,081. This decrease is attributed to campus maintenance projects being funded through bond this year versus last year.
- 8911 - Interfund Transfers Out of \$700,000 to Risk Management for Workers Comp claims in prior year.

## **Food Service Fund**

### Revenue:

Total revenue and other sources for the Food Service Fund through November were \$8,838,332 or 36.5% of budget compared to \$8,502,966 or 34.1% of budget last year, an increase of \$335,366 or 3.9%. This increase is attributed to the following item:

- Federal resources totaled \$8,213,074 compared to \$7,755,051 last year, an increase of \$458,023.

### Expenditures:

There were no significant changes to the Food Service fund when comparing it to this time last year.

## **Debt Service Fund**

### Revenue:

Total revenue and other uses for the Debt Service Fund through November were \$4,740,997 compared to \$3,693,768 last year, an increase of \$1,047,229. This increase is due to more current year taxes being collected.

### Expenditures:

There were no significant changes to the Debt Service fund when comparing it to this time last year.

## **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 \$2,382,714 compared to \$3,653,187 last year, a decrease of \$1,270,473.

- This decrease is due to the timing of federal grant drawdowns.

### Expenditures:

Total expenditures and other uses for the Special Revenue Fund through November were \$7,968,567 compared to \$16,806,051 last year, a decrease of \$8,837,484.

- The decrease is attributed to less expenditure from ESSER fund.

## **Capital Projects Funds**

### Revenue:

Total revenue and other uses for the Capital Projects Fund through November were \$4,665,949 compared to \$4,871,085 last year, a slight decrease of \$205,137.

### Expenditures:

Total expenditures and other uses for the Capital Project Fund through November were \$10,276,335 compared to \$2,768,109 last year, an increase of \$7,508,226. 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 \$392,763 or 15.9% of budget compared to \$1,357,802 or 42.7% of budget last year, a decrease of \$965,039. The decrease in total revenue is attributed to the following item:

- This decrease is due to an interfund transfer of \$700,000 to the Risk Management fund to cover the TASB costs in the prior year as well as the closing of the Science Refurbishment Center.

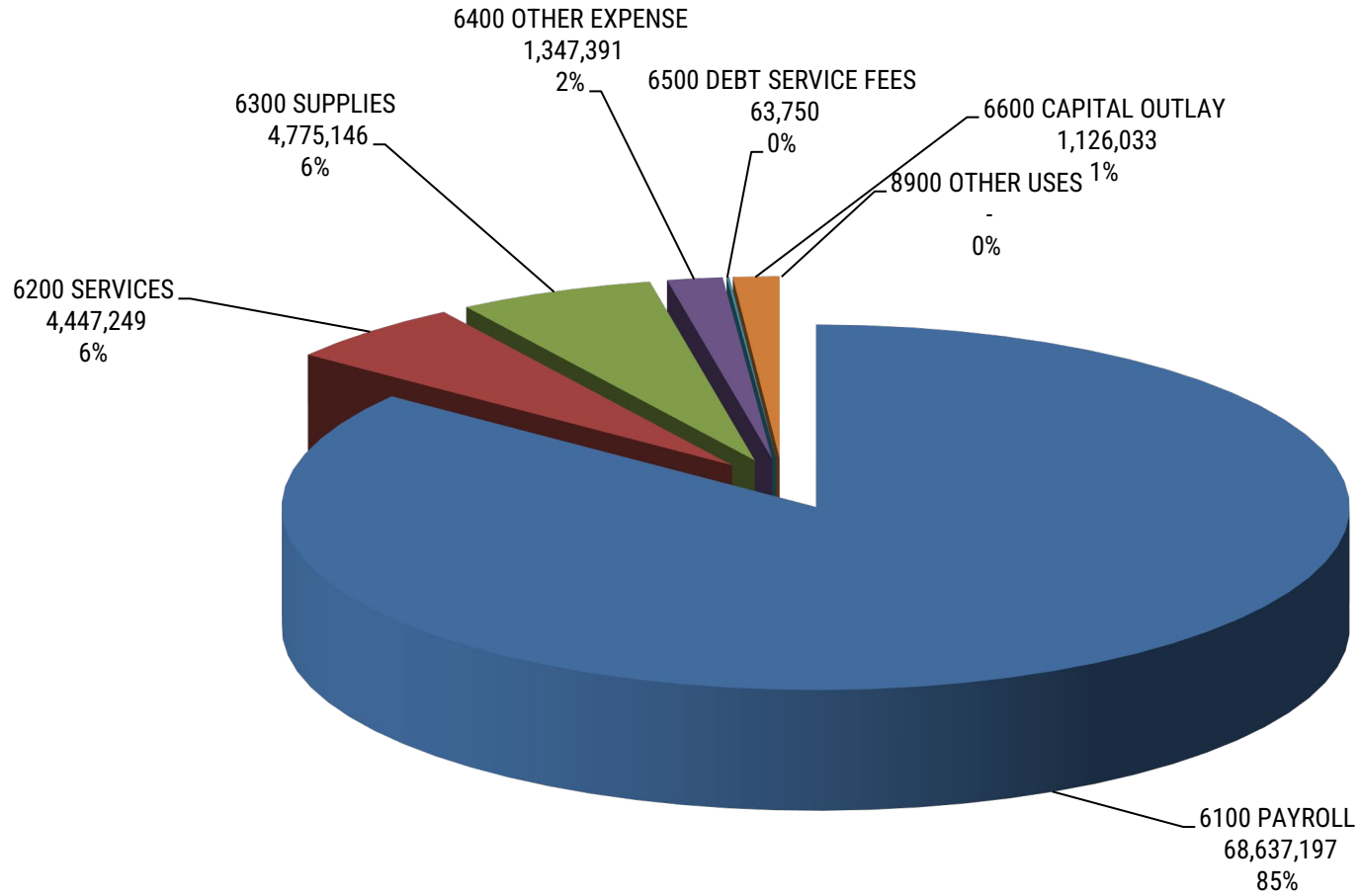
### Expenditures:

Total expenditures and other uses for the Proprietary Fund through November were \$1,228,737 or 49.5% of budget, compared to \$1,658,169 or 52.2% of budget last year, a decrease of \$429,432. The decrease in total expenditures was attributed to the following item:

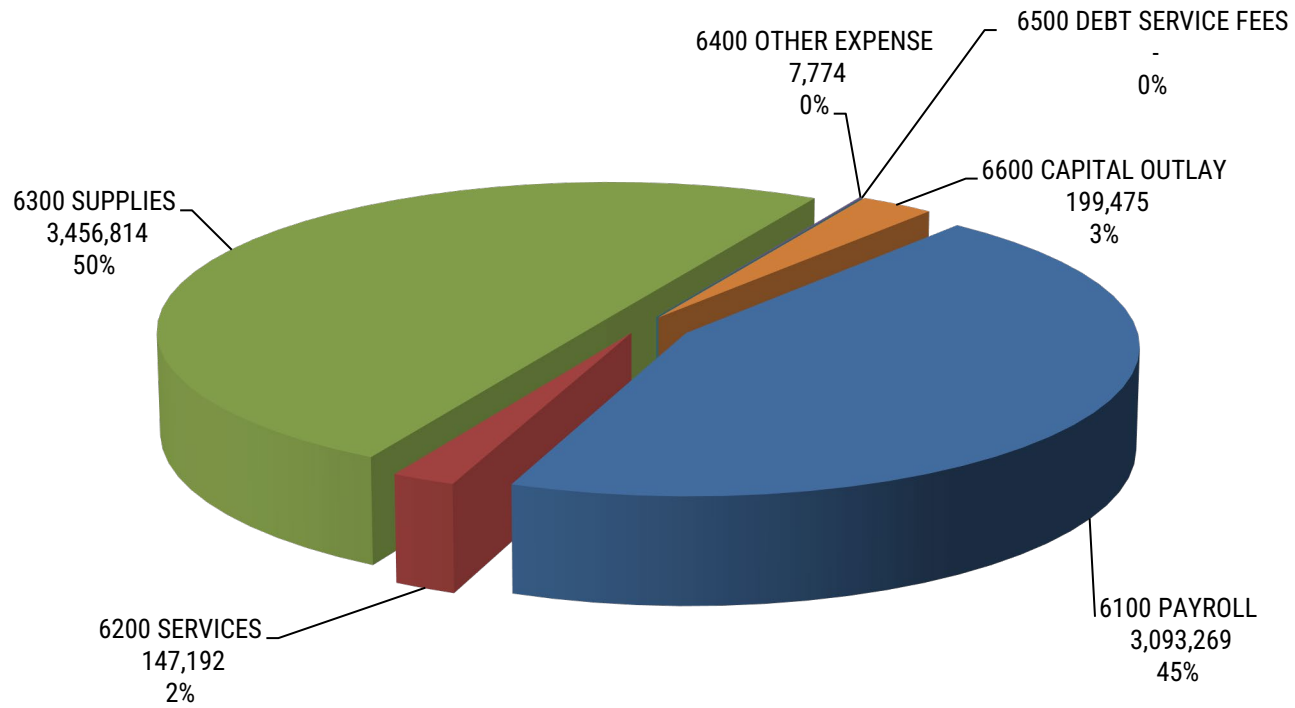
- This decrease is due to the closing of the Science Refurbishment Center and a decrease in Workers Comps claim coverage fees.

As of November 30, 2024, total net assets for all the Internal Service Funds were \$670,433.

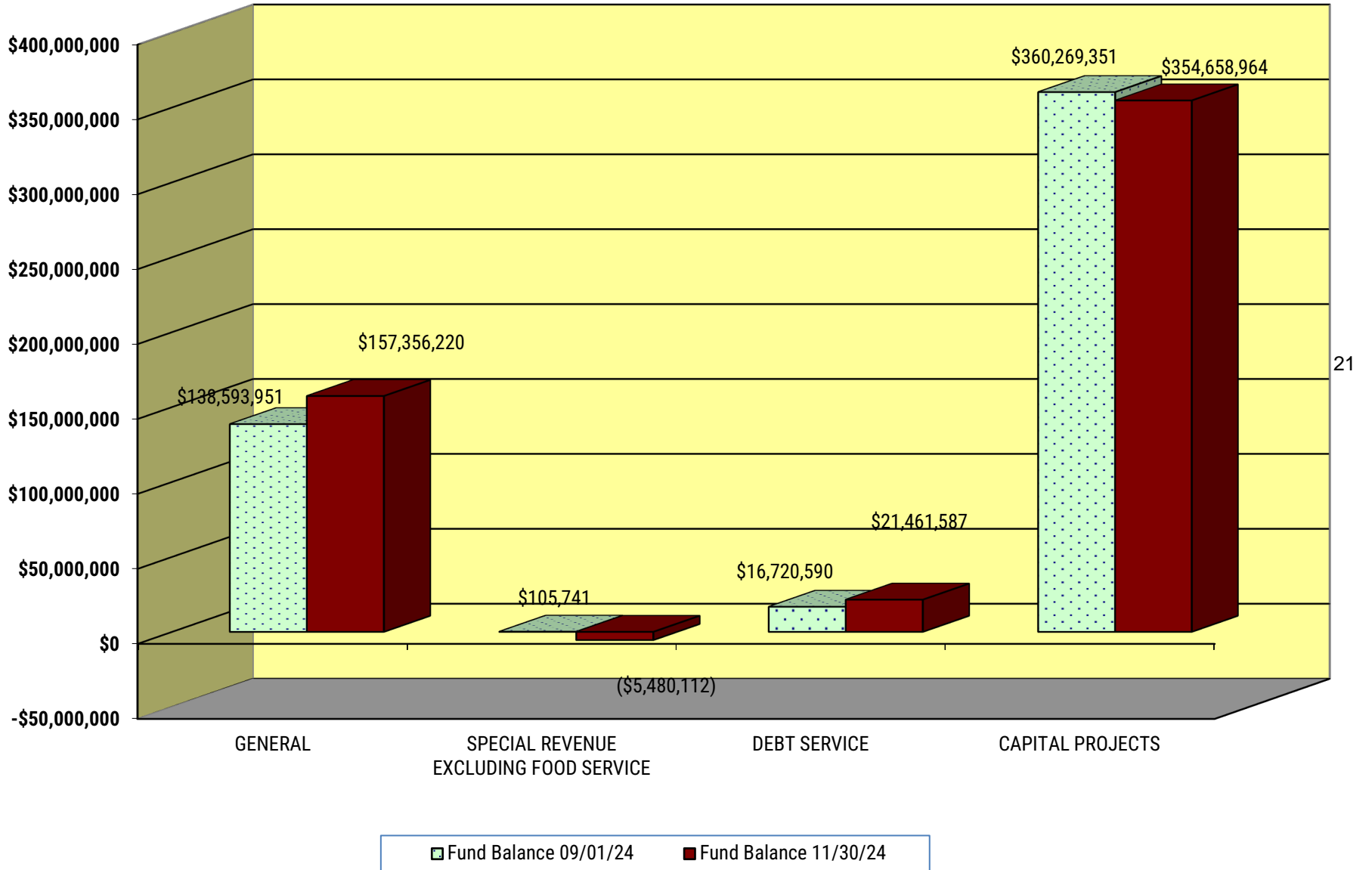
## General Operating Fund YTD Actual Expenditures November 30, 2024



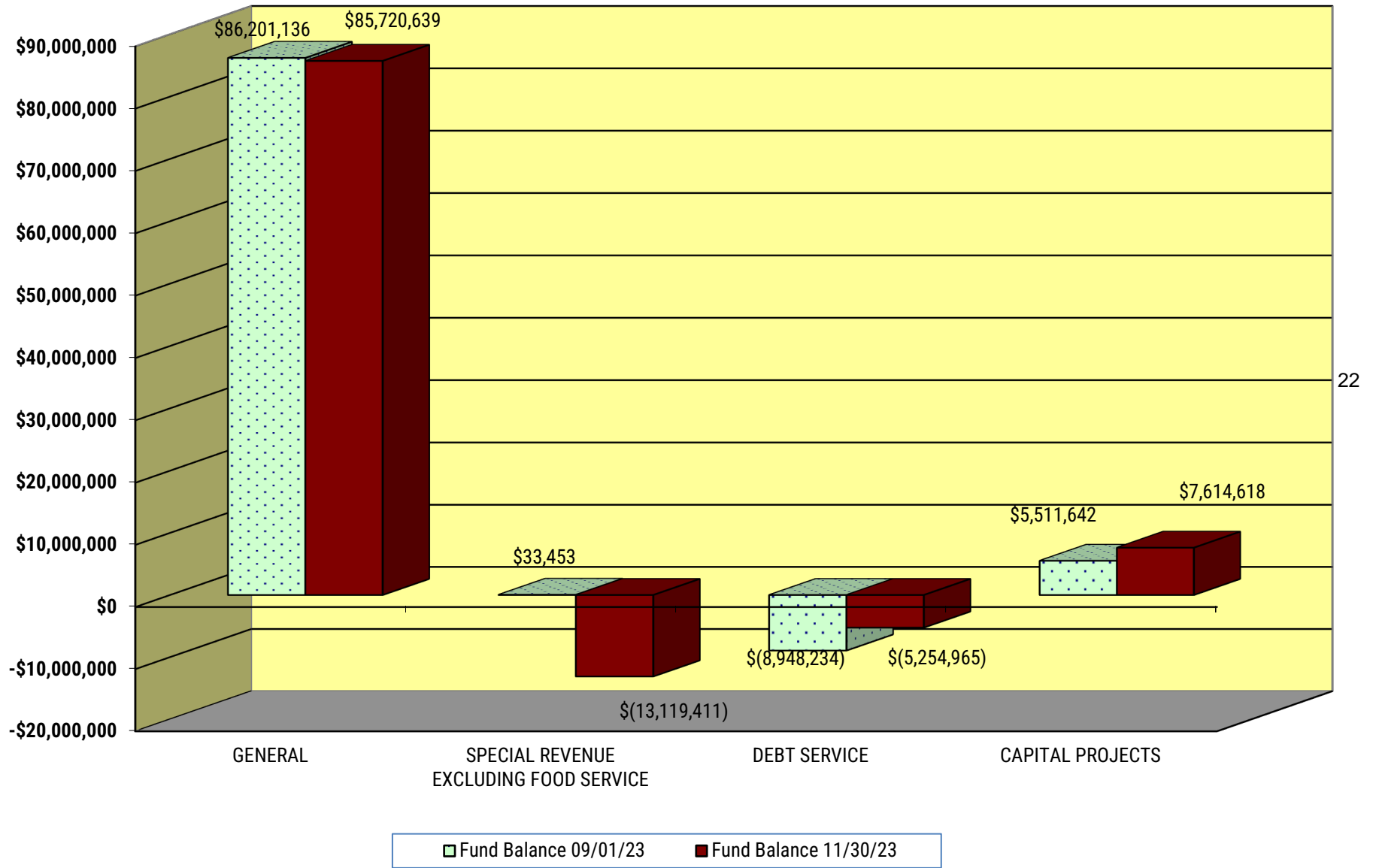
# Food Service Fund YTD Actual Expenditures November 30, 2024



### Comparative Fund Balances November 30, 2024



### Comparative Fund Balances November 30, 2023



**IRVING INDEPENDENT SCHOOL DISTRICT  
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL  
November 30, 2024**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2024 to 11/30/2024			11/24 MTD			09/01/2023 to 11/30/2023		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	(OVER) UNDER YTD BUDGET	BUDGET	ACTUAL	%YTD
<b>REVENUE</b>									
<b>LOCAL RESOURCES:</b>									
5711 TAXES CURRENT YEAR	154,020,875	11,277,126	7.3%	7,525,017	4.9%	142,743,749	165,491,762	8,990,681	5.4%
5712 DELINQUENT TAXES	228,522	(36,843)	-16.1%	(114,058)	-49.9%	265,365	245,542	(439,811)	-179.1%
5719 OTHER TAX RELATED REVENUE	446,729	246,855	55.3%	54,167	12.1%	199,874	480,000	265,201	55.3%
TOTAL TAXES	154,696,126	11,487,137	7.4%	7,465,126	4.8%	143,208,989	166,217,304	8,816,071	5.3%
5735 SUMMER SCHOOL	-	-	--	-	--	-	-	-	--
5738 PARKING FEES	4,500	1,274	28.3%	324	7.2%	3,226	4,500	1,755	39.0%
5739 OTHER TUITION AND FEES	100,000	123,935	123.9%	39,051	39.1%	(23,935)	200,000	129,665	64.8%
5742 INVESTMENT EARNINGS	250,000	1,454,438	581.8%	508,582	203.4%	(1,204,438)	250,000	1,345,202	538.1%
5743 RENTAL OF FACILITIES	50,000	14,878	29.8%	3,920	7.8%	35,123	70,000	6,020	8.6%
5744 GIFTS AND BEQUESTS	70,000	7,018	10.0%	-	0.0%	62,982	162,450	41,968	25.8%
5745 NET INSURANCE RECOVERY	6,000	14,131	235.5%	-	0.0%	(8,131)	200,000	500	0.3%
5746 TIF TAXES COLLECTED	-	-	--	-	--	-	-	-	--
5749 MISCELLANEOUS REVENUE	200,000	340,264	170.1%	77,197	38.6%	(140,264)	500,000	558,233	111.6%
5752 ATHLETIC	-	101,942	--	3,925	--	(101,942)	-	108,685	--
5755 ACTIVITY FUND RECEIPTS	1,073,583	315,649	29.4%	116,325	10.8%	757,934	1,075,217	292,052	27.2%
5766 CONCURRENT ENROLLMENT	25,000	2,000	8.0%	-	0.0%	23,000	50,000	-	0.0%
5767 IRVING SCHOOL FOUNDATION	-	38,282	508.8%	36,282	81.5%	(181,918)	24,035	51,487	214.2%
5769 REVENUE FROM INTERMEDIATE	44,500	226,418	144.8%	139,111	7.6%	(816,646)	200,000	134,426	67.2%
TOTAL OTHER LOCAL RESOURCES	1,823,583	2,640,229	144.8%	924,717	50.7%	(816,646)	2,736,203	2,669,993	97.6%
TOTAL LOCAL RESOURCES	156,519,709	14,127,366	9.0%	8,389,843	5.4%	142,392,342	168,953,507	11,486,064	6.8%
<b>STATE RESOURCES:</b>									
5811 PER CAPITA	-	3,460,308	--	1,160,804	--	(3,460,308)	-	3,176,554	--
5812 FOUNDATION ENTITLEMENTS	150,338,143	77,258,606	51.4%	13,394,280	8.9%	73,079,537	137,450,419	65,864,226	47.9%
5819 STATE	-	-	--	-	--	-	-	-	--
5829 TEA/NON-FOUNDATION REVENUE	-	-	--	-	--	-	-	-	--
5831 STATE TRS ON-BEHALF	11,000,000	3,958,633	36.0%	1,323,988	12.0%	7,041,367	12,500,000	4,057,867	32.5%
TOTAL STATE RESOURCES	161,338,143	84,677,547	52.5%	15,879,072	9.8%	76,660,596	149,950,419	73,098,647	48.7%
<b>FEDERAL RESOURCES:</b>									
5929 FEDERAL REVENUE-TEA DISTR.	300,000	71,101	23.7%	71,101	23.7%	228,900	4,000,000	164,323	4.1%
5931 SHARS REIMBURSEMENT	3,219,000	89,343	2.8%	15,621	0.5%	3,129,657	4,350,000	262,627	6.0%
5939 CHILD & ADULT CARE PROGRAM	-	-	--	-	--	-	-	-	--

**IRVING INDEPENDENT SCHOOL DISTRICT  
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL  
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	CURRENT YEAR						PRIOR YEAR		
	09/01/2024 to 11/30/2024			11/24 MTD	(OVER) UNDER		09/01/2023 to 11/30/2023		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
5946 BABS SUBSIDY	-	-	--	-	--	-	-	-	--
5949 ROTC	250,000	129,928	52.0%	105,850	42.3%	120,072	250,000	90,719	36.3%
5959 SHARED SERVICE ARRANGEMENT	-	-					-	51	
TOTAL FEDERAL RESOURCES	3,769,000	290,372	7.7%	192,571	5.1%	3,478,628	8,600,000	517,720	6.0%
<b>OTHER SOURCES:</b>									
7912 SALE OF FIXED ASSETS	-	-	--	-	--	-	-	-	--
7913 LEASE/PURCHASE PROCEEDS	-	-	--	-	--	-	-	-	--
7915 INTERFUND TRANSFERS IN	-	-	--	-	--	-	-	-	--
7918 SPECIAL ITEMS	-	-	--	-	--	-	-	-	--
7949 SBITA PROCEEDS	-	-	--	-	--	-	-	-	--
TOTAL OTHER REVENUE SOURCES	-	-	--	-	--	-	-	-	--
<b>TOTAL GENERAL OPERATING REVENUE:</b>	<b>321,626,852</b>	<b>99,095,285</b>	<b>30.8%</b>	<b>24,461,486</b>	<b>7.6%</b>	<b>222,531,567</b>	<b>327,503,926</b>	<b>85,102,430</b>	<b>26.0%</b>

**IRVING INDEPENDENT SCHOOL DISTRICT  
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL  
November 30, 2024**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2024 to 11/30/2024			11/24 MTD	(OVER) UNDER		09/01/2023 to 11/30/2023		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
<b>EXPENDITURES</b>									
<b>11 INSTRUCTION:</b>									
6100 PAYROLL	176,410,200	45,404,548	25.7%	15,154,720	8.6%	131,005,652	183,831,856	45,333,301	24.7%
6200 CONTRACTED SERVICES	1,487,570	468,088	31.5%	15,153	1.0%	1,019,481	1,888,921	211,799	11.2%
6300 SUPPLIES	9,412,180	1,889,668	20.1%	636,396	6.8%	7,522,512	10,653,554	2,253,277	21.2%
6400 OTHER EXPENSE	1,859,954	369,710	19.9%	105,604	5.7%	1,490,244	1,956,062	585,247	29.9%
6600 CAPITAL OUTLAY	220,586	-	0.0%	-	0.0%	220,586	10,000	536,386	5363.9%
TOTAL INSTRUCTION	189,390,489	48,132,015	25.4%	15,911,873	8.4%	141,258,474	198,340,393	48,920,010	24.7%
<b>12 LIBRARY:</b>									
6100 PAYROLL	3,778,610	656,358	17.4%	214,103	5.7%	3,122,252	4,674,188	1,042,705	22.3%
6200 CONTRACTED SERVICES	36,108	15,813	43.8%	300	0.8%	20,295	28,715	9,587	33.4%
6300 SUPPLIES	790,311	266,968	33.8%	61,769	7.8%	523,343	789,762	453,188	57.4%
6400 OTHER EXPENSE	35,074	4,995	14.2%	2,743	7.8%	30,079	55,180	5,623	10.2%
6600 CAPITAL OUTLAY	21,604	8,823	40.8%	8,823	40.8%	12,782	-	2,115	--
TOTAL LIBRARY	4,661,707	952,956	20.4%	287,737	6.2%	3,708,750	5,547,844	1,513,218	27.3%
<b>13 STAFF DEVELOPMENT:</b>									
6100 PAYROLL	3,264,433	685,788	21.0%	256,701	7.9%	2,578,645	3,563,381	648,707	18.2%
6200 CONTRACTED SERVICES	248,087	26,936	10.9%	5,400	2.2%	221,152	274,677	36,637	13.3%
6300 SUPPLIES	567,634	367,443	64.7%	85,353	15.0%	200,191	510,472	104,181	20.4%
6400 OTHER EXPENSE	465,736	83,926	18.0%	14,879	3.2%	381,810	561,604	151,139	26.9%
6500 DEBT SERVICE FEES	-	-	--	-	--	-	67,050	-	0.0%
6600 CAPITAL OUTLAY	-	-	--	-	--	-	-	2,075	--
TOTAL STAFF DEVELOPMENT	4,545,891	1,164,094	25.6%	362,332	8.0%	3,381,797	4,977,184	942,739	18.9%
<b>21 INSTRUCTIONAL ADMINISTRATION:</b>									
6100 PAYROLL	6,383,518	1,422,446	22.3%	472,861	7.4%	4,961,072	6,055,811	1,487,987	24.6%
6200 CONTRACTED SERVICES	258,306	107,450	41.6%	50,519	19.6%	150,856	414,686	194,521	46.9%
6300 SUPPLIES	876,251	232,754	26.6%	(41,595)	-4.7%	643,496	755,149	535,322	70.9%
6400 OTHER EXPENSE	858,171	73,686	8.6%	24,275	2.8%	784,485	1,001,506	119,803	12.0%
6600 CAPITAL OUTLAY	40,164	18,329	45.6%	18,329	45.6%	21,835	500	19,513	3902.5%
TOTAL INSTRUCTIONAL ADMINISTRATION	8,416,409	1,854,665	22.0%	524,389	6.2%	6,561,744	8,227,652	2,357,146	28.6%
<b>23 SCHOOL ADMINISTRATION:</b>									
6100 PAYROLL	17,614,552	4,700,952	26.7%	1,578,334	9.0%	12,913,600	20,241,267	4,882,997	24.1%

**IRVING INDEPENDENT SCHOOL DISTRICT  
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	CURRENT YEAR						PRIOR YEAR		
	09/01/2024 to 11/30/2024			11/24 MTD	(OVER) UNDER		09/01/2023 to 11/30/2023		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
6200 CONTRACTED SERVICES	165,410	8,271	5.0%	1,053	0.6%	157,139	178,518	31,429	17.6%
6300 SUPPLIES	342,794	102,136	29.8%	15,981	4.7%	240,658	356,159	128,947	36.2%
6400 OTHER EXPENSE	368,422	61,883	16.8%	15,574	4.2%	306,540	369,355	78,394	21.2%
6600 CAPITAL OUTLAY	1,658	-	0.0%	-	0.0%	1,658	14,382	14,382	100.0%
TOTAL SCHOOL ADMINISTRATION	18,492,837	4,873,242	26.4%	1,610,942	8.7%	13,619,595	21,159,680	5,136,149	24.3%

**IRVING INDEPENDENT SCHOOL DISTRICT  
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November 30, 2024**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2024 to 11/30/2024			11/24 MTD		(OVER) UNDER	09/01/2023 to 11/30/2023		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
<b>31 COUNSELING SERVICES:</b>									
6100 PAYROLL	14,148,265	3,646,753	25.8%	1,216,768	8.6%	10,501,512	14,121,572	3,735,824	26.5%
6200 CONTRACTED SERVICES	1,840,910	1,015,009	55.1%	227,560	12.4%	825,901	1,096,066	657,086	59.9%
6300 SUPPLIES	650,140	194,854	30.0%	46,033	7.1%	455,286	694,926	95,748	13.8%
6400 OTHER EXPENSE	121,250	26,033	21.5%	4,982	4.1%	95,217	150,349	36,246	24.1%
6600 CAPITAL OUTLAY	-	-	--	-	--	-	-	-	--
TOTAL COUNSELING SERVICES	16,760,565	4,882,648	29.1%	1,495,343	8.9%	11,877,917	16,062,912	4,524,904	28.2%
<b>32 ATTENDANCE SERVICES:</b>									
6100 PAYROLL	867,793	107,956	12.4%	34,768	4.0%	759,837	1,315,501	178,605	13.6%
6200 CONTRACTED SERVICES	750	-	0.0%	-	0.0%	750	2,750	1,260	45.8%
6300 SUPPLIES	-	-	--	-	--	-	-	-	--
6400 OTHER EXPENSE	4,202	-	0.0%	-	0.0%	4,202	1,242	20	1.6%
TOTAL ATTENDANCE SERVICES	872,745	107,956	12.4%	34,768	4.0%	764,788	1,319,493	179,884	13.6%
<b>33 HEALTH SERVICES:</b>									
6100 PAYROLL	3,248,712	854,116	26.3%	282,000	8.7%	2,394,596	3,466,631	816,795	23.6%
6200 CONTRACTED SERVICES	4,163	-	0.0%	-	0.0%	4,163	4,800	954	19.9%
6300 SUPPLIES	117,416	48,777	41.5%	987	0.8%	68,639	108,426	61,752	57.0%
6400 OTHER EXPENSE	6,450	418	6.5%	418	6.5%	6,032	6,930	1,483	21.4%
6600 CAPITAL OUTLAY	-	-	--	-	--	-	-	2,075	--
TOTAL HEALTH SERVICES	3,376,742	903,311	26.8%	283,404	8.4%	2,473,431	3,586,787	883,058	24.6%
<b>34 PUPIL TRANSPORTATION:</b>									
6100 PAYROLL	7,615,796	2,497,716	32.8%	884,569	11.6%	5,118,080	7,263,518	2,590,425	35.7%
6200 CONTRACTED SERVICES	899,145	125,321	13.9%	88,324	9.8%	773,824	1,565,320	101,834	6.5%
6300 SUPPLIES	1,092,803	(31,426)	-2.9%	48,876	4.5%	1,124,229	1,094,259	(50,766)	-4.6%
6400 OTHER EXPENSE	196,701	37,233	18.9%	13,276	6.7%	159,468	342,987	152,076	44.3%
6600 CAPITAL OUTLAY	2,340,720	421,961	18.0%	-	0.0%	1,918,760	1,407,642	8,140	0.6%
TOTAL PUPIL TRANSPORTATION	12,145,165	3,050,805	25.1%	1,035,045	8.5%	9,094,361	11,673,725	2,801,709	24.0%
<b>35 FOOD SERVICE:</b>									
6100 PAYROLL	68,898	161,718	234.7%	55,123	80.0%	(92,820)	741,065	176,015	23.8%
6300 SUPPLIES	-	-	--	-	--	-	1,600	-	0.0%
6400 OTHER EXPENSE	220,000	-	0.0%	-	0.0%	220,000	220,000	-	0.0%
6600 CAPITAL OUTLAY	-	-	--	-	--	-	-	-	--

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**IRVING INDEPENDENT SCHOOL DISTRICT  
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	CURRENT YEAR						PRIOR YEAR		
	09/01/2024 to 11/30/2024			11/24 MTD	(OVER) UNDER		09/01/2023 to 11/30/2023		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
TOTAL FOOD SERVICE	288,898	161,718	56.0%	55,123	19.1%	127,180	962,665	176,015	18.3%
<b>36 EXTRA-CURRICULAR ACTIVITIES:</b>									
6100 PAYROLL	2,403,486	1,146,126	47.7%	383,349	15.9%	1,257,360	3,934,323	1,107,006	28.1%
6200 CONTRACTED SERVICES	451,514	143,211	31.7%	37,236	8.2%	308,302	574,974	184,135	32.0%
6300 SUPPLIES	1,022,505	170,719	16.7%	28,177	2.8%	851,786	694,160	61,255	8.8%
6400 OTHER EXPENSE	843,295	365,995	43.4%	61,730	7.3%	477,301	926,528	393,146	42.4%
6600 CAPITAL OUTLAY	17,500	-	0.0%	-	0.0%	17,500	17,500	4,162	23.8%
TOTAL EXTRA-CURRICULAR ACTIVITIES	4,738,300	1,826,051	38.5%	510,492	10.8%	2,912,249	6,147,485	1,749,704	28.5%

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	CURRENT YEAR						PRIOR YEAR		
	09/01/2024 to 11/30/2024			11/24 MTD		(OVER) UNDER	09/01/2023 to 11/30/2023		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
<b>41 GENERAL ADMINISTRATION:</b>									
6100 PAYROLL	15,607,962	1,812,549	11.6%	604,187	3.9%	13,795,413	7,280,389	1,945,935	26.7%
6200 CONTRACTED SERVICES	1,691,103	356,894	21.1%	136,750	8.1%	1,334,209	1,388,223	253,664	18.3%
6300 SUPPLIES	900,639	388,877	43.2%	79,630	8.8%	511,762	1,360,021	102,489	7.5%
6400 OTHER EXPENSE	1,074,921	99,648	9.3%	45,558	4.2%	975,273	916,423	348,575	38.0%
6500 DEBT SERVICE FEES	-	-	--	-	--	-	75,369	75,369	100.0%
6600 CAPITAL OUTLAY	97,639	593,060	607.4%	-	0.0%	(495,421)	70,952	(534,078)	-752.7%
TOTAL GENERAL ADMINISTRATION	19,372,265	3,251,028	16.8%	866,124	4.5%	16,121,237	11,091,376	2,191,954	19.8%
<b>51 MAINTENANCE:</b>									
6100 PAYROLL	16,538,862	3,738,057	22.6%	1,251,841	7.6%	12,800,805	15,765,325	4,141,743	26.3%
6200 CONTRACTED SERVICES	7,952,488	1,325,413	16.7%	554,916	7.0%	6,627,075	8,067,280	2,291,962	28.4%
6300 SUPPLIES	2,015,712	709,413	35.2%	149,733	7.4%	1,306,299	2,452,162	1,057,177	43.1%
6400 OTHER EXPENSE	1,554,476	156,705	10.1%	11,285	0.7%	1,397,771	2,037,127	2,026,253	99.5%
6500 DEBT SERVICE FEES	-	-	--	-	--	-	-	-	--
6600 CAPITAL OUTLAY	106,738	15,806	14.8%	10,306	9.7%	90,932	234,439	157,341	67.1%
TOTAL MAINTENANCE	28,168,276	5,945,394	21.1%	1,978,080	7.0%	22,222,883	28,556,334	9,674,475	33.9%
<b>52 SECURITY:</b>									
6100 PAYROLL	3,259,783	1,049,858	32.2%	363,294	11.1%	2,209,925	2,606,830	732,424	28.1%
6200 CONTRACTED SERVICES	1,203,669	31,992	2.7%	23,480	2.0%	1,171,677	2,326,472	866,933	37.3%
6300 SUPPLIES	276,989	131,172	47.4%	8,965	3.2%	145,817	488,452	196,517	40.2%
6400 OTHER EXPENSE	1,114	805	72.3%	505	45.3%	309	55,274	18,840	34.1%
6600 CAPITAL OUTLAY	38,100	-	0.0%	-	0.0%	38,100	38,100	-	0.0%
TOTAL SECURITY	4,779,655	1,213,827	25.4%	396,244	8.3%	3,565,828	5,515,128	1,814,713	32.9%
<b>53 DATA PROCESSING:</b>									
6100 PAYROLL	2,741,448	677,460	24.7%	232,793	8.5%	2,063,988	2,306,183	704,741	30.6%
6200 CONTRACTED SERVICES	907,506	309,320	34.1%	20,777	2.3%	598,186	928,190	302,879	32.6%
6300 SUPPLIES	1,003,526	296,643	29.6%	28,522	2.8%	706,884	1,049,154	317,195	30.2%
6400 OTHER EXPENSE	59,700	2,477	4.1%	1,062	1.8%	57,223	44,700	2,561	5.7%
6500 DEBT SERVICE FEES	-	-	--	-	--	-	-	-	--
6600 CAPITAL OUTLAY	102,044	-	0.0%	-	0.0%	102,044	20,000	7,440	37.2%
TOTAL DATA PROCESSING	4,814,224	1,285,899	26.7%	283,154	5.9%	3,528,325	4,348,228	1,334,815	30.7%
<b>61 COMMUNITY SERVICES:</b>									

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	CURRENT YEAR						PRIOR YEAR		
	09/01/2024 to 11/30/2024			11/24 MTD	(OVER) UNDER		09/01/2023 to 11/30/2023		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
6100 PAYROLL	2,492,518	74,795	3.0%	26,179	1.1%	2,417,723	385,558	75,572	19.6%
6200 CONTRACTED SERVICES	190,416	126,748	66.6%	69,316	36.4%	63,668	152,663	114,896	75.3%
6300 SUPPLIES	60,208	7,149	11.9%	1,605	2.7%	53,059	97,647	8,858	9.1%
6400 OTHER EXPENSE	160,143	63,878	39.9%	23,169	14.5%	96,265	170,713	55,980	32.8%
6600 CAPITAL OUTLAY	5,984	-	0.0%	-	0.0%	5,984	-	2,075	--
TOTAL COMMUNITY SERVICES	2,909,268	272,570	9.4%	120,269	4.1%	2,636,699	806,581	257,381	31.9%
<b>71 DEBT SERVICE</b>									
6500 DEBT SERVICE FEES	63,750	63,750	100.0%	-	0.0%	-	32,411	42,545	131.3%
TOTAL PAYMENTS TO JJAEP	63,750	63,750	100.0%	-	0.0%	-	32,411	42,545	131.3%

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	CURRENT YEAR						PRIOR YEAR		
	09/01/2024 to 11/30/2024			11/24 MTD		(OVER) UNDER	09/01/2023 to 11/30/2023		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
<b>81 FACILITIES:</b>									
6200 CONTRACTED SERVICES	-	-	--	-	--	-	-	-	--
6300 SUPPLIES & MATERIALS	-	-	--	-	--	-	-	-	--
6400 OTHER EXPENSE	-	-	--	-	--	-	-	-	--
6600 CAPITAL OUTLAY	39,827	68,054	170.9%	68,054	170.9%	(28,227)	86,272	64,163	74.4%
TOTAL FACILITIES	39,827	68,054	170.9%	68,054	170.9%	(28,227)	86,272	64,163	74.4%
<b>95 PAYMENTS TO JJAEP:</b>									
6200 CONTRACTED SERVICES	190,000	17,136	9.0%	17,136	9.0%	172,864	190,000	7,656	4.0%
TOTAL PAYMENTS TO JJAEP	190,000	17,136	9.0%	17,136	9.0%	172,864	190,000	7,656	4.0%
<b>97 PAYMENTS TO TIF:</b>									
6400 OTHER EXPENSE	-	-	--	-	--	-	-	-	--
TOTAL PAYMENTS TO TIF	-	-	--	-	--	-	-	-	--
<b>99 INTERGOVERNMENTAL CHARGES:</b>									
6200 CONTRACTED SERVICES	740,232	369,647	49.9%	184,823	25.0%	370,585	702,478	353,232	50.3%
TOTAL INTERGOVERNMENTAL CHARGES	740,232	369,647	49.9%	184,823	25.0%	370,585	702,478	353,232	50.3%
<b>OTHER USES:</b>									
8911 INTERFUND TRANSFERS OUT	-	-	--	-	--	-	700,000	700,000	100.0%
TOTAL OTHER USES	-	-	--	-	--	-	700,000	700,000	100.0%
<b>TOTAL 6000 EXPENDITURES:</b>	<b>324,767,245</b>	<b>80,396,766</b>	<b>24.8%</b>	<b>26,025,334</b>	<b>8.0%</b>	<b>244,370,479</b>	<b>330,034,629</b>	<b>85,625,471</b>	<b>25.9%</b>
<b>EXCESS (DEFICIENCY)</b>									
REVENUE OVER EXPENDITURES:	(3,140,393)	18,698,519		(1,563,848)			(2,530,704)	(523,041)	
<b>BEGINNING FUND BALANCE:</b>	<b>79,953,667</b>	<b>126,972,569</b>					<b>118,093,034</b>	<b>118,093,034</b>	
<b>ENDING FUND BALANCE:</b>	<b>76,813,273</b>	<b>145,671,087</b>					<b>115,562,330</b>	<b>117,569,993</b>	

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**IRVING INDEPENDENT SCHOOL DISTRICT  
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL  
November 30, 2024**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2024 to 11/30/2024			11/24 MTD	(OVER) UNDER		09/01/2023 to 11/30/2023		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
<b>REVENUE SUMMARY:</b>									
LOCAL REVENUE	156,519,709	14,127,366	9.0%	8,389,843	5%	142,392,342	168,953,507	11,486,064	6.8%
STATE REVENUE	161,338,143	84,677,547	52.5%	15,879,072	10%	76,660,596	149,950,419	73,098,647	48.7%
FEDERAL REVENUE	3,769,000	290,372	7.7%	192,571	5%	3,478,628	8,600,000	517,720	6.0%
OTHER SOURCES	-	-	--	-	--	-	-	-	--
TOTAL OTHER REVENUE SOURCES	321,626,852	99,095,285	30.8%	24,461,486	8%	222,531,567	327,503,926	85,102,430	26.0%
<b>APPROPRIATIONS/EXPENDITURES</b>									
<b>BUDGET CATEGORY SUMMARY:</b>									
6100 PAYROLL	276,444,836	68,637,197	24.8%	22,127,020	8%	207,807,639	277,553,398	69,600,783	25.1%
6200 SERVICES	18,267,376	4,447,249	24.3%	1,357,694	7%	13,820,127	19,784,733	5,620,464	28.4%
6300 SUPPLIES	19,129,108	4,775,146	25.0%	1,101,555	6%	14,353,962	21,105,903	5,325,139	25.2%
6400 OTHER EXPENSE	7,829,610	1,347,391	17.2%	311,784	4%	6,482,219	8,815,980	3,975,385	45.1%
6500 DEBT SERVICE FEES	63,750	63,750	100.0%	-	0%	-	107,780	117,914	109.4%
6600 CAPITAL OUTLAY	3,032,564	1,126,033	37.1%	105,512	3%	1,906,531	1,899,787	285,787	15.0%
8900 OTHER USES	-	-	--	-	--	-	700,000	700,000	100.0%
TOTAL APPROPRIATIONS/EXPENDITURES	324,767,245	80,396,766	24.8%	25,003,565	8%	244,370,479	329,967,579	85,625,471	25.9%

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	09/01/2024 to					09/01/2023 to			
	11/30/2024		11/24		(OVER)	11/30/2023			
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
<b>REVENUE:</b>									
<b>LOCAL RESOURCES:</b>									
5742 INVESTMENT EARNINGS	80,000	391,040	488.8%	125,133	156.4%	(311,040)	80,000	408,232	510.3%
5749 MISCELLANEOUS REVENUE	-	10,985	0.0%	-	--	-	-	35,151	--
5751 FOOD SERVICES	1,000,000	223,233	22.3%	80,394	8.0%	776,767	1,000,000	304,532	30.5%
5755 ACTIVITY FUND RECEIPTS	-	-	--	-	--	-	50,000	-	0.0%
TOTAL LOCAL RESOURCES	1,080,000	625,259	57.9%	205,527	19.0%	454,741	1,130,000	747,916	66.2%
<b>STATE RESOURCES:</b>									
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%
<b>FEDERAL RESOURCES:</b>									
5921 SCHOOL BREAKFAST PROGRAM	6,000,000	1,641,691	27.4%	687,710	11.5%	4,358,309	6,000,000	2,297,912	38.3%
5922 NATIONAL SCHOOL LUNCH PROGRAM	15,346,000	6,429,743	41.9%	1,553,145	10.1%	8,916,257	15,640,000	5,261,262	33.6%
5923 USDA DONATED COMMODITIES	1,500,000	-	0.0%	-	0.0%	1,500,000	1,850,000	-	0.0%
5938 SUMMER FEEDING PROGRAM	-	-	--	-	--	-	-	-	--
5939 CACFP SUPPER PROGRAM	200,000	141,640	70.8%	-	0.0%	58,360	200,000	195,876	97.9%
TOTAL FEDERAL RESOURCES	23,046,000	8,213,074	35.6%	2,240,855	9.7%	14,832,926	23,690,000	7,755,051	32.7%
<b>OTHER SOURCES:</b>									
7949 SBITA PROCEEDS	-	-	--	-	--	-	-	-	--
TOTAL OTHER REVENUE SOURCES	-	-	--	-	--	-	-	-	--
<b>TOTAL FOOD SERVICE REVENUE:</b>	<b>24,246,000</b>	<b>8,838,332</b>	<b>36.5%</b>	<b>2,446,382</b>	<b>10.1%</b>	<b>15,407,668</b>	<b>24,940,000</b>	<b>8,502,966</b>	<b>34.1%</b>
<b>EXPENDITURES:</b>									
<b>35 FOOD SERVICE:</b>									
6100 PAYROLL	10,104,542	3,079,679	30.5%	1,048,953	10.4%	7,024,863	9,461,378	3,343,540	35.3%
6200 CONTRACTED SERVICES	870,857	147,192	16.9%	21,504	2.5%	723,665	695,455	128,116	18.4%
6300 SUPPLIES	11,199,177	3,456,814	30.9%	1,113,347	9.9%	7,742,362	10,549,855	3,160,825	30.0%
6400 OTHER EXPENSE	82,946	7,774	9.4%	1,895	2.3%	75,172	86,200	6,510	7.6%
6600 CAPITAL OUTLAY	1,624,646	199,475	12.3%	126,724	7.8%	1,425,171	965,000	225,660	23.4%
FOOD SERVICE EXPENDITURES	23,882,167	6,890,934	28.9%	2,312,423	9.7%	16,991,232	21,757,888	6,864,651	31.6%
<b>36 EXTRA-CURRICULAR ACTIVITIES:</b>									
6100 PAYROLL	-	-	--	-	--	-	-	-	--
6200 CONTRACTED SERVICES	-	-	--	-	--	-	-	-	--
6300 SUPPLIES	-	-	--	-	--	-	-	-	--
6400 OTHER EXPENSE	-	-	--	-	--	-	-	-	--
6600 CAPITAL OUTLAY	-	-	--	-	--	-	-	-	--
EXTRA-CURRICULAR ACTIVITIES	-	-	--	-	--	-	-	-	--
<b>51 MAINTENANCE:</b>									
6100 PAYROLL	80,275	13,590	16.9%	7,090	8.8%	66,685	463,085	20,879	4.5%
6200 CONTRACTED SERVICES	9,980	-	0.0%	-	0.0%	9,980	9,980	9,240	92.6%
6300 SUPPLIES	225,565	27,963	12.4%	8,172	3.6%	197,601	190,932	23,585	12.4%
MAINTENANCE EXPENDITURES	315,820	41,553	13.2%	15,262	4.8%	274,266	663,997	53,704	8.1%
<b>71 DEBT SERVICE:</b>									
6500 DEBT SERVICE FEES	-	-	--	-	--	-	-	-	--
DEBT SERVICE EXPENDITURES	-	-	--	-	--	-	-	-	--
<b>81 FACILITIES:</b>									
6200 CONTRACTED SERVICES	-	-	--	-	--	-	-	-	--
6600 CAPITAL OUTLAY	-	-	--	-	--	-	817,300	-	0.0%
FACILITIES EXPENDITURES	-	-	--	-	--	-	817,300	-	--
<b>89 OTHER USES:</b>									
8911 INTERFUND TRANSFERS OUT	-	-	--	-	0.0%	-	-	-	--
<b>TOTAL 6000 EXPENDITURES:</b>	<b>24,197,986</b>	<b>6,932,487</b>	<b>28.6%</b>	<b>2,327,684</b>	<b>9.6%</b>	<b>17,265,499</b>	<b>23,239,185</b>	<b>6,918,354</b>	<b>29.8%</b>
<b>EXCESS (DEFICIENCY)</b>									
REVENUE OVER EXPENDITURES:	48,014	1,905,845		118,698			1,700,815	1,584,612	
<b>BEGINNING FUND BALANCE:</b>	<b>8,193,042</b>	<b>16,144,925</b>					<b>8,329,703</b>	<b>13,597,881</b>	
<b>ENDING FUND BALANCE:</b>	<b>8,241,056</b>	<b>18,050,770</b>					<b>10,030,518</b>	<b>15,182,493</b>	

**IRVING INDEPENDENT SCHOOL DISTRICT  
COMPARISON OF DEBT SERVICE BUDGET & ACTUAL  
November 30, 2024**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2024 to 11/30/2024			11/24		(OVER) UNDER YTD BUDGET	09/01/2023 to 11/30/2023		
	BUDGET	YTD ACTUAL	%YTD	MTD ACTUAL	%MTD		BUDGET	YTD ACTUAL	%YTD
<b>REVENUE:</b>									
<b>LOCAL RESOURCES:</b>									
5711 TAXES CURRENT YEAR	64,299,650	4,682,410	7.3%	3,124,008	4.9%	59,617,240	61,000,850	3,707,930	6.1%
5712 DELINQUENT TAXES	100,000	(44,593)	-44.6%	(54,786)	-54.8%	144,593	100,000	(116,908)	-116.9%
5719 OTHER TAX RELATED REVENUE	-	65,172	--	11,340	--	(65,172)	-	57,497	--
TOTAL TAXES	<u>64,399,650</u>	<u>4,702,989</u>	<u>7.3%</u>	<u>3,080,562</u>	<u>4.8%</u>	<u>59,696,661</u>	<u>61,100,850</u>	<u>3,648,519</u>	<u>6.0%</u>
5742 INVESTMENT EARNINGS	250,000	38,008	15.2%	12,117	4.8%	211,992	450,000	45,249	10.1%
TOTAL LOCAL RESOURCES	<u>64,649,650</u>	<u>4,740,997</u>	<u>7.3%</u>	<u>3,092,679</u>	<u>4.8%</u>	<u>211,992</u>	<u>61,550,850</u>	<u>3,693,768</u>	<u>6.0%</u>
<b>STATE RESOURCES (EDA):</b>									
5829 TEA/NON-FOUNDATION REVENUE	-	-	--	-	--	-	-	-	--
TOTAL STATE RESOURCES	<u>-</u>	<u>-</u>	<u>--</u>	<u>-</u>	<u>--</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>--</u>
<b>OTHER SOURCES:</b>									
7911 SALE OF BONDS	-	-	--	-	--	-	-	-	--
7915 INTERFUND TRANSFERS IN	-	-	--	-	--	-	-	-	--
7916 PREMIUM (DISCOUNT) BONDS PAY	-	-	--	-	--	-	-	-	--
TOTAL OTHER SOURCES	<u>-</u>	<u>-</u>	<u>--</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>--</u>
<b>TOTAL REVENUE:</b>	<u>64,649,650</u>	<u>4,740,997</u>	<u>7.3%</u>	<u>6,173,241</u>	<u>9.5%</u>	<u>59,908,653</u>	<u>61,550,850</u>	<u>3,693,768</u>	<u>6.0%</u>
<b>EXPENDITURES:</b>									
<b>71 DEBT SERVICE:</b>									
6500 DEBT SERVICE FEES	64,549,650	-	0.0%	-	0.0%	64,549,650	61,500,850	500	0.0%
DEBT SERVICE EXPENDITURES	<u>64,549,650</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>	<u>0.0%</u>	<u>64,549,650</u>	<u>61,500,850</u>	<u>500</u>	<u>0.0%</u>
<b>OTHER USES:</b>									
8949 REFUNDING BONDS	-	-	0.0%	-	0.0%	-	-	-	--
TOTAL OTHER USES	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>--</u>
<b>TOTAL EXPENDITURES:</b>	<u>64,549,650</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>	<u>0.0%</u>	<u>64,549,650</u>	<u>61,500,850</u>	<u>500</u>	<u>0.0%</u>
<b>EXCESS (DEFICIENCY)</b>									
REVENUE OVER EXPENDITURES:	100,000	4,740,997		<u>6,173,241</u>			50,000	3,693,268	
<b>BEGINNING FUND BALANCE:</b>	<u>9,630,167</u>	<u>12,875,345</u>					<u>8,344,557</u>	<u>12,506,051</u>	
<b>ENDING FUND BALANCE:</b>	<u>9,730,167</u>	<u>17,616,342</u>					<u>8,394,557</u>	<u>16,199,319</u>	

**IRVING INDEPENDENT SCHOOL DISTRICT  
 COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES  
 09/01/2024-11/30/2024**

DATA CONTROL CODES		GOVERNMENTAL FUND TYPES			
		100-199	200-499	500-599	600-699
		GENERAL	SPECIAL REVENUE EXCLUDING FOOD SERVICE	DEBT SERVICE	CAPITAL PROJECTS
	<b>REVENUE:</b>				
5700	Local and Intermediate Sources	\$ 14,127,366	\$ 86,185	\$ 4,740,997	\$ 4,665,949
5800	State Program Revenues	84,677,546.65	9,666	-	-
5900	Federal Program Revenues	290,372	2,286,863	-	-
5020	Total Revenue:	\$ 99,095,285	2,382,714	4,740,997	4,665,949
	<b>EXPENDITURES:</b>				
0010	Instruction and Instructional-Related Services	50,249,065	4,830,024	-	274,443
0020	Instructional and School Leadership	6,727,907	780,789	-	242,191
0030	Support Services - Student (Pupil)	10,932,489	412,877	-	263,963
0040	Administrative Support Services	3,251,028	816,557	-	153,640
0050	Support Services - Nonstudent Based	8,445,120	464,565	-	1,655,653
0060	Community Services	272,570	663,756	-	-
0070	Debt Service	-	-	-	-
0080	Capital Outlay	68,054	-	-	7,686,445
0090	Intergovernmental Charges/JJAEP/TIF	386,783	-	-	-
6030	Total Expenditures:	80,333,016	7,968,567	-	10,276,335
	<b>EXCESS (DEFICIENCY) REVENUE OVER (UNDER) EXPENDITURES:</b>	<u>18,762,269</u>	<u>(5,585,853)</u>	<u>4,740,997</u>	<u>(5,610,387)</u>
7900	<b>OTHER FINANCING SOURCES:</b>				
	Proceeds from Sale of Fixed Assets	-	-	-	-
	Proceeds from Sale of Bonds	-	-	-	-
	Premium (Discount) Bonds Payable	-	-	-	-
	Interfund Transfers In	-	-	-	-
7020	Total Other Financing Sources:	-	-	-	-
8900	<b>OTHER FINANCING USES:</b>				
	Refunding Bonds	-	-	-	-
	Interfund Transfers Out	-	-	-	-
8030	Total Other Financing Uses:	-	-	-	-
	<b>TOTAL OTHER FINANCING SOURCES AND (USES):</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	<b>EXCESS (DEFICIENCY) REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES:</b>	18,762,269	(5,585,853)	4,740,997	(5,610,387)
0100	<b>FUND BALANCE - September 1 (Beginning):</b>	138,593,951	105,741	16,720,590	360,269,351
3000	<b>FUND BALANCE (DEFICIT) - (Ending):</b>	<u>\$ 157,356,220</u>	<u>\$ (5,480,112)</u>	<u>\$ 21,461,587</u>	#####

**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
	<b>REVENUE:</b>				
5700	Local and Intermediate Sources	\$ 11,486,064	\$ 99,877	\$ 3,693,768	\$ 4,871,085
5800	State Program Revenues	73,098,646.70	164,566	-	-
5900	Federal Program Revenues	517,720	3,388,744	-	-
5020	Total Revenue:	\$ 85,102,430	3,653,187	3,693,768	4,871,085
	<b>EXPENDITURES:</b>				
0010	Instruction and Instructional-Related Services	51,375,967	5,571,164	-	-
0020	Instructional and School Leadership	7,493,295	713,970	-	66,623
0030	Support Services - Student (Pupil)	10,315,275	576,951	-	1,470
0040	Administrative Support Services	2,191,954	8,859,023	-	154,294
0050	Support Services - Nonstudent Based	12,824,004	457,727	-	369,241
0060	Community Services	257,381	627,216	-	-
0070	Debt Service	-	-	500	-
0080	Capital Outlay	64,163	-	-	2,176,481
0090	Intergovernmental Charges/JJAEP/TIF	360,888	-	-	-
6030	Total Expenditures:	84,882,926	16,806,051	500	2,768,109
	<b>EXCESS (DEFICIENCY)</b>				
	<b>REVENUE OVER (UNDER) EXPENDITURES:</b>	219,504	(13,152,864)	3,693,268	2,102,976
7900	<b>OTHER FINANCING SOURCES:</b>				
	Proceeds from Sale of Fixed Assets	-	-	-	-
	Proceeds from Sale of Bonds	-	-	-	-
	Premium (Discount) Bonds Payable	-	-	-	-
	Operating Transfers In	-	-	-	-
	Special Items	-	-	-	-
	SBITA Proceeds	-	-	-	-
	Interfund Transfers In	-	-	-	-
7020	Total Other Financing Sources:	-	-	-	-
8900	<b>OTHER FINANCING USES:</b>				
	Refunding Bonds	-	-	-	-
	Operating Transfers Out	700,000	-	-	-
8030	Total Other Financing Uses:	700,000	-	-	-
	<b>TOTAL OTHER FINANCING SOURCES AND (USES):</b>	(700,000)	-	-	-
1200	<b>EXCESS (DEFICIENCY) REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES:</b>	(480,496)	(13,152,864)	3,693,268	2,102,976
0100	<b>FUND BALANCE - September 1 (Beginning):</b>	86,201,136	33,453	(8,948,234)	5,511,642
3000	<b>FUND BALANCE (DEFICIT) - (Ending):</b>	\$ 85,720,639	\$ (13,119,411)	\$ (5,254,965)	\$ 7,614,618

**IRVING INDEPENDENT SCHOOL DISTRICT  
COMPARISON OF INTERNAL SERVICE FUNDS BUDGET & ACTUAL  
November 30, 2024**

	CURRENT YEAR					PRIOR YEAR			
	09/01/2024 to 11/30/2024		11/24		(OVER)	09/01/2023 to 11/30/2023			
	BUDGET	YTD ACTUAL	%YTD	ACTUAL	%MTD	YTD UNDER BUDGET	BUDGET	YTD ACTUAL	%YTD
<b>REVENUE:</b>									
<b>LOCAL RESOURCES:</b>									
5739 OTHER TUITION AND FEES	-	-	-	-	-	-	-	-	-
5742 INVESTMENT EARNINGS	1,000.00	29,442.98	2944.3%	9,422	942.2%	(28,443)	1,000	30,737	3073.7%
5744 GIFTS AND BEQUESTS	-	-	-	-	-	-	-	-	-
5749 MISCELLANEOUS REVENUE	435,647	-	0.0%	-	0.0%	435,647	435,647	224,914	51.6%
5751 FOOD SERVICES	-	-	-	-	-	-	-	-	-
5754 INTERFUND TRANSACTIONS	2,040,368	363,320	17.8%	109,977	5.4%	1,677,048	2,040,368	402,150	19.7%
5755 ACTIVITY FUND RECEIPTS	250	-	0.0%	-	0.0%	250	250	-	0.0%
5769 REVENUE FROM INTERMEDIATE	-	-	-	-	-	-	-	-	-
TOTAL LOCAL RESOURCES	2,477,265	392,763	15.9%	119,399	4.8%	2,084,502	2,477,265	657,802	26.6%
<b>OTHER SOURCES:</b>									
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	100.0%
7916 PREMIUM (DISCOUNT) BONDS PAY	-	-	0.0%	-	0.0%	-	-	-	0.0%
7999 OTHER MISC SOURCES	-	-	0.0%	-	0.0%	-	-	-	0.0%
TOTAL OTHER SOURCES	-	-	0.0%	-	0.0%	-	700,000	700,000	0.0%
<b>TOTAL INTERNAL SERVICE FUNDS REVENUE:</b>	2,477,265	392,763	15.9%	119,399	4.8%	2,084,502	3,177,265	1,357,802	42.7%
<b>EXPENDITURES:</b>									
<b>13 STAFF DEVELOPMENT:</b>									
6300 SUPPLIES	-	-	-	-	-	-	-	-	-
TOTAL STAFF DEVELOPMENT	-	-	-	-	-	-	-	-	-
<b>21 INSTRUCTIONAL ADMINISTRATION:</b>									
6100 PAYROLL	225,387	(599)	-0.3%	-	0.0%	225,986	225,387	61,781	27.4%
6200 CONTRACTED SERVICES	-	-	-	-	-	-	-	-	-
6300 SUPPLIES	200,010	-	0.0%	-	0.0%	200,010	200,010	43,369	21.7%
6400 OTHER EXPENSE	10,500	-	0.0%	-	0.0%	10,500	10,500	146	1.4%
6600 CAPITAL OUTLAY	-	-	-	-	-	-	-	2,711	-
TOTAL INSTRUCTIONAL ADMINISTRATION	435,897	(599)	-0.1%	-	0.0%	436,496	435,897	108,008	24.8%
<b>35 FOOD SERVICE</b>									
6100 PAYROLL COSTS	-	-	-	-	-	-	-	-	-
6200 CONTRACTED SERVICES	-	-	-	-	-	-	-	-	-
6300 SUPPLIES	-	-	-	-	-	-	-	-	-
TOTAL EXTRA-CURRICULAR ACTIVITIES:	-	-	-	-	-	-	-	-	-
<b>36 EXTRA-CURRICULAR ACTIVITIES:</b>									
6100 PAYROLL	-	-	-	-	-	-	-	-	-
6200 CONTRACTED SERVICES	-	-	-	-	-	-	-	-	-
6300 SUPPLIES	-	-	-	-	-	-	-	-	-
6400 OTHER OPERATING COST	-	-	-	-	-	-	-	-	-
TOTAL EXTRA-CURRICULAR ACTIVITIES:	-	-	-	-	-	-	-	-	-
<b>41 GENERAL ADMINISTRATION:</b>									
6100 PAYROLL	177,270	33,646	19.0%	11,251	6.3%	143,624	177,270	39,827	22.5%
6200 CONTRACTED SERVICES	108,078	1,160,201	1073.5%	8,830	8.2%	(1,052,122)	2,053,884	1,322,347	64.4%
6300 SUPPLIES	44,646	423	0.9%	-	0.0%	44,223	44,646	5,524	12.4%
6400 OTHER EXPENSE	1,545,985	533	0.0%	-	0.0%	1,545,452	314,545	123,707	39.3%
6500 DEBT SERVICE FEES	-	-	-	-	-	-	-	-	-
6600 CAPITAL OUTLAY	127,511	32,132	25.2%	11,132	8.7%	95,378	109,556	22,448	20.5%
TOTAL GENERAL ADMINISTRATION	2,003,490	1,226,935	61.2%	31,213	1.6%	776,556	2,699,901	1,513,852	56.1%
<b>61 COMMUNITY SERVICES:</b>									
6100 PAYROLL	-	-	-	-	-	-	-	-	-
6200 CONTRACTED SERVICES	-	-	-	-	-	-	-	-	-
6300 SUPPLIES	-	-	-	-	-	-	-	-	-
6400 OTHER EXPENSE	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-
<b>OTHER USES:</b>									
8911 INTERFUND TRANSFERS OUT	-	-	-	-	-	-	-	-	-
TOTAL OTHER USES	-	-	-	-	-	-	-	-	-
<b>51 MAINTENANCE:</b>									
6100 PAYROLL	-	-	-	-	-	-	-	-	-
6200 CONTRACTED SERVICES	-	-	-	-	-	-	-	1,671	-
6300 SUPPLIES	3,660	-	0.0%	-	0.0%	3,660	3,660	-	0.0%
6400 OTHER OPERATING COST	37,807	2,402	6.4%	-	0.0%	35,405	37,807	34,638	91.6%
TOTAL EXTRA-CURRICULAR ACTIVITIES:	41,467	2,402	-	-	-	39,065	41,467	36,309	-
<b>71 DEBT SERVICE:</b>									
6500 DEBT SERVICE FEES	-	-	-	-	-	-	-	-	-
DEBT SERVICE EXPENDITURES	-	-	-	-	-	39,065	-	-	-
<b>TOTAL 6000 EXPENDITURES:</b>	2,480,854	1,228,737	49.5%	31,213	1.3%	1,252,117	3,177,265	1,658,169	52.2%
<b>NET INCOME (LOSS)</b>	(3,589)	(835,975)		88,185			-	(300,367)	
<b>BEGINNING FUND BALANCE:</b>	69,855	482,982					506,023	506,023	
<b>ENDING FUND EQUITY BALANCE:</b>	66,265	(352,992)					506,023	205,656	

**IRVING INDEPENDENT SCHOOL DISTRICT  
COMBINED STATEMENT OF REVENUE, EXPENSES AND  
CHANGES IN FUND NET ASSETS  
INTERNAL SERVICE FUNDS  
09/01/2024-11/30/2024**

	<b>FOOD SERVICE VENDING 712</b>	<b>WORKERS COMPENSATION 771</b>	<b>UNEMPLOYMENT 772</b>	<b>SCIENCE REFURBISHMENT 774</b>	<b>PRINTSHOP SERVICE CENTER 775</b>	<b>TOTAL PROPRIETARY FUNDS 700-799</b>
<b>OPERATING REVENUE</b>						
5700 Charges for Services	\$ -	\$ 326,594	\$ 2,965	\$ -	\$ 33,761	\$ 363,320
5020 Total Operating Revenue	-	326,594	2,965	-	33,761	363,320
<b>OPERATING EXPENSES</b>						
6100 Payroll Costs	-	21,064	12,583	(599)	-	33,047
6200 Professional/Contracted Services	-	1,148,127	6,600	-	5,474	1,160,201
6300 Supplies and Materials	-	423	-	-	-	423
6400 Claims, Admin, & Other Expenses	-	2,935	-	-	-	2,935
6600 Capital Outlay	-	-	-	-	32,132	32,132
6030 Total Operating Expenses	-	1,172,548	19,183	(599)	37,606	1,228,737
Operating Income (Loss)	-	(845,954)	(16,218)	599	(3,845)	(865,417)
<b>NON-OPERATING REVENUE</b>						
5742 Interest Income	-	29,443	-	-	-	29,443
<b>OTHER SOURCES</b>						
7900 Interfund Transfers In	-	-	-	-	-	-
<b>OTHER USES</b>						
8911 Interfund Transfers Out	-	-	-	-	-	-
<b>CHANGE IN NET ASSETS</b>	<b>\$ -</b>	<b>\$ (816,511)</b>	<b>\$ (16,218)</b>	<b>\$ 599</b>	<b>\$ (3,845)</b>	<b>\$ (835,975)</b>
Total Net Assets - September 1						
0100 (Beginning)	\$ -	\$ 1,745,652	\$ 453,940	\$ (797,416)	\$ 104,231	\$ 1,506,408
<b>3000 TOTAL NET ASSETS</b>	<b>\$ -</b>	<b>\$ 929,141</b>	<b>\$ 437,723</b>	<b>\$ (796,817)</b>	<b>\$ 100,386</b>	<b>\$ 670,433</b>

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

	<b>FOOD SERVICE VENDING 712</b>	<b>WORKERS COMPENSATION 771</b>	<b>UNEMPLOYMENT 772</b>	<b>SCIENCE REFURBISHMENT 774</b>	<b>PRINTSHOP SERVICE CENTER 775</b>	<b>TOTAL PROPRIETARY FUNDS 700-799</b>
<b>OPERATING REVENUE</b>						
5700 Charges for Services	\$ -	\$ 349,957	\$ 3,180	\$ 224,702	\$ 49,225	\$ 627,064
5020 Total Operating Revenue	-	349,957	3,180	224,702	49,225	627,064
<b>OPERATING EXPENSES</b>						
6100 Payroll Costs	-	25,977	13,850	61,781		101,608
6200 Professional/Contracted Services	-	1,311,467			12,551	1,324,018
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	-	-	-	-	-	-
6600 Capital Outlay	-			2,711	22,448	25,158
6030 Total Operating Expenses	-	1,485,022	27,290	108,008	37,850	1,658,169
Operating Income (Loss)	-	(1,135,065)	(24,109)	116,694	11,375	(1,031,105)
<b>NON-OPERATING REVENUE</b>						
5742 Interest Income	-	30,737	-	-	-	30,737
<b>OTHER SOURCES</b>						
7900 Interfund Transfers In	-	700,000	-	-	-	700,000
<b>CHANGE IN NET ASSETS</b>	<b>\$ -</b>	<b>\$ (404,328)</b>	<b>\$ (24,109)</b>	<b>\$ 116,694</b>	<b>\$ 11,375</b>	<b>\$ (300,367)</b>
Total Net Assets - September 1						
0100 (Beginning)	\$ -	\$ 1,349,052	\$ 614,277	\$ (213,322)	\$ 45,893	\$ 1,795,900
<b>3000 TOTAL NET ASSETS</b>	<b>\$ -</b>	<b>\$ 944,725</b>	<b>\$ 590,168</b>	<b>\$ (96,628)</b>	<b>\$ 57,268</b>	<b>\$ 1,495,533</b>

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CONSOLIDATED BALANCE SHEET FOR GO 2025 3

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
1111	CASH IN BANK	9,604,005.47	36,260,115.45
1151	IMPREST FUNDS	.00	730.98
1152	IMPREST CAFT/ACCT. OVER/UNDER	.00	-137.15
1153	IMPREST CHANGE FUND	200.00	3,754.45
1170	LEGACY TEXAS MMA	2,992.60	1,219,983.35
1172	CERTIFICATES OF DEPOSIT	-10,000,000.00	.00
1173	AGENCY SECURITIES	.00	1,439,374.43
1175	TEXPOOL	4,440.49	1,146,577.02
1176	TEXSTAR	38,585.02	10,003,107.55
1177	LONE STAR POOL	23,466.40	6,113,157.02
1178	TEXAS CLASS	-680,810.12	85,317,731.14
1179	LOGIC	37,843.79	9,571,103.53
1180	LANDING ROCK INVESTORS	41,223.18	11,128,372.19
1222	PROPERTY TAXES - DELQ-PRIOR YE	.00	5,474,418.00
1231	ALLOWANCE FOR UNCOLLECTABLE TA	.00	-2,309,289.00
1251	ACCRUED INTEREST	453.13	-49,459.34
1262	DUE FROM SPECIAL REVENUE	.00	13,945,786.00
1263	DUE FROM I & S	117.40	-7,227.40
1266	DUE FROM INTERNAL SERVICE FUND	.00	497,871.00
1291	RECEIVABLES	.00	-.25
1295	DUE FROM TRISTAR	.00	33,194.06
1311	INVENTORIES - GENERAL SUPPLIES	-18,716.85	245,922.81
1312	INVENTORIES - SCHOOLDUDE	7,413.38	294,358.95
1313	POSTAGE	.00	13,512.00
1411	DEFERRED EXPENDITURES	.00	57,420.00
1493	RETURNED CHECKS	.00	10,225.34
1495	PREPAID EXPENSE	.00	37,026.30
	<b>TOTAL ASSETS</b>	<b>-938,786.11</b>	<b>180,447,628.43</b>
<b>LIABILITIES</b>			
2110	ACTIVE CARD INTEGRATION PAYABL	188,446.23	2,268.02
2111	ACCOUNTS PAYABLE	21,339.74	-261,752.81
2113	TAX REFUNDS/ATTNY'S FEE	-42,875.21	-191,298.60
2114	RETAINAGES	.00	40.00
2161	ACCRUED WAGES PAYABLE	.00	-19,367,982.84
2181	DUE TO STATE	3.54	-14,151,738.38
2199	CREDIT CARD SUSPENSION	-71,228.01	-261,665.78
2311	DEFERRED REVENUE	.00	-3,168,383.61
	<b>TOTAL LIABILITIES</b>	<b>95,686.29</b>	<b>-37,400,514.00</b>
<b>FUND BALANCE</b>			
3411	RESERVE FOR INVENTORIES	.00	-813,061.00
3431	RESERVE FOR PREPAID ITEMS	.00	-171,821.00
3441	RESERVE FOR OUTSTANDING ENCUMB	.00	392,378.42

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CONSOLIDATED BALANCE SHEET FOR GO 2025 3

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>			
3591	OTHER DESIGNATED FUND BALANCE	.00	-31,314,102.99
3610	FUND BALANCE FOR PEIMS	.00	14.69
3611	FUND BALANCE BEG-OF-YEAR	27,958.05	-92,051,045.38
3612	BUDGET SURPLUS/DEFICIT	84,251.24	3,139,679.46
4310	RESERVE FOR ENCUMBRANCES	-1,645,526.33	-7,738,785.49
4311	RESERVE FOR ENCUMBRANCES	1,645,526.33	7,738,785.49
5010	ESTIMATED REVENUE - CO	30,515.43	321,626,851.77
5050	REALIZED REVENUE - CO	-24,782,732.85	-99,485,529.41
6010	APPROPRIATED EXPENDITURES - CO	-114,766.67	-324,767,245.23
6050	EXPENDITURES - CO	25,597,874.62	80,396,766.24
	TOTAL FUND BALANCE	843,099.82	-143,047,114.43
	TOTAL LIABILITIES + FUND BALANCE	938,786.11	-180,447,628.43

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CONSOLIDATED BALANCE SHEET FOR FS 2025 3

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
1111	CASH IN BANK	713,661.45	-15,420,200.43
1151	IMPREST FUNDS	.00	1,000.00
1153	IMPREST CHANGE FUND	.00	685.00
1178	TEXAS CLASS	125,132.97	31,326,928.92
1241	DUE FROM STATE	-737,943.02	3,073,455.31
1311	INVENTORIES - GENERAL SUPPLIES	.00	269,460.11
	<b>TOTAL ASSETS</b>	<b>100,851.40</b>	<b>19,251,328.91</b>
<b>LIABILITIES</b>			
2110	ACTIVE CARD INTEGRATION PAYABL	25,892.47	4,938.37
2111	ACCOUNTS PAYABLE	-20,602.91	-25,920.47
	<b>TOTAL LIABILITIES</b>	<b>5,289.56</b>	<b>-20,982.10</b>
<b>FUND BALANCE</b>			
3451	RESERVE - FOOD SERVICE	.00	-17,324,501.78
3612	BUDGET SURPLUS/DEFICIT	.00	-48,013.60
4310	RESERVE FOR ENCUMBRANCES	191,936.91	-986,367.17
4311	RESERVE FOR ENCUMBRANCES	-191,936.91	986,367.17
5010	ESTIMATED REVENUE - CO	.00	24,246,000.00
5050	REALIZED REVENUE - CO	-2,433,825.45	-8,838,332.46
6010	APPROPRIATED EXPENDITURES - CO	.00	-24,197,986.40
6050	EXPENDITURES - CO	2,327,684.49	6,932,487.43
	<b>TOTAL FUND BALANCE</b>	<b>-106,140.96</b>	<b>-19,230,346.81</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-100,851.40</b>	<b>-19,251,328.91</b>

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CONSOLIDATED BALANCE SHEET FOR DS 2025 3

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
1111	CASH IN BANK	3,080,679.68	14,519,040.69
1177	LONE STAR POOL	3,705.35	965,268.28
1178	TEXAS CLASS	8,411.15	2,105,723.31
1222	PROPERTY TAXES - DELQ-PRIOR YE	.00	1,570,925.00
1231	ALLOWANCE FOR UNCOLLECTABLE TA	.00	-696,250.00
	<b>TOTAL ASSETS</b>	<b>3,092,796.18</b>	<b>18,464,707.28</b>
<b>LIABILITIES</b>			
2171	DUE TO GENERAL FUND	-117.40	7,227.40
2184	DUE TO STATE	.00	-269,968.00
2311	DEFERRED REVENUE	.00	-874,675.00
	<b>TOTAL LIABILITIES</b>	<b>-117.40</b>	<b>-1,137,415.60</b>
<b>FUND BALANCE</b>			
3480	RESTRICTED - LT DEBT RETIREMEN	.00	-11,321,660.82
3611	FUND BALANCE BEG-OF-YEAR	.00	-1,264,633.81
3612	BUDGET SURPLUS/DEFICIT	.00	-100,000.00
5010	ESTIMATED REVENUE - CO	.00	64,649,650.00
5050	REALIZED REVENUE - CO	-3,092,678.78	-4,740,997.05
6010	APPROPRIATED EXPENDITURES - CO	.00	-64,549,650.00
	<b>TOTAL FUND BALANCE</b>	<b>-3,092,678.78</b>	<b>-17,327,291.68</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-3,092,796.18</b>	<b>-18,464,707.28</b>

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**CONSENT AGENDA**  
01/21/2025

**TOPIC:** Consider Approval of Resolution and Order No. 24-25-06 Authorizing January Amendment to the 2024-2025 Budget

<b>Revenue &amp; Other Resources</b>	<b>Approved Amended Budget</b>	<b>Proposed Amendments</b>	<b>Amended Budget</b>
General Operating Fund	\$321,626,852	29,490	\$321,656,342
Food Service Fund	24,246,000	-	\$24,246,000
Debt Service Fund	64,649,650	-	\$64,649,650
<b>Total Revenue &amp; Other Sources</b>	<b>\$410,522,502</b>	<b>\$ 29,490</b>	<b>\$ 410,551,992</b>
<b>Appropriations &amp; Other Uses</b>			
General Operating Fund	\$ 324,767,245	\$ (373,215)	\$324,394,031
Food Service Fund	24,197,986	-	24,197,986
Debt Service Fund	64,549,650	-	64,549,650
<b>Total Appropriations &amp; Other Uses</b>	<b>\$ 413,514,882</b>	<b>\$ (373,215)</b>	<b>\$413,141,667</b>

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

**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. 24-25-06 increasing the districts total budgeted revenue to \$410,551,992 and decreasing total appropriations to \$413,141,667.

**RECOMMENDED BOARD MOTION:** I move the Board approve Resolution and Order No. 24-25-06.

**ATTACHMENTS:**

1. Memo from Mahdia Lalee to Fernando Natividad
2. Resolution and Order No. 24-25-06

## AGENDA SHEET

**Meeting Date:** 01/21/2025

**Resolution/Order No.:** 24-25-06

**Topic:** A Resolution of the Board of Trustees of the Irving Independent School District Adopting an Order Approving Amendment to the 2024-2025 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 2024-2025 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 2024-2025 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 2024-2025 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 1/21/2025, 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 21, 2024  
 To: Fernando Natividad, Chief Financial Officer  
 From: Mahdia Lalee, Director of Business Operations  
 Subject: January Amendment to the 2024-2025 Budget

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**General Operating Fund**

Total budgeted revenue to increase by \$29,490 dollars and total budgeted appropriations and other uses decreased by \$373,215 which is summarized as follows:

Revenue:

➤ Increase to campus activity funds			
5755 – Activity Fund Receipt	29,490		
			\$ 29,490

Appropriations:

➤ Increases (decreases) to campus activity funds (from campus fund balance) to reflect increase in fund balance:			
Function 11 – Instruction	4,007		
Function 12 – Library	(3,900)		
Function 23 – School Administration	3,884		
Function 36 – Extra-Curricular Activities	20,544		
Function 61 – Community Services	500		25,035
➤ Increases (decreases) to budget for other transfers:			
Function 11 – Instruction	(290,661)		
Function 12 – Library	4,895		
Function 13 – Staff Development	(17,418)		
Function 21 – Instructional Administration	51,612		
Function 23 – School Administration	14,955		
Function 31 – Guidance and Counseling	(3,074)		
Function 36 – Extra-Curricular Activities	(20,915)		
Function 41 – General Administration	6,900		
Function 51 – Maintenance and Operation	12,806		
Function 61 – Community Services	240,900		0
➤ Closing of PY Purchase Order			
Function 34 – Pupil Transportation	(398,250)		(398,250)
			\$ (373,215)

**Food Service and Debt Service Fund**

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

**January Amendments to the 2024-2054 Budget**

Increasing revenue to \$410,551,992  
 Increasing appropriations to \$413,141,667

	Approved Amended Budget	Proposed Amendments	Amended Budget
Revenue:			
General Operating Fund	\$321,626,852	29,490	\$321,656,342
Food Service Fund	24,246,000	-	\$24,246,000
Debt Service Fund	64,649,650	-	\$64,649,650
	<u>\$410,522,502</u>	<u>29,490</u>	<u>\$410,551,992</u>
Appropriations:			
General Operating Fund	324,767,245	(373,215)	\$324,394,031
Food Service Fund	24,197,986	-	24,197,986
Debt Service Fund	64,549,650	-	64,549,650
	<u>\$413,514,882</u>	<u>(373,215)</u>	<u>\$413,141,667</u>
Net Decrease to General Operating Fund Balance		<u>402,705</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 2025 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>
<b>REVENUE:</b>					
<b>LOCAL RESOURCES:</b>					
5711 TAXES CURRENT YEAR	154,020,875	-	154,020,875	-	154,020,875
5712 DELINQUENT TAXES	228,522	-	228,522	-	228,522
5719 OTHER TAX RELATED REVENUE	446,729	-	446,729	-	446,729
<b>TOTAL TAXES</b>	<u>154,696,126</u>	<u>-</u>	<u>154,696,126</u>	<u>-</u>	<u>154,696,126</u>
<b>OTHER LOCAL REVENUE:</b>					
5735 SUMMER SCHOOL	-	-	-	-	-
5738 PARKING FEES	4,500	-	4,500	-	4,500
5739 OTHER TUITION AND FEES	100,000	-	100,000	-	100,000
5742 INVESTMENT EARNINGS	250,000	-	250,000	-	250,000
5743 RENTAL OF FACILITIES	50,000	-	50,000	-	50,000
5744 GIFTS AND BEQUESTS	70,000	-	70,000	-	70,000
5745 NET INSURANCE RECOVERY	6,000	-	6,000	-	6,000
5746 TIF TAXES COLLECTED	-	-	-	-	-
5749 MISCELLANEOUS	200,000	-	200,000	-	200,000
5752 ATHLETIC	-	-	-	-	-
5755 ACTIVITY FUND RECEIPTS	1,000,000	73,583	1,073,583	29,490	1,103,073
5766 CONCURRENT ENROLLMENT	25,000	-	25,000	-	25,000
5767 IRVING SCHOOL FOUNDATION	-	-	-	-	-
5769 REVENUE FROM INTERMEDIATE	44,500	-	44,500	-	44,500
<b>TOTAL OTHER LOCAL RESOURCES</b>	<u>1,750,000</u>	<u>73,583</u>	<u>1,823,583</u>	<u>29,490</u>	<u>1,853,073</u>
<b>TOTAL LOCAL RESOURCES</b>	<u>156,446,126</u>	<u>73,583</u>	<u>156,519,709</u>	<u>29,490</u>	<u>156,549,199</u>
<b>STATE RESOURCES:</b>					
5811 PER CAPITA	-	-	-	-	-
5812 FOUNDATION ENTITLEMENTS	150,338,143	-	150,338,143	-	150,338,143
5819 FOUNDATION SUMMER SCHOOL	-	-	-	-	-
5829 TEA/NON-FOUNDATION REVENUE	-	-	-	-	-
5831 STATE T.R.S. ON BEHALF	11,000,000	-	11,000,000	-	11,000,000
<b>TOTAL STATE RESOURCES</b>	<u>161,338,143</u>	<u>-</u>	<u>161,338,143</u>	<u>-</u>	<u>161,338,143</u>
<b>FEDERAL RESOURCES:</b>					
5929 FEDERAL REVENUE - INDIRECT COST	300,000	-	300,000	-	300,000
5931 SHARS REIMBURSEMENT	3,219,000	-	3,219,000	-	3,219,000
5946 BABS SUBSIDY	-	-	-	-	-
5949 R.O.T.C. REIMBURSEMENT	250,000	-	250,000	-	250,000
<b>TOTAL FEDERAL RESOURCES</b>	<u>3,769,000</u>	<u>-</u>	<u>3,769,000</u>	<u>-</u>	<u>3,769,000</u>
<b>TOTAL REVENUES</b>	<u>321,553,269</u>	<u>73,583</u>	<u>321,626,852</u>	<u>29,490</u>	<u>321,656,342</u>
<b>OTHER SOURCES</b>					
7912 SALE OF FIXED ASSETS	-	-	-	-	-
7915 INTERFUND TRANSFERS IN	-	-	-	-	-
<b>TOTAL OTHER SOURCES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<u>321,553,269</u>	<u>73,583</u>	<u>321,626,852</u>	<u>29,490</u>	<u>321,656,342</u>

IRVING INDEPENDENT SCHOOL DISTRICT  
OFFICIAL DISTRICT BUDGET  
GENERAL OPERATING FUND  
JANUARY 2025 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>
<b>EXPENDITURES:</b>					
00 Indirect Costs	-	-	-	-	-
11 Instruction	190,462,851	(1,072,362)	189,390,489	(286,654)	189,103,835
12 Library	4,774,334	(112,627)	4,661,707	995	4,662,701
13 Staff Development	7,702,163	(3,156,272)	4,545,891	(17,418)	4,528,473
21 Instructional Administration	7,749,696	666,713	8,416,409	51,612	8,468,021
23 School Administration	18,940,065	(447,228)	18,492,837	18,839	18,511,676
31 Counseling Services	15,901,922	858,643	16,760,565	(3,074)	16,757,491
32 Attendance Services	875,543	(2,798)	872,745	-	872,745
33 Health Services	5,309,892	(1,933,150)	3,376,742	-	3,376,742
34 Pupil Transportation	11,101,623	1,043,542	12,145,165	(398,250)	11,746,915
35 Food Services	290,498	-	288,898	-	288,898
36 Extra-Curricular Activities	4,055,260	683,040	4,738,300	(371)	4,737,929
41 General Administration	11,783,723	7,588,542	19,372,265	6,900	19,379,165
51 Maintenance	29,146,154	(977,878)	28,168,276	12,807	28,181,083
52 Security	4,944,737	(165,082)	4,779,655	-	4,779,655
53 Data Processing	4,911,151	(96,927)	4,814,224	-	4,814,224
61 Community Services	2,653,213	256,055	2,909,268	241,400	3,150,668
71 Debt Service	-	63,750	63,750	-	63,750
81 Facilities	-	39,827	39,827	-	39,827
95 Payments to JJAEP	190,000	-	190,000	-	190,000
97 Payments to Tax Increment Funds	-	-	-	-	-
99 Intergovernmental Charges	740,232	-	740,232	-	740,232
<b>TOTAL EXPENDITURES</b>	<u>321,533,057</u>	<u>3,235,788</u>	<u>324,767,245</u>	<u>(373,215)</u>	<u>324,394,031</u>
<b>OTHER USES</b>					
8911 Interfund Transfers Out	-	-	-	-	-
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<u>321,533,057</u>	<u>3,235,788</u>	<u>324,767,245</u>	<u>(373,215)</u>	<u>324,394,031</u>
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES</b>	20,212	3,309,371	(3,140,393)	402,705	(2,737,689)
<b>EST. BEGINNING FUND BALANCE</b>	<u>80,655,940</u>	-	<u>80,655,940</u>	-	<u>80,655,940</u>
<b>ENDING FUND BALANCE</b>	<u>80,676,152</u>	<u>3,309,371</u>	<u>77,515,547</u>	-	<u>77,918,251</u>

IRVING INDEPENDENT SCHOOL DISTRICT  
OFFICIAL DISTRICT BUDGET  
FOOD SERVICE  
JANUARY 2025 BUDGET AMENDMENT

	ORIGINAL BUDGET	APPROVED AMENDMENTS	APPROVED AMENDED BUDGET	PROPOSED AMENDMENTS	NEW AMENDED BUDGET
<b>REVENUE:</b>					
<b>LOCAL RESOURCES:</b>					
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	-	-	-	-	-
<b>TOTAL LOCAL RESOURCES</b>	<b>1,080,000</b>	<b>-</b>	<b>1,080,000</b>	<b>-</b>	<b>1,080,000</b>
<b>STATE RESOURCES:</b>					
5829 STATE MATCH - FOOD SERVICE	120,000	-	120,000	-	120,000
<b>TOTAL STATE RESOURCES</b>	<b>120,000</b>	<b>-</b>	<b>120,000</b>	<b>-</b>	<b>120,000</b>
<b>FEDERAL RESOURCES:</b>					
5921 SCHOOL BREAKFAST PROGRAM	6,000,000	-	6,000,000	-	6,000,000
5922 NATIONAL SCHOOL LUNCH PROGRAM	15,346,000	-	15,346,000	-	15,346,000
5923 USDA DONATED COMMODITIES	1,500,000	-	1,500,000	-	1,500,000
5939 SUMMER FEEDING PROGRAM	200,000	-	200,000	-	200,000
<b>TOTAL FEDERAL RESOURCES</b>	<b>23,046,000</b>	<b>-</b>	<b>23,046,000</b>	<b>-</b>	<b>23,046,000</b>
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<b>24,246,000</b>	<b>-</b>	<b>24,246,000</b>	<b>-</b>	<b>24,246,000</b>
<b>EXPENDITURES:</b>					
35 Food Services	23,915,277	(33,110)	23,882,167	-	23,882,167
36 Extra-Curricular Activities	-	-	-	-	-
51 Maintenance & Operations	281,332	34,488	315,820	-	315,820
81 Facilities	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>24,196,609</b>	<b>1,377</b>	<b>24,197,986</b>	<b>-</b>	<b>24,197,986</b>
<b>OTHER USES</b>					
8911 Interfund Transfers Out	-	-	-	-	-
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>24,196,609</b>	<b>1,377</b>	<b>24,197,986</b>	<b>-</b>	<b>24,197,986</b>
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES</b>	<b>49,391</b>	<b>(1,377)</b>	<b>48,014</b>		<b>48,014</b>
<b>EST. BEGINNING FUND BALANCE</b>	<b>7,832,362</b>		<b>7,832,362</b>		<b>7,832,362</b>
<b>ENDING FUND BALANCE</b>	<b>7,881,753</b>	<b>(1,377)</b>	<b>7,880,376</b>		<b>7,880,376</b>

IRVING INDEPENDENT SCHOOL DISTRICT  
OFFICIAL DISTRICT BUDGET  
DEBT SERVICE  
JANUARY 2025 BUDGET AMENDMENT

	ORIGINAL BUDGET	APPROVED AMENDMENTS	APPROVED AMENDED BUDGET	PROPOSED AMENDMENTS	NEW AMENDED BUDGET
<b>REVENUE:</b>					
<b>LOCAL RESOURCES:</b>					
5711 TAXES CURRENT YEAR	64,299,650	-	64,299,650	-	64,299,650
5712 DELINQUENT TAXES	100,000	-	100,000	-	100,000
5719 OTHER TAX RELATED REVENUE	-	-	-	-	-
TOTAL TAXES	64,399,650	-	64,399,650	-	64,399,650
<b>OTHER LOCAL REVENUE:</b>					
5742 INVESTMENT EARNINGS	250,000	-	250,000	-	250,000
5799 ISD-TNT ADJUSTMENT	-	-	-	-	-
TOTAL OTHER LOCAL SOURCES	250,000	-	250,000	-	250,000
TOTAL LOCAL RESOURCES	64,649,650	-	64,649,650	-	64,649,650
<b>STATE RESOURCES:</b>					
5829 TEA/NON-FOUNDATION REVENUE	-	-	-	-	-
TOTAL STATE RESOURCES	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>64,649,650</b>	<b>-</b>	<b>64,649,650</b>	<b>-</b>	<b>64,649,650</b>
<b>OTHER SOURCES :</b>					
7911 SALE OF BONDS	-	-	-	-	-
7915 INTERFUND TRANSFERS IN	-	-	-	-	-
7916 PREMIUM (DISCOUNT) BONDS PAYABLE	-	-	-	-	-
TOTAL OTHER SOURCES	-	-	-	-	-
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<b>64,649,650</b>	<b>-</b>	<b>64,649,650</b>	<b>-</b>	<b>64,649,650</b>
<b>EXPENDITURES:</b>					
71 DEBT SERVICE	64,549,650	-	64,549,650	-	64,549,650
TOTAL EXPENDITURES	64,549,650	-	64,549,650	-	64,549,650
<b>OTHER USES :</b>					
8949 REFUNDING BONDS	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	64,549,650	-	64,549,650	-	64,549,650
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>
<b>EST. BEGINNING FUND BALANCE</b>	<b>9,368,431</b>	<b>-</b>	<b>9,368,431</b>	<b>-</b>	<b>9,368,431</b>
<b>ENDING FUND BALANCE</b>	<b>9,468,431</b>	<b>-</b>	<b>9,468,431</b>	<b>-</b>	<b>9,468,431</b>

**CONSENT AGENDA**  
1/21/2025

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

**SUBMITTED BY:** Fernando Natividad, Chief Financial Officer and Cher Elzy - Director of Taxation

**BACKGROUND:** The Board approved the tax roll on August 19, 2024. 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 2024 tax roll
4. Supplement 17 to the 2023 tax roll
5. Supplement 29 to the 2022 tax roll
6. Supplement 41 to the 2021 tax roll
7. Supplement 52 to the 2020 tax roll
8. Comparison of the Budget to the Actual Tax Roll Spreadsheet

## MEMO

Date: January 21, 2025  
To: Fernando Natividad, Chief Financial Officer  
From: Cher Elzy, Director of Taxation  
Subject: December Supplement Reports

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Attached for your consideration are the December Supplement Reports.

Thank you.



**DALLAS CENTRAL APPRAISAL DISTRICT**

**SUPPLEMENT 12-2024**

**As of December 04, 2024**

**State of Texas  
County of Dallas**

**Property Tax Code, Section 25.25**

**I, Shane Docherty, 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**

<b>Tax Year</b>	<b>Amount of</b>
<b>2024</b>	<b>9,520,752-</b>
<b>2023</b>	<b>84,155,250-</b>
<b>2022</b>	<b>5,444,091-</b>
<b>2021</b>	<b>743,517-</b>
<b>2020</b>	<b>150,128-</b>

**Date : December 12, 2024**

**Shane Docherty  
Executive Director/Chief Appraiser**

2024 SUPPLEMENT NO. 05

	Real Property Additions		Personal Property Additions
\$	0		\$ 97,300
	Total Additions	Supplemental Change Report	Net Changes of Changes
\$	97,300	\$ (9,618,052)	\$ (9,520,752)

Summary of Supplemental Change Report  
#1 through #5

Value	Reason
\$ (67,282,022)	Exemptions and Value Changes
\$ 318,502,364	Total Additions
\$ 251,220,342	Net Total

2023 SUPPLEMENT NO. 17

Real Property Additions	\$ 0	Personal Property Additions	\$ 0
Total Additions	\$ 0	Supplemental Change Report	\$ (84,155,250)
		Net Changes of Changes	\$ (84,155,250)

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Summary of Supplemental Change Report  
#1 through #17

Value	Reason
\$ (633,906,605)	Exemptions and Value Changes
\$ 651,161,970	Total Additions
\$ 17,255,365	Net Total

2022 SUPPLEMENT NO. 29

Real Property Additions	\$	0	Personal Property Additions	\$	0
Total Additions	\$	0	Supplemental Change Report	\$	(5,444,091)
			Net Changes of Changes	\$	(5,444,091)

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Summary of Supplemental Change Report  
#1 through #29

Value	Reason
\$ (708,296,107)	Exemptions and Value Changes
\$ 536,304,613	Total Additions
\$ (171,991,494)	Net Total

2021 SUPPLEMENT NO. 41

Real Property Additions		Personal Property Additions
\$ 0		\$ 0
Total Additions	Supplemental Change Report	Net Changes of Changes
\$ 0	\$ (743,517)	\$ (743,517)

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Summary of Supplemental Change Report  
#1 through #41

Value	Reason
\$ (380,728,568)	Exemptions and Value Changes
\$ 656,479,235	Total Additions
\$ 275,750,667	Net Total

2020 SUPPLEMENT NO 52

Real Property Additions		Personal Property Additions
\$ 0		\$ 0
Total Additions	Supplemental Change Report	Net Changes of Changes
\$ 0	\$ (150,128)	\$ (150,128)

Summary of Supplemental Change Report  
#1 through #52

Value	Reason
\$ (357,028,051)	Exemptions and Value Changes
\$ 1,241,851,292	Total Additions
\$ 884,823,241	Net Total

## RECAP FOR DECEMBER SUPPLEMENT

2024 SUPPLEMENT NO. 05	\$	(9,520,752)
2023 SUPPLEMENT NO. 17	\$	(84,155,250)
2022 SUPPLEMENT NO. 29	\$	(5,444,091)
2021 SUPPLEMENT NO. 41	\$	(743,517)
2020 SUPPLEMENT NO. 52	\$	(150,128)

**FY 2024-2025**

**COMPARISON OF BUDGET TO ACTUAL TAX ROLL**

	ORIGINAL BUDGET	CERTIFIED TAX ROLL	ROLLS 1 - 5	ADJUSTED TAX ROLL
NET TAXABLE VALUE	\$ 22,786,745,294	\$ 22,546,567,363	251,220,342	\$ 22,797,787,705
M & O LEVY (0.7179)	\$ 163,571,686	\$ 161,861,807	1,803,511	\$ 163,665,318
I & S LEVY (.2980)	\$ 67,898,541	\$ 67,188,771	748,636	\$ 67,937,407
TOTAL LEVY (1.0159)	\$ 231,470,227	\$ 229,050,578	2,552,147	\$ 231,602,725

2024 SUPPLEMENT	TAXABLE VALUE
SUPPLEMENT NO. 1	64,188,385
SUPPLEMENT NO. 2	140,103,307
SUPPLEMENT NO. 3	91,131,986
SUPPLEMENT NO. 4	-34,682,584
SUPPLEMENT NO. 5	-9,520,752

**TOTAL** **251,220,342**

\* LEVY REFLECTS FROZEN LOSS FROM OVER 65 & DISABILITY ACCOUNTS

2024 SUPPLEMENTAL BUDGET	-150,000,000
<b>NET GAIN (LOSS) TO TAX</b>	<u>401,220,342</u>

LEVY GAIN (LOSS) M & O	2,880,361
LEVY GAIN (LOSS) I & S	1,195,636
<b>TOTAL LEVY GAIN (LOSS) DUE TO SUPPLEMENTS</b>	<u>4,075,997</u>

**FY 2023-2024**

**COMPARISON OF BUDGET TO ACTUAL TAX ROLL**

	ORIGINAL BUDGET	CERTIFIED TAX ROLL	ROLLS 1 - 17	ADJUSTED TAX ROLL
NET TAXABLE VALUE	\$ 21,868,208,126	\$ 20,003,908,010	17,255,365	\$ 20,021,163,375
M & O LEVY (0.7279)	\$ 159,178,687	\$ 145,608,446	125,602	\$ 145,734,048
I & S LEVY (.3002)	\$ 65,648,361	\$ 60,051,732	51,800	\$ 60,103,532
TOTAL LEVY (1.0281)	\$ 224,827,048	\$ 205,660,178	177,402	\$ 205,837,580

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
SUPPLEMENT NO. 6	-26,392,915
SUPPLEMENT NO. 7	-34,099,505
SUPPLEMENT NO. 8	-37,246,168
SUPPLEMENT NO. 9	-9,786,752
SUPPLEMENT NO. 10	-79,254,207
SUPPLEMENT NO. 11	-14,187,846
SUPPLEMENT NO. 12	-57,745,061
SUPPLEMENT NO. 13	-48,504,743
SUPPLEMENT NO. 14	-56,317,203
SUPPLEMENT NO. 15	-48,555,193
SUPPLEMENT NO. 16	-73,731,757
SUPPLEMENT NO. 17	-84,155,250

**TOTAL** **17,255,365**

\* LEVY REFLECTS FROZEN LOSS FROM OVER 65 & DISABILITY ACCOUNTS

2023 SUPPLEMENTAL BUDGET	-150,000,000
<b>NET GAIN (LOSS) TO TAX</b>	<u>167,255,365</u>
LEVY GAIN (LOSS) M & O	1,217,452
LEVY GAIN (LOSS) I & S	502,100
<b>TOTAL LEVY GAIN (LOSS) DUE TO SUPPLEMENTS</b>	<u>1,719,552</u>

**FY 2022-2023**

**COMPARISON OF BUDGET TO ACTUAL TAX ROLL**

	ORIGINAL BUDGET	CERTIFIED TAX ROLL	ROLLS 1 - 29	ADJUSTED TAX ROLL
NET TAXABLE VALUE	\$ 19,462,591,586	\$ 19,095,365,105	-171,991,494	\$ 18,923,373,611
M & O LEVY (0.9056)	\$ 176,253,229	\$ 172,927,626	-1,557,555	\$ 171,370,071
I & S LEVY (.2418)	\$ 47,060,546	\$ 46,172,593	-415,875	\$ 45,756,718
TOTAL LEVY (1.1474)	\$ 223,313,775	\$ 219,100,219	-1,973,430	\$ 217,126,789

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
SUPPLEMENT NO. 18	-121,962,848
SUPPLEMENT NO. 19	-53,731,598
SUPPLEMENT NO. 20	-44,582,740
SUPPLEMENT NO. 21	6,485,974
SUPPLEMENT NO. 22	-35,281,055
SUPPLEMENT NO. 23	-18,077,120
SUPPLEMENT NO. 24	-5,247,134
SUPPLEMENT NO. 25	-4,585,453
SUPPLEMENT NO. 26	-3,295,603
SUPPLEMENT NO. 27	-2,563,890
SUPPLEMENT NO. 28	-3,550,455
SUPPLEMENT NO. 29	-5,444,091

**TOTAL** **-171,991,494**

\* LEVY REFLECTS FROZEN LOSS FROM OVER 65 & DISABILITY ACCOUNTS

2022 SUPPLEMENTAL BUDGET	64 -150,000,000
<b>NET GAIN (LOSS) TO TAX</b>	<u>(21,991,494)</u>

LEVY GAIN (LOSS) M & O	-199,155
LEVY GAIN (LOSS) I & S	-53,175
<b>TOTAL LEVY GAIN (LOSS) DUE TO SUPPLEMENTS</b>	<b>-252,330</b>

**FY 2021-2022**

**COMPARISON OF BUDGET TO ACTUAL TAX ROLL**

	ORIGINAL BUDGET	CERTIFIED TAX ROLL	ROLLS 1 - 41	ADJUSTED TAX ROLL
NET TAXABLE VALUE	\$ 16,919,405,875	\$ 16,326,839,855	275,750,667	\$ 16,602,590,522
M & O LEVY (0.9390)	\$ 158,873,221	\$ 153,309,026	2,589,299	\$ 155,898,325
I & S LEVY (.2687)	\$ 45,462,444	\$ 43,870,219	740,942	\$ 44,611,161
TOTAL LEVY (1.2077)	\$ 204,335,665	\$ 197,179,245	3,330,241	\$ 200,509,486

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
SUPPLEMENT NO. 30	-426,968
SUPPLEMENT NO. 31	-3,442,819
SUPPLEMENT NO. 32	-3,414,670
SUPPLEMENT NO. 33	-320,151
SUPPLEMENT NO. 34	-7,513,843
SUPPLEMENT NO. 35	-73,798

<b>SUPPLEMENT NO. 36</b>	<b>-47,500</b>
<b>SUPPLEMENT NO. 37</b>	<b>0</b>
<b>SUPPLEMENT NO. 38</b>	<b>-10,000</b>
<b>SUPPLEMENT NO. 39</b>	<b>-17,000</b>
<b>SUPPLEMENT NO. 40</b>	<b>80,930</b>
<b>SUPPLEMENT NO. 41</b>	<b>-743,517</b>

**TOTAL** **275,750,667**

\* LEVY REFLECTS FROZEN LOSS FROM OVER 65 & DISABILITY ACCOUNTS

2021 SUPPLEMENTAL BUDGET	-200,000,000
<b>NET GAIN (LOSS) TO TAX</b>	<b>475,750,667</b>

LEVY GAIN (LOSS) M & O	4,467,299
LEVY GAIN (LOSS) I & S	1,278,342
<b>TOTAL LEVY GAIN (LOSS) DUE TO SUPPLEMENTS</b>	<b>5,745,641</b>

**FY 2020-2021**

**COMPARISON OF BUDGET TO ACTUAL TAX ROLL**

	ORIGINAL BUDGET	CERTIFIED TAX ROLL	ROLLS 1 - 52	ADJUSTED TAX ROLL
NET TAXABLE VALUE	\$ 15,138,570,097	\$ 14,741,790,666	884,823,241	\$ 15,626,613,907
M & O LEVY (1.0148)	\$ 153,626,209	\$ 149,599,692	8,979,186	\$ 158,578,878
I & S LEVY (.2603)	\$ 39,405,698	\$ 38,372,881	2,303,195	\$ 40,676,076
TOTAL LEVY (1.2751)	\$ 193,031,907	\$ 187,972,573	11,282,381	\$ 199,254,954

2020 SUPPLEMENT	TAXABLE VALUE
SUPPLEMENT NO. 1	435,201,059
SUPPLEMENT NO. 2	479,242,398
SUPPLEMENT NO. 3	280,208,718
SUPPLEMENT NO. 4	15,576,708
SUPPLEMENT NO. 5	-3,568,300
SUPPLEMENT NO. 6	-1,548,848
SUPPLEMENT NO. 7	-17,777,907
SUPPLEMENT NO. 8	-11,306,066
SUPPLEMENT NO. 9	-4,866,930
SUPPLEMENT NO. 10	-7,508,735
SUPPLEMENT NO. 11	-21,392,402
SUPPLEMENT NO. 12	-595,647
SUPPLEMENT NO. 13	-16,657,801
SUPPLEMENT NO. 14	-56,487,138
SUPPLEMENT NO. 15	-37,755,434
SUPPLEMENT NO. 16	-9,076,405
SUPPLEMENT NO. 17	-5,858,729
SUPPLEMENT NO. 18	-4,677,591
SUPPLEMENT NO. 19	-9,638,612
SUPPLEMENT NO. 20	-67,212,457
SUPPLEMENT NO. 21	-16,025,508
SUPPLEMENT NO. 22	-6,083,827
SUPPLEMENT NO. 23	-14,350,447
SUPPLEMENT NO. 24	-2,379,427
SUPPLEMENT NO. 25	-3,091,501
SUPPLEMENT NO. 26	-682,431
SUPPLEMENT NO. 27	-3,797,470
SUPPLEMENT NO. 28	0
SUPPLEMENT NO. 29	0
SUPPLEMENT NO. 30	-93,992

SUPPLEMENT NO. 31	-206,089
SUPPLEMENT NO. 32	-196,012
SUPPLEMENT NO. 33	-149,758
SUPPLEMENT NO. 34	-92,300
SUPPLEMENT NO. 35	100,644
SUPPLEMENT NO. 36	-346,980
SUPPLEMENT NO. 37	-13,540
SUPPLEMENT NO. 38	-105,498
SUPPLEMENT NO. 39	-402,740
SUPPLEMENT NO. 40	0
SUPPLEMENT NO. 41	41,305
SUPPLEMENT NO. 42	0
SUPPLEMENT NO. 43	-1,409,470
SUPPLEMENT NO. 44	48,043
SUPPLEMENT NO. 45	24,116
SUPPLEMENT NO. 46	-7,500
SUPPLEMENT NO. 47	-62,880
SUPPLEMENT NO. 48	0
SUPPLEMENT NO. 49	-7,500
SUPPLEMENT NO. 50	-17,000
SUPPLEMENT NO. 51	-18,750
SUPPLEMENT NO. 52	-150,128

**TOTAL** **884,823,241**

\* LEVY REFLECTS FROZEN LOSS FROM OVER 65 & DISABILITY ACCOUNTS

2020 SUPPLEMENTAL BUDGET	-200,000,000
<b>NET GAIN (LOSS) TO TAX</b>	<u>1,084,823,241</u>
LEVY GAIN (LOSS) M & O	11,008,786
LEVY GAIN (LOSS) I & S	<u>2,823,795</u>
<b>TOTAL LEVY GAIN (LOSS) DUE TO SUPPLEMENTS</b>	<b>13,832,581</b>

## 2024 ACTIVE LAWSUITS

OWNERS NAME	DCAD VALUE	TYPE OF PROPERTY
1000 EAST AIRPORT FREEWAY LLC	\$ 4,471,240	REAL
1000 EAST AIRPORT FREEWAY LLC	\$ 14,000,000	REAL
1111 TDS APARTMENTS LLC	\$ 29,500,000	REAL
119 REGAL ROW OWNER LP	\$ 14,500,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 5,229,250	REAL
161 AIRPORT CORPORATE LLC	\$ 10,006,000	REAL
2010 KINWEST LLC	\$ 5,250,000	REAL
2111 WEST WALNUT HILL LLC	\$ 6,155,240	REAL
2142 N JOSEY LLC	\$ 1,959,990	REAL
2200 WEST ROCHELLE LLC	\$ 8,500,000	REAL
2200 WEST ROCHELLE LLC	\$ 8,500,000	REAL
2325 STEMMONS HOTEL PTNRS LLC	\$ 11,400,000	REAL
250 290 B&C LLC	\$ 20,300,000	REAL
250 290 B&C LLC	\$ 36,150,000	REAL
250 290 B&C LLC	\$ 18,050,000	REAL
2700 TRINITY SPE LLC	\$ 11,732,500	REAL
2929 PARK GROVE VNTRE LTD	\$ 1,684,900	REAL
2929 PARK GROVE VNTRE LTD	\$ 24,070,100	REAL
3228 WILLOW LLC	\$ 18,600,000	REAL
3429 WEST ROCHELLE LLC	\$ 22,250,000	REAL
3515 NORTH STORY IBAN LLC &	\$ 26,000,000	REAL
4303 MARIPOSA DRIVE LLC	\$ 9,600,000	REAL
4409 MONTROSE LTD	\$ 30,482,450	REAL
450 EJC INVESTMENT LLC	\$ 1,270,000	REAL
450 EJC INVESTMENT LLC	\$ 4,850,000	REAL
4525 W PIONEER DR PROPERTY	\$ 33,750,000	REAL
4600 W AIRPORT FREEWAY LLC	\$ 23,000,000	REAL
4905 COURTSIDE LLC	\$ 6,200,000	REAL
500 EJC OFFICE OWNER LLC	\$ 27,250,000	REAL
600 LAS COLINAS OWNER LLC	\$ 70,040,900	REAL
692 LAKE CAROLYN PARKWAY	\$ 67,000,000	REAL
78 NEP LTD	\$ 900,000	REAL
78 NEP LTD	\$ 8,500,000	REAL
78 NEP LTD	\$ 3,600,000	REAL
78 NEP LTD	\$ 2,780,000	REAL

78 NEP LTD	\$	13,700,000	REAL
7918 FERGUSON LLC	\$	2,057,000	REAL
7929 BROOKRIVER SUB LLC	\$	10,000,000	REAL
850 LAKE CAROLYN PKWY APARTMENTS INV	\$	63,000,000	REAL
89 H A S HOTEL CORP	\$	1,585,000	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	464,910	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	246,190	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	258,580	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	243,290	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	266,430	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	268,750	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	268,750	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	251,520	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	338,320	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	158,080	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	268,750	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	282,350	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	286,040	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	251,630	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	277,280	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	235,990	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	287,980	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	530,320	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	265,700	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	355,770	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	311,590	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	254,310	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	408,150	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	239,050	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	228,290	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	244,220	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	252,720	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	252,720	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	261,430	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	251,520	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	232,800	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	525,640	REAL
ACI REAL ESTATE SPE 155 LLC	\$	5,685,850	REAL
ADREX DIVERSIFIED 5 MASTER TENANT LLC	\$	1,900,000	REAL
AGAS VENTURES LLC	\$	267,870	REAL
AGAS VENTURES LLC	\$	211,880	REAL
AGAS VENTURES LLC	\$	214,330	REAL
AGAS VENTURES LLC	\$	245,040	REAL
AGAS VENTURES LLC	71 \$	306,760	REAL

AGAS VENTURES LLC	\$	234,790	REAL
AGAS VENTURES LLC	\$	280,000	REAL
AGAS VENTURES LLC	\$	218,640	REAL
AGAS VENTURES LLC	\$	237,220	REAL
AGAS VENTURES LLC	\$	270,000	REAL
AGAS VENTURES LLC	\$	233,000	REAL
AGAS VENTURES LLC	\$	234,350	REAL
AGAS VENTURES LLC	\$	247,000	REAL
AGAS VENTURES LLC	\$	236,720	REAL
AGAS VENTURES LLC	\$	264,070	REAL
AGAS VENTURES LLC	\$	226,790	REAL
AH & JP INC	\$	1,550,000	REAL
ALC APARTMENTS LLC	\$	61,000,000	REAL
ALESIO GARDEN &	\$	159,000,000	REAL
ALIBHAI HUSSAMUDDIN H	\$	146,370	REAL
ALIBHAI HUSSAMUDDIN H	\$	146,370	REAL
ALIBHAI HUSSAMUDDIN H	\$	146,810	REAL
ALIBHAI HUSSAMUDDIN H	\$	146,370	REAL
ALIBHAI HUSSAMUDDIN H	\$	173,360	REAL
ALIBHAI HUSSAMUDDIN H	\$	375,360	REAL
ALIBHAI HUSSAMUDDIN H	\$	398,550	REAL
ALIBHAI HUSSAMUDDIN H	\$	384,200	REAL
ALIBHAI HUSSAMUDDIN H	\$	372,130	REAL
ALIBHAI HUSSAMUDDIN H	\$	398,080	REAL
ALIBHAI HUSSAMUDDIN H	\$	380,780	REAL
ALIBHAI HUSSAMUDDIN H	\$	173,360	REAL
ALPINE CENTURY CENTER LP	\$	7,376,910	REAL
APO IRVING LLC	\$	8,250,000	REAL
ARNS INC	\$	356,000	REAL
ARNS INC	\$	291,000	REAL
ARNS INC	\$	260,250	REAL
ARNS INC	\$	220,000	REAL
ARNS INC	\$	257,490	REAL
ARNS INC	\$	312,760	REAL
ARNS INC	\$	358,000	REAL
ARNS INC	\$	253,510	REAL
ARNS INC	\$	302,000	REAL
ARNS INC	\$	259,000	REAL
ASBURY AUTOMOTIVE GROUP INC	\$	4,000,000	REAL
ASBURY AUTOMOTIVE GROUP INC	\$	7,000,000	REAL
ASBURY AUTOMOTIVE GROUP INC	\$	5,000,000	REAL
ASBURY AUTOMOTIVE GROUP INC	\$	51,860	REAL
ASBURY AUTOMOTIVE GROUP INC	\$	3,100,000	REAL
AUTOZONE TEXAS LP	\$	595,950	PERSONAL

AUTOZONE TEXAS LP	\$	566,120	PERSONAL
AUTOZONE TEXAS LP	\$	2,566,700	PERSONAL
AUTOZONE TEXAS LP	\$	526,700	PERSONAL
AUTOZONE TEXAS LP	\$	581,340	PERSONAL
AUTOZONE TEXAS LP	\$	696,720	PERSONAL
AVALON VILLAS DE LLC	\$	35,000,000	REAL
BELL STACY GREETHUM TRUST THE	\$	1,250,000	REAL
BETTER INC	\$	3,145,000	REAL
BHP INVESTMENTS CO	\$	4,250,000	REAL
BMGREI ESTERDS LLP	\$	35,510,000	REAL
BMGREI ESTERS LLP	\$	14,490,000	REAL
BMGREI METKER LLC	\$	10,000,000	REAL
BREIT INDUSTRIAL CANYON	\$	115,390	REAL
BROWN COLINAS POINTE LLC	\$	22,000,000	REAL
BUDHWANI & VIRANI INC	\$	5,325,000	REAL
CAD ASSETS LLC	\$	4,250,000	REAL
CARE INN OF EDNA LLC	\$	12,700,000	REAL
CARMAX AUTO SUPERSTORES	\$	1,666,220	REAL
CARMAX AUTO SUPERSTORES	\$	12,983,780	REAL
CAROLYN PROPERTY OWNER LP	\$	73,000,000	REAL
CASH HOUSE BUYERS USA LLC	\$	255,890	REAL
CAVADIAN PROPERTIES LLC	\$	403,740	REAL
CAVADIAN PROPERTIES LLC	\$	175,000	REAL
CAVADIAN PROPERTIES LLC	\$	255,120	REAL
CENTURY 9625 LLC	\$	2,460,410	REAL
CFT NV DEVELOPMENTS LLC	\$	1,221,230	REAL
CHA & CHA III LLC	\$	6,507,570	REAL
CHALET APARTMENTS LLC	\$	31,000,000	REAL
CHATHEAU AT WILDBRIAR LP	\$	19,357,290	REAL
CHEP USA	\$	915,760	PERSONAL
CHICK FIL A INC	\$	3,423,040	REAL
CHICK FIL A INC	\$	1,300,000	REAL
CLAY COOLEY REAL ESTATE	\$	9,000,000	REAL
CLAY COOLEY REAL ESTATE	\$	9,973,920	REAL
CLAY COOLEY REAL ESTATE	\$	14,900,000	REAL
CNC SPC LP	\$	18,586,260	REAL
CNC SPC LP	\$	9,413,740	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$	7,738,400	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$	5,462,400	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$	1,820,800	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$	5,348,600	REAL
COLUMBIA PROPERTIES	\$	55,860,000	REAL
CORSAIR IRVING OWNER LLC	\$	29,500,000	REAL
COTTONWOOD LANE PROPERTIES LLC	\$	9,450,000	REAL

CP 511 BUILDING LLC	\$	23,500,000	REAL
CREEKWOOD APTS LLC	\$	28,851,750	REAL
CRESTVIEW STONEHILL LLC	\$	32,200,000	REAL
CROSS COURT TEXAS LLC	\$	1,600,000	REAL
CROSSINGATIRVING RUBY	\$	18,654,490	REAL
CROWN ENTERPRISES INC	\$	6,300,000	REAL
CRP INVEST LLC	\$	99,200	REAL
CRP INVEST LLC	\$	99,200	REAL
CRP INVEST LLC	\$	89,300	REAL
CRP INVEST LLC	\$	99,200	REAL
CRP INVEST LLC	\$	238,440	REAL
CRP INVEST LLC	\$	454,000	REAL
CTR TX PROPERTIES LLC	\$	978,000	REAL
CURRAN PRICE LLC	\$	202,000	REAL
CURRAN PRICE LLC	\$	280,000	REAL
DALLAS FT WORTH PARTNERS LLC	\$	4,775,000	REAL
DALLAS FT WORTH PARTNERS LLC	\$	2,290,230	REAL
DALLAS FT WORTH PARTNERS LLC	\$	2,671,930	REAL
DALLAS METRO APARTMENTS LLC	\$	6,050,000	REAL
DELUJO EL MOROCCO LLC	\$	14,446,000	REAL
DELUX SUITES INVESTMENTS	\$	550,000	REAL
DEVA CORPORATION	\$	6,050,000	REAL
DFW AIRPORT HOSPITALITY	\$	9,900,000	REAL
DFW AIRPORT HOSPITALITY	\$	13,600,000	REAL
DFW BELTLINE COMMERCE CENTER LLC	\$	2,529,090	REAL
DFW BELTLINE COMMERCE CENTER LLC	\$	3,415,730	REAL
DFW BELTLINE COMMERCE CENTER LLC	\$	3,173,760	REAL
DFW BELTLINE COMMERCE CENTER LLC	\$	3,173,760	REAL
DFW RESORTS LLC	\$	8,750,000	REAL
DFW SB INDUSTRIAL LLC	\$	3,900,000	REAL
DFW TOWER VILLAGE LP	\$	13,600,000	REAL
DFW TOWER VILLAGE LP	\$	20,000,000	REAL
DG CENTURY CENTER PROPERTY	\$	14,424,500	REAL
DHILLON INVESTOR LLC	\$	2,553,870	REAL
DILLARDS TEXAS CENTRAL LLC	\$	2,167,680	PERSONAL
DK CREST OWNER LLC	\$	70,000,000	REAL
DLC HOTEL OWNER LLC	\$	370,740	REAL
DLC HOTEL OWNER LLC	\$	950,610	REAL
DLC HOTEL OWNER LLC	\$	73,678,650	REAL
DRIVER RE IRVING LLC	\$	6,750,000	REAL
EAGLE CREST BORROWER LLC	\$	26,437,500	REAL
EAGLE CREST BORROWER LLC	\$	36,562,500	REAL
EL PRIMERO EXPRESS LP	\$	4,800,000	REAL
EMERALD POINT APARTMENT	\$	8,000,000	REAL



IFCAP EVERGREEN LP	\$	85,880	REAL
IFCAP EVERGREEN LP	\$	85,880	REAL
IFCAP EVERGREEN LP	\$	85,880	REAL
IFCAP EVERGREEN LP	\$	85,880	REAL
IFCAP EVERGREEN LP	\$	85,880	REAL
IFCAP EVERGREEN LP	\$	85,880	REAL
IFCAP EVERGREEN LP	\$	85,880	REAL
IFCAP EVERGREEN LP	\$	85,880	REAL
IFCAP EVERGREEN LP	\$	85,880	REAL
IFCAP EVERGREEN LP	\$	85,880	REAL
IFCAP EVERGREEN LP	\$	67,070	REAL
IFCAP EVERGREEN LP	\$	85,880	REAL
IFCAP EVERGREEN LP	\$	59,090	REAL
IFCAP EVERGREEN LP	\$	67,070	REAL
IFCAP EVERGREEN LP	\$	54,440	REAL
IFCAP EVERGREEN LP	\$	59,090	REAL
IFCAP EVERGREEN LP	\$	59,090	REAL
IFCAP EVERGREEN LP	\$	67,070	REAL
IFCAP EVERGREEN LP	\$	54,440	REAL
IFCAP EVERGREEN LP	\$	59,090	REAL
IFCAP EVERGREEN LP	\$	67,070	REAL
IFCAP EVERGREEN LP	\$	59,090	REAL
IFCAP EVERGREEN LP	\$	59,090	REAL
IFCAP EVERGREEN LP	\$	59,090	REAL
IFCAP EVERGREEN LP	\$	59,090	REAL
IFCAP EVERGREEN LP	\$	54,440	REAL
IFCAP EVERGREEN LP	\$	54,440	REAL
IFCAP EVERGREEN LP	\$	59,090	REAL
IFCAP EVERGREEN LP	\$	67,070	REAL
IFCAP EVERGREEN LP	\$	59,090	REAL
IFCAP EVERGREEN LP	\$	54,440	REAL
IFCAP EVERGREEN LP	\$	67,070	REAL
IFCAP EVERGREEN LP	\$	67,070	REAL
IFCAP EVERGREEN LP	\$	59,090	REAL
IFCAP EVERGREEN LP	\$	54,440	REAL
IFCAP EVERGREEN LP	\$	59,090	REAL
IFCAP EVERGREEN LP	\$	59,090	REAL
IFCAP EVERGREEN LP	\$	59,090	REAL
IFCAP EVERGREEN LP	\$	54,440	REAL
IMT CAPITAL III LAKESHORE LOFTS LP	\$	72,500,000	REAL
INN HOTEL & RESTAURANT LLC THE	\$	7,145,000	REAL
INTEGRITY CAPITAL REI VLP LLC	\$	8,750,000	REAL
IRBY LANE ASSOCIATES LTD	\$	24,700,000	REAL
IRVING 4600 WEST PIONEER	\$	50,000,000	REAL

IRVING BRITAIN WAY APARTMENTS LP	\$	4,583,320	REAL
IRVING BRITAIN WAY APARTMENTS LP	\$	9,166,680	REAL
IRVING LODGING LLC	\$	9,300,100	REAL
ISA HOSPITALITY INC	\$	3,200,000	REAL
J&J LOTT IRVING LLC	\$	50,966,850	REAL
JACHO FAIR OAKS LP	\$	8,200,000	REAL
JARS BRITTANY 169 LLC	\$	12,900,000	REAL
JARS HEIGHTS 79 LLC	\$	2,582,300	REAL
JARS HEIGHTS 79 LLC	\$	1,613,920	REAL
JARS HEIGHTS 79 LLC	\$	4,303,780	REAL
JDFW II LLC	\$	94,500,000	REAL
JDFW LLC	\$	62,000,000	REAL
KORE 125 JOHN CARPENTER LLC	\$	73,500,000	REAL
KRISHA INVESTMENTS INC	\$	11,850,000	REAL
KROGER LIMITED PARTNERSHIP II	\$	40,239,560	PERSONAL
KROGER TEXAS LP	\$	1,263,680	REAL
KROGER TEXAS LP	\$	1,834,970	REAL
KROGER TEXAS LP	\$	1,586,330	REAL
KROGER TEXAS LP	\$	4,199,910	REAL
KROGER TEXAS LP	\$	960,100	REAL
KROGER TEXAS LP	\$	21,600,000	REAL
LADERA RANCH LLC	\$	32,175,000	REAL
LAKE FOREST COMMUNITY	\$	10,272,140	REAL
LAKE FOREST COMMUNITY	\$	4,485,530	REAL
LAKE WORTH HOTEL CORP	\$	3,600,000	REAL
LAS COLINAS I HOLDCO LP	\$	110,000,000	REAL
LAS COLINAS II HOLDCO LP	\$	59,850,000	REAL
LBH LAS COLINAS PLAZA LLC	\$	28,950,000	REAL
LEGACY REI GROUP SA LLC	\$	5,826,980	REAL
LEGACY REI GROUP SA LLC	\$	16,172,850	REAL
LEGACY REI GROUP TF LLC	\$	5,028,160	REAL
LEGACY REI GROUP TF LLC	\$	11,971,840	REAL
LION NORTHGATE LLC &	\$	25,995,000	REAL
LION SURROUND LLC	\$	39,425,000	REAL
LION TRINITY LLC	\$	66,700,000	REAL
LION WOODCHASE CLARENDON LLC	\$	25,263,160	REAL
LION WOODCHASE CLARENDON LLC	\$	9,736,840	REAL
LONE STAR CONTAINER	\$	15,146,970	REAL
LOWEN RAIFORD LP	\$	14,250,000	REAL
LPD REALTY LLC	\$	20,750,000	REAL
LSG1 TOWNE NORTH LLC	\$	5,032,980	REAL
LSG1 TOWNE NORTH LLC	\$	11,717,020	REAL
MAA ALLOY LLC	\$	73,450,000	REAL
MAA TANC LLC	\$	51,500,000	REAL

MACARTHUR PLACE	\$	28,447,780	REAL
MACARTHUR PLACE	\$	33,302,220	REAL
MACY'S RETAIL HOLDINGS LLC	\$	3,086,040	PERSONAL
MALL GROUND PORTFOLIO LLC	\$	1,301,420	REAL
MALL GROUND PORTFOLIO LLC	\$	1,600,100	REAL
MALL GROUND PORTFOLIO LLC	\$	4,319,230	REAL
MALL GROUND PORTFOLIO LLC	\$	193,440	REAL
MALL GROUND PORTFOLIO LLC	\$	24,625,000	REAL
MARABELLA APARTMENTS II	\$	34,828,880	REAL
MARABELLA APARTMENTS II	\$	31,171,120	REAL
MARS ROCHELLE LLC &	\$	5,994,000	REAL
MDR REVOCABLE TRUST	\$	2,076,250	REAL
MEADOW CREEK RANCH MHC LLC	\$	7,419,010	REAL
MEADOW CREEK RANCH MHC LLC	\$	3,792,190	REAL
MEADOW OAKS COMMUNITY LLC	\$	19,538,610	REAL
MFO PPTIES LTD	\$	1,575,000	REAL
MLRP REGAL ROW LP	\$	7,110,750	REAL
MLRP REGAL ROW LP	\$	4,931,940	REAL
MM COURTYARDS LLC	\$	21,000,000	REAL
MONTERRA APARTMENTS LP	\$	47,850,000	REAL
MOTTS LLP	\$	135,496,870	PERSONAL
MOTTS LLP	\$	30,365,510	PERSONAL
MPG TEXAS 1 LLC	\$	14,500,000	REAL
MUSTANG LAS COLINAS LLC	\$	35,156,900	REAL
NCH CORPORATION	\$	15,000,000	REAL
NCH CORPORATION	\$	13,759,580	REAL
NCH CORPORATION	\$	6,453,560	REAL
NEWPORT APARTMENTS PROPERTY OWNER	\$	35,875,000	REAL
NH INVESTMENTS LAH LLC	\$	17,650,000	REAL
NICOLA SPUR 482 LP	\$	6,420,530	REAL
NLP TEXAS ONE LLC	\$	61,250,000	REAL
NORTH TEXAS FAMILY	\$	12,670,000	REAL
NORTHGATE CONSOLIDATED GROUP LLC	\$	1,460,900	REAL
NORTHWEST PARK ASSOC	\$	12,461,670	REAL
NORTHWEST PARK ASSOC	\$	7,988,330	REAL
OAKWAY MANOR LLC	\$	7,000,000	REAL
OBSDIAN SUMMER GATE OWNER	\$	22,950,000	REAL
OMNINET FOXBOROUGH LP	\$	37,000,000	REAL
OMNINET FOXBOROUGH LP	\$	13,000,000	REAL
PAR CAPITAL 122 WEST LLC	\$	27,800,000	REAL
PARMA LAS COLINAS TOWERS LLC	\$	44,082,280	REAL
PARMA LAS COLINAS TOWERS LLC	\$	4,752,000	REAL
PARMA LAS COLINAS TOWERS LLC	\$	65,915,720	REAL
PARRISH MICHAEL R & ANGELA R	\$	1,679,930	REAL

PATEL KAMLESH M & AMISHA G	\$	1,263,320	REAL
PATEL MUKUND & DAXABEN	\$	1,468,640	REAL
PATEL VIMAL M	\$	928,250	REAL
PBH VALLEY CREEK LLC	\$	51,400,000	REAL
PBH VALLEY RIDGE LLC	\$	53,550,000	REAL
PENSA NUWIND LLC	\$	31,000,000	REAL
PERFECT & COMFORT LIVING LLC	\$	4,300,000	REAL
PERFECT AND MODERN TEAM LLC	\$	3,550,000	REAL
PETCO	\$	424,640	PERSONAL
PILLSBURY CO TAX DEPT	\$	950,000	REAL
PILLSBURY CO TAX DEPT	\$	834,430	REAL
PL LASCO OWNER LLC	\$	90,500,000	REAL
POINT AT LAS COLINAS PROPERTIES LLC	\$	70,500,000	REAL
POLO SANTIAGO	\$	7,275,000	REAL
POP HOLDINGS LP	\$	1,091,380	REAL
PPF AMLI 1050 LAKE CAROLYN PARKWAY LLC	\$	68,000,000	REAL
PPF AMLI 777 LAKE CAROLYN PARKWAY	\$	100,721,400	REAL
PRIME US TOWER AT LAKE CAROLYN LLC	\$	67,750,000	REAL
PROLOGISEXCHANGE STEMMONS	\$	7,753,150	REAL
PROMENADE TX PARTNERS LLC	\$	73,000,000	REAL
PROPERTY RESERVE INC	\$	74,847,820	REAL
PROVIDENT GROUP IRVING PROPERTIES LLC	\$	57,000,000	REAL
PS TEXAS HOLDINGS II LTD	\$	6,316,700	REAL
PS TEXAS HOLDINGS II LTD	\$	6,301,540	REAL
PS TEXAS HOLDINGS LTD	\$	4,928,360	REAL
PS TEXAS HOLDINGS LTD	\$	3,863,670	REAL
QSR 4 LLC	\$	728,270	REAL
QSR 4 LLC	\$	978,080	REAL
RAIBLE PLACE APARTMENTS LLC	\$	19,000,000	REAL
RAMSEY LUTHER H	\$	1,612,100	REAL
RAMSEY LUTHER HAROLD	\$	855,000	REAL
RCP CRESTVIEW SPE LLC &	\$	30,250,000	REAL
REALTY INCOME PROPERTIES 19 LLC	\$	2,083,290	REAL
REALTY INCOME PROPERTIES 19 LLC	\$	771,750	REAL
REALTY INCOME PROPERTIES 19 LLC	\$	1,233,750	REAL
REALTY INCOME PROPERTIES 19 LLC	\$	661,500	REAL
REALTY INCOME PROPERTIES 19 LLC	\$	661,500	REAL
REGAL BUSINESS CENTER LLC	\$	11,000,000	REAL
REGAL BUSINESS CENTER LLC	\$	17,624,340	REAL
RESIDENCES NORTHGATE LLC	\$	48,875,000	REAL
RICKY HOSPITALITY LLC	\$	1,720,000	REAL
RIVERSIDE PROPERTY OWNERS LP	\$	37,623,120	REAL
RIVERSIDE PROPERTY OWNERS LP	\$	10,136,020	REAL
ROCHELLE PLACE L P	\$	12,500,000	REAL

ROCK ISLAND IRVING LLC	\$	18,000,000	REAL
RODRIGUEZ JOSE	\$	221,220	REAL
ROSEMONT SUMMIT OPERATING LLC	\$	60,000,000	REAL
RSP RIDGEVIEW PLACE	\$	16,083,330	REAL
SANDLIAN COLBY B & G B REV TR &	\$	3,710,600	REAL
SAVOY DALLAS HOTELS LLC	\$	8,700,000	REAL
SCSD FINNELL LTD	\$	55,657,880	REAL
SCSD FINNELL LTD	\$	54,314,490	REAL
SCSD FINNELL LTD	\$	8,182,600	REAL
SCSD FINNELL LTD	\$	2,200,320	REAL
SEJ PROPERTIES LP	\$	8,941,170	REAL
SEJ PROPERTIES LP	\$	5,000,000	REAL
SEJ PROPERTIES LP	\$	1,500,000	REAL
SEJ PROPERTIES LP	\$	1,263,680	REAL
SEJ PROPERTIES LP	\$	640,000	REAL
SEJ PROPERTIES LP	\$	2,155,150	REAL
SEJ PROPERTIES LP	\$	2,400,000	REAL
SEJ PROPERTIES LP	\$	650,000	REAL
SERVICES DEVELOPMENT CORP	\$	11,300,000	REAL
SFS PROPERTIES LLC	\$	8,183,500	REAL
SHREEM LAS COLINAS LLC	\$	17,691,660	REAL
SHRI AVDUTH INC	\$	1,695,000	REAL
SKYPASS DEVELOPMENT LLC	\$	1,775,160	REAL
SKYPASS DEVELOPMENT LLC	\$	5,572,200	REAL
SL1000 RRH SPE LLC &	\$	19,979,750	REAL
SL5 DFW INDUSTRIAL LP	\$	12,093,510	REAL
SOUTHERN STAR LAS COLINAS LP	\$	17,500,000	REAL
SPANISH HAVEN REDEVELOPMENT	\$	14,175,000	REAL
STAINBACK RAYMOND F JR	\$	4,620,000	REAL
STARCORE CR LLC	\$	23,104,000	REAL
STARCREST TEXAS PPTIES	\$	8,370,000	REAL
STATE BANK OF TEXAS	\$	20,480,560	REAL
SUBIL PROPERTIES LLC	\$	960,000	REAL
SUN LIFE INSURANCE CO OF CANADA	\$	36,300,000	REAL
TERRA FUNDING-URBAN TOWERS LLC	\$	12,252,330	REAL
TERRA FUNDING-URBAN TOWERS LLC	\$	131,747,670	REAL
TERRY INVESTMENT PROPERTY 1	\$	1,553,540	REAL
TEXAS PARK MANOR LP	\$	11,950,000	REAL
TEXAS SFI PARTNERSHIP 37 LTD	\$	41,000,000	REAL
TILLAR IRVING BELTLINE	\$	3,332,450	REAL
TMIF II BRIDGEPORT LP	\$	33,250,000	REAL
TNP IRVNG SQUARE DST	\$	2,950,000	REAL
TOURO ASHER PARK DE LLC	\$	33,500,000	REAL
TOURO GROVE APARTMENTS LLC	\$	19,600,000	REAL

TOURO RUSTIC RIDGE DE LLC	\$	24,800,000	REAL
TOYOTA OF IRVING LTD	\$	636,740	REAL
TOYOTA OF IRVING LTD	\$	12,325,000	REAL
TOYOTA OF IRVING LTD	\$	720,370	REAL
TOYOTA OF IRVING LTD	\$	146,480	REAL
TOYOTA OF IRVING LTD	\$	537,520	REAL
TP APARTMENTS LLC	\$	3,034,480	REAL
TP APARTMENTS LLC	\$	7,965,520	REAL
TR ATRIUM LP	\$	13,000,000	REAL
TR ATRIUM LP	\$	7,000,000	REAL
TRADER JOES COMPANY	\$	458,920	REAL
TRASSATTS CORPORATION	\$	7,800,000	REAL
TUCASA ACQUISITION LLC	\$	13,880,000	REAL
TUP CARPENTER COURT LP	\$	11,209,850	REAL
TX 2800 VALLEY VIEW LN DE LLC	\$	27,827,770	REAL
USAA REAL ESTATE CO	\$	296,390	REAL
USAA REAL ESTATE CO	\$	502,500	REAL
USAA REAL ESTATE CO	\$	200	REAL
USAA REAL ESTATE CO	\$	3,120	REAL
USAA REAL ESTATE CO	\$	5,519,970	REAL
USAA REAL ESTATE CO	\$	1,770	REAL
USAA REAL ESTATE CO	\$	950,610	REAL
USAA REAL ESTATE CO	\$	115,460	REAL
USAA REAL ESTATE CO	\$	15,000,000	REAL
USAA REAL ESTATE CO	\$	1,822,730	REAL
VATC 200 DE LLC	\$	25,500,000	REAL
VBAPT LLC	\$	22,000,000	REAL
VELAZQUEZ CELIA &	\$	1,500,000	REAL
VILLAGE ON WEST IRVING LLC	\$	10,250,000	REAL
VILLAS ESTANCIA APARTMENTS LLC	\$	27,785,000	REAL
WALGREEN CO AS OWNER AND LESSEE	\$	1,511,590	REAL
WALGREEN CO AS OWNER AND LESSEE	\$	4,114,170	REAL
WALGREEN CO AS OWNER AND LESSEE	\$	2,518,870	REAL
WALKER MHP INVESTMENTS LLC	\$	1,200,000	REAL
WALNUT HILL TX PARTNERS LLC	\$	75,000,000	REAL
WATER STREET OCONNOR LP	\$	107,000,000	REAL
WEISZ THOMAS J	\$	344,810	REAL
WEST SHADY GROVE HOLDINGS LLC	\$	6,497,100	REAL
WEST SHADY GROVE HOLDINGS LLC	\$	5,630,900	REAL
WESTDALE BROOKSTONE TERRACE LP	\$	27,500,000	REAL
WESTDALE BROOKSTONE/TERRACE LP	\$	21,500,000	REAL
WESTDALE LAKERIDGE LTD	\$	23,000,000	REAL
WESTDALE POLARIS PARTNERS	\$	19,250,000	REAL
WESTDALE POLARIS PARTNERS	\$	6,900,000	REAL

WESTDALE PPTIES AMERICA I	\$	25,250,000	REAL
WESTDALE WOODMEADE LTD	\$	37,000,000	REAL
WF AGAVE IRVING LLC	\$	2,297,870	REAL
WF AGAVE IRVING LLC	\$	9,702,130	REAL
WINGREN VILLAGE LP	\$	23,000,000	REAL
WINKLE PIONEER COURT LTD	\$	191,710	REAL
WINKLE PIONEER COURT LTD	\$	191,710	REAL
WINKLE PIONEER COURT LTD	\$	194,560	REAL
WINKLE PIONEER COURT LTD	\$	110,770	REAL
WINKLE PIONEER COURT LTD	\$	110,770	REAL
WINKLE PIONEER COURT LTD	\$	194,560	REAL
WINKLE PIONEER COURT LTD	\$	191,710	REAL
WINKLE PIONEER COURT LTD	\$	193,420	REAL
WINKLE PIONEER COURT LTD	\$	193,230	REAL
WINKLE PIONEER COURT LTD	\$	193,420	REAL
WINKLE PIONEER COURT LTD	\$	191,710	REAL
WINKLE PIONEER COURT LTD	\$	191,710	REAL
WINKLE PIONEER COURT LTD	\$	194,560	REAL
WINKLE PIONEER COURT LTD	\$	110,770	REAL
WINKLE PIONEER COURT LTD	\$	110,770	REAL
WINKLE PIONEER COURT LTD	\$	110,770	REAL
WINKLE PIONEER COURT LTD	\$	110,770	REAL
WINKLE PIONEER COURT LTD	\$	194,560	REAL
WINKLE PIONEER COURT LTD	\$	191,710	REAL
WINKLE PIONEER COURT LTD	\$	191,710	REAL
WINKLE PIONEER COURT LTD	\$	193,420	REAL
WINKLE PIONEER COURT LTD	\$	193,230	REAL
WINKLE PIONEER COURT LTD	\$	193,420	REAL
WINKLE PIONEER COURT LTD	\$	191,710	REAL
WINKLE PIONEER COURT LTD	\$	194,560	REAL
WINKLE PIONEER COURT LTD	\$	194,560	REAL
WINKLE PIONEER COURT LTD	\$	191,710	REAL
WINKLE PIONEER COURT LTD	\$	193,420	REAL
WINKLE PIONEER COURT LTD	\$	193,230	REAL
WINKLE PIONEER COURT LTD	\$	193,420	REAL
WOODSHIRE MHC LLC	\$	3,537,640	REAL
WOODSHIRE MHC LLC	\$	7,783,750	REAL
WOODSHIRE MHC LLC	\$	7,565,350	REAL
WOODWIND APARTMENTS LLC	\$	7,850,000	REAL
WW MHP INVESTMENTS LLC	\$	2,385,000	REAL
WWC LXXI LP	\$	28,000,000	REAL
WWC XLII LP	\$	36,624,920	REAL
WWC XLII LP	\$	36,625,080	REAL
Z920 THIRD STREET LLC	\$	5,700,000	REAL

ZACHARY SADEGHIAN	\$	6,470	REAL
ZACHARY SADEGHIAN	\$	4,680	REAL
ZACHARY SADEGHIAN	\$	1,020	REAL
ZACHARY SADEGHIAN	\$	23,940	REAL
ZACHARY SADEGHIAN	\$	23,700	REAL
ZACHARY SADEGHIAN	\$	7,000	REAL
ZACHARY SADEGHIAN	\$	3,100	REAL
ZACHARY SADEGHIAN	\$	6,380	REAL
ZACHARY SADEGHIAN	\$	6,380	REAL
ZACHARY SADEGHIAN	\$	105,740	REAL
ZACHARY SADEGHIAN	\$	1,370	REAL
ZACHARY SADEGHIAN	\$	183,740	REAL
ZANDER PARK BORROWER DE LLC	\$	22,950,000	REAL
TOTAL	\$	7,058,472,390	

## 2024 SETTLED LAWSUITS

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
AREA/EY WFT LLC	\$ 10,000,000	\$ 9,257,300	REAL
ASHDOW DIALYSIS AS LESSEE	\$ 2,300,000	\$ 2,100,000	REAL
BEST BUY STORES LP	\$ 2,199,870	\$ 1,847,890	PERSONAL
BRE KNIGHT SH TX OWNER LLC	\$ 1,400,000	\$ 1,311,000	REAL
CASA DEL SOL TEXAS LLC	\$ 8,725,000	\$ 7,600,000	REAL
CASCADE DALLAS OPERATING LLC	\$ 8,000,000	\$ 7,500,000	REAL
DAYTON HUDSON CORP	\$ 5,766,970	\$ 5,715,000	REAL
GREENWAY RESTAURANT	\$ 10,425,000	\$ 9,300,000	REAL
HD DEVELOPMENT PPTIES, LP	\$ 5,407,500	\$ 5,275,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$ 157,840	\$ 115,270	REAL
IRVING 5 STAR MANAGEMENT LLC	\$ 603,620	\$ 440,830	REAL
IRVING 5 STAR MANAGEMENT LLC	\$ 553,890	\$ 404,520	REAL
IRVING 5 STAR MANAGEMENT LLC	\$ 237,210	\$ 173,240	REAL
IRVING 5 STAR MANAGEMENT LLC	\$ 224,220	\$ 163,750	REAL
IRVING 5 STAR MANAGEMENT LLC	\$ 1,909,870	\$ 1,394,820	REAL
IRVING 5 STAR MANAGEMENT LLC	\$ 301,810	\$ 220,420	REAL
IRVING 5 STAR MANAGEMENT LLC	\$ 325,790	\$ 237,930	REAL
IRVING 5 STAR MANAGEMENT LLC	\$ 308,690	\$ 225,440	REAL
IRVING 5 STAR MANAGEMENT LLC	\$ 555,000	\$ 405,330	REAL
IRVING 5 STAR MANAGEMENT LLC	\$ 2,456,320	\$ 1,793,890	REAL
IRVING 5 STAR MANAGEMENT LLC	\$ 167,260	\$ 167,260	REAL
IRVING 5 STAR MANAGEMENT LLC	\$ 155,560	\$ 155,560	REAL
IRVING 5 STAR MANAGEMENT LLC	\$ 901,740	\$ 901,740	REAL
JB DALLAS LLC	\$ 2,601,000	\$ 2,475,000	REAL
KARAN ASSOCIATES TWO	\$ 1,760,000	\$ 1,445,000	REAL
KARAN ASSOCIATES TWO	\$ 1,800,000	\$ 1,355,000	REAL
LOWES HOME CENTERS INC	\$ 7,210,000	\$ 7,100,000	REAL
SEDONA PARK APARTMENTS LLC	\$ 39,950,000	\$ 29,850,000	REAL
<b>TOTAL</b>	\$ 116,404,160	\$ 98,931,190	

## 2023 ACTIVE LAWSUITS

OWNERS NAME	DCAD VALUE	TYPE OF PROPERTY
1927 BELTLINE CP LTD	\$ 2,550,000	REAL
500 EJC OFFICE OWNER LLC	\$ 29,000,000	REAL
AARON HOLDINGS LLC	\$ 1,742,810	REAL
APO IRVING LLC	\$ 7,578,880	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
BETTER INC	\$ 2,835,100	REAL
BMGREI METKER LLC	\$ 9,988,000	REAL
BROWN COLINAS POINTE LLC	\$ 20,000,000	REAL
CANAL CENTR INVESTORS LLC	\$ 35,000,000	REAL
CAROLYN PROPERTY OWNER LP	\$ 73,000,000	REAL
CFT NV DEVELOPMENTS LLC	\$ 1,221,130	REAL
CHALET APARTMENTS LLC	\$ 27,600,000	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
CP 511 BUILDING LLC	\$ 22,500,000	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
DELUJO EL MOROCCO LLC	\$ 13,300,000	REAL
DFW AIRPORT HOSPITALITY	\$ 9,900,000	REAL
FREEWAY LLC	\$ 21,388,460	REAL
GROUP 1 REALTY INC	\$ 3,500,000	REAL
HCD DALLAS CORPORATION	\$ 49,990,000	REAL
HCD DALLAS CORPORATION	\$ 810,000	REAL
HKRK MGMT INC	\$ 3,725,000	REAL
HKSKN MANAGERS 1 LTD	\$ 3,750,000	REAL
IFCAP EVERGREEN LP	\$ <sup>85</sup> 90,400	REAL

JARS BRITTANY 169 LLC	\$	12,600,000	REAL
LION TRINITY LLC	\$	61,000,000	REAL
MEADOW OAKS HOLDINGS LP	\$	10,483,800	REAL
MFO PPTIES LTD	\$	1,500,000	REAL
MONTERRA APARTMENTS LP	\$	47,850,000	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
PBH VALLEY CREEK LLC	\$	48,950,000	REAL
PBH VALLEY RIDGE LLC	\$	51,000,000	REAL
POLO SANTIAGO	\$	6,970,000	REAL
PS TEXAS HOLDINGS II LTD	\$	5,483,000	REAL
PS TEXAS HOLDINGS II LTD	\$	5,712,750	REAL
RAMSEY LUTHER H	\$	1,612,000	REAL
REGAL BUSINESS CENTER LLC	\$	13,963,750	REAL
REGAL BUSINESS CENTER LLC	\$	7,568,690	REAL
RICKY HOSPITALITY LLC	\$	1,770,000	REAL
SAIBABA DFW LODGING LLC	\$	4,845,000	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
TEXAS PARK MANOR LP	\$	10,920,000	REAL
TOURO RUSTIC RIDGE DE LLC	\$	22,900,000	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
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
WWC LXXI LP	\$	26,500,000	REAL
Z920 THIRD STREET LLC	\$	5,328,000	REAL
TOTAL	\$	937,385,740	

## 2023 SETTLED LAWSUITS

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
1111 TDS APARTMENTS LLC	\$ 26,800,000	\$ 24,000,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 4,784,000	\$ 4,000,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 504,590	\$ 504,590	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 6,916,000	\$ 5,800,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 3,869,230	\$ 3,545,410	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 14,560,000	\$ 11,950,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 11,960,000	\$ 9,425,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 6,500,000	\$ 5,100,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 10,036,000	\$ 8,500,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 2,652,000	\$ 2,390,000	REAL
161 AIRPORT CORPORATE LLC	\$ 11,412,000	\$ 9,800,000	REAL
1927 EAST BELTLINE RD LLC	\$ 781,220	\$ 685,000	REAL
1929 GRAUWYLER LLC	\$ 12,560,000	\$ 12,300,000	REAL
2010 KINWES LLC	\$ 6,300,000	\$ 4,500,000	REAL
2200 WEST ROCHELLE LLC	\$ 8,000,000	\$ 6,050,000	REAL
2200 WEST ROCHELLE LLC	\$ 8,000,000	\$ 6,050,000	REAL
2325 STEMMONS HOTEL PRTNRS LLC	\$ 9,675,000	\$ 8,500,000	REAL
250 290 B&C LLC	\$ 36,256,000	\$ 34,191,000	REAL
250 290 B&C LLC	\$ 18,116,650	\$ 17,086,000	REAL
250 290 B&C LLC	\$ 20,383,000	\$ 19,223,000	REAL
2700 TRINITY SPE LLC	\$ 9,936,000	\$ 8,900,000	REAL
2929 PARK GROVE VNTRE LTD	\$ 20,305,000	\$ 18,740,000	REAL
2929 PARK GROVE VNTRE LTD	\$ 1,260,000	\$ 1,260,000	REAL
3228 WILLOW LLC	\$ 17,700,000	\$ 16,800,000	REAL
3429 WEST ROCHELLE LLC	\$ 19,950,000	\$ 18,300,000	REAL
4303 MARPOSA DRIVE	\$ 9,500,000	\$ 8,000,000	REAL
4409 MONTROSE LTD	\$ 25,160,790	\$ 24,000,000	REAL
4444 IRVING BLVD LP	\$ 4,533,400	\$ 4,150,000	REAL
4525 W PIONEER DR PROPERTY	\$ 32,000,000	\$ 29,000,000	REAL
600 LAS COLINAS OWNER LLC	\$ 74,500,000	\$ 67,700,000	REAL
7918 FERGUSON LLC	\$ 2,000,000	\$ 1,900,000	REAL
7929 BROOKRIVER SUB LLC	\$ 74,500,000	\$ 66,500,000	REAL
7929 BROOKRIVER SUB LLC	\$ 9,868,000	\$ 9,200,000	REAL
850 LAKE CAROLYN PKWY APARTMENTS INV	\$ 60,000,000	\$ 56,000,000	REAL
89 H A S HOTEL CORP	\$ 1,585,000	\$ 1,400,000	REAL
ABF FREIGHT SYSTEM INC	\$ 8,351,000	\$ 7,350,000	REAL
ABRAHAM ALVIN V	\$ 2,482,020	\$ 2,482,020	REAL
ABRAHAM SAJI PROPERTIES LLC	\$ 520,780	\$ 520,780	REAL
ABRAHAM SAJI PROPERTIES LLC	\$ 240,000	\$ 200,000	REAL
ACI REAL ESTATE SPE 155 LLC	\$ 5,995,000	\$ 5,441,000	REAL

AGAP GARLAND LLC	\$	6,487,500	\$	6,100,000	REAL
AGAS VENTURES LLC	\$	243,120	\$	190,710	REAL
AGAS VENTURES LLC	\$	231,570	\$	213,010	REAL
AGAS VENTURES LLC	\$	187,240	\$	172,230	REAL
AGAS VENTURES LLC	\$	172,970	\$	159,110	REAL
AGAS VENTURES LLC	\$	213,650	\$	196,530	REAL
AGAS VENTURES LLC	\$	215,000	\$	146,690	REAL
AGAS VENTURES LLC	\$	184,300	\$	169,530	REAL
AGAS VENTURES LLC	\$	198,900	\$	182,960	REAL
AGAS VENTURES LLC	\$	188,670	\$	173,550	REAL
AGAS VENTURES LLC	\$	216,590	\$	199,230	REAL
AGAS VENTURES LLC	\$	243,150	\$	223,660	REAL
AGAS VENTURES LLC	\$	203,490	\$	187,180	REAL
AGAS VENTURES LLC	\$	165,670	\$	152,390	REAL
AGAS VENTURES LLC	\$	176,710	\$	162,550	REAL
AGAS VENTURES LLC	\$	169,300	\$	155,730	REAL
AGAS VENTURES LLC	\$	182,780	\$	168,130	REAL
AGAS VENTURES LLC	\$	185,370	\$	170,520	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$	65,363,100	\$	56,342,380	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$	9,609,430	\$	8,283,240	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$	63,795,210	\$	56,000,670	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$	114,122,260	\$	99,373,710	REAL
AIGGRE TX HOTEL LAS COLINAS OWNER	\$	12,475,000	\$	11,400,000	REAL
ALC APARTMENTS LLC	\$	59,600,000	\$	54,000,000	REAL
ALESIO GARDEN &	\$	143,500,000	\$	121,250,000	REAL
ANGEL HOSPITALITY VIII LLC	\$	1,200,000	\$	1,200,000	REAL
AREA/EY WFT LLC	\$	10,680,520	\$	9,257,300	REAL
ASHDOW DIALYSIS LLC	\$	2,250,000	\$	2,025,000	REAL
BELTLINE & GRANDE LTD PS	\$	13,000,000	\$	11,100,000	REAL
BELTLINE VILLAGE PARTNERS	\$	8,208,300	\$	7,250,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$	3,365,260	\$	2,800,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$	734,740	\$	700,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$	7,900,000	\$	6,500,000	REAL
BEST BUY STORES LP	\$	2,300,440	\$	1,932,370	PERSONAL
BHP INVESTENTS CO	\$	4,425,000	\$	4,000,000	REAL
BIO WORLD MERCHANDISING INC	\$	14,439,440	\$	13,900,000	PERSONAL
BLVD AL LP THE	\$	1,778,910	\$	1,705,000	REAL
BMGREI ESTERS LLC	\$	12,065,630	\$	11,362,500	REAL
BMGREI ESTERS LLC	\$	30,834,370	\$	29,037,500	REAL
BRE KNIGHT SH TX OWNER LLC	\$	4,100,000	\$	3,700,000	REAL
BREIT INDUSTRIAL CANYON TX	\$	115,390	\$	115,390	REAL
BUDHWANI & VIRANI INC	\$	5,060,000	\$	4,543,000	REAL
CAD ASSETS LLC	\$	3,600,000	\$	3,200,000	REAL
CANTEX GRAUWYLER LLC	\$	2,299,100	\$	2,299,100	REAL
CANTEX GRAUWYLER LLC	\$	12,585,630	\$	10,500,000	REAL
CARMAX AUTO SUPERSTORES	\$	11,741,010	\$	9,474,630	REAL
CARMAX AUTO SUPERSTORES	\$	1,025,370	\$	1,025,370	REAL
CASCADE DALLAS OPERATING LLC	\$	9,500,000	\$	8,000,000	REAL
CAVADIAN PROPERTIES LLC	\$	306,370	\$	251,190	REAL

CCP MILLBROOK 1678 LLC	\$	5,200,000	\$	4,950,000	REAL
CHATHEAU AT WILDBRIAR LP	\$	17,000,000	\$	12,500,000	REAL
CHICK FIL A INC	\$	847,050	\$	762,350	PERSONAL
CHICK FIL A INC	\$	951,620	\$	886,210	REAL
CNC SPC LP	\$	8,489,220	\$	8,489,220	REAL
CNC SPC LP	\$	16,760,780	\$	16,760,780	REAL
COLE CV DUNCANVILLE TX LP	\$	1,900,000	\$	1,843,000	REAL
COLE CV DUNCANVILLE TX LP	\$	2,388,750	\$	2,108,000	REAL
COLE CV DUNCANVILLE TX LP	\$	1,902,900	\$	1,902,900	REAL
COLINAS RANCH APARTMENTS LLC	\$	19,850,000	\$	14,000,000	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$	4,975,700	\$	4,332,000	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$	1,693,850	\$	1,475,000	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$	5,081,560	\$	4,425,000	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$	7,198,880	\$	6,268,000	REAL
COLUMBIA PROPERTIES	\$	45,500,000	\$	39,000,000	REAL
CORSAIR IRVING OWNER LLC	\$	29,000,000	\$	25,000,000	REAL
COTTONWOOD LANE PROPERTIES LLC	\$	8,985,260	\$	8,500,000	REAL
CREEKWOOD APTS LLC	\$	26,646,920	\$	24,000,000	REAL
CRESTVIEW STONEHILL LLC	\$	28,000,000	\$	25,500,000	REAL
CROSS COURT TEXAS LLC	\$	1,260,000	\$	1,225,000	REAL
DALLAS METRO APARTMENTS LLC	\$	5,500,000	\$	5,000,000	REAL
DAYTON HUDSON CORP	\$	5,715,000	\$	5,599,000	REAL
DEVA CORPORATION	\$	6,050,000	\$	5,700,000	REAL
DILLARDS TEXAS CENTRAL LLC	\$	2,271,100	\$	1,953,140	PERSONAL
DK CREST OWNER LLC	\$	69,500,000	\$	65,450,000	REAL
DLC HOTEL OWNER LLC	\$	950,610	\$	950,610	REAL
DLC HOTEL OWNER LLC	\$	73,678,650	\$	70,178,650	REAL
DLC HOTEL OWNER LLC	\$	370,740	\$	370,740	REAL
DOGWOOD PROPCO TX II LP	\$	12,343,360	\$	10,000,000	REAL
DRIVER RE IRVING LLC	\$	466,610	\$	400,000	REAL
DSJR LLC	\$	7,950,000	\$	7,300,000	REAL
EAGLE CREST BORROWER LLC	\$	33,602,680	\$	31,281,250	REAL
EAGLE CREST BORROWER LLC	\$	24,297,320	\$	22,618,750	REAL
EL PRIMERO EXPRESS LP	\$	4,750,000	\$	4,150,000	REAL
EMERALD POINT APARTMENTS	\$	5,770	\$	5,770	REAL
EMERALD POINT APARTMENTS	\$	7,552,710	\$	6,744,230	REAL
EPC WESTGATE LLC	\$	5,586,600	\$	4,842,000	REAL
EPC WESTGATE LLC	\$	6,085,400	\$	5,274,000	REAL
EPC WESTGATE LLC	\$	29,440,000	\$	27,666,000	REAL
EPC WESTGATE LLC	\$	12,788,000	\$	12,018,000	REAL
ESD DFW SOUTH 2011 LP	\$	28,000,000	\$	21,500,000	REAL
ESTRADA 180 LLC	\$	19,500,000	\$	16,250,000	REAL
ESTRADA LUXURY APARTMENTS LLC	\$	27,000,000	\$	25,000,000	REAL
ESTRADA REVO LLC &	\$	33,800,000	\$	28,900,000	REAL
FIVF III TX2 LLC	\$	13,000,000	\$	10,750,000	REAL
GEP SILVERTON LLC	\$	31,876,800	\$	27,000,000	REAL
GL MARBLETREE LLC	\$	33,675,000	\$	30,750,000	REAL
GL MARBLETREE LLC	\$	11,225,000	\$	10,250,000	REAL
GLENRIDGE HOSPITALITY LP	\$	10,389,870	\$	9,127,380	REAL



IFCAP EVERGREEN LP	\$	90,400	\$	72,320	REAL
IFCAP EVERGREEN LP	\$	90,400	\$	72,320	REAL
IFCAP EVERGREEN LP	\$	90,400	\$	72,320	REAL
IFCAP EVERGREEN LP	\$	90,400	\$	72,320	REAL
IFCAP EVERGREEN LP	\$	90,400	\$	72,320	REAL
IFCAP EVERGREEN LP	\$	90,400	\$	72,320	REAL
IFCAP EVERGREEN LP	\$	90,400	\$	72,320	REAL
IFCAP EVERGREEN LP	\$	90,400	\$	72,320	REAL
IFCAP EVERGREEN LP	\$	90,400	\$	72,320	REAL
IFCAP EVERGREEN LP	\$	90,400	\$	72,320	REAL
IFCAP EVERGREEN LP	\$	90,400	\$	72,320	REAL
IFCAP EVERGREEN LP	\$	90,400	\$	72,320	REAL
IFCAP EVERGREEN LP	\$	90,400	\$	72,320	REAL
IMT CAPITAL III LAKESHORE LOFTS LP	\$	69,000,000	\$	63,100,000	REAL
IRBY LANE ASSOCIATES LTD	\$	24,000,000	\$	20,900,000	REAL
IRVING 4600 WEST PIONEER	\$	46,250,000	\$	37,600,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	155,560	\$	116,670	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	901,740	\$	676,300	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	167,260	\$	125,450	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	512,000	\$	405,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	1,656,610	\$	1,539,580	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	264,000	\$	223,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	250,000	\$	213,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	244,000	\$	195,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	192,000	\$	175,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	182,000	\$	165,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	1,563,000	\$	1,370,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	483,000	\$	400,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	449,000	\$	386,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	128,000	\$	110,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	2,451,720	\$	1,900,000	REAL
IRVING BRITAIN WAY APARTMENTS LP	\$	8,666,670	\$	7,600,000	REAL
IRVING BRITAIN WAY APARTMENTS LP	\$	4,333,330	\$	3,800,000	REAL
IRVING BUS PROPERTIES LLC	\$	2,251,350	\$	1,950,000	REAL
IRVING LODGING LLC	\$	9,300,000	\$	7,743,000	REAL
ISA HOSPITALITY INC	\$	2,525,000	\$	2,300,000	REAL
JAHCO FAIR OAKS LP	\$	7,750,000	\$	6,950,000	REAL
JARS HEIGHTS 79 LLC	\$	1,490,510	\$	1,329,120	REAL
JARS HEIGHTS 79 LLC	\$	2,384,810	\$	2,126,580	REAL
JARS HEIGHTS 79 LLC	\$	3,974,680	\$	3,544,300	REAL
JB DALLAS LLC	\$	2,475,000	\$	2,400,000	REAL
JDFW II LLC	\$	89,000,000	\$	80,500,000	REAL
JDFW LLC	\$	60,500,000	\$	57,200,000	REAL
JORDAN KATZ AVALON LLC	\$	32,500,000	\$	29,800,000	REAL
KARAN ASSOCIATES TWO	\$	1,500,000	\$	1,262,610	REAL
KARAN ASSOCIATES TWO	\$	1,600,000	\$	1,337,390	REAL
KORE 125 JOHN CARPENTER LLC	\$	75,650,000	\$	71,900,000	REAL
KROGER TEXAS LP	\$	4,100,000	\$	4,077,580	REAL
KROGER TEXAS LP	\$	1,575,000	\$	1,540,130	REAL
KROGER TEXAS LP	\$	11,680,630	\$	11,245,270	REAL

KROGER TEXAS LP	\$	1,800,000	\$	1,781,520	REAL
KROGER TEXAS LP	\$	960,000	\$	950,260	REAL
LADERA RANCH LLC	\$	29,750,000	\$	27,160,000	REAL
LAKE FOREST VALLEY HOLDINGS LLC	\$	4,485,530	\$	4,169,060	REAL
LAKE FOREST VALLEY HOLDINGS LLC	\$	6,291,390	\$	5,630,940	REAL
LAKE WORTH HOTEL CORP	\$	3,750,000	\$	3,300,000	REAL
LAS COLINAS I HOLDCO LP	\$	107,334,180	\$	100,000,000	REAL
LAS COLINAS II HOLDCO LP	\$	57,665,820	\$	53,800,000	REAL
LBH LAS COLINAS PLAZA LLC	\$	26,300,000	\$	25,000,000	REAL
LEGACY REI GROUP SA LLC	\$	13,673,510	\$	12,130,000	REAL
LEGACY REI GROUP SA LLC	\$	4,926,490	\$	4,370,000	REAL
LION NORTHGATE LLC &	\$	24,000,000	\$	22,000,000	REAL
LION WOODCHASE CLARENDON LLC	\$	23,232,000	\$	21,293,230	REAL
LION WOODCHASE CLARENDON LLC	\$	8,954,000	\$	8,206,770	REAL
LOONEY FAMILY 2014 TRUST THE	\$	2,217,330	\$	1,600,000	REAL
LOONEY FAMILY 2014 TRUST THE	\$	1,073,070	\$	700,000	REAL
LOOP HOTEL INC	\$	1,085,000	\$	950,000	REAL
LOWEN TRINITY MILLS	\$	12,375,000	\$	10,500,000	REAL
LOWEN TRINITY MILLS	\$	197,830	\$	197,830	REAL
LOWES HOME CENTERS INC	\$	7,200,000	\$	7,000,000	REAL
LPD REALTY LLC	\$	19,000,000	\$	17,000,000	REAL
LRF2 TOWNE NORTH	\$	10,680,000	\$	9,275,000	REAL
LRF2 TOWNE NORTH	\$	4,920,000	\$	4,475,000	REAL
MA LEG PARTNERS 6	\$	205,000	\$	183,690	REAL
MA LEG PARTNERS 6	\$	133,470	\$	133,200	REAL
MAA ALLOY LLC	\$	66,700,000	\$	55,500,000	REAL
MACARTHUR PLACE	\$	29,346,150	\$	27,878,840	REAL
MACARTHUR PLACE	\$	25,153,850	\$	23,896,160	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
MARABELLA APARTMENTS II	\$	30,651,570	\$	28,337,350	REAL
MARABELLA APARTMENTS II	\$	34,248,430	\$	31,662,650	REAL
MARS ROCHELLE LLC &	\$	5,550,000	\$	5,120,000	REAL
MCDAVID IRVING HON LLC	\$	3,600,000	\$	2,430,000	REAL
MCDAVID IRVING HON LLC	\$	51,860	\$	51,860	REAL
MCDAVID IRVING HON LLC	\$	2,800,000	\$	2,115,000	REAL
MCDAVID IRVING HON LLC	\$	4,525,000	\$	3,378,000	REAL
MCDAVID IRVING HON LLC	\$	6,725,000	\$	4,945,000	REAL
MEADOW CREEK RANCH MHC LLC	\$	6,227,770	\$	4,950,000	REAL
MEADOW CREEK RANCH MHC LLC	\$	3,115,880	\$	2,900,000	REAL
MM COURTYARDS LLC	\$	19,500,000	\$	18,000,000	REAL
MONTEGO BAY LLC	\$	5,165,990	\$	4,600,000	REAL
MPG TEXAS 1 LLC	\$	14,650,000	\$	12,400,000	REAL
NEPTUNE VENTURES LLC	\$	300,000	\$	280,000	REAL
NEPTUNE VENTURES LLC	\$	237,560	\$	225,000	REAL
NEPTUNE VENTURES LLC	\$	283,950	\$	270,000	REAL

NEPTUNE VENTURES LLC	\$	317,940	\$	300,000	REAL
NEWPORT APARTMENTS PROPERTY OWNER L	\$	33,000,000	\$	24,000,000	REAL
NL ASSETS LANDEN DE LLC	\$	17,160,000	\$	16,000,000	REAL
NLP TEXAS ONE LLC	\$	62,687,840	\$	46,500,000	REAL
NLP TEXAS ONE LLC	\$	58,900,000	\$	56,000,000	REAL
NORTH TEXAS FAMILY	\$	11,750,000	\$	11,000,000	REAL
NORTHGATE CONSOLIDATED	\$	4,937,900	\$	4,600,000	REAL
NORTHWEST PARK ASSOC	\$	7,480,470	\$	6,699,250	REAL
NORTHWEST PARK ASSOC	\$	11,669,530	\$	10,450,750	REAL
OAKWAY MANOR LLC	\$	6,540,170	\$	5,700,000	REAL
OBSIDIAN SUMMER GATE OWNER	\$	20,350,000	\$	18,000,000	REAL
OMNINET FOXBOROUGH LP	\$	33,244,440	\$	28,373,330	REAL
OMNINET FOXBOROUGH LP	\$	13,505,560	\$	11,526,670	REAL
P LURA LLC	\$	940,000	\$	900,000	REAL
PARRISH MICHAEL R & ANGELA R	\$	1,591,500	\$	1,475,000	REAL
PATEL MADAN &	\$	1,157,240	\$	1,050,000	REAL
PERFECT & COMFORT LIVING LLC	\$	4,000,000	\$	3,600,000	REAL
PERFECT AND MODERN TEAM LLC	\$	3,250,000	\$	3,000,000	REAL
PETCO ANIMAL SUPPLIES INC	\$	376,310	\$	331,150	REAL
PH IRVING LLC	\$	3,850,000	\$	3,550,000	PERSONAL
PL LASCO OWNER LLC	\$	88,250,000	\$	84,000,000	REAL
PPF AMLI 1050 LAKE CAROLYN PARKWAY LLC	\$	63,500,000	\$	59,500,000	REAL
PPF AMLI 777 LAKE CAROLYN PARKWAY	\$	96,675,000	\$	84,000,000	REAL
PRIME US TOWER AT LAKE CAROLYN	\$	66,950,000	\$	61,900,000	REAL
PROMENADE TX PARTNERS LLC	\$	73,000,000	\$	67,000,000	REAL
PROPERTY RESERVE INC	\$	72,972,820	\$	68,472,820	REAL
PROVIDENT GROUP IRVING PROPERTIES LLC	\$	47,000,000	\$	32,500,000	REAL
PS LPT PROPERTIES INVESTORS	\$	3,404,010	\$	3,000,000	REAL
RAIBLE PLACE APARTMENTS LLC	\$	16,995,000	\$	14,450,000	REAL
RAMSEY LUTHER HAROLD	\$	812,800	\$	750,000	REAL
RESIDENCE AT SURROUND	\$	36,300,000	\$	34,500,000	REAL
RESIDENCES NORTHGATE LLC	\$	45,270,000	\$	32,500,000	REAL
ROCHELLE PLACE LP	\$	11,100,000	\$	9,085,000	REAL
ROCK ISLAND IRVING LLC	\$	17,000,000	\$	15,700,000	REAL
ROSEMONT SUMMIT OPERATING LLC	\$	63,250,000	\$	55,000,000	REAL
RSP RIDGEVIEW PLACE	\$	30,833,330	\$	29,266,660	REAL
RSP RIDGEVIEW PLACE	\$	15,416,670	\$	14,633,340	REAL
SANCHEZ THOMAS C	\$	346,500	\$	325,000	REAL
SANDLIAN COLBY B &	\$	3,202,500	\$	3,100,000	REAL
SAVOY DALLAS HOTELS LLC	\$	8,700,000	\$	7,200,000	REAL
SCP 2002D 4 LLC	\$	2,062,510	\$	2,018,000	REAL
SCP 2002D 4 LLC	\$	124,800	\$	124,800	REAL
SEDONA PARK APARTMENTS LLC	\$	36,200,000	\$	26,150,000	REAL
SEJ PROPERTIES LP	\$	650,540	\$	640,000	REAL
SEJ PROPERTIES LP	\$	8,304,220	\$	7,800,000	REAL
SEJ PROPERTIES LP	\$	4,100,000	\$	4,100,000	REAL
SEJ PROPERTIES LP	\$	2,465,840	\$	2,400,000	REAL
SEJ PROPERTIES LP	\$	2,273,550	\$	1,500,000	REAL
SEJ PROPERTIES LP	\$	1,850,000	\$	1,250,000	REAL

SEJ PROPERTIES LP	\$	1,010,670	\$	650,000	REAL
SFS PROPERTIES LLC	\$	4,169,180	\$	3,950,000	REAL
SOUTHERN STAR LAS COLINAS LP	\$	15,400,000	\$	13,087,000	REAL
SPANISH HAVEN REDEVELOPMENT	\$	13,000,000	\$	10,500,000	REAL
STAINBACK RAYMOND F JR	\$	4,580,000	\$	4,250,000	REAL
STARCORE CR	\$	19,850,000	\$	19,850,000	REAL
STARCREST TEXAS PPTIES	\$	6,975,000	\$	6,250,000	REAL
STATE BANK OF TEXAS	\$	2,245,000	\$	1,900,000	REAL
TERRA FUNDING-URBAN TOWERS LLC	\$	12,252,330	\$	12,252,330	REAL
TERRA FUNDING-URBAN TOWERS LLC	\$	145,247,670	\$	128,247,670	REAL
TERRY INVESTMENT PROPERTY 1	\$	1,710,000	\$	1,710,000	REAL
TEXAS FLORIDA CEDARS LP	\$	12,250,000	\$	11,050,000	REAL
TEXAS FOUR PPTIES LLC	\$	14,950,000	\$	12,500,000	REAL
TEXAS SFI PARTNERSHIP 37 LTD	\$	41,440,000	\$	38,000,000	REAL
TMIF II BRIDGEPORT LP	\$	32,500,000	\$	29,800,000	REAL
TNP IRVING SQUARE DST	\$	2,750,000	\$	2,750,000	REAL
TOURO ASHER PARK DE LLC	\$	30,500,000	\$	28,440,000	REAL
TOYOTA OF IRVING LTD	\$	630,000	\$	625,000	REAL
TOYOTA OF IRVING LTD	\$	14,500,000	\$	11,175,000	REAL
TP APARTMENTS LLC	\$	7,313,790	\$	6,227,500	REAL
TP APARTMENTS LLC	\$	2,786,210	\$	2,372,500	REAL
TR ATRIUM LP	\$	16,342,630	\$	13,900,000	REAL
TR ATRIUM LP	\$	8,300,000	\$	7,600,000	REAL
TUP CARPENTER COURT LP	\$	11,250,000	\$	8,900,000	REAL
TSCA 222 LIMITED PS	\$	5,625,000	\$	5,000,000	REAL
TX 2800 VALLEY VIEW LN DE LLC	\$	21,542,090	\$	20,250,000	REAL
UNITED RENTALS AS LESSEE	\$	4,897,250	\$	4,150,000	REAL
VBAPT LLC	\$	17,250,000	\$	15,250,000	REAL
VELAZQUEZ CELIA &	\$	1,641,600	\$	1,425,000	REAL
VILLAGE ON WEST IRVING LLC	\$	11,000,000	\$	8,830,000	REAL
VILLAS ESTANCIA APARTMENTS LLC	\$	23,000,000	\$	19,778,270	REAL
WALMART REAL ESTATE	\$	10,967,000	\$	10,967,000	REAL
WALNUT HLL TX PARTNERS LLC	\$	73,500,000	\$	62,000,000	REAL
WATER STREET OCONNOR LP	\$	2,247,370	\$	2,247,370	REAL
WATER STREET OCONNOR LP	\$	108,000,000	\$	101,500,000	REAL
WESTDALE BROOKSTONE/TERRACE LP	\$	20,000,000	\$	16,838,800	REAL
WESTDALE BROOKSTONE/TERRACE LP	\$	26,000,000	\$	22,321,200	REAL
WESTDALE LAKERIDGE LTD	\$	20,500,000	\$	18,000,000	REAL
WESTDALE POLARIS PARTNERS	\$	18,650,000	\$	16,425,000	REAL
WESTDALE POLARIS PARTNERS	\$	6,250,000	\$	5,600,000	REAL
WESTDALE PPTIES AMERICA I	\$	22,250,000	\$	19,500,000	REAL
WESTDALE WOODMEADE LTD	\$	32,250,000	\$	26,600,000	REAL
WF AGAVE IRVING LLC	\$	8,765,000	\$	7,912,080	REAL
WF AGAVE IRVING LLC	\$	2,313,000	\$	2,087,920	REAL
WINGREN VILLAGE LP	\$	20,500,000	\$	18,400,000	REAL
WOODSHIRE MHC LLC	\$	75,000	\$	75,000	REAL
WOODSHIRE MHC LLC	\$	75,000	\$	75,000	REAL
WOODSHIRE MHC LLC	\$	2,952,800	\$	2,535,260	REAL
WOODSHIRE MHC LLC	\$	6,581,230	\$	5,646,000	REAL

WOODSHIRE MHC LLC	\$	6,473,550	\$	5,646,000	REAL
WOODWIND APARTMENTS LLC	\$	6,750,000	\$	6,000,000	REAL
WWC XLII LP	\$	31,875,000	\$	29,750,000	REAL
WWC XLII LP	\$	31,875,000	\$	29,750,000	REAL
ZANDER PARK BORROWER DE LLC	\$	21,300,000	\$	18,000,000	REAL
ZAPANTA ALBERT & UNITED STATES MEXICO	\$	716,430	\$	716,430	REAL
<b>TOTAL</b>	\$	<b>5,326,134,980</b>	\$	<b>4,724,191,300</b>	

## 2022 ACTIVE LAWSUITS

<b>OWNERS NAME</b>	<b>DCAD VALUE</b>	<b>TYPE OF PROPERTY</b>
AARON HOLDINGS LLC	\$ 2,032,310	REAL
IFCAP EVERGREEN LP	\$ 90,400	REAL
LAS COLINAS SURGERY	\$ 1,400,000	REAL
RAMSEY LUTHER H	\$ 1,526,560	REAL
REGAL BUSINESS CENTER LLC	\$ 13,513,300	REAL
REGAL BUSINESS CENTER LLC	\$ 7,568,590	REAL
VILLAS ESTANCIA APARTMENTS LLC	\$ 25,000,000	REAL
TOTAL	\$ 51,131,160	

## 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
500 EJC OFFICE OWNER LLC	\$ 27,300,000	\$ 25,100,000	REAL
600 LAS COLINAS OWNER LLC	\$ 74,750,000	\$ 72,400,000	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
AGAS VENTURES LLC	\$ 169,300	\$ 151,640	REAL
AGAS VENTURES LLC	\$ 182,780	\$ 163,720	REAL
AGAS VENTURES LLC	\$ 207,320	\$ 185,700	REAL
AGAS VENTURES LLC	\$ 185,370	\$ 166,040	REAL
AGAS VENTURES LLC	\$ 176,710	\$ 158,280	REAL
AGAS VENTURES LLC	\$ 231,570	\$ 207,420	REAL
AGAS VENTURES LLC	\$ 184,300	\$ 165,080	REAL
AGAS VENTURES LLC	\$ 198,900	\$ 178,160	REAL
AGAS VENTURES LLC	\$ 188,670	\$ 168,990	REAL
AGAS VENTURES LLC	\$ 216,590	\$ 194,000	REAL
AGAS VENTURES LLC	\$ 187,240	\$ 167,710	REAL
AGAS VENTURES LLC	\$ 172,970	\$ 154,930	REAL
AGAS VENTURES LLC	\$ 213,650	\$ 191,370	REAL
AGAS VENTURES LLC	\$ 159,470	\$ 142,840	REAL

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
AGAS VENTURES LLC	\$ 243,150	\$ 217,790	REAL
AGAS VENTURES LLC	\$ 203,490	\$ 182,270	REAL
AGAS VENTURES LLC	\$ 165,670	\$ 148,390	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
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
CANAL CENTRE INVESTORS LLC	\$ 35,000,000	\$ 33,000,000	REAL
CARE INN	\$ 15,800,000	\$ 13,000,000	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
CHATHEAU AT WILDBRIAR LP	\$ 14,700,000	\$ 11,200,000	REAL
CHEP USA	\$ 647,510	\$ 647,510	PERSONAL
CHICK FIL A INC	\$ 906,300	\$ 860,000	REAL

<b>OWNERS NAME</b>	<b>DCAD VALUE</b>	<b>SETTLED VALUE</b>	<b>TYPE OF PROPERTY</b>
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
COLUMBIA PROPERTIES	\$ 29,500,000	\$ 24,500,000	REAL
CP 511 BUILDING LLC	\$ 21,493,600	\$ 17,500,000	REAL
CP II CRESTVIEW LP	\$ 37,850,000	\$ 30,250,000	REAL
CREEKWOOD APTS LLC	\$ 23,000,000	\$ 20,750,000	REAL
CRESTVIEW STONEHILL LLC	\$ 24,700,000	\$ 21,000,000	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
DALLAS METRO APARTMENTS LLC	\$ 4,828,000	\$ 4,250,000	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
DFW TOWER VILLIAGE LP	\$ 15,806,280	\$ 14,928,150	REAL
DILLARDS PROPERTIES INC	\$ 5,000,000	\$ 4,750,000	REAL
DILLARDS TEXAS CENTRAL LLC	\$ 2,549,040	\$ 2,134,800	PERSONAL
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
ESD DFW SOUTH 2011 LP	\$ 19,000,000	\$ 17,000,000	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





OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
KARAN ASSOCIATES TWO	\$ 1,435,000	\$ 1,262,610	REAL
KEVLIN JAMES M &	\$ 537,000	\$ 537,000	REAL
KHOSROW SADEGHIAN	\$ 112,170	\$ 85,000	REAL
KHOSROW SADEGHIAN	\$ 183,740	\$ 150,000	REAL
KHOSROW SADEGHIAN	\$ 1,370	\$ 1,370	REAL
KHOSROW SADEGHIAN	\$ 7,000	\$ 7,000	REAL
KHOSROW SADEGHIAN	\$ 23,700	\$ 20,000	REAL
KHOSROW SADEGHIAN	\$ 23,940	\$ 23,940	REAL
KHOSROW SADEGHIAN	\$ 1,020	\$ 1,020	REAL
KHOSROW SADEGHIAN	\$ 4,680	\$ 4,680	REAL
KHOSROW SADEGHIAN	\$ 105,740	\$ 100,000	REAL
KHOSROW SADEGHIAN	\$ 6,380	\$ 6,380	REAL
KHOSROW SADEGHIAN	\$ 6,380	\$ 6,380	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
LAKE WORTH HOTEL CORP	\$ 3,750,000	\$ 3,570,000	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
LEGACY REI GROUP SA LLC	\$ 11,762,190	\$ 10,292,000	REAL
LEGACY REI GROUP SA LLC	\$ 4,237,810	\$ 3,708,000	REAL
LEGACY REI GROUP TF LLC	\$ 6,900,000	\$ 5,774,650	REAL
LEGACY REI GROUP TF LLC	\$ 2,898,000	\$ 2,425,350	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
LPD REALTY LLC	\$ 16,150,000	\$ 14,450,000	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
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

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
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
OAKWAY MANOR LLC	\$ 3,640,000	\$ 3,300,000	REAL
OAKWAY MANOR LLC	\$ 6,141,000	\$ 5,300,000	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
PCPI UT OWNER	\$ 12,252,330	\$ 12,252,330	REAL
PCPI UT OWNER	\$ 137,747,670	\$ 125,747,670	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
POINT AT LAS COLINAS PROPERTIES LLC	\$ 73,455,000	\$ 62,450,000	REAL
POLO SANTIAGO	\$ 6,300,000	\$ 5,500,000	REAL
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
RAMSEY LUTHER HAROLD	\$ 797,930	\$ 750,000	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
RESIDENCE AT SURROUND	\$ 33,000,000	\$ 33,000,000	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

<b>OWNERS NAME</b>	<b>DCAD VALUE</b>	<b>SETTLED VALUE</b>	<b>TYPE OF PROPERTY</b>
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
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
WALGREENS CO	\$ 1,424,820	\$ 1,337,180	REAL
WALGREENS CO	\$ 3,878,000	\$ 2,284,130	REAL
WALGREENS CO	\$ 2,374,270	\$ 2,228,220	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
<b>TOTAL</b>	<b>\$ 5,547,016,520</b>	<b>\$ 4,956,082,550</b>	

## 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
WALGREENS CO AS OWNER	\$ 2,293,980	REAL
WALGREENS CO AS OWNER	\$ 1,376,640	REAL
WALGREENS CO AS OWNER	\$ 2,351,530	REAL
<b>TOTAL</b>	\$ 72,913,200	

## 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	\$ 109	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	\$	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	\$ 111	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
PROGRESS RESIDENTIAL	\$	168,600	\$	168,600	REAL
PROGRESS RESIDENTIAL	\$	170,510	\$	170,510	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
<b>TOTAL</b>	\$	<b>3,593,101,660</b>	\$	<b>3,287,298,780</b>	

**CONSENT AGENDA ITEM**  
1/21/2025

**TOPIC:** Consider Approval of the Code To The Future & Irving Independent School District Partnership Proposal

**SUBMITTED BY:** Dr. Dorian Galindo, Chief of Staff

**BACKGROUND:** Code To The Future is the leader in Computer Science Immersion. They have partnered with schools in North America and England to help prepare students for the future of work. Code To The Future launched the nation’s first Computer Science Immersion Schools and are also a proud corporate partner of Digital Promise and The League of Innovative Schools. They are now convening the World’s first Tri-Continental Network of High-Level School Systems Leaders. Irving Independent School District has been selected to be the first district in the State of Texas to participate in the partnership.

**ADMINISTRATIVE RECOMMENDATION:** The administration recommends the approval of the Board for participation in the Code To The Future program, a leader in Computer Science Immersion to prepare students for the future of work through innovative computer science education.

**RECOMMENDED BOARD MOTION:** I move the Board of Trustees approves participation in the Code To the Future partnership.

Additional Agenda Sheets Attached:  Yes  No

**CONSENT AGENDA ITEM**

January 21, 2025

**TOPIC:** Consider Approval of the Irving ISD Transitional Early Exit Bilingual Program for Grades PK-5

**SUBMITTED BY:** Lisa Castillo, Chief Learning Officer, Eduardo Gonzalez, Director of Bilingual, ESL & Language Services

**BACKGROUND:** Irving ISD currently implements a One-Way Dual Language Bilingual program to serve our emergent bilingual students. To better meet the needs of our students and staff, Irving ISD will be adopting a Transitional Early Exit Bilingual program. Irving ISD Transitional bilingual/early exit is a bilingual program model in which students identified as emergent bilingual students are served in both English and the students' primary language and are prepared to meet reclassification criteria to be successful in English instruction with no second language acquisition supports not earlier than two or later than five years after the student enrolls in school. Instruction in this program is delivered by a teacher appropriately certified in bilingual education under TEC, §29.061(b)(1), for the assigned grade level and content area. The goal of early-exit transitional bilingual education is for program participants to use their primary language as a resource while acquiring full proficiency in English. This model provides instruction in literacy and academic content through the medium of the students' primary language and English using content-based language instruction methods.

**ADMINISTRATIVE RECOMMENDATION:** The recommendation is for the Board of Trustees to approve the development and implementation of the Transitional Bilingual Early Exit Program in grades PK - 5 to better address the linguistic and academic needs of our Emergent Bilingual (EB) students, ensuring their successful transition to English proficiency.

**RECOMMENDED BOARD MOTION:** I move the Board of Trustees to approve the Transitional Bilingual Early Exit Program in grades PK-5.

Additional Agenda Sheets Attached: x Yes  No

AGENDA ITEM  
1/21/2025

TOPIC: Consider Approval of Resolution No. 24-25-03 of the Board of Trustees of the Irving Independent School District Regarding Employee Pay and Delegation of Authority in Connection with the January 2025 Winter Storm

SUBMITTED BY: Wesley L. Nute, Jr., General Counsel

BACKGROUND: The proposed Resolution No. 24-25-03 is submitted for Board adoption. The Resolution is designed to 1) provide pay to employees who were instructed not to come to work on January 9-10, 2025 due to dangerous conditions caused by the January 2025 Winter Storm, 2) provide premium pay in accordance with DEA(Local) to those nonexempt employees required to report to work on January 9-10, 2025, and 3) authorize the Superintendent or her designee to take necessary steps to enter into emergency contracts for necessary repairs, purchases, etc. and to make administrative changes or apply for TEA waivers necessitated by the emergency weather closure.

ADMINISTRATIVE RECOMMENDATION: Administration recommends the Board of Trustees approve and adopt Resolution No. 24-25-03.

RECOMMENDED BOARD MOTION: I move the Board approve and adopt Resolution No. 24-25-03 Regarding Employee Pay and Delegation of Authority in Connection with the January 2025 Winter Storm.

Additional Agenda Sheets Attached:  Yes  No Attachments: Resolution 24-25-03 attached.

**RESOLUTION 24-25-03 OF THE BOARD OF  
TRUSTEES OF THE IRVING INDEPENDENT  
SCHOOL DISTRICT REGARDING DELEGATION  
OF AUTHORITY IN CONNECTION WITH THE  
JANUARY 2025 WINTER STORM**

**WHEREAS**, on January 9-10, 2025, Dallas County was experiencing the imminent threat of severe weather which might cause roadways to be treacherous and which could result in widespread or severe damage, injury, or loss of life or property;

**WHEREAS**, the Board is authorized by Texas Education Code section 45.105 to expend funds of the District for purposes necessary in the conduct of the public schools as determined by the Board;

**WHEREAS**, to protect the safety of District students, staff, and community members and to guard against potential damage to District property, the District closed its schools and other buildings on January 9-10, 2025 in response to the weather emergency;

**WHEREAS**, the Board acknowledges that during an emergency closing, most District employees are instructed not to report for work, and other employees may be called upon to provide emergency-related services;

**WHEREAS**, the Board finds that a need exists to address wage payments for employees who are idled and those required to work during emergency closings;

**WHEREAS**, the Board determines that employees who are instructed not to report to work may suffer a loss of pay if the District is closed;

**WHEREAS**, the Board concludes that continuing wage payments to all regular employees—contractual and noncontractual, salaried and non-salaried—who would suffer a loss in pay due to an emergency closing serves the public purposes of maintaining morale, reducing turnover, and ensuring continuity of District staffing when schools reopen; and

**WHEREAS**, as to nonexempt employees who are called upon to work during an emergency closing, the Board further concludes that payment of these employees at a premium rate, as provided at DEA(LOCAL), serves the public purposes of maintaining morale, providing equity between idled employees and employees who provide emergency-related services, and recognizing the services of essential staff;

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

1. The findings and recitals above are true and correct and are hereby adopted by the Board.
2. Continued wage payments are authorized to all regular employees—contractual and noncontractual, salaried and non-salaried—who are instructed not to report to work during an emergency closing.
3. The District is authorized to pay nonexempt employees who are required to work during an emergency closing at the premium rate described at DEA(LOCAL) for all hours worked up to forty (40) hours per week. Overtime for time worked over forty (40) hours in a week shall be calculated and paid according to law.
4. The District was in a state of emergency, and that the presiding officer of the District was of the opinion that a civil emergency existed, and as such, the Board approves and consents for the Superintendent to provide mutual aid assistance if, after assessment of local resources, the District is able to do so, in accordance with Board Policy GRC (Legal);
5. A substantial public purpose exists to make expenditures to protect the health and safety of District students, staff, and community and to ensure that the District and community are prepared to the fullest extent possible to further protect the health and safety as well as District property in response to the January 2025 Winter Storm.
6. The Board makes the following delegations of authority to the Superintendent and designee(s) in order to efficiently respond to the weather emergency:
  - a. The authority to alter the 2024-2025 School Year calendar by changing and/or adding school/instructional hours and work/school days as necessitated by any emergency closure or related concerns.
  - b. The authority to seek any necessary waivers from the Texas Education Agency without further action of the Board regarding missed instructional days, emergency closures, low attendance, or any matters related to the emergency closures as part of this Resolution.
  - c. The authority to act outside any and all policies relating to grading, report cards, and other traditional instructional parameters to address the impact of emergency school closing.
  - d. The authority to procure, negotiate, and execute contracts for goods and services that are necessary to mitigate, prevent, restore, and repair damage caused to District equipment, personal property, and facilities or to protect the safety of students and staff, given that the emergency of the January 2025 Winter Storm, and the delays posed by competitive procurement of contracts necessary to restore, replace, and/or repair equipment, personal property, and/or school facilities will prevent or substantially impair the conduct of classes or other essential school activities. In addition, the Board provides authority to approve any budgeted purchases for goods or services, under the same requirements and

parameters outlined in Board Policy CH (Local), except that any monetary limits are temporarily lifted. It is understood that after purchases of the type referenced above are made, a purchase order should be issued after the fact as soon as practicable, and the Board will be notified of such purchases as soon as practical.

- e. The authority to submit any other waivers or take any immediate actions needed in accordance with guidance and instructions from the national and state authorities and/or agencies to respond to the January 2025 Winter Storm and emergency closing.
7. This resolution shall be in effect, retroactive to January 9, 2024, and remain in effect for the remainder of the 2024-2025 School Year.

Adopted on this the 21<sup>st</sup> day of January 2025 by the Irving Independent School District Board of Trustees.

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Dr. Rosemary Robbins  
Board President  
Irving Independent School District

**ATTEST:**

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Michael Kelley  
Board Secretary  
Irving Independent School District

**APPROVED AS TO FORM ONLY:**

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Wesley L. Nute, Jr.  
Irving ISD General Counsel

**ACTION ITEM**  
01/21/25

**TOPIC:** Consider Approval of Irving Independent School District's Annual Comprehensive Financial Report for the Fiscal Year Ended August 31, 2024

**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, 2025).

**ADMINISTRATIVE RECOMMENDATION:** The Administration recommends that the Board approve the ACFR for fiscal year ended August 31, 2024.

**RECOMMENDED BOARD MOTION:** I move the Board to approve the ACFR for fiscal year ended August 31, 2024.

**Attachment:**

1. Memo to Superintendent Magda Hernandez from Fernando Natividad, CFO

To: Magda Hernandez, Superintendent  
From: Fernando Natividad, Chief Financial Officer  
Subject: 2023-2024 Annual Comprehensive Financial Report

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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, 2025).

Based on the 01/14/2025 draft-for-discussion ACFR, the Business Office would like to point out the following financial facts displayed in the 2023-2024 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 \$500,980,855 for the district compared to \$493,412,292 last year. That's an increase of \$7,568,563 or 1.53%.
2. Accrued wages payable are \$19,367,983 in the General Fund. This represents salaries earned but not paid at fiscal year-end. Last year's accrued wages were \$16,788,148. The increase of \$2,579,835 is attributed to the increase in the number of August days worked and salary increases in general.
3. The total fund balance for the General Fund at year-end increased to \$139,868,206 by 22.79%. The fund balance is classified as follows:
  - a. Unassigned - The unassigned portion of the fund was \$98,700,000 or 70.5% of the total fund balance. These funds are available for any legal expenditure and it's an estimated three to four months of general operating expenditures.
  - b. Assigned – the funds are designated for specific purposes:
    - i. **Campus Activity Funds** - \$2,200,000 has been collected through fundraisers, donations, etc., by campuses, but not yet expended
    - ii. **Insurance Deductibles** – \$9,500,000 for insurance deductibles
    - iii. **Technology** - \$15,000,000 designated for future technology use
    - iv. **Future debt reduction** - \$10,000,000 designated for future debt reduction to potential 121 decrease debt rate

- v. **Equipment acquisition, repair and replacement** - \$1,000,000 for future purchase of equipment replacements and repairs as needed
  - vi. **Other** - \$2,744,829 for other needs of the district
  - c. Non-spendable – this category represents assets (inventory and prepaid items) that are not available for appropriation
4. The total fund balance for the Capital Projects at year-end was \$332,064,856 compared to \$356,854,709 last year. The decrease of \$24,789,853 is attributed to the ongoing capital projects currently funded with the 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 \$10,105,286 to \$345,735,821 or 3%. Total local and intermediate sources and federal program revenue decreased while state program revenues increased, resulting in a net increase of 3%.
- 2. Total General Operating Fund expenditures decreased by \$6,877,398 or 2.1% to \$317,939,382. The decrease is attributed to the ongoing efforts and measures the district took to maintain a healthy financial status amid decreasing enrollment.
- 3. Total General Operating Fund revenue exceeded expenditures by \$27,796,439. Net changes or addition to fund balance was \$25,963,655.
- 4. The General Fund fund-balance to operating expenditures percentage is 43.9% compared to 35.1% 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, 2024, a change from \$653,916,996 at August 31, 2023 to \$613,189,601 on August 31, 2024 which represents a 6.2% decrease.

**Schedule of Required Responses to School Financial Indicator Rating System of Texas (FIRST) Indicator for the Year Ended August 31, 2024.**

- 1. Page 164 details certain indicators in the audit used to rate the District for the Fall FIRST report. The district passed all Indicators.

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# ANNUAL COMPREHENSIVE FINANCIAL REPORT



Fiscal Year Ending August 31, 2024  
2621 W. Airport Freeway | Irving, TX 75062





**Annual  
Comprehensive Financial  
Report**



**Irving, Texas**

**For the  
Fiscal Year Ended  
August 31, 2024**

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, 2024  
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# 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, 2024, at a meeting of the board of school trustees of such school district on the 21<sup>st</sup> day of January, 2025.

---

\_\_\_\_\_  
Board President  
Dr. Rosemary Robbins

\_\_\_\_\_  
Board Secretary  
Michael Kelley

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 21, 2025

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, 2024, 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, 2024, 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, 2024. 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](http://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 30,700 students. The District is one of 1,207 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 2022-2023 school year, enrollment was 31,767 students. During the 2023-2024 school year, enrollment has decreased to 31,485 students or a decline of 282 students.

The District's facilities include three early childhood schools (PK), eighteen 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), and a reassignment center (9-12). 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 77 years (Bowie Middle School) to 13 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, 2024, 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
- ESSER III 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, 2024, 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, 2023. 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 2024 certificates.

The District received a Superior rating for the 2023 School's Financial Integrity Rating System of Texas (FIRST). For the previous twenty-two 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>
Dr. Rosemary Robbins, President	5 years	2026	Educator
A.D. Jenkins, Vice President	12 years	2025	Software Engineer
Michael Kelley, Secretary	5 years	2026	Realtor
Lisa Lobb, Member	3 years	2025	Educator
Mary Richarte, Member	3 years	2027	Community Leader
Randy Randle, Member	12 years	2025	Business Owner
Nuzhat Hye, Member	6 years	2027	Educator

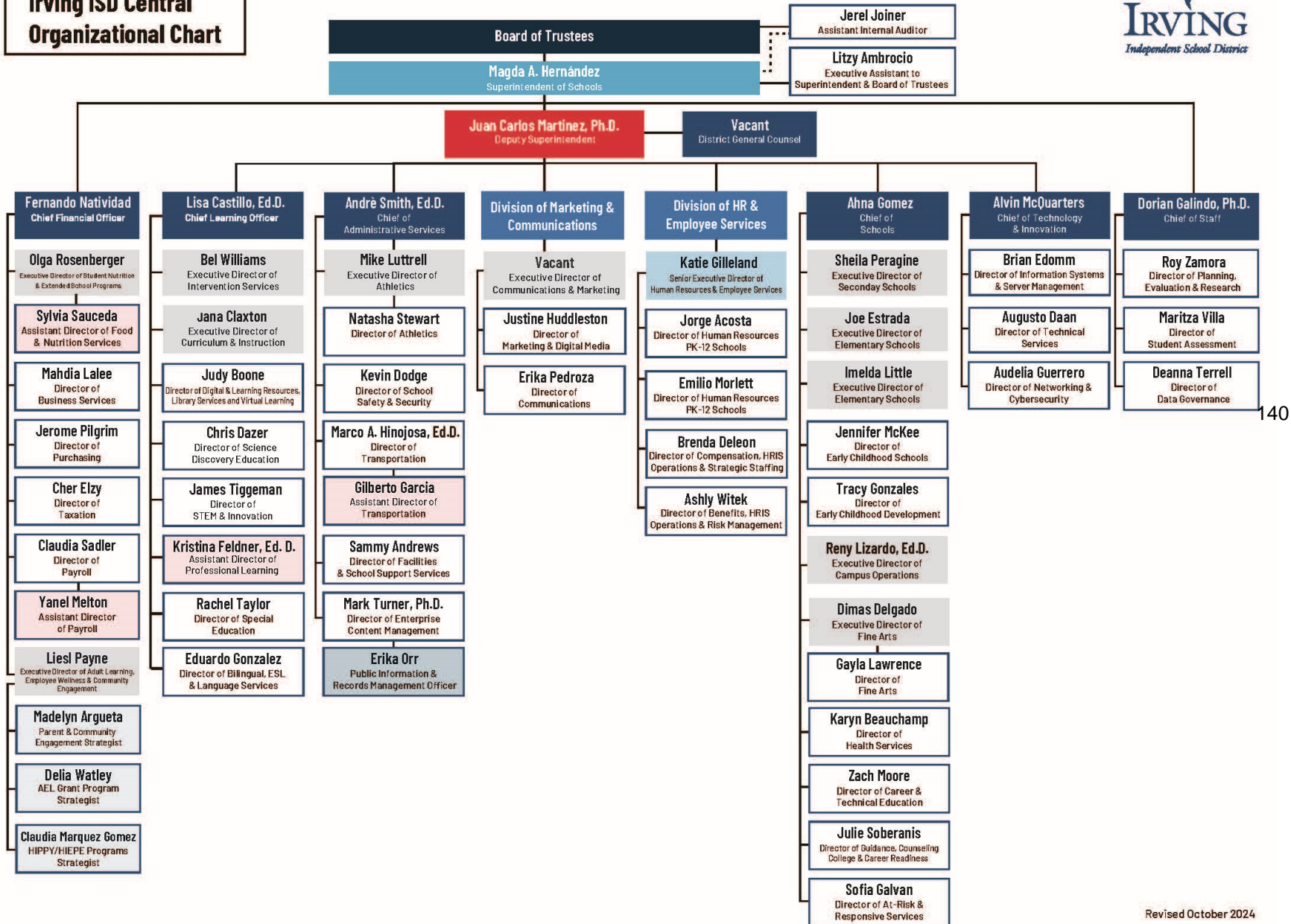
### ADMINISTRATIVE OFFICIALS

<u>Name</u>	<u>Position</u>	<u>Length of Service</u>
Magda Hernandez	Superintendent	6 years
Juan Carlos Martinez, Ed.D	Deputy Superintendent	5 years
Fernando Natividad	Chief Financial Officer	4 years
Wesley L. Nute, Jr.	District General Counsel	1 year

### 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, 2023

*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, 2023.**

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



A handwritten signature in black ink, reading 'Ryan S. Stechschulte'.

**Ryan S. Stechschulte**  
**President**

A handwritten signature in black ink, reading 'James M. Rowan'.

**James M. Rowan, CAE, SFO**  
**CEO/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, 2024, 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, 2024, 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.

#### 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 17, 2025 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 17, 2025



## 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, 2024. 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 \$418,048,777, or 78%, of all fiscal year 2024 revenues. Program-specific revenues in the form of charges for services and grants and contributions accounted for \$117,428,869, or 22%, of total fiscal year 2024 revenues.
- The District had \$466,512,914 in expenses related to governmental activities, of which \$117,428,869 was offset by program-specific charges for services or grants and contributions. General revenues of \$418,048,777 were adequate to provide for the remaining costs of these programs, resulting in a \$68,964,732 increase in net position.
- Among major funds, the General Fund had \$345,735,821 in revenues which primarily consisted of state aid and property taxes, and \$320,252,120 in expenditures. The General Fund's fund balance increased \$25,963,655 from \$113,904,551 as of August 31, 2023 to \$139,868,206 as of August 31, 2024.

### 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, capital projects fund, and ESSER III 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 \$172,628,353 as of August 31, 2024.

A portion of the District's net position represents resources subject to external restrictions on how they may be used. As of August 31, 2024, the District's restricted net position for federal and state programs was \$18,084,155 and restricted net position for future debt service payments was \$12,976,120. 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, 2024, unrestricted net position showed a \$95,012,009 deficit at the end of the year.

Net investment in capital assets was \$236,580,087. 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, 2024 and 2023.

	<b>Governmental Activities</b>			
	<b>2024</b>	<b>2023</b>	<b>Increase (Decrease)</b>	<b>Percentage Change</b>
Current and other assets	\$ 543,645,855	\$ 545,586,718	\$ (1,940,863)	0%
Capital assets (net)	502,606,311	480,455,557	22,150,754	5%
<b>Total assets</b>	<b>1,046,252,166</b>	<b>1,026,042,275</b>	<b>20,209,891</b>	<b>2%</b>
Deferred outflows	88,025,401	96,821,794	(8,796,393)	-9%
Current liabilities	73,703,490	75,443,381	(1,739,891)	-2%
Long-term liabilities	774,945,367	822,209,807	(47,264,440)	-6%
<b>Total liabilities</b>	<b>848,648,857</b>	<b>897,653,188</b>	<b>(49,004,331)</b>	<b>-5%</b>
Deferred inflows	113,000,357	121,547,260	(8,546,903)	-7%
Net investment in capital assets	236,580,087	201,202,152	35,377,935	18%
Restricted	31,060,275	28,206,121	2,854,154	10%
Unrestricted	(95,012,009)	(125,744,652)	30,732,643	-24%
<b>Total net position</b>	<b>\$ 172,628,353</b>	<b>\$ 103,663,621</b>	<b>\$ 68,964,732</b>	<b>67%</b>

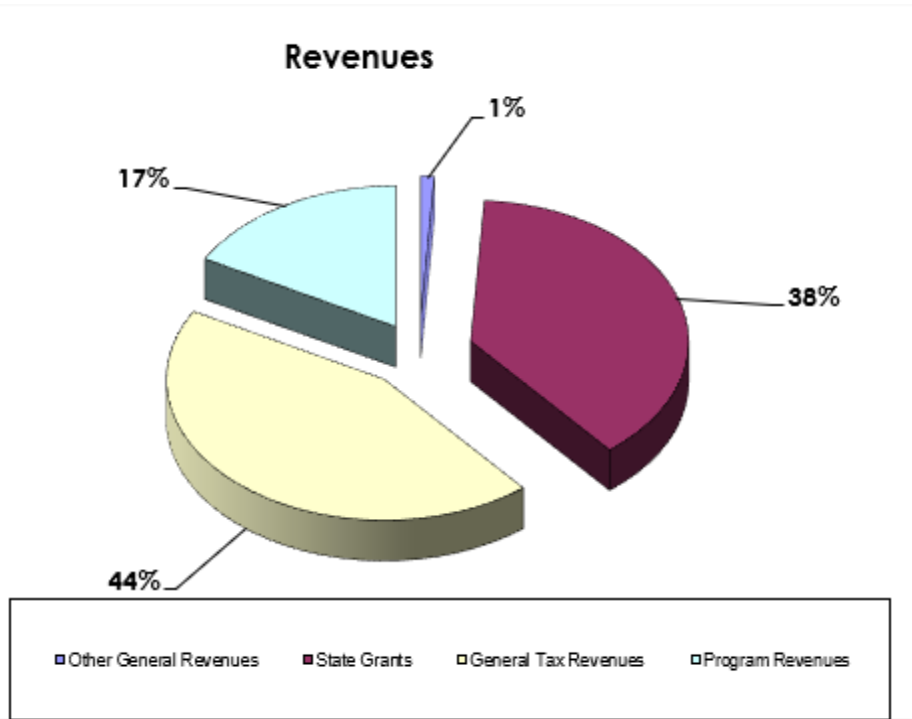
The following are significant current-year transactions that have had an impact on the statement of net position:

- Total assets increased by \$20.2 million, or 2%, from the prior year. This is attributed to the increase in construction projects that's currently ongoing for the district as a result of the 2023 bond program that was passed.
- Deferred outflows of resources decreased by \$8.8 million, or 9% and deferred inflows decreased \$8.5 million, or 7%. The pension and OPEB deferred outflows and inflows change year to year based on the calculations of the Teacher Retirement System actuary.
- Total liabilities decreased \$49.0 million, or 5% from the prior year. Over \$43.5 million of this decrease is attributed to long-term liabilities decrease due to the bi-annual debt payments the District makes.

The District's total revenues for the fiscal year ended August 31, 2024 were \$535,477,646. The total cost of all programs and services was \$466,512,914. The following table presents a summary of the changes in net position for the fiscal years ended August 31, 2024 and 2023.

	<b>Governmental Activities</b>			
	<b>2024</b>	<b>2023</b>	<b>Increase (Decrease)</b>	<b>Percentage Change</b>
Revenues:				
Program revenues:				
Charges for services	\$ 2,543,141	\$ 2,724,522	\$ (181,381)	-7%
Operating grants and contributions	114,885,728	106,681,742	8,203,986	8%
General revenues:				
Maintenance and operations taxes	139,583,934	172,281,036	(32,697,102)	-19%
Debt service taxes	57,607,097	45,544,234	12,062,863	26%
State grants	188,588,913	142,547,350	46,041,563	32%
Investment earnings	30,256,870	9,209,586	21,047,284	229%
Miscellaneous	2,011,963	3,776,898	(1,764,935)	-47%
Total revenues	<u>535,477,646</u>	<u>482,765,368</u>	<u>52,712,278</u>	<u>11%</u>
Expenses:				
Instruction, curriculum, and media services	248,768,899	248,514,173	254,726	0%
Instructional and school leadership	35,118,790	32,947,103	2,171,687	7%
Student support services, child nutrition and co-curricular activities	73,033,917	65,413,369	7,620,548	12%
General administration	29,167,073	18,706,548	10,460,525	56%
Plant maintenance, security, and data processing	52,565,517	44,622,561	7,942,956	18%
Community services	3,616,940	3,361,656	255,284	8%
Interest and fiscal charges	22,602,398	11,352,451	11,249,947	99%
Other facility costs	905,652	1,177,950	(272,298)	-23%
Intergovernmental charges	733,728	643,958	89,770	14%
Total expenses	<u>466,512,914</u>	<u>426,739,769</u>	<u>39,773,145</u>	<u>9%</u>
Increase (decrease) in net position	<u>68,964,732</u>	<u>56,025,599</u>	<u>12,939,133</u>	<u>23%</u>
Change in net position	68,964,732	56,025,599	12,939,133	23%
Net position - beginning	<u>103,663,621</u>	<u>47,638,022</u>	<u>103,663,621</u>	<u>218%</u>
<b>Ending net position</b>	<u><u>\$ 172,628,353</u></u>	<u><u>\$ 103,663,621</u></u>	<u><u>\$ 116,602,754</u></u>	<u><u>112%</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 \$535,477,646, up \$52,712,278 from the prior year. The increase in revenues was due to the following events:

- General revenues for maintenance and operations taxes decreased by \$32.7 million or 19% from the prior year, whereas, State program revenues for Operating Fund increased by \$42.4 million or 30% from the prior year.
- Investment earnings year over year increased by \$21.0 million or 229%, this is attributed to the increased market rates that the nation has been experiencing for this past year year.

The cost of all governmental activities this year was \$466,512,914. However, as shown in the statement of activities, the amount that our taxpayers ultimately financed for these activities through district taxes was \$139,583,934 because some of the costs were paid by those who directly benefited from the programs (\$2,543,141), by other governments and organizations that subsidized certain programs with grants and contributions (\$114,885,728), or by state aid (\$188,588,913), investment income (\$30,256,870), and other miscellaneous income (\$2,011,963).

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	\$ 248,768,899	\$ 205,763,850
Instructional and school leadership	35,118,790	28,771,033
Student support services, child nutrition and co-curricular activities	73,033,917	38,405,019
General administration	29,167,073	11,087,164
Plant maintenance, security, and data processing	53,471,169	40,715,125
Community services	3,616,940	1,054,582
Interest and fiscal charges	22,602,398	22,602,398
Intergovernmental charges	733,728	684,874
<b>Total expenses</b>	<u>\$ 466,512,914</u>	<u>\$ 349,084,045</u>

**The District's Funds**

As the District completed the year, its governmental funds reported a combined fund balance of \$502,731,825 which is an increase of \$3,542,622 from the prior year.

The schedule below indicates the fund balance by fund type as of August 31, 2024 and August 31, 2023.

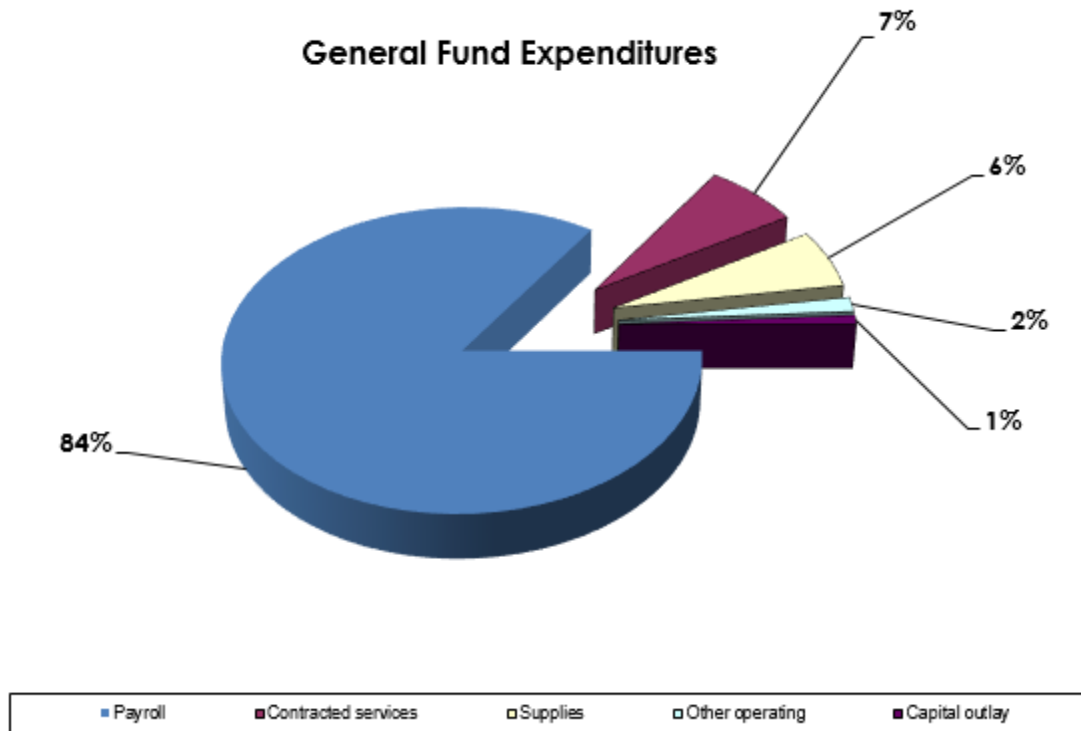
	<u>Fund Balance August 31, 2024</u>	<u>Fund Balance August 31, 2023</u>	<u>Change in Fund Balance</u>
General fund	\$ 139,868,206	\$ 113,904,551	\$ 25,963,655
Food service	18,083,132	17,063,200	1,019,932
Debt service	12,912,282	11,321,661	1,590,621
Capital projects	332,064,856	356,854,709	(24,789,853)
ESSER III fund	-	-	-
Nonmajor funds	(196,651)	45,082	(241,733)
<b>Total</b>	<u>\$ 502,731,825</u>	<u>\$ 499,189,203</u>	<u>\$ 3,542,622</u>

General Fund

The fund balance of the General Fund increased \$25,963,655 from the prior year. The following factors contributed to the increase:

- Due to declining enrollment numbers throughout the state the district took several strategic measures to cut budget throughout the district in efforts to stay financially healthy. As a result expenditures in most function levels experienced a decrease in spending when compared to the prior year.
- Local revenue decreased by \$30.9 million but state resources increased by \$42.4 million with a net increase in \$11.5 million in revenues from 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 \$1,019,932 from the prior year. This slight increase is due to the District serving more meals in the 2023-2024 fiscal year which in turn increased federal revenues by around \$454 thousand plus District efforts to streamline processes to help cut costs.

Debt Service Fund

The Debt Service fund balance increased \$1,590,621. State revenue increased by \$11.8 million from prior year because of increased property values and the tax rate increase in the Debt Service fund.

Capital Projects Fund

The Capital Projects fund balance decreased \$24,789,853 from the prior year. In 2023-2024 fiscal year the District started several of the capital projects with the 2023 bond funds resulting in the decrease in the fund balance in the Capital Project fund.

## Budgetary Highlights

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 \$5,705,093. Revenues had budget amendment increasing revenue budget by \$912,613. 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 31 for guidance, counseling, and evaluation services was approved to be amended by \$1.9 million to accommodate greater expenditures that were anticipated in the original budget.
- Function 36 for co-curricular/extracurricular activities was approved to be amended by \$1.3 million to accommodate greater expenditures that were anticipated in the original budget.
- Function 52 for security and monitoring services was approved to be amended by \$1.6 million to accommodate increased safety and security measures at all campuses and district events.
- There was a \$912,613 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, 2024, actual revenue exceeded the final estimated revenues by \$17.4 million and final appropriations exceeded actual expenditures by \$15.1 million. The most significant variances are summarized below:

- Local and intermediate sources for the fiscal year earned \$17.8 million less than anticipated which in turn increased state program revenues by \$33.8 million for a net increase of over \$16 million.
- Expenditures' budget exceeded actual expenditures by \$15.1 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, 2024, that resulted in budget rolling forward into the next year.

## Capital Assets and Debt Administration

### Capital Assets

As of August 31, 2024, the District had invested \$502,606,311 in capital assets, net of accumulated depreciation and amortization of \$535,115,649, including land and improvements, facilities, and equipment for instruction, transportation, athletics, administration, and maintenance. This amount represents a net increase in capitalized cost of \$22,150,754 from last year. The total depreciation and amortization expense for the year was \$21,197,391. The following schedule presents capital asset balances net of depreciation and amortization for the fiscal year ended August 31, 2024:

Land and improvements	\$	29,551,169
Furniture and equipment		27,176,568
Right-to-use leased assets		1,893,606
SBITA Assets		2,155,080
Buildings and improvements		408,020,182
Construction in progress		33,809,706
		<hr/>
<b>Total</b>	<b>\$</b>	<b>502,606,311</b>

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

### Debt

As of August 31, 2024, the District had \$613,189,601 in general obligation bonds payable, including accreted interest, with \$37,650,000 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 2024-2025 budget and setting the 2024 tax rates. For the tenth year, property values increased. The certified tax roll reflected values of \$22,546,567,363 which is a 12.7% increase in value compared to the prior fiscal year.

The Board approved a decreased total tax rate of \$1.0159 for the 2024 tax year. The Maintenance and Operations tax rate decreased by \$0.0100 from \$0.7279 to \$0.7179; the interest and sinking rate also decreased by .0022 from \$.3002 to \$.2980. As the result of the decrease in the tax roll, it is anticipated that local property tax collections will decrease for maintenance and operations as well as interest and sinking fund.

As of August 31, 2024, the fund balance for the general fund increased by \$25.9 million to \$139,868,206.

- The non-spendable fund balance decreased by \$261,505 to \$723,377.
- The unassigned fund balance increased by \$17,154,794 to \$98,700,000.
- The assigned fund balance increased by \$9,070,366 to \$40,444,829.

### **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, 2024

Exhibit A-1

DATA CONTROL CODES		1 GOVERNMENTAL ACTIVITIES
<b>ASSETS</b>		
1110	Cash and cash equivalents	\$ 500,980,855
1120	Investments	11,439,374
1220	Delinquent taxes receivables - net of estimated uncollectible taxes	5,155,528
1240	Due from other governments	24,836,536
1290	Other receivables	151,697
1300	Inventories	972,964
1490	Other assets	108,901
Capital Assets		
1510	Land	21,991,044
1515	Land improvements	27,925,372
1520	Buildings and improvements	773,447,506
1530	Furniture and equipment	173,062,381
1550	Right-to-use lease assets	2,750,098
1553	SBITA assets	4,735,853
1580	Construction in progress	33,809,706
1570	Accumulated depreciation and amortization	(535,115,649)
1000	Total assets	1,046,252,166
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
1701	Deferred charges on refunding	13,818,730
1705	Deferred outflows of resources - pension	55,606,693
1706	Deferred outflows of resources - OPEB	18,599,978
1700	Total deferred outflows of resources	88,025,401
<b>LIABILITIES</b>		
2110	Accounts payable and claims liabilities	8,454,087
2150	Payroll deductions and withholdings	3,582,484
2160	Accrued wages payable	19,367,983
2140	Interest payable	1,280,459
2180	Due to other governments	948,624
2300	Unearned revenue	862,813
Noncurrent liabilities:		
2501	Due within one year	39,207,040
	Due in more than one year	
2502	Bonds payable, claims, leases, SBITAs, etc.	577,420,253
2540	Net pension liability	142,475,180
2545	Net OPEB liability	55,049,934
2000	Total liabilities	848,648,857
<b>DEFERRED INFLOWS OF RESOURCES</b>		
2605	Deferred inflows of resources - pension	16,266,899
2606	Deferred inflows of resources - OPEB	96,733,458
2600	Total deferred inflows of resources	113,000,357
<b>NET POSITION</b>		
3200	Net investment in capital assets	236,580,087
3820	Restricted for federal and state programs	18,084,155
3850	Restricted for debt service	12,976,120
3900	Unrestricted	(95,012,009)
3000	<b>TOTAL NET POSITION</b>	<b>\$ 172,628,353</b>

Irving Independent School District  
Statement of Activities  
For the Year Ended August 31, 2024

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
<b>GOVERNMENTAL ACTIVITIES</b>					
11	Instruction	\$ 234,170,649	\$ 508,666	\$ 36,129,903	\$ (197,532,080)
12	Instructional resources and media services	5,220,941	-	384,112	(4,836,829)
13	Curriculum development and instructional staff development	9,377,309	-	5,982,368	(3,394,941)
21	Instructional leadership	11,207,879	-	3,773,287	(7,434,592)
23	School leadership	23,910,911	-	2,574,470	(21,336,441)
31	Guidance, counseling, and evaluation services	20,953,540	-	3,311,904	(17,641,636)
32	Social work services	851,024	-	211,146	(639,878)
33	Health services	3,732,893	-	604,447	(3,128,446)
34	Student (pupil) transportation	11,779,817	-	1,813,976	(9,965,841)
35	Food services	28,022,320	843,953	26,237,368	(940,999)
36	Co-curricular/extracurricular activities	7,694,323	1,147,760	458,344	(6,088,219)
41	General administration	29,167,073	-	18,079,909	(11,087,164)
51	Plant maintenance and operations	35,665,284	42,762	8,069,997	(27,552,525)
52	Security and monitoring services	9,092,468	-	2,173,819	(6,918,649)
53	Data processing services	7,807,765	-	2,469,466	(5,338,299)
61	Community services	3,616,940	-	2,562,358	(1,054,582)
72	Debt service - Interest and fiscal charges	22,602,398	-	-	(22,602,398)
81	Other facility costs	905,652	-	-	(905,652)
95	Payments to juvenile justice alternative education program	27,264	-	1,814	(25,450)
99	Other intergovernmental charges	706,464	-	47,040	(659,424)
<b>TOTAL PRIMARY GOVERNMENT</b>		<b>\$ 466,512,914</b>	<b>\$ 2,543,141</b>	<b>\$ 114,885,728</b>	<b>\$ (349,084,045)</b>

DATA CONTROL CODES		
	General revenues	
	Taxes	
MT	M & O property taxes	\$ 139,583,934
DT	Debt service property taxes	57,607,097
SF	State aid - Not restricted to specific programs	188,588,913
IE	Investment income	30,256,870
MI	Miscellaneous	2,011,963
TR	Total general revenues	418,048,777
CN	Change in net position	68,964,732
NB	Net position - beginning	103,663,621
NE	<b>NET POSITION - ENDING</b>	<b>\$ 172,628,353</b>

# Governmental Fund Financial Statements

Irving Independent School District  
Balance Sheet  
Governmental Funds  
August 31, 2024

DATA CONTROL CODES		MAJOR	
		GENERAL	FOOD SERVICE
	<b>ASSETS</b>		
	Current assets		
1110	Cash and cash equivalents	\$ 129,420,873	\$ 17,817,647
1120	Investments	11,439,374	-
	Receivables		
1220	Property taxes - delinquent	6,085,466	-
1230	Allowance for uncollectible taxes	(2,274,235)	-
1240	Due from other governments	3,786,145	21,409
1260	Due from other funds	19,714,881	-
1290	Other receivables	26,697	-
1300	Inventories, at cost	623,456	269,460
1410	Prepaid items	99,921	-
1000	<b>TOTAL ASSETS</b>	<b>\$ 168,922,578</b>	<b>\$ 18,108,516</b>
	<b>LIABILITIES</b>		
	Current liabilities		
2110	Accounts payable	\$ 2,280,841	\$ 25,384
2150	Payroll deductions and withholdings	3,582,484	-
2160	Accrued wages payable	19,367,983	-
2170	Due to other funds	4,511	-
2180	Due to other governments	-	-
2300	Unearned revenue	-	-
2000	Total liabilities	25,235,819	25,384
	<b>DEFERRED INFLOWS OF RESOURCES</b>		
2600	Unavailable revenue	3,818,553	-
2600	Total deferred inflows of resources	3,818,553	-
	<b>FUND BALANCES</b>		
	Nonspendable		
3410	Inventory	623,456	269,460
3430	Prepaid items	99,921	-
	Restricted		
3450	Food service	-	17,813,672
3450	Grant funds	-	-
3470	Capital acquisition and contractual obligation	-	-
3480	Retirement of long-term debt	-	-
	Assigned		
3590	Campus activity funds	2,200,000	-
3590	Insurance deductibles	9,500,000	-
3590	Technology	15,000,000	-
3590	Future debt reduction	10,000,000	-
3590	Equipment acquisition, repair and replacement	1,000,000	-
3590	Other	2,744,829	-
3600	Unassigned	98,700,000	-
3000	Total fund balance	139,868,206	18,083,132
4000	<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>	<b>\$ 168,922,578</b>	<b>\$ 18,108,516</b>

DEBT SERVICE	MAJOR CAPITAL PROJECTS		NONMAJOR OTHER FUNDS	TOTALS GOVERNMENTAL FUNDS
		ESSER III		
\$ 12,851,753	\$ 337,090,483	\$ -	\$ 693,489	\$ 497,874,245
-	-	-	-	11,439,374
1,980,436	-	-	-	8,065,902
(636,139)	-	-	-	(2,910,374)
56,018	-	16,986,145	3,986,819	24,836,536
4,511	-	-	-	19,719,392
-	-	-	-	26,697
-	-	-	-	892,916
-	-	-	8,980	108,901
<u>\$ 14,256,579</u>	<u>\$ 337,090,483</u>	<u>\$ 16,986,145</u>	<u>\$ 4,689,288</u>	<u>\$ 560,053,589</u>
\$ -	\$ 5,025,627	\$ 870,528	\$ 246,019	\$ 8,448,399
-	-	-	-	3,582,484
-	-	-	-	19,367,983
-	-	15,166,993	3,777,107	18,948,611
-	-	948,624	-	948,624
-	-	-	862,813	862,813
-	5,025,627	16,986,145	4,885,939	52,158,914
1,344,297	-	-	-	5,162,850
<u>1,344,297</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,162,850</u>
-	-	-	-	892,916
-	-	-	-	99,921
-	-	-	-	17,813,672
-	-	-	1,023	1,023
-	332,064,856	-	-	332,064,856
12,912,282	-	-	-	12,912,282
-	-	-	-	2,200,000
-	-	-	-	9,500,000
-	-	-	-	15,000,000
-	-	-	-	10,000,000
-	-	-	-	1,000,000
-	-	-	-	2,744,829
-	-	-	(197,674)	98,502,326
<u>12,912,282</u>	<u>332,064,856</u>	<u>-</u>	<u>(196,651)</u>	<u>502,731,825</u>
<u>\$ 14,256,579</u>	<u>\$ 337,090,483</u>	<u>\$ 16,986,145</u>	<u>\$ 4,689,288</u>	<u>\$ 560,053,589</u>



**Irving Independent School District**  
 Reconciliation of the Governmental Funds Balance Sheet  
 to the Statement of Net Position  
 August 31, 2024

**Exhibit C-1R**

Total Fund Balances - Governmental Funds	\$	502,731,825																		
<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 is \$1,037,222,186 and the accumulated depreciation/amortization is \$534,829,180, which does not include those assets held in the internal service fund (\$213,305).</p>		502,393,006																		
<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>		5,162,850																		
<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>		2,538,141																		
<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>		13,818,730																		
<p>Included in the items related to debt is the recognition of the District's proportionate share of the TRS net pension liability (\$142,475,180) and a deferred inflow of resources (\$16,266,899), and a deferred outflow of resources (\$55,606,693). The result is a decrease in net position.</p>		(103,135,386)																		
<p>Included in the items related to debt is the recognition of the District's proportionate share of the TRS-Care net OPEB liability (\$55,049,934) and a deferred inflow of resources (\$96,733,458), and a deferred outflow of resources (\$18,599,978). The result is a decrease in net position.</p>		(133,183,414)																		
<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: 50%;">Bonds Payable</td> <td style="width: 10%; text-align: center;">\$</td> <td style="width: 40%; text-align: right;">(565,902,483)</td> </tr> <tr> <td>Premium/Discount on Bonds Payable</td> <td></td> <td style="text-align: right;">(47,287,118)</td> </tr> <tr> <td>Interest Payable</td> <td></td> <td style="text-align: right;">(1,280,459)</td> </tr> <tr> <td>SBITA Liability</td> <td></td> <td style="text-align: right;">(1,570,853)</td> </tr> <tr> <td>Leases Payable</td> <td></td> <td style="text-align: right;">(1,656,486)</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">(617,697,399)</td> </tr> </table>	Bonds Payable	\$	(565,902,483)	Premium/Discount on Bonds Payable		(47,287,118)	Interest Payable		(1,280,459)	SBITA Liability		(1,570,853)	Leases Payable		(1,656,486)			(617,697,399)		(617,697,399)
Bonds Payable	\$	(565,902,483)																		
Premium/Discount on Bonds Payable		(47,287,118)																		
Interest Payable		(1,280,459)																		
SBITA Liability		(1,570,853)																		
Leases Payable		(1,656,486)																		
		(617,697,399)																		
<b>Net Position - Governmental Activities</b>	<b>\$</b>	<b>172,628,353</b>																		

**Irving Independent School District**  
Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Governmental Funds  
For the Year Ended August 31, 2024

DATA CONTROL CODES		MAJOR	
		GENERAL	FOOD SERVICE
<b>REVENUES</b>			
5700	Local and intermediate sources	\$ 151,960,875	\$ 2,533,206
5800	State program revenues	183,786,062	100,727
5900	Federal program revenues	9,988,884	26,021,579
5020	Total revenues	345,735,821	28,655,512
<b>EXPENDITURES</b>			
Current:			
0011	Instruction	190,842,560	-
0012	Instructional resources and media services	4,598,697	-
0013	Curriculum development and instructional staff development	3,417,991	-
0021	Instructional leadership	7,452,452	-
0023	School leadership	20,463,764	-
0031	Guidance, counseling, and evaluation services	17,592,156	-
0032	Social work services	663,074	-
0033	Health services	3,068,342	-
0034	Student (pupil) transportation	9,671,865	-
0035	Food services	606,533	27,171,049
0036	Extracurricular activities	6,864,128	-
0041	General administration	13,243,538	-
0051	Plant maintenance and operations	25,378,589	289,329
0052	Security and monitoring services	6,032,222	-
0053	Data processing services	4,706,644	-
0061	Community services	1,061,464	-
Debt service:			
0071	Principal on long-term debt	1,637,049	172,424
0072	Interest and charges on long-term debt	49,296	2,778
0073	Bond issuance costs and fees	-	-
0081	Facilities acquisition and construction	2,168,028	-
0095	Payments to juvenile justice alternative education program	27,264	-
0099	Intergovernmental charges	706,464	-
6030	Total expenditures	320,252,120	27,635,580
1100	Excess (deficiency) of revenues over (under) expenditures	25,483,701	1,019,932
<b>OTHER FINANCING SOURCES (USES)</b>			
7912	Proceeds from sale of capital assets	17,200	-
7913	Lease proceeds	2,161,619	-
7915	Transfers in	2,850,016	-
7949	Proceeds from right to use SBITA assets	151,119	-
8911	Transfers out	(4,700,000)	-
7080	Total other financing sources (uses)	479,954	-
1200	Net change in fund balances	25,963,655	1,019,932
0100	<b>Fund balance, September 1 (beginning)</b>	113,904,551	17,063,200
3000	<b>FUND BALANCE - AUGUST 31 (ENDING)</b>	\$ 139,868,206	\$ 18,083,132

	MAJOR		NONMAJOR	TOTALS
	DEBT SERVICE	CAPITAL PROJECTS	OTHER FUNDS	GOVERNMENTAL FUNDS
\$ 57,793,045	\$ 19,736,977	\$ -	\$ 400,954	\$ 232,425,057
4,802,851	-	-	5,120,072	193,809,712
-	-	36,951,611	25,130,953	98,093,027
62,595,896	19,736,977	36,951,611	30,651,979	524,327,796
-	4,262,711	7,600,632	15,402,565	218,108,468
-	94,950	-	77,911	4,771,558
-	-	335,747	5,424,258	9,177,996
-	619,055	670,937	2,612,982	11,355,426
-	846,024	1,108,606	103,296	22,521,690
-	-	93,314	2,030,232	19,715,702
-	-	66,531	100,464	830,069
-	-	28,974	367,068	3,464,384
-	377,248	1,164,069	-	11,213,182
-	-	74,677	-	27,852,259
-	61,948	-	-	6,926,076
-	547,607	17,254,400	61,953	31,107,498
-	3,336,276	6,374,221	-	35,378,415
-	1,984,481	-	1,770,556	9,787,259
-	1,347,631	2,072,478	66,955	8,193,708
-	-	107,025	2,388,745	3,557,234
34,685,000	-	-	474,644	36,969,117
26,315,850	-	-	12,083	26,380,007
4,425	-	-	-	4,425
-	32,515,189	-	-	34,683,217
-	-	-	-	27,264
-	-	-	-	706,464
61,005,275	45,993,120	36,951,611	30,893,712	522,731,418
1,590,621	(26,256,143)	-	(241,733)	1,596,378
-	-	-	-	17,200
-	-	-	-	2,161,619
-	4,000,000	-	-	6,850,016
-	-	-	-	151,119
-	(2,533,710)	-	-	(7,233,710)
-	1,466,290	-	-	1,946,244
1,590,621	(24,789,853)	-	(241,733)	3,542,622
11,321,661	356,854,709	-	45,082	499,189,203
\$ 12,912,282	\$ 332,064,856	\$ -	\$ (196,651)	\$ 502,731,825

# Irving Independent School District

# Exhibit C-3

## Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities For the Year Ended August 31, 2024

Total Net Change in Fund Balances - Governmental Funds	\$	3,542,622
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>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 capital outlay (\$44,560,700) exceeded depreciation (\$18,562,000) and amortization (\$2,535,422) in the current period.</p>		23,463,278
<p>The disposal of capital assets is not recognized in the governmental funds.</p>		(227,741)
<p>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.</p>		(15,636)
<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 net revenue (expense) of the Internal Service Funds is reported with governmental activities.</p>		606,473
<p>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.</p>		36,969,117
<p>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:</p>		
Leases	(2,161,619)	
SBITAs	(151,119)	
Amortization of Refunding Loss	(2,121,458)	
Amortization of Bond Premiums	6,274,053	1,839,857
<p>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 a decrease in deferred outflows (\$2,045,837); increase in deferred inflows (\$670,548); and increase in net pension liability (\$8,823,292).</p>		(11,539,677)
<p>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 a decrease in deferred outflows (\$4,629,098); decrease in deferred inflows \$9,217,451; and a decrease in net OPEB liability \$9,913,631.</p>		14,501,984
<p>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:</p>		
Change in Accrued Interest	56,113	
Interest Accretion	(231,658)	(175,545)
<b>Change in Net Position - Governmental Activities</b>		<u>\$ 68,964,732</u>

Irving Independent School District  
Statement of Net Position  
Proprietary Funds  
August 31, 2024

Exhibit D-1

<u>DATA CONTROL CODES</u>		<u>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS</u>
	<b>ASSETS</b>	
	Current assets	
1110	Cash and temporary investments	\$ 3,106,610
1290	Other receivables	125,000
1310	Inventories, at cost	80,048
	Total current assets	<u>3,311,658</u>
	Noncurrent assets	
	Capital assets	
1500	Right-to-use lease assets, net	<u>213,305</u>
	Total noncurrent assets	<u>213,305</u>
1000	Total assets	3,524,963
	<b>LIABILITIES</b>	
	Current liabilities	
2110	Accounts payable	5,688
2170	Due to other funds	770,781
2800	Right-to-use lease liability - current portion	100,555
	Total current liabilities	<u>877,024</u>
	Noncurrent liabilities	
	Right-to-use lease liability	<u>109,798</u>
	Total noncurrent liabilities	<u>109,798</u>
2000	Total liabilities	<u>986,822</u>
	<b>NET POSITION</b>	
3200	Net investment in capital assets	2,952
3900	Unrestricted net position	2,535,189
3000	<b>TOTAL NET POSITION</b>	<u><u>\$ 2,538,141</u></u>

**Irving Independent School District**  
Statement of Revenues, Expenses, and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended August 31, 2024

**Exhibit D-2**

<u>DATA CONTROL CODES</u>		<u>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS</u>
	<b>OPERATING REVENUES</b>	
5700	Charges for services	\$ 1,883,754
5020	Total operating revenues	1,883,754
	<b>OPERATING EXPENSES</b>	
6100	Payroll costs	344,095
6200	Professional/contracted services	575,476
6300	Supplies and materials	244,468
6400	Claims, administration, and other expenses	521,515
6490	Depreciation	99,965
6030	Total operating expenses	1,785,519
	Operating loss	98,235
	<b>NONOPERATING REVENUES</b>	
7955	Interest income	124,544
7915	Transfers in	700,000
8911	Transfers out	(316,306)
	<b>CHANGE IN NET POSITION</b>	606,473
0100	Total net position - September 1 (beginning)	1,931,668
3000	<b>TOTAL NET POSITION - AUGUST 31 (ENDING)</b>	<u>\$ 2,538,141</u>

Irving Independent School District  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended August 31, 2024

Exhibit D-3

	<b>GOVERNMENTAL ACTIVITIES</b>
	<b>INTERNAL SERVICE FUNDS</b>
	<hr/>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received for premiums and services	\$ 2,280,925
Cash paid to employees	(344,095)
Cash paid for claims and administration, and other costs	(2,285,221)
	<hr/>
Net cash provided by (used in) operating activities	(348,391)
 <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Cash Received from Other Funds	
Transfers from other funds	700,000
Transfers to other funds	(316,306)
	<hr/>
Net cash provided by (used in) noncapital financing activities	383,694
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest received	124,544
	<hr/>
Net cash provided by investing activities	124,544
	<hr/>
Net increase in cash and cash equivalents	159,847
 Cash and cash equivalents at beginning of the year	<hr/> 2,946,763
 <b>CASH AND CASH EQUIVALENTS AT END OF THE YEAR</b>	<hr/> <b>\$ 3,106,610</b> <hr/>
 <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	
Operating income (loss)	\$ 98,235
 Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities	
Change in current assets and liabilities	
Decrease in inventories	127,242
Decrease in right-to-use leased assets	99,965
Increase in accounts payable	3,258
Increase in due to other funds	272,910
Decrease in long-term claims reserve	(850,159)
Decrease in right-to-use lease liability	(99,842)
	<hr/>
Total adjustments	(446,626)
	<hr/>
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<b>\$ (348,391)</b> <hr/>

**Irving Independent School District**  
Statement of Fiduciary Net Position  
August 31, 2024

**Exhibit E-1**

	<u>CUSTODIAL FUNDS</u>
<b>ASSETS</b>	
Cash and temporary investments	\$ 821,728
<b>TOTAL ASSETS</b>	821,728
<b>LIABILITIES</b>	
Accounts payable	(24,847.0)
<b>TOTAL LIABILITIES</b>	(24,847)
<b>NET POSITION</b>	
Restricted for students and other organizations	846,575
<b>TOTAL NET POSITION</b>	<u>\$ 846,575</u>

**Irving Independent School District**  
Statement of Changes in Fiduciary Net Position  
For the Year Ended August 31, 2024

**Exhibit E-2**

	<u>CUSTODIAL FUNDS</u>
<b>ADDITIONS</b>	
Miscellaneous revenue from student groups	\$ 1,283,885
Additions from flex funds	<u>943,867</u>
<b>TOTAL ADDITIONS</b>	2,227,752
<b>DEDUCTIONS</b>	
Dues and fees	\$ 1,317,421
Distribution of flex funds	<u>1,008,542</u>
<b>TOTAL DEDUCTIONS</b>	<u>2,325,963</u>
Change in net position	(98,211)
Net position, beginning	<u>944,786</u>
Net position, ending	<u><u>\$ 846,575</u></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.

**ESSER III Fund** – The ESSER III Fund is used to account for the federal revenue and expenditures associated with the funding received as part of the American Rescue Plan (ARP) of 2021, Elementary and Secondary School Emergency Relief (ESSER III) funding is to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on students.

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, 2024 that were subsequently provided for in the 2024-2025 budget totaled \$1,603,497 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 \$108,901 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 \$50,000 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.

## Irving Independent School District

### Notes to the Financial Statements

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.

- 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 \$50,000 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, 2024, 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 maintained a self-insured retention of \$600,000 per occurrence and purchases excess coverage to statutory limits from Safety National Casualty Company. Claims administration was provided by the third party administrator TRISTAR Risk Management Inc. On September 1, 2023, the District began using TASB Risk Fund's fully funded plan, where one contribution covers all claims, services and administration, which is a one-time annual expenditure. Beginning September 1, 2023, the District no longer carried a workers' compensation claim liability, as they were no longer self-insured, and TASB took over as administrator of the program.

During the year ended August 31, 2024, the District met its statutory workers' compensation obligations through participation in the TASB Risk Management Fund (the Fund). The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The Fund's Workers' Compensation Program is authorized by Chapter 504, Texas Labor Code. All members participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties. The Fund provides statutory workers' compensation benefits to its members' injured employees.

The Fund and its members are protected against higher than expected claims costs through the purchase of stop loss coverage for any claim in excess of the Fund's self-insured retention of \$2 million. The Fund uses the services of an independent actuary to determine reserve adequacy and fully funds those reserves. As of August 31, 2023, the Fund carries a discounted reserve of \$48,919,036 for future development on reported claims and claims that have been incurred but not yet reported. For the year-ended August 31, 2024, the Fund anticipates no additional liability to members beyond their contractual obligations for payment of contributions.

The Fund engages the services of an independent auditor to conduct a financial audit after the close of each year on August 31. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2023, are available on the TASB Risk Management Fund website and have been filed with the Texas Department of Insurance in Austin.

### 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.

### 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 2024, 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

### U. Other Post-Employment Benefits (OPEB)

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 postemployment 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.

### V. Deficit Fund Balance

At August 31, 2024, the Federal Special Revenue Fund and State Special Revenue Fund, both nonmajor governmental funds, had a deficit fund balance of \$8,784 and \$188,890, respectively. 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 2025.

### 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, 2024, the carrying amount of the District's cash, not including fiduciary funds, was \$4,124. The bank balance was \$6,352,758. During 2023-2024, 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.

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 \$30,800,000.
3. Largest combined collected cash account balance required to be collateralized amounted to \$13,144,572 and occurred on January 24, 2024.
4. Total amount of FDIC coverage at the time of the largest combined balance was \$250,000.

## Irving Independent School District

### Notes to the Financial Statements

**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, 2024	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	\$ 4,124	\$ -	\$ -	\$ -	0.00%		
Money market funds	1,210,929	-	-	-	0.24%		
Landing Rock	10,999,789	-	-	-	2.14%		
Investments measured at amortized Cost:							
Certificates of deposit	10,000,000	-	10,000,000	-	1.95%	66	
Investment pools:							
TexPool	1,132,584	-	-	-	0.22%	36	AAAm
Investments measured at net asset Value (NAV):							
Investment pools:							
Lone Star	6,992,455	-	-	-	1.36%	23	AAAm
TexSTAR	9,881,786	-	-	-	1.93%	36	AAAm
Texas CLASS	462,128,543	-	-	-	90.04%	35	AAAm
LOGIC	9,452,373	-	-	-	1.84%	46	AAAm
Investment pools total	489,587,741	-	-	-			
Investments subject to fair value Agency securities	1,439,374	-	1,439,374	-	0.28%	388	
<b>Total Value</b>	<b>\$ 513,241,957</b>	<b>\$ -</b>	<b>\$ 11,439,374</b>	<b>\$ -</b>			
Portfolio weighted average maturity						35	

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, 2024, 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, 2023, upon which the levy for the 2023-2024 fiscal year was based, was \$20,003,908,010. The roll was subsequently increased to a year-end assessed value of \$20,332,427,521. 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, 2024, to finance General Fund operations and the payment of principal and interest on general obligation long-term debt were \$0.7279 and \$0.3002 per \$100 valuation, respectively, for a total of \$1.0281 per \$100 valuation.

Current tax collections for the year ended August 31, 2024, were 98.46% 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, 2024, property taxes receivable, net of estimated uncollectible taxes, totaled \$3,811,231 and \$1,344,297 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, 2024 consisted of the following Due from Other Governments:

Fund	State Entitlements	Federal Grants
General fund	\$ 3,786,145	\$ -
Food service fund	-	21,409
Debt service fund	56,018	-
ESSER III fund	-	16,986,145
Nonmajor special revenue funds	440,135	3,546,684
<b>Total</b>	<b>\$ 4,282,298</b>	<b>\$ 20,554,238</b>

### Note 5. Capital Assets

Capital asset activity, as reported in governmental activities, for the year ended August 31, 2024, was as follows:

	Beginning Balance	Additions	Deletions / Adjustments	Transfers	Ending Balance
Capital assets not depreciated:					
Land	\$ 20,073,841	\$ 1,917,203	\$ -	\$ -	\$ 21,991,044
Construction in progress	4,594,159	30,149,350	-	(933,803)	33,809,706
<b>Total capital assets not depreciated</b>	<b>24,668,000</b>	<b>32,066,553</b>	<b>-</b>	<b>(933,803)</b>	<b>55,800,750</b>
Capital assets depreciated:					
Land improvements	25,395,073	2,530,299	-	-	27,925,372
Buildings and improvements	772,496,276	118,766	-	832,464	773,447,506
Right-to-Use Leased Equipment	588,479	2,161,619	-	-	2,750,098
SBITA Assets	6,982,135	161,116	(2,407,398)	-	4,735,853
Furniture and equipment	165,728,418	7,532,344	(299,720)	101,339	173,062,381
<b>Total capital assets depreciated</b>	<b>971,190,381</b>	<b>12,504,144</b>	<b>(2,707,118)</b>	<b>933,803</b>	<b>981,921,210</b>
<b>Total capital assets</b>	<b>995,858,381</b>	<b>44,570,697</b>	<b>(2,707,118)</b>	<b>-</b>	<b>1,037,721,960</b>
Less accumulated depreciation/amortization for:					
Land improvements	19,949,592	415,655	-	-	20,365,247
Buildings and improvements	351,118,889	14,308,435	-	-	365,427,324
Right-to-Use Leased Equipment	198,381	658,111	-	-	856,492
SBITA Assets	1,792,474	1,977,280	(1,188,981)	-	2,580,773
Furniture and equipment	142,343,488	3,837,910	(295,585)	-	145,885,813
<b>Total accumulated depreciation/amortization</b>	<b>515,402,824</b>	<b>21,197,391</b>	<b>(1,484,566)</b>	<b>-</b>	<b>535,115,649</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 480,455,557</b>	<b>\$ 23,373,306</b>	<b>\$ (1,222,552)</b>	<b>\$ -</b>	<b>\$ 502,606,311</b>

# 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	\$ 11,122,013
Instructional resources & media services	353,546
Curriculum development & instructional staff development	15,475
Instructional leadership	170,856
School leadership	900,299
Guidance, counseling & evaluation services	818,822
Health services	192,473
Student transportation	985,457
Food services	1,522,233
Co-curricular/extracurricular activities	656,282
General administration	989,245
Plant maintenance & operations	688,431
Security & monitoring services	799,821
Data processing services	1,076,786
Facilities	905,652
	<hr/>
<b>Total depreciation/amortization expense, governmental activities</b>	<b>\$ 21,197,391</b>

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, 2024 is over \$393 million 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](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.

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.

### 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.

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	
	2024	2023
Member	8.25%	8.00%
Non-employer contributions entity (State)	8.25%	8.00%
Employers/District	8.25%	8.00%

The contribution amounts for the District's fiscal year 2024 are as follows:

2024 Employer Contributions	\$ 11,171,808
2024 Member Contributions	20,296,756
2024 NECE On-behalf Contributions	12,449,133

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 1.8% of the member's salary beginning in fiscal year 2023, 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, 2024, the District reported a liability of \$142,475,180 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	\$	142,475,180
State's proportionate share that is associated with the District		<u>166,361,016</u>
<b>Total</b>	<b>\$</b>	<b><u>308,836,196</u></b>

The net pension liability was measured as of August 31, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as August 31, 2022 rolled forward to August 31, 2023. 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, 2022 through August 31, 2023.

# Irving Independent School District

## Notes to the Financial Statements

At the measurement date of August 31, 2023, the District's proportion of the collective net pension liability was 0.2074166%, which was a decrease of 0.01771% from its proportion measured as of August 31, 2022.

For the fiscal year ended August 31, 2024, the District recognized pension expense of \$25,119,074 and revenue of \$12,449,133 for support provided by the State.

On August 31, 2024, 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
Differences between expected and actual economic experience	\$ 5,076,439	\$ 1,725,219
Changes in actuarial assumptions	13,475,361	3,297,728
Difference between projected and actual investment earnings	20,733,597	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	5,149,488	11,243,952
Contributions paid to TRS subsequent to the measurement date	11,171,808	-
<b>Total</b>	<b>\$ 55,606,693</b>	<b>\$ 16,266,899</b>

\$11,171,808 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, 2025. 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)
2025	\$ 5,464,134
2026	2,990,846
2027	16,486,009
2028	3,655,380
2029	(428,383)
<b>Total</b>	<b>\$ 28,167,986</b>

# 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, 2022. Update procedures were used to roll forward the total pension liability to August 31, 2023 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 2023	4.13%. 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)	2122
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 9.50 percent of payroll in fiscal year 2024 gradually increasing to 9.56 percent in fiscal year 2025 and thereafter. 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 weighing 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, 2023 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.	18.0%	4.0%	1.0%
Non-U.S. developed	13.0%	4.5%	0.9%
Emerging markets	9.0%	4.8%	0.7%
Private equity*	14.0%	7.0%	1.5%
Stable value:			
Government bonds	16.0%	2.5%	0.5%
Absolute return*	-	3.6%	-
Stable value hedge funds	5.0%	4.1%	0.2%
Real return:			
Real estate	15.0%	4.9%	1.1%
Energy, natural resources and infrastructure	6.0%	4.8%	0.4%
Commodities	-	4.4%	-
Risk parity:			
Risk parity	8.0%	4.5%	0.4%
Asset allocation leverage:			
Cash	2.0%	3.7%	0.0%
Asset allocation leverage	-6.0%	4.4%	-0.1%
Inflation expectation			2.3%
Volatility drag****			-0.9%
<b>Total</b>	<b>100.0%</b>		<b>8.0%</b>

\* Absolute return includes credit sensitive investments.

\*\* Target allocations are based on the FY 2023 policy model.

\*\*\* Capital market assumptions come from Aon Hewitt (as of 6/30/2023).

\*\*\*\* 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:	\$ 213,008,284	\$ 142,475,180	\$ 83,826,866

### Change of Assumptions Since the Prior Measurement Date

The actuarial assumptions and methods are the same as used in the determination of the prior year's net pension liability.

### Change of Benefit Terms Since the Prior Measurement Date

The Texas 2023 Legislature passed legislation that provides a one-time stipend to certain retired teachers. The stipend was paid to retirees beginning in September of 2023. The Legislature appropriated funds to pay for this one-time stipend so there will be no impact on the Net Pension Liability of TRS. In addition, the Legislature also provided for a cost of living adjustment (COLA) to retirees which was approved during the November 2023 election which was paid January 2024. Therefore, this contingent liability was not reflected as of measurement period ending August 31, 2023.

## 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 Postemployment 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 [http://www.trs.texas.gov/Pages/about\\_archive\\_acfr.aspx](http://www.trs.texas.gov/Pages/about_archive_acfr.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>2024</u>	<u>2023</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 2024 are as follows:

2024 District contributions	\$ 2,228,657
2024 Member contributions	1,649,111
2024 NECE on-behalf contributions (state)	2,602,867

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 \$1,364,764, \$1,367,642, and \$1,072,202 in 2024, 2023, and 2022, 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 \$21 million in fiscal year 2023 provided by Rider 14 of the Senate Bill GAA of the 87<sup>th</sup> Legislature. These amounts were re-appropriated from amounts received by the pension and TRS-Care funds in excess of the state's actual obligation and then transferred to TRS-Care.

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

On August 31, 2024, the District reported a liability of \$55,049,934 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	\$ 55,049,934
State's proportionate share of the net OPEB liability associated with the District	<u>66,426,206</u>
<b>Total</b>	<b><u>\$ 121,476,140</u></b>

The net OPEB liability was measured as of August 31, 2023 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as August 31, 2022 rolled forward to August 31, 2023. 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, 2022 through August 31, 2023.

At the measurement date of August 31, 2023, the employer's proportion of the collective net OPEB liability was 0.2486637% which was a decrease of 0.02265% from its proportion measured as of August 31, 2022.

For the fiscal year ended August 31, 2024, the District recognized net OPEB revenue of \$14,200,521 due to recognition of deferred inflows in excess of deferred outflows and current year expense. OPEB revenue of \$2,602,867 was recognized for support provided by the State.

On August 31, 2024, 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
	<u>                    </u>	<u>                    </u>
Differences between expected and actual economic experience	\$ 2,490,592	\$ 46,314,092
Changes of assumptions	7,513,915	33,708,535
Net difference between projected and actual earnings on plan investments	23,784	-
Changes in proportion and differences between District contributions and proportionate share of contributions (cost-sharing plan)	6,384,801	16,710,831
District contributions after measurement date	<u>2,186,886</u>	<u>-</u>
<b>Totals</b>	<b><u>\$ 18,599,978</u></b>	<b><u>\$ 96,733,458</u></b>

# Irving Independent School District

## Notes to the Financial Statements

\$2,186,886 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, 2025. 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,		
2025	\$	(16,898,657)
2026		(14,373,770)
2027		(10,955,519)
2028		(12,097,497)
2029		(10,047,656)
Thereafter		<u>(15,947,267)</u>
<b>Total</b>	<b>\$</b>	<b><u>(80,320,366)</u></b>

### Actuarial Methods and Assumptions

The actuarial valuation of the total OPEB liability was performed as of August 31, 2022. Update procedures were used to roll forward the total OPEB liability to August 31, 2023.

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, 2022 TRS pension actuarial valuation that was rolled forward to August 31, 2023:

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, 2021.

The active mortality rates were based on PUB(2010), Amount-Weighted, Below-Median Income, Teacher male and female tables (with a two-year set forward for males). The post-retirement mortality rates for healthy lives were based on the 2021 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-2021.

The initial medical trend rates were 7.75% for Medicare retirees and 7.00% for non-Medicare retirees. There was an initial prescription drug trend rate of 7.75% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period of 12 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	4.13%
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 4.13% was used to measure the total OPEB liability at August 31, 2023. This was an increase of 0.22% in the discount rate since the August 31, 2022 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, 2023.

### 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 (4.13%) in measuring the net OPEB liability.

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

	1% Decrease (3.13%)	Current Discount Rate (4.13%)	1% Increase (5.13%)
District's Proportionate share of the Net OPEB Liability	\$ 64,837,359	\$ 55,049,934	\$ 4,706,316

# 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

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's Proportionate share of the Net OPEB Liability	\$ 45,330,865	\$ 55,049,934	\$ 67,553,548

### **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 3.91% as of August 31, 2022 to 4.13% as of August 31, 2023, accompanied by revised demographic and economic assumptions based on the TRS experience study.

### **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 debt 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 09/01/2023	Additions	Reductions/Refunded		Outstanding at 08/31/2024	Due Within One Year
2011 Qualified school construction bond	2026	None	\$ 34,770,000	\$ 5,430,000	\$ -	\$ (1,810,000)	\$ -	\$ 3,620,000	\$ 1,810,000
2012 School building	2025	2.00% - 5.00%	13,985,000	2,555,000	-	(1,255,000)	-	1,300,000	1,300,000
2014 Refunding	2027	4.00%	4,685,000	3,910,000	-	(850,000)	-	3,060,000	755,000
2015 Refunding	2033	4.00%	60,010,000	50,340,000	-	(4,650,000)	-	45,690,000	4,890,000
2015A Refunding	2031	4.00% - 5.00%	139,295,000	97,305,000	-	(18,010,000)	-	79,295,000	18,930,000
2016 Refunding	2038	2.00% - 5.00%	79,345,000	61,905,000	-	(5,085,000)	-	56,820,000	5,340,000
2016A Refunding	2033	3.00% - 5.00%	20,185,000	18,255,000	-	(295,000)	-	17,960,000	310,000
2017 Refunding	2029	3.00% - 5.00%	8,885,000	4,390,000	-	(610,000)	-	3,780,000	645,000
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	-	(280,000)	-	311,760,000	3,670,000
<b>Total bonded indebtedness</b>				594,030,000	-	(32,845,000)	-	561,185,000	37,650,000
Accreted interest and CAB premium				6,325,825	231,658	-	(1,840,000)	4,717,483	-
Premium/discounts on bonds				53,561,171	-	(6,274,053)	-	47,287,118	-
<b>Total bonds payable</b>				<b>\$ 653,916,996</b>	<b>\$ 231,658</b>	<b>\$ (39,119,053)</b>	<b>\$ (1,840,000)</b>	<b>\$ 613,189,601</b>	<b>\$ 37,650,000</b>
Right-to-use lease liability				\$ 385,893	\$ 2,161,619	\$ (680,673)	\$ -	\$ 1,866,839	\$ 635,233
SBITA liability				4,107,838	161,116	(2,698,101)	-	1,570,853	921,807
Net pension liability				133,651,888	28,143,199	(19,319,907)	-	142,475,180	-
Net OPEB liability				64,963,565	2,458,433	(12,372,064)	-	55,049,934	-
<b>Total long-term liabilities</b>				<b>\$ 857,026,180</b>	<b>\$ 33,156,025</b>	<b>\$ (74,189,798)</b>	<b>\$ (1,840,000)</b>	<b>\$ 814,152,407</b>	<b>\$ 39,207,040</b>

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
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	25,520,000	19,433,950	44,953,950
2030-2034	138,205,000	79,712,333	217,917,333
2035-2039	139,865,000	49,007,225	188,872,225
2040-2043	130,775,000	13,346,575	144,121,575
<b>Totals</b>	<b>\$ 561,185,000</b>	<b>\$ 256,941,858</b>	<b>\$ 818,126,858</b>

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, 2024.

# 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
<b>Governmental activities</b>				
Pitney Bowes	3.445%	\$ 88,705	60	\$ 58,866
Xerox	0.712%	498,235	60	210,354
Canon	0.736%	2,161,620	60	1,597,619
Total governmental activities				<u>\$ 1,866,839</u>

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

Fiscal Year Ending	Principal	Interest	Total
2025	\$ 635,233	\$ 49,716	\$ 684,949
2026	651,692	33,256	684,948
2027	575,150	16,604	591,754
2028	4,765	41	4,806
2029	-	-	-
<b>Total governmental activities</b>	<u>\$ 1,866,840</u>	<u>\$ 99,617</u>	<u>\$ 1,966,457</u>

The value of the right-to-use assets as of the end of the current fiscal year was \$2,750,098 and had accumulated amortization of \$856,492.

### 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%	\$ 4,735,855	12-43	\$ 1,570,853
<b>Total governmental activities</b>				<u>\$ 1,570,853</u>

# 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
2025	\$ 921,807	\$ 42,548	\$ 964,355
2026	466,426	17,138	483,564
2027	138,683	4,893	143,576
2028	43,937	1,076	45,013
2029	-	-	-
<b>Total governmental activities</b>	<b>\$ 1,570,853</b>	<b>\$ 65,655</b>	<b>\$ 1,636,508</b>

The value of the subscription assets as of the end of the current fiscal year was \$4,735,853 and had accumulated amortization of \$2,580,773.

### Note 9. Debt Issuances and Defeased Debt

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, 2024.

### 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, 2024, consisted of the following individual fund receivables and payables:

Fund	Receivable	Payable	Reason
General fund:			
Other nonmajor funds	\$ 18,944,100	\$ -	To reclassify deficit pooled cash
Debt service	770,781	4,511	To reclassify deficit pooled cash
Debt service fund:			
Debt service	4,511		
ESSER fund:			
General fund	-	15,166,993	To reclassify deficit pooled cash
Other nonmajor funds:			
General fund	-	3,777,107	To reclassify deficit pooled cash
Internal service:			
General fund	-	770,781	To reclassify deficit pooled cash
	<u>\$ 19,719,392</u>	<u>\$ 19,719,392</u>	

# Irving Independent School District

## Notes to the Financial Statements

The detail transfer schedule for the fiscal year ended August 31, 2024 includes the following:

Transfer In	Transfer Out	Amount	Purpose
Capital projects fund	General fund	\$ 4,000,000	Budgeted operating transfer
Internal service fund	General fund	700,000	Budgeted operating transfer
General fund	Capital projects fund	2,533,710	Budgeted operating transfer
General fund	Internal service fund	316,306	Budgeted operating transfer
		<u>\$ 7,550,016</u>	

### 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, 2024, 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	\$ 138,034,217	\$ -	\$ 57,250,463	\$ -	\$ -	\$ 195,284,680
Food sales	-	843,953	-	-	-	843,953
Investment income	8,555,299	1,654,102	185,948	19,736,977	-	30,132,326
Rental of facilities	38,050	-	-	-	-	38,050
Tuition	407,666	-	-	-	-	407,666
Gifts and bequests	72,374	-	-	-	-	72,374
Penalties, interest & other tax-related income	1,565,353	-	356,634	-	-	1,921,987
Co-curricular student activities	943,845	-	-	-	-	943,845
Athletics	203,915	-	-	-	-	203,915
Other	2,140,156	35,151	-	-	400,954	2,576,261
<b>Total</b>	<b>\$ 151,960,875</b>	<b>\$ 2,533,206</b>	<b>\$ 57,793,045</b>	<b>\$ 19,736,977</b>	<b>\$ 400,954</b>	<b>\$ 232,425,057</b>

# 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	\$ 3,818,553	\$ 1,344,297	\$ -	\$ 5,162,850
Total deferred inflows of resources	<u>\$ 3,818,553</u>	<u>\$ 1,344,297</u>	<u>\$ -</u>	<u>\$ 5,162,850</u>
Unearned revenue:				
Other unearned revenues	\$ -	\$ -	\$ 862,813	\$ 862,813
<b>Total unearned revenue</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 862,813</u>	<u>\$ 862,813</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, 2024, are summarized below:

	2024
Duncanville ISD	\$ 91,811
Grand Prairie ISD	299,143
	<u>\$ 390,954</u>

# Irving Independent School District

## Notes to the Financial Statements

### Note 15. New Accounting Pronouncements

**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. GASB 101 will be implemented in the District's fiscal year 2025 financial statements and the impact has not yet been determined.

**GASB Statement No. 102, *Certain Risk Disclosures (GASB 102)***, establishes financial reporting requirements for risks related to vulnerabilities due to certain concentrations or constraints. GASB 102 will be implemented in the District's fiscal year 2025 financial statements and the impact has not yet been determined.

**GASB Statement No. 103, *Financial Reporting Model Improvements (GASB 103)***, establishes new accounting and financial reporting requirements – or modifies existing requirements – related to the following:

- Management's discussion & analysis
- Unusual or infrequent items
- Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position
- Information about major component units in basic financial statements
- Budgetary comparison information
- Financial trends information in the statistical section

GASB 103 will be implemented in the District's fiscal year 2026 financial statements and the impact has not yet been determined.

**GASB Statement No. 104, *Disclosure of Certain Capital Assets (GASB 104)***, establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments. It also establishes requirements for capital assets held for sale, including additional disclosures for those capital assets. GASB 104 becomes effective for the District in fiscal year 2026 and the impact has not yet been determined.

### Note 16. Change within the Financial Reporting Entity

For the fiscal year ended August 31, 2024, the ESSER III fund was reported as a major fund, which had previously been reported as part of the Nonmajor Governmental Funds in the year ended August 31, 2023. This was considered a change within the financial reporting entity, under GASB 100. The ESSER III fund had no beginning fund balance.



# Required Supplementary Information

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January 21, 2025

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Exhibit III-A # 8  
Attachment 2  
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**Irving Independent School District**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual - General Fund**  
**For the Year Ended August 31, 2024**

**Exhibit G-1**

<b>DATA CONTROL CODES</b>		<b>ORIGINAL BUDGET</b>	<b>FINAL AMENDED BUDGET</b>	<b>FISCAL YEAR ACTUAL</b>	<b>VARIANCE POSITIVE OR (NEGATIVE)</b>
<b>REVENUES</b>					
5700	Local and intermediate sources	\$ 168,854,254	\$ 169,766,867	\$ 151,960,875	\$ (17,805,992)
5800	State program revenues	149,950,419	149,950,419	183,786,062	33,835,643
5900	Federal program revenues	8,600,000	8,600,000	9,988,884	1,388,884
5020	Total revenues	327,404,673	328,317,286	345,735,821	17,418,535
<b>EXPENDITURES</b>					
Current					
0010	Instruction and instructional-related services				
0011	Instruction	195,366,052	191,680,861	190,842,560	838,301
0012	Instructional resources and media services	5,568,552	5,448,316	4,598,697	849,619
0013	Curriculum and instructional staff development	5,082,198	4,248,443	3,417,991	830,452
	Total instruction and instructional-related services	206,016,802	201,377,620	198,859,248	2,518,372
0020	Instructional and school leadership				
0021	Instructional leadership	7,572,909	8,050,748	7,452,452	598,296
0023	School leadership	20,934,409	21,206,977	20,463,764	743,213
	Total instruction and school leadership	28,507,318	29,257,725	27,916,216	1,341,509
0030	Support services - student (pupil)				
0031	Guidance, counseling, and evaluation services	16,088,200	18,071,222	17,592,156	479,066
0032	Social work services	1,323,251	1,119,201	663,074	456,127
0033	Health services	3,600,139	3,600,633	3,068,342	532,291
0034	Student (pupil) transportation	11,880,556	11,073,950	9,671,865	1,402,085
0035	Food services	962,665	961,065	606,533	354,532
0036	Co-curricular/extracurricular activities	5,705,836	7,078,551	6,864,128	214,423
	Total support services - student (pupil)	39,560,647	41,904,622	38,466,098	3,438,524
0040	Administrative support services				
0041	General administration	10,936,201	12,683,333	13,243,538	(560,205)
	Total administrative support services	10,936,201	12,683,333	13,243,538	(560,205)
0050	Support services - nonstudent based				
0051	Plant maintenance and operations	29,678,000	28,819,144	25,378,589	3,440,555
0052	Security and monitoring services	4,758,871	6,403,551	6,032,222	371,329
0053	Data processing services	4,586,265	5,169,252	4,706,644	462,608
	Total support services - nonstudent based	39,023,136	40,391,947	36,117,455	4,274,492
0060	Ancillary services				
0061	Community services	2,454,746	1,191,982	1,061,464	130,518
	Total ancillary services	2,454,746	1,191,982	1,061,464	130,518
0070	Debt service				
0071	Principal	-	3,058,769	1,637,049	1,421,720
0072	Interest and charges on long-term debt	-	-	49,296	(49,296)
	Total debt service	-	3,058,769	1,686,345	1,372,424
0080	Capital outlay				
0081	Facilities acquisition and construction	-	2,333,957	2,168,028	165,929
	Total capital outlay	-	2,333,957	2,168,028	165,929
0090	Intergovernmental charges				
0095	Payments to JJAEP	190,000	190,000	27,264	162,736
0099	Intergovernmental charges	702,478	706,466	706,464	2
	Total intergovernmental charges	892,478	896,466	733,728	162,738
6030	Total expenditures	327,391,328	333,096,421	320,252,120	12,844,301
1100	Excess (deficiency) of revenues over (under) expenditures	13,345	(4,779,135)	25,483,701	30,262,836
<b>OTHER FINANCING SOURCES (USES)</b>					
7912	Proceeds from sale of capital assets	-	-	17,200	17,200
7913	Lease proceeds	-	-	2,161,619	2,161,619
7915	Transfers in	-	2,850,016	2,850,016	-
7949	Proceeds from right to use SBITA assets	-	-	151,119	151,119
8911	Transfers out	-	(4,700,000)	(4,700,000)	-
	Total other financing sources (uses)	-	(1,849,984)	479,954	2,329,938
1200	Net change in fund balances	13,345	(6,629,119)	25,963,655	32,592,774
0100	Fund balance - September 1 (beginning)	113,904,551	113,904,551	113,904,551	-
3000	<b>FUND BALANCE - AUGUST 31 (ENDING)</b>	<b>\$ 113,917,896</b>	<b>\$ 107,275,432</b>	<b>\$ 139,868,206</b>	<b>\$ 32,592,774</b>



**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, 2024

**Exhibit G-2**

DATA CONTROL CODES		ORIGINAL BUDGET	FINAL AMENDED BUDGET	FISCAL YEAR ACTUAL	VARIANCE POSTIVE OR (NEGATIVE)
<b>REVENUES</b>					
5700	Local and intermediate sources	\$ 1,130,000	\$ 1,130,000	\$ 2,533,206	\$ 1,403,206
5800	State program revenues	120,000	120,000	100,727	(19,273)
5900	Federal program revenues	23,690,000	23,690,000	26,021,579	2,331,579
5020	Total revenues	24,940,000	24,940,000	28,655,512	3,715,512
<b>EXPENDITURES</b>					
Current					
0030	Support services - student (pupil)				
0035	Food services	21,115,635	27,335,724	27,171,049	164,675
	Total support services - student (pupil)	21,115,635	27,335,724	27,171,049	164,675
0050	Support services - nonstudent based				
0051	Plant maintenance and operations	623,500	722,312	289,329	432,983
	Total support services - nonstudent based	623,500	722,312	289,329	432,983
0070	Debt service				
0071	Principal	-	-	172,424	(172,424)
0072	Interest and charges on long-term debt	-	-	2,778	(2,778)
	Total debt service	-	-	175,202	(175,202)
0080	Capital outlay				
0081	Facilities acquisition and construction	1,500,000	-	-	-
	Total capital outlay	1,500,000	-	-	-
6030	Total expenditures	23,239,135	28,058,036	27,635,580	422,456
1100	Excess (deficiency) of revenues over (under) expenditures	1,700,865	(3,118,036)	1,019,932	4,137,968
<b>OTHER FINANCING SOURCES (USES)</b>					
7949	Proceeds from right to use SBITA assets	-	-	-	-
	Total other financing sources and (uses)	-	-	-	-
1200	Net change in fund balances	1,700,865	(3,118,036)	1,019,932	4,137,968
0100	Fund balance - September 1 (beginning)	17,063,200	17,063,200	17,063,200	-
3000	<b>FUND BALANCE - AUGUST 31 (ENDING)</b>	<b>\$ 18,764,065</b>	<b>\$ 13,945,164</b>	<b>\$ 18,083,132</b>	<b>\$ 4,137,968</b>

**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 Ten Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
District's proportion of the net pension liability	0.2074166%	0.2251266%	0.2343206%	0.2133212%
District's proportionate share of net pension liability	\$ 142,475,180	\$ 133,651,888	\$ 59,673,163	\$ 114,250,470
State's proportionate share of the net pension liability associated with the district	<u>166,361,016</u>	<u>156,666,901</u>	<u>68,972,089</u>	<u>167,803,830</u>
<b>TOTALS</b>	<u>\$ 308,836,196</u>	<u>\$ 290,318,789</u>	<u>\$ 128,645,252</u>	<u>\$ 282,054,300</u>
District's covered payroll	251,685,276	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	56.61%	51.87%	24.12%	48.75%
Plan fiduciary net position as a percentage of the total pension liability	73.15%	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.

**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 Ten Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Contractually required contribution	\$ 11,171,808	\$ 10,660,361	\$ 10,506,255	\$ 8,724,108
Contribution in relation to the contractually required contribution	<u>(11,171,808)</u>	<u>(10,660,361)</u>	<u>(10,506,255)</u>	<u>(8,724,108)</u>
<b>CONTRIBUTIONS DEFICIENCY (EXCESS)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
District's covered payroll	253,709,450	251,685,276	257,684,288	247,403,973
Contributions as a percentage of covered payroll	4.40%	4.24%	4.08%	3.53%

\*The amounts presented for the fiscal years were determined as of the District's fiscal year end.

**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 Seven Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
District's proportion of the net OPEB liability	0.2486637%	0.2713145%	0.2628626%	0.2575501%
District's proportionate share of net OPEB liability	\$ 55,049,934	\$ 64,963,565	\$ 101,397,856	\$ 97,906,438
State's proportionate share of the net OPEB liability associated with the District	<u>66,426,206</u>	<u>79,245,343</u>	<u>135,850,530</u>	<u>131,562,784</u>
<b>TOTALS</b>	<u>\$ 121,476,140</u>	<u>\$ 144,208,908</u>	<u>\$ 237,248,386</u>	<u>\$ 229,469,222</u>
District's covered payroll	251,685,276	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	21.87%	25.21%	40.98%	41.77%
Plan fiduciary net position as a percentage of the total pension liability	14.94%	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 Seven Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Contractually required contribution	\$ 2,186,886	\$ 2,158,628	\$ 2,228,657
Contribution in relation to the contractually required contribution	<u>(2,186,886)</u>	<u>(2,158,628)</u>	<u>(2,228,657)</u>
<b>CONTRIBUTIONS DEFICIENCY (EXCESS)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	253,709,450	251,685,276	257,684,288
Contributions as a percentage of covered payroll	0.86%	0.86%	0.86%

\*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 21, 2023 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 19, 2024.

**B. Budgetary deficit**

In the Food Service Fund, the following functions exceeded budget: Function 35 (Food Services).



# 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, 2024

Exhibit H-1

DATA CONTROL CODES		FEDERAL SPECIAL REVENUE	STATE SPECIAL REVENUE	LOCAL SPECIAL REVENUE	TOTALS NONMAJOR GOVERNMENTAL FUNDS
	<b>ASSETS</b>				
1110	Cash and cash equivalents	\$ 6	\$ 625,195	\$ 68,288	\$ 693,489
	Receivables				
1240	Due from other governments	3,546,684	440,135	-	3,986,819
1410	Prepays	8,980	-	-	8,980
1000	<b>TOTAL ASSETS</b>	<b>\$ 3,555,670</b>	<b>\$ 1,065,330</b>	<b>\$ 68,288</b>	<b>\$ 4,689,288</b>
	<b>LIABILITIES</b>				
2110	Accounts payable	\$ 26,490	\$ 219,473	\$ 56	\$ 246,019
2170	Due to other funds	3,375,671	401,436	-	3,777,107
2300	Unearned revenue	162,293	633,311	67,209	862,813
2000	Totals liabilities	3,564,454	1,254,220	67,265	4,885,939
	Restricted	-	-	1,023	1,023
	Unassigned	(8,784)	(188,890)	-	(197,674)
3000	Total fund balance	(8,784)	(188,890)	1,023	(196,651)
4000	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 3,555,670</b>	<b>\$ 1,065,330</b>	<b>\$ 68,288</b>	<b>\$ 4,689,288</b>

**Irving Independent School District**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended August 31, 2024

**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>
<b>REVENUES</b>					
5700	Local and intermediate sources	\$ -	\$ 390,954	\$ 10,000	\$ 400,954
5800	State program revenues	-	5,120,072	-	5,120,072
5900	Federal program revenues	25,130,953	-	-	25,130,953
5020	Total revenues	25,130,953	5,511,026	10,000	30,651,979
<b>EXPENDITURES</b>					
Current					
0010	Instruction and instructional-related services				
0011	Instruction	12,727,566	2,647,585	27,414	15,402,565
0012	Instructional resources and media services	77,911	-	-	77,911
0013	Curriculum development and instructional staff development	5,385,212	35,046	4,000	5,424,258
	Total instruction and instructional-related services	18,190,689	2,682,631	31,414	20,904,734
0020	Instructional and school leadership				
0021	Instructional leadership	1,656,588	956,394	-	2,612,982
0023	School leadership	103,296	-	-	103,296
	Total instructional and school leadership	1,759,884	956,394	-	2,716,278
0030	Support services - student (pupil)				
0031	Guidance, counseling, and evaluation services	2,030,028	204	-	2,030,232
0032	Social work services	100,464	-	-	100,464
0033	Health services	367,068	-	-	367,068
	Total support services - student (pupil)	2,497,560	204	-	2,497,764
0040	Administrative support services				
0041	General administration	61,953	-	-	61,953
	Total administrative support services	61,953	-	-	61,953
0050	Support services - nonstudent based				
0052	Security and Monitoring Services	169,254	1,601,302	-	1,770,556
0053	Data processing services	66,955	-	-	66,955
	Total support services - nonstudent based	236,209	1,601,302	-	1,837,511
0060	Ancillary services				
0061	Community services	2,384,658	-	4,087	2,388,745
	Total ancillary services	2,384,658	-	4,087	2,388,745
0070	Debt service				
0071	Principal on long-term debt	-	474,644	-	474,644
0072	Interest and charges on long-term debt	-	12,083	-	12,083
	Total debt service	-	486,727	-	486,727
6030	Total expenditures	25,130,953	5,727,258	35,501	30,893,712
1100	Deficiency of revenues under expenditures	-	(216,232)	(25,501)	(241,733)
1200	Net change in fund balances	-	(216,232)	(25,501)	(241,733)
0100	Fund balance - September 1 (beginning)	(8,784)	27,342	26,524	45,082
	<b>FUND BALANCE - AUGUST 31 (ENDING)</b>	<b>\$ (8,784)</b>	<b>\$ (188,890)</b>	<b>\$ 1,023</b>	<b>\$ (196,651)</b>

# Internal Service Funds

**Irving Independent School District**  
Combining Statement of Net Position  
Internal Service Funds  
August 31, 2024

<u>DATA CONTROL CODES</u>		<u>WORKERS' COMPENSATION</u>	<u>UNEMPLOYMENT</u>
	<b>ASSETS</b>		
	Current assets		
1110	Cash and temporary investments	\$ 2,635,878	\$ 443,822
1290	Other Receivables	125,000	-
1310	Inventories, at cost	-	-
	Total current assets	<u>2,760,878</u>	<u>443,822</u>
	Non-current assets:		
1500	Right-to-use leased assets	-	-
	Total noncurrent assets	<u>-</u>	<u>-</u>
1000	Total assets	<u>2,760,878</u>	<u>443,822</u>
	<b>LIABILITIES</b>		
	Current liabilities		
2110	Accounts payable	16	-
2170	Due to other funds	-	-
2800	Right-to-use lease liability - current portion	-	-
	Total current liabilities	<u>16</u>	<u>-</u>
	Noncurrent liabilities		
	Right-to-use lease liability	-	-
	Total long-term liabilities	<u>-</u>	<u>-</u>
2000	Total liabilities	<u>16</u>	<u>-</u>
	<b>NET POSITION</b>		
3200	Investment in capital assets	-	-
3900	Unrestricted net position	<u>2,760,862</u>	<u>443,822</u>
3000	<b>TOTAL NET POSITION</b>	<u>\$ 2,760,862</u>	<u>\$ 443,822</u>

<u>SCIENCE KIT REFURBISHMENT</u>	<u>PRINT SHOP</u>	<u>TOTALS INTERNAL SERVICE FUNDS</u>
\$ -	\$ 26,910	\$ 3,106,610
-	-	125,000
-	80,048	80,048
-	106,958	3,311,658
-	213,305	213,305
-	213,305	213,305
-	320,263	3,524,963
2,833	2,839	5,688
770,781	-	770,781
-	100,555	100,555
773,614	103,394	877,024
-	109,798	109,798
-	109,798	109,798
773,614	213,192	986,822
-	2,952	2,952
(773,614)	104,119	2,535,189
<u>\$ (773,614)</u>	<u>\$ 107,071</u>	<u>\$ 2,538,141</u>

**Irving Independent School District**  
Combining Statement of Revenues, Expenses, and  
Changes in Net Position  
Internal Service Funds  
For the Year Ended August 31, 2024

<u>DATA CONTROL CODES</u>		<u>WORKERS' COMPENSATION</u>	<u>UNEMPLOYMENT</u>
	<b>OPERATING REVENUES</b>		
5700	Charges for services	\$ 1,341,036	\$ 12,187
5020	Total operating revenues	1,341,036	12,187
	<b>OPERATING EXPENSES</b>		
6100	Payroll costs	87,715	49,023
6200	Professional/contracted services	532,009	-
6300	Supplies and materials	6,057	-
6400	Claims, administration, and other expenses	449,723	69,909
6490	Depreciation	-	-
6030	Total operating expenses	1,075,504	118,932
	Operating income (loss)	265,532	(106,745)
	<b>NON-OPERATING</b>		
7955	Interest income	124,544	-
7915	Transfers in	700,000	-
8911	Transfers out	-	-
	Change in net position	1,090,076	(106,745)
0100	Total net position - September 1 (beginning)	1,670,786	550,567
3000	<b>TOTAL NET POSITION - AUGUST 31 (ENDING)</b>	<u>\$ 2,760,862</u>	<u>\$ 443,822</u>

<u>SCIENCE KIT REFURBISHMENT</u>	<u>PRINT SHOP</u>	<u>TOTALS INTERNAL SERVICE FUNDS</u>
\$ 337,005	\$ 193,526	\$ 1,883,754
337,005	193,526	1,883,754
207,357	-	344,095
-	43,467	575,476
242,417	(4,006)	244,468
-	1,883	521,515
-	99,965	99,965
<u>449,774</u>	<u>141,309</u>	<u>1,785,519</u>
(112,769)	52,217	98,235
-	-	124,544
-	-	700,000
<u>(316,306)</u>	<u>-</u>	<u>(316,306)</u>
(429,075)	52,217	606,473
<u>(344,539)</u>	<u>54,854</u>	<u>1,931,668</u>
<u>\$ (773,614)</u>	<u>\$ 107,071</u>	<u>\$ 2,538,141</u>

**Irving Independent School District**  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended August 31, 2024

	<u>WORKERS' COMPENSATION</u>	<u>UNEMPLOYMENT</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received for premiums and services	\$ 1,341,036	\$ 12,187
Cash paid to employees	(87,715)	(49,023)
Cash paid for claims, administration, and other costs	(1,838,183)	(69,909)
	<hr/>	<hr/>
Net cash provided by (used in) operating activities	(584,862)	(106,745)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Transfers from Other Funds	700,000	-
Transfers to Other Funds	-	-
	<hr/>	<hr/>
Net cash provided by (used in) operating activities	700,000	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	124,544	-
	<hr/>	<hr/>
Net cash provided by investing activities	124,544	-
	<hr/>	<hr/>
Net increase (decrease) in cash & cash equivalents	239,682	(106,745)
Cash and cash equivalents at beginning of the year	2,396,196	550,567
	<hr/>	<hr/>
<b>CASH AND CASH EQUIVALENTS AT END OF THE YEAR</b>	<u>\$ 2,635,878</u>	<u>\$ 443,822</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ 265,532	\$ (106,745)
	<hr/>	<hr/>
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities		
Decrease in inventories	-	-
Decrease in right-to-use leased assets	-	-
Increase (decrease) in accounts payable	(235)	-
Increase (decrease) in due to other funds	-	-
Decrease in long-term claims reserve	(850,159)	-
Decrease in right-to-use lease liability	-	-
	<hr/>	<hr/>
Total adjustments	(850,394)	-
	<hr/>	<hr/>
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<u>\$ (584,862)</u>	<u>\$ (106,745)</u>

SCIENCE KIT REFURBISHMENT	PRINT SHOP	TOTALS INTERNAL SERVICE FUNDS
\$ 634,211	\$ 293,491	\$ 2,280,925
(207,357)	-	(344,095)
(110,548)	(266,581)	(2,285,221)
316,306	26,910	(348,391)
-	-	700,000
(316,306)	-	(316,306)
(316,306)	-	383,694
-	-	124,544
-	-	124,544
-	26,910	159,847
-	-	2,946,763
\$ -	\$ 26,910	\$ 3,106,610
\$ (112,769)	\$ 52,217	\$ 98,235
127,242	-	127,242
-	99,965	99,965
4,627	(1,134)	3,258
297,206	(24,296)	272,910
-	-	(850,159)
-	(99,842)	(99,842)
429,075	(25,307)	(446,626)
\$ 316,306	\$ 26,910	\$ (348,391)



# Fiduciary Funds



**Irving Independent School District**  
Combining Statement of Fiduciary Net Position  
Custodial Funds  
August 31, 2024

**Exhibit H-6**

	<u>STUDENT ACTIVITY FUNDS</u>	<u>FLEXIBLE BENEFITS</u>	<u>TOTAL CUSTODIAL FUNDS</u>
<b>ASSETS</b>			
Cash and temporary investments	\$ 583,247	\$ 238,481	\$ 821,728
<b>TOTAL ASSETS</b>	583,247	238,481	821,728
<b>LIABILITIES</b>			
Accounts payable	(24,847)	-	(24,847)
<b>TOTAL LIABILITIES</b>	(24,847)	-	(24,847)
<b>NET POSITION</b>			
Restricted for for students and other organizations	608,094	238,481	846,575
<b>TOTAL NET POSITION</b>	<u>\$ 608,094</u>	<u>\$ 238,481</u>	<u>\$ 846,575</u>

**Irving Independent School District**

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds

For the Year Ended August 31, 2024

**Exhibit H-7**

	<b>STUDENT ACTIVITY FUNDS</b>	<b>FLEXIBLE BENEFITS</b>	<b>TOTAL CUSTODIAL FUNDS</b>
<b>ADDITIONS</b>			
Miscellaneous revenue from student groups	\$ 1,283,885	\$ -	\$ 1,283,885
Additions from flex funds	-	943,867	943,867
<b>TOTAL ADDITIONS</b>	<b>1,283,885</b>	<b>943,867</b>	<b>2,227,752</b>
<b>DEDUCTIONS</b>			
Dues and fees	1,317,421	-	1,317,421
Distribution of flex funds	-	1,008,542	1,008,542
<b>TOTAL DEDUCTIONS</b>	<b>1,317,421</b>	<b>1,008,542</b>	<b>2,325,963</b>
Change in net position	(33,536)	(64,675)	(98,211)
Net position, beginning	641,630	303,156	944,786
<b>NET POSITION, ENDING</b>	<b>\$ 608,094</b>	<b>\$ 238,481</b>	<b>\$ 846,575</b>

# Required T.E.A. Schedules

**Irving Independent School District**  
 Schedule of Delinquent Taxes Receivable  
 For the Year Ended August 31, 2024

LAST TEN YEARS TAX ROLL FISCAL YEAR ENDING August 31			3	10
		INTEREST & SINKING	ASSESSED/ APPRAISED VALUE FOR SCHOOL TAX	BEGINNING BALANCE 9/1/2023
2015 & Prior Years	Various	Various	Various	\$ 1,036,700
2016	1.1700	0.4050	10,428,027,790	173,379
2017	1.1700	0.2750	11,457,829,623	217,384
2018	1.1700	0.2614	12,120,027,696	271,251
2019	1.1700	0.2311	13,358,205,288	361,411
2020	1.0310	0.2741	14,537,517,847	570,257
2021	1.0148	0.2603	15,884,792,736	783,495
2022	0.9390	0.2687	16,791,998,908	1,121,206
2023	0.9056	0.2418	19,371,934,822	3,123,311
2024	0.7279	0.3002	20,332,427,521 *	-
<b>1000 TOTALS</b>				<u>\$ 7,658,394</u>

8000 - Taxes refunded under section 26.1115, tax code, for owners who received an exemption as provided by section 11.42(f), tax code

9000 - Portion of row 1000 for taxes paid into tax increment zone under chapter 311, tax code

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 \$7,804,491.

\* Source: 2023 School District Report of Property Value  
 (Includes all Supplements and Litigated Accounts).

20	30	32	40	50	99
CURRENT YEAR'S TOTAL LEVY	MAINTENANCE TOTAL COLLECTIONS	DEBT SERVICE TOTAL COLLECTIONS	FISCAL YEAR'S ADJUSTMENT	ENDING BALANCE 8/31/2024	Total Taxes Refunded Under Section 26.1115(c)
\$ -	\$ 76,138	\$ 26,483	\$ (42,742)	\$ 891,337	
-	21,838	8,504	(6,840)	136,197	
-	13,426	3,156	(10,065)	190,737	
-	18,590	4,153	(9,373)	239,135	
-	31,024	6,128	(20,686)	303,573	
-	74,888	19,910	(57,120)	418,339	
-	109,509	28,090	(88,048)	557,848	
-	22,327	6,389	(316,954)	775,536	
-	(2,565,844)	(685,094)	(4,921,973)	1,452,276	
<u>197,855,687</u>	<u>140,225,282</u>	<u>57,831,609</u>	<u>3,302,128</u>	<u>3,100,924</u>	
<u>\$ 197,855,687</u>	<u>\$ 138,027,178</u>	<u>\$ 57,249,328</u>	<u>\$ (2,171,673)</u>	<u>\$ 8,065,902</u>	
					\$ 15,663
	\$ -				

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 8/31/24:

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, 2024

**Exhibit J-2**

<b>DATA CONTROL CODES</b>		<b>ORIGINAL BUDGET</b>	<b>FINAL AMENDED BUDGET</b>	<b>FISCAL YEAR ACTUAL</b>	<b>VARIANCE POSITIVE OR (NEGATIVE)</b>
<b>REVENUES</b>					
5700	Local and intermediate sources	\$ 61,550,850	\$ 61,550,850	\$ 57,793,045	\$ (3,757,805)
5800	State program revenues	-	-	4,802,851	4,802,851
5020	Total revenues	61,550,850	61,550,850	62,595,896	1,045,046
<b>EXPENDITURES</b>					
0070	Debt service				
0071	Principal	34,685,000	34,685,000	34,685,000	-
0072	Interest and charges on long-term debt	26,315,850	26,315,850	26,315,850	-
0073	Bond issue costs and fees	500,000	500,000	4,425	495,575
	Total debt services	61,500,850	61,500,850	61,005,275	495,575
6030	Total expenditures	61,500,850	61,500,850	61,005,275	495,575
1100	Excess (deficiency) of revenues over (under) expenditures	50,000	50,000	1,590,621	1,540,621
1200	Net change in fund balances	50,000	50,000	1,590,621	1,540,621
0100	Fund balance - September 1 (beginning)	11,321,661	11,321,661	11,321,661	-
3000	<b>FUND BALANCE - AUGUST 31 (ENDING)</b>	<b>\$ 11,371,661</b>	<b>\$ 11,371,661</b>	<b>\$ 12,912,282</b>	<b>\$ 1,540,621</b>

<u>Data Codes</u>		<u>Responses</u>
<b><u>Section A: Compensatory Education Programs</u></b>		
AP1	Did your District expend any state compensatory education program state allotment funds during the District's fiscal year?	Yes
AP2	Does the District have written policies and procedures for its state compensatory education program?	Yes
AP3	Total state allotment funds received for state compensatory education programs during the District's fiscal year.	\$ 42,018,744
AP4	Actual direct program expenditures for state compensatory education programs during the District's fiscal year. (PICs 24, 26, 28, 29, 30)	\$ 23,207,488
<b><u>Section B: Bilingual Education Programs</u></b>		
AP5	Did your District expend any bilingual education program state allotment funds during the District's fiscal year?	Yes
AP6	Does the District have written policies and procedures for its bilingual education program?	Yes
AP7	Total state allotment funds received for bilingual education programs during the District's fiscal year.	\$ 11,518,646
AP8	Actual direct program expenditures for bilingual education programs during the District's fiscal year. (PICs 25)	\$ 18,189,882

# 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.

<b>Contents</b>	<b>Exhibits</b>
<b>Financial Trends Information</b> These schedules contain trend information intended to help the reader understand how the district's financial position has changed over time.	S1 – S7
<b>Revenue Capacity Information</b> These schedules contain information intended to help the reader assess the district's most significant revenue source, state tax collections.	S8 – S12
<b>Debt Capacity information</b> 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
<b>Demographic and Economic information</b> 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
<b>Operating Information</b> 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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Governmental activities				
Net investment in capital assets	\$ 32,289,637	\$ 32,387,346	\$ 49,947,282	\$ 76,698,608
Restricted				
Federal and state programs	5,434,057	6,190,761	6,926,005	6,687,877
Debt service	10,505,814	4,202,628	4,239,051	4,792,224
Unrestricted	<u>(482,474)</u>	<u>19,157,439</u>	<u>32,925,745</u>	<u>(134,227,899)</u>
<b>TOTAL GOVERNMENTAL NET POSITION</b>	<u>\$ 47,747,034</u>	<u>\$ 61,938,174</u>	<u>\$ 94,038,083</u>	<u>\$ (46,049,190)</u>
Business-type activities				
Unrestricted	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (48,721)</u>	<u>\$ (182,385)</u>
<b>TOTAL BUSINESS-TYPE NET POSITION</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (48,721)</u>	<u>\$ (182,385)</u>
Total primary government				
Net investment in capital assets	\$ 32,289,637	\$ 32,387,346	\$ 49,947,282	\$ 76,698,608
Restricted				
Federal and state programs	5,434,057	6,190,761	6,926,005	6,687,877
Debt service	10,505,814	4,202,628	4,239,051	4,792,224
Unrestricted	<u>(482,474)</u>	<u>19,157,439</u>	<u>32,877,024</u>	<u>(134,410,284)</u>
<b>TOTAL PRIMARY GOVERNMENT</b>	<u>\$ 47,747,034</u>	<u>\$ 61,938,174</u>	<u>\$ 93,989,362</u>	<u>\$ (46,231,575)</u>

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

2019	2020	2021	2022	2023	2024
\$ 89,114,218	\$ 118,667,802	\$ 139,875,980	\$ 162,764,128	\$ 201,202,152	\$ 236,580,087
5,722,247	2,867,679	5,235,921	12,864,345	17,117,066	18,084,155
16,675,173	14,646,882	11,328,895	10,010,118	11,089,055	12,976,120
(127,105,683)	(137,914,164)	(136,549,851)	(138,000,569)	(125,744,652)	(95,012,009)
<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>	<u>\$ 172,628,353</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 89,114,218	\$ 118,667,802	\$ 139,875,980	\$ 162,764,128	\$ 201,202,152	\$ 236,580,087
5,722,247	2,867,679	5,235,921	12,864,345	17,117,066	18,084,155
16,675,173	14,646,882	11,328,895	10,010,118	11,089,055	12,976,120
(127,105,683)	(137,914,164)	(136,549,851)	(138,000,569)	(125,744,652)	(95,012,009)
<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>	<u>\$ 172,628,353</u>

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

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>EXPENSES</b>				
Governmental activities				
Instruction	\$ 211,808,998	\$ 217,338,877	\$ 224,360,321	\$ 155,169,170
Instructional resources and media services	5,488,376	6,368,683	6,581,856	7,625,079
Curriculum and staff development services	9,135,362	8,217,047	9,400,847	7,027,424
Instructional leadership	4,577,973	5,027,383	5,654,331	3,800,568
School leadership	20,401,286	21,467,618	22,393,869	14,444,144
Guidance, counseling, & evaluation services	15,721,776	17,071,237	17,081,638	11,411,772
Social work services	1,576,516	1,556,815	1,728,065	1,022,686
Health services	3,001,895	3,294,065	3,403,554	2,317,808
Student transportation	5,267,894	6,032,429	7,009,837	6,857,230
Food service	19,738,827	21,381,006	22,262,789	18,844,875
Extracurricular activities	6,538,184	6,986,735	7,151,176	5,866,123
General administration	7,122,438	7,791,108	7,939,216	5,431,463
Plant maintenance and operations	22,191,155	23,796,087	25,112,397	23,008,223
Security and monitoring services	3,130,271	3,467,941	3,551,287	3,030,946
Data processing services	4,031,182	4,254,484	4,868,754	4,606,508
Community services	1,724,124	2,323,519	2,144,097	1,411,289
Interest on long-term debt	20,023,429	20,103,591	16,096,943	13,029,722
Facilities acquisition/construction	71,682	92,834	122,425	475,180
Intergovernmental charges	173,772	15,882	42,900	21,162
Payments to TIF	6,465,553	8,945,883	11,010,364	13,382,139
Other intergovernmental charges	538,945	568,476	583,498	599,317
Total governmental activities expenses	<u>368,729,638</u>	<u>386,101,700</u>	<u>398,500,164</u>	<u>299,382,828</u>
Business-type activities				
Vending	-	-	476,486	453,958
Total business-type activities	<u>-</u>	<u>-</u>	<u>476,486</u>	<u>453,958</u>
<b>TOTAL PRIMARY EXPENSES</b>	<b><u>\$ 368,729,638</u></b>	<b><u>\$ 386,101,700</u></b>	<b><u>\$ 398,976,650</u></b>	<b><u>\$ 299,836,786</u></b>
<b>PROGRAM REVENUES</b>				
Governmental activities				
Charges for services				
Instruction	\$ 360,438	\$ 242,247	\$ 572,448	\$ 651,901
Food service	3,110,102	3,136,952	2,782,044	2,565,563
Extracurricular activities	1,814,044	1,861,280	1,885,027	1,855,358
Plant maintenance and operations	388,564	466,364	331,195	383,429
Operating grants and contributions	57,542,541	62,385,043	75,499,383	7,052,625
Total governmental activities revenues	<u>63,215,689</u>	<u>68,091,886</u>	<u>81,070,097</u>	<u>12,508,876</u>
Business-type activities				
Charges for services				
Vending	-	-	321,361	320,294
Total business-type activities	<u>-</u>	<u>-</u>	<u>321,361</u>	<u>320,294</u>
<b>TOTAL PRIMARY GOVERNMENT REVENUES</b>	<b><u>\$ 63,215,689</u></b>	<b><u>\$ 68,091,886</u></b>	<b><u>\$ 81,391,458</u></b>	<b><u>\$ 12,829,170</u></b>

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

2019	2020	2021	2022	2023	2024
\$ 237,621,653	\$ 246,100,617	\$ 245,346,028	\$ 220,104,380	\$ 232,424,178	\$ 234,170,649
6,293,049	6,491,369	6,151,185	5,523,746	5,802,594	5,220,941
10,023,173	10,855,730	11,864,739	13,648,762	10,287,401	9,377,309
6,218,861	7,699,350	7,765,880	8,391,814	10,224,061	11,207,879
23,225,973	24,539,037	24,270,416	21,452,598	22,723,042	23,910,911
17,879,474	20,161,822	19,150,363	20,165,604	18,107,767	20,953,540
1,719,611	1,607,543	1,523,025	1,437,039	1,376,187	851,024
3,711,880	4,058,513	3,924,641	4,013,444	4,108,747	3,732,893
10,376,215	7,584,884	7,636,526	10,268,381	9,128,996	11,779,817
22,592,999	23,473,075	21,833,111	22,192,009	25,656,414	28,022,320
7,372,719	7,231,954	6,718,733	6,600,210	7,035,258	7,694,323
8,335,489	9,385,916	14,940,341	11,845,009	18,706,548	29,167,073
28,772,770	27,820,383	28,203,793	33,065,611	31,634,395	35,665,284
4,237,373	4,753,222	5,221,637	5,241,723	5,918,483	9,092,468
7,528,670	9,281,368	12,772,715	16,510,308	7,069,683	7,807,765
2,057,946	2,602,644	2,598,094	3,216,080	3,361,656	3,616,940
13,689,128	12,573,923	11,916,900	11,098,813	11,352,451	22,602,398
589,580	774,581	1,401,030	1,186,808	1,177,950	905,652
11,322	19,986	2,394	11,094	7,236	27,264
15,380,261	248,209	-	-	-	-
624,457	607,393	613,334	615,541	636,722	706,464
428,262,603	427,871,519	433,854,885	416,588,974	426,739,769	466,512,914
261,306	-	-	-	-	-
261,306	-	-	-	-	-
\$ 428,523,909	\$ 427,871,519	\$ 433,854,885	\$ 416,588,974	\$ 426,739,769	\$ 466,512,914
\$ 651,901	\$ 406,586	\$ 251,178	\$ 560,783	\$ 470,032	\$ 508,666
2,565,563	1,175,220	290,826	627,849	1,119,745	843,953
1,855,358	1,065,052	507,212	975,388	1,095,626	1,147,760
383,429	72,766	7,004	54,792	39,119	42,762
7,052,625	73,015,452	83,618,350	76,495,151	106,681,742	114,885,728
12,508,876	75,735,076	84,674,570	78,713,963	109,406,264	117,428,869
320,294	-	-	-	-	-
320,294	-	-	-	-	-
\$ 12,829,170	\$ 75,735,076	\$ 84,674,570	\$ 78,713,963	\$ 109,406,264	\$ 117,428,869

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

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>NET (EXPENSE)/REVENUE</b>				
Governmental activities	\$ (305,513,949)	\$ (318,009,814)	\$ (317,906,553)	\$ (286,873,952)
Business-type activities	-	-	(155,125)	(133,664)
	<u>(305,513,949)</u>	<u>(318,009,814)</u>	<u>(318,061,678)</u>	<u>(287,007,616)</u>
<b>GENERAL REVENUES</b>				
Governmental activities				
Taxes				
Property taxes levied for general purposes	96,135,459	100,440,711	122,229,287	127,929,303
Property taxes levied for debt service	36,447,373	38,749,543	28,770,790	28,367,128
State aid formula grants	187,211,926	184,411,595	187,453,054	175,530,606
Investment earnings	285,316	832,337	1,612,463	3,016,736
Miscellaneous	9,254,222	7,766,768	9,570,786	13,846,942
Special item	-	-	-	6,268,735
Transfers	-	-	(106,404)	-
	<u>329,334,296</u>	<u>332,200,954</u>	<u>349,529,976</u>	<u>354,959,450</u>
Business-type activities				
Transfers	-	-	106,404	-
	<u>-</u>	<u>-</u>	<u>106,404</u>	<u>-</u>
	<u>329,334,296</u>	<u>332,200,954</u>	<u>349,636,380</u>	<u>354,959,450</u>
<b>CHANGE IN NET POSITION</b>				
Governmental activities	23,820,347	14,191,140	31,623,423	68,085,498
Business-type activities	-	-	(48,721)	(133,664)
<b>TOTAL PRIMARY GOVERNMENT</b>	<u>\$ 23,820,347</u>	<u>\$ 14,191,140</u>	<u>\$ 31,574,702</u>	<u>\$ 67,951,834</u>

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

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ (415,753,727) 58,988	\$ (352,136,443) -	\$ (349,180,315) -	\$ (337,875,011) -	\$ (317,333,505) -	\$ (349,084,045) -
(415,694,739)	(352,136,443)	(349,180,315)	(337,875,011)	(317,333,505)	(349,084,045)
141,267,808	144,594,888	157,647,163	151,607,384	172,281,036	139,583,934
27,771,138	38,586,051	40,238,396	43,505,087	45,544,234	57,607,097
174,875,485	177,306,711	170,517,817	167,880,473	142,547,350	188,588,913
4,769,472	2,861,202	394,410	966,403	9,209,586	30,256,870
12,302,304	2,649,835	2,005,275	1,662,741	3,776,898	2,011,963
-	-	-	-	-	-
(208,532)	-	-	-	-	-
360,777,675	365,998,687	370,803,061	365,622,088	373,359,104	418,048,777
208,532	-	-	-	-	-
208,532	-	-	-	-	-
360,986,207	365,998,687	370,803,061	365,622,088	373,359,104	418,048,777
(54,976,052) 267,520	13,862,244 -	21,622,746 -	27,747,077 -	56,025,599 -	68,964,732 -
<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>	<u>\$ 68,964,732</u>

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

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General fund				
Nonspendable	\$ 976,874	\$ 1,207,087	\$ 1,249,468	\$ 738,981
Assigned	17,091,518	9,696,748	3,402,196	2,959,931
Unassigned	89,501,266	92,208,290	109,226,931	101,102,211
<b>TOTAL GENERAL FUND</b>	<b><u>\$ 107,569,658</u></b>	<b><u>\$ 103,112,125</u></b>	<b><u>\$ 113,878,595</u></b>	<b><u>\$ 104,801,123</u></b>
All other governmental funds				
Nonspendable	\$ 268,747	\$ 283,454	\$ 79,029	\$ 301,724
Restricted	33,001,787	20,287,005	18,846,703	12,171,275
Assigned	-	-	-	21,148,829
Unassigned	-	-	-	(3,014)
<b>TOTAL ALL OTHER GOVERNMENTAL FUNDS</b>	<b><u>\$ 33,270,534</u></b>	<b><u>\$ 20,570,459</u></b>	<b><u>\$ 18,925,732</u></b>	<b><u>\$ 33,618,814</u></b>

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

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 706,024	\$ 803,181	\$ 767,488	\$ 924,923	\$ 984,882	\$ 723,377
3,024,775	35,357,935	30,589,413	15,575,890	31,374,463	40,444,829
101,393,315	78,516,748	86,736,133	81,719,354	81,545,206	98,700,000
<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>	<u>\$ 139,868,206</u>
\$ 203,880	\$ -	\$ -	\$ -	\$ -	\$ 269,460
22,122,651	17,283,119	16,150,478	22,594,512	385,293,436	362,791,833
9,661,547	6,329,038	5,511,642	11,683,215	-	-
(3,014)	(3,612)	(25,959)	(198,888)	(8,784)	(197,674)
<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>	<u>\$ 362,863,619</u>

# Irving Independent School District

## Governmental Funds Revenues<sup>1</sup>

Last Ten Fiscal Years (Unaudited)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>REVENUES</b>				
Federal sources				
Federal grants	\$ 24,456,450	\$ 27,010,564	\$ 27,194,891	\$ 22,754,974
Food service	19,241,145	19,662,942	19,972,952	19,519,459
Capital projects	729,102	-	-	-
Total federal sources	44,426,697	46,673,506	47,167,843	42,274,433
State sources				
State grants and other	182,775,755	177,764,921	184,875,873	174,183,511
Public education capital outlay				
Food service	119,678	140,759	119,779	120,605
Debt service	10,203,552	8,106,227	5,898,837	2,557,992
Total state sources	193,098,985	186,011,907	190,894,489	176,862,108
Local sources				
Local & intermediate sources	112,277,764	120,590,560	148,042,048	160,412,398
Food service	3,112,454	3,150,051	2,813,945	2,667,739
Debt service	36,478,013	38,831,336	28,920,869	28,450,971
Capital projects	20,001	58,264	126,741	223,268
Total local sources	151,888,232	162,630,211	179,903,603	191,754,376
<b>TOTAL REVENUES</b>	<u>\$ 389,413,914</u>	<u>\$ 395,315,624</u>	<u>\$ 417,965,935</u>	<u>\$ 410,890,917</u>

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

**Note:**

<sup>1</sup>Includes General, Food Service, Debt Service, Capital Projects, and Special Revenue Funds.

Exhibit S-5

2019	2020	2021	2022	2023	2024
\$ 28,404,157	\$ 23,476,893	\$ 37,188,710	\$ 48,457,016	\$ 74,164,846	\$ 72,071,448
19,317,791	19,329,531	21,354,176	27,833,604	25,566,779	26,021,579
-	-	2,706,475	-	-	-
47,721,948	42,806,424	61,249,361	76,290,620	99,731,625	98,093,027
179,619,223	178,375,154	171,370,950	169,781,453	143,671,755	188,906,134
108,021	101,455	106,702	38,416	95,877	100,727
2,361,280	650,956	1,540,582	574,204	1,188,304	4,802,851
182,088,524	179,127,565	173,018,234	170,394,073	144,955,936	193,809,712
174,329,176	152,799,363	160,679,841	157,441,640	183,342,324	152,361,829
3,055,992	1,533,389	336,446	818,939	2,484,324	2,533,206
28,079,531	38,792,525	40,252,185	43,527,181	45,952,848	57,793,045
-	19,736,977	-	-	1,204,345	19,736,977
205,464,699	212,862,254	201,268,472	201,787,760	232,983,841	232,425,057
<u>\$ 435,275,171</u>	<u>\$ 434,796,243</u>	<u>\$ 435,536,067</u>	<u>\$ 448,472,453</u>	<u>\$ 477,671,402</u>	<u>\$ 524,327,796</u>

**Irving Independent School District**  
**Governmental Funds Expenditures and Debt Service Ratio<sup>1</sup>**  
**Last Ten Fiscal Years (Unaudited)**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>EXPENDITURES</b>				
Governmental funds				
11 Instruction	\$ 198,653,525	\$ 197,401,989	\$ 200,221,263	\$ 199,797,948
12 Instructional resources & media services	4,988,675	5,526,231	5,504,998	5,330,043
13 Curriculum & staff development services	9,182,998	7,969,790	9,020,339	9,281,871
Total function 10	212,825,198	210,898,010	214,746,600	214,409,862
21 Instructional leadership	4,583,961	5,016,246	5,183,399	5,227,105
23 School leadership	19,658,156	19,783,704	20,127,642	19,832,979
Total function 20	24,242,117	24,799,950	25,311,041	25,060,084
31 Guidance, counseling, & evaluation services	15,195,030	15,879,307	15,488,239	15,296,284
32 Social work services	1,591,463	1,499,289	1,547,947	1,535,770
33 Health services	2,891,635	3,116,593	3,076,661	3,200,964
34 Student transportation	5,240,723	6,005,258	6,982,666	8,337,203
35 Food service	21,441,982	21,770,990	21,909,340	19,983,800
36 Extracurricular activities	6,324,888	6,261,632	6,320,974	6,657,455
Total function 30	52,685,721	54,533,069	55,325,827	55,011,476
41 General administration	7,038,599	7,380,628	7,399,101	7,352,690
Total function 40	7,038,599	7,380,628	7,399,101	7,352,690
51 Plant maintenance and operations	22,166,761	23,605,883	23,849,262	24,908,521
52 Security and monitoring services	3,192,050	3,434,715	3,406,129	3,663,243
53 Data processing services	4,065,945	4,855,841	5,893,963	5,308,629
Total function 50	29,424,756	31,896,439	33,149,354	33,880,393
61 Community services	1,775,912	2,271,083	1,964,314	1,884,851
Total function 60	1,775,912	2,271,083	1,964,314	1,884,851
71 Debt service				
Principal on long-term debt	22,133,623	28,884,818	27,860,000	28,230,000
Interest on long-term debt	24,989,938	25,751,096	18,811,331	18,335,258
Bond issuance costs and fees	1,147,082	1,895,655	226,110	147,775
Total function 70	48,270,643	56,531,569	46,897,441	46,713,033
81 Facilities acquisition/construction	6,679,429	16,547,033	12,528,765	7,122,345
Total function 80	6,679,429	16,547,033	12,528,765	7,122,345
95 Payments to JJAEP	173,772	15,882	42,900	21,162
97 Payments to TIF	6,465,553	8,945,883	11,010,364	13,382,139
99 Intergovernmental charges	538,945	568,476	583,498	599,317
Total function 90	7,178,270	9,530,241	11,636,762	14,002,618
<b>TOTAL EXPENDITURES</b>	<u>\$ 390,120,645</u>	<u>\$ 414,388,022</u>	<u>\$ 408,959,205</u>	<u>\$ 405,437,352</u>
Debt service as a percentage of noncapital expenditures	12.5%	14.0%	12.0%	11.9%

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

**Notes:**

<sup>1</sup> Includes General, Food Service, Debt Service, Capital Projects, and Special Revenue Funds.

2019	2020	2021	2022	2023	2024
\$ 200,765,138	\$ 206,544,626	\$ 220,889,648	\$ 220,891,113	\$ 226,192,356	\$ 218,108,468
5,410,461	5,437,001	5,471,182	5,547,623	5,489,533	4,771,558
9,066,158	9,703,012	11,277,269	14,279,397	10,383,090	9,177,996
215,241,757	221,684,639	237,638,099	240,718,133	242,064,979	232,058,022
5,527,490	6,679,890	7,221,635	8,718,837	10,602,580	11,355,426
19,927,818	20,590,610	21,890,998	21,699,233	22,048,839	22,521,690
25,455,308	27,270,500	29,112,633	30,418,070	32,651,419	33,877,116
15,493,457	17,137,376	17,382,209	20,636,591	17,952,172	19,715,702
1,528,468	1,394,998	1,424,180	1,526,276	1,392,518	830,069
3,190,606	3,417,307	3,548,961	4,085,252	4,105,422	3,464,384
12,836,911	8,122,489	7,066,573	10,854,688	10,858,244	11,213,182
20,340,593	20,812,466	20,124,379	21,741,390	24,591,473	27,852,259
6,220,574	5,986,379	5,777,843	6,199,256	6,479,893	6,926,076
59,610,609	56,871,015	55,324,145	65,043,453	65,379,722	70,001,672
7,420,674	8,252,606	14,116,306	12,220,044	19,181,388	31,107,498
7,420,674	8,252,606	14,116,306	12,220,044	19,181,388	31,107,498
24,960,391	25,371,458	27,565,054	34,018,940	32,320,785	35,378,415
4,040,839	4,474,203	5,064,923	5,448,649	7,466,744	9,787,259
7,008,988	10,626,975	12,224,096	16,292,987	9,034,353	8,193,708
36,010,218	40,472,636	44,854,073	55,760,576	48,821,882	53,359,382
1,878,956	2,347,479	2,472,111	3,342,497	3,385,261	3,557,234
1,878,956	2,347,479	2,472,111	3,342,497	3,385,261	3,557,234
28,720,000	30,990,000	30,490,000	31,750,000	35,915,886	36,969,117
17,854,470	15,596,599	14,789,600	13,527,025	12,548,072	26,380,007
14,550	412,082	14,050	8,750	2,436,905	4,425
46,589,020	46,998,681	45,293,650	45,285,775	50,900,863	63,353,549
28,277,832	9,540,400	4,809,851	4,085,635	5,497,240	34,683,217
28,277,832	9,540,400	4,809,851	4,085,635	5,497,240	34,683,217
11,322	19,986	2,394	11,094	7,236	27,264
15,380,261	248,209	-	-	-	-
624,457	607,393	613,334	615,541	636,722	706,464
16,016,040	875,588	615,728	626,635	643,958	733,728
<u>\$ 436,500,414</u>	<u>\$ 414,313,544</u>	<u>\$ 434,236,596</u>	<u>\$ 457,500,818</u>	<u>\$ 468,526,712</u>	<u>\$ 522,731,418</u>
11.5%	11.6%	10.6%	10.0%	10.8%	13.2%

# Irving Independent School District

## Other Financing Sources and Uses and Net Change in Fund Balances

Last Ten Fiscal Years (Unaudited)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	\$ (706,731)	\$ (19,072,398)	\$ 9,006,730	\$ 5,453,565
Other financing sources (uses)				
Proceeds from sale of bonds	-	-	-	-
Premium or (discount) on bonds issued	8,319,033	54,633,023	2,334,052	1,114,581
Proceeds from sale of refunding bonds	60,010,000	218,640,000	20,105,000	8,885,000
Sale of real or personal property	668,453	25,711	-	40,907
Lease proceeds	-	-	-	-
SBITA proceeds	-	-	-	-
Extraordinary other uses	2,764,638	-	-	-
Transfers in	-	364,551	19,161,450	36,995,556
Transfers out	-	(364,551)	(19,267,854)	(36,995,556)
Insurance recoveries	20,108	-	-	-
Payments to escrow agents	(67,764,023)	(271,383,944)	(22,217,635)	(9,878,443)
Total other financing sources (uses)	<u>4,018,209</u>	<u>1,914,790</u>	<u>115,013</u>	<u>162,045</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 3,311,478</u>	<u>\$ (17,157,608)</u>	<u>\$ 9,121,743</u>	<u>\$ 5,615,610</u>

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

Exhibit S-7

2019	2020	2021	2022	2023	2024
\$ (1,225,243)	\$ 745,722	\$ 1,299,471	\$ (9,028,365)	\$ 9,144,690	\$ 1,596,378
-	-	-	-	312,040,000	-
-	2,152,914	-	-	38,566,705	-
-	42,020,000	-	-	-	-
123,016	33,128	143,315	40,610	172,408	17,200
-	-	-	-	88,705	2,161,619
-	-	-	-	6,877,689	151,119
-	-	-	-	-	-
35,340,431	6,650,000	-	9,965,000	-	6,850,016
(35,548,963)	(6,650,000)	-	(10,007,000)	-	(7,233,710)
-	-	-	1,599,566	-	-
-	(43,774,533)	-	-	-	-
(85,516)	431,509	143,315	1,598,176	357,745,507	1,946,244
\$ (1,310,759)	\$ 1,177,231	\$ 1,442,786	\$ (7,430,189)	\$ 366,890,197	\$ 3,542,622



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

**Exhibit S-8**

IRVING INDEPENDENT SCHOOL DISTRICT				OVERLAPPING RATES <sup>1</sup>			
FISCAL YEAR	MAINTENANCE AND OPERATIONS	DEBT SERVICE	TOTAL	CITY OF IRVING	IRVING FLOOD CONTROL DISTRICT SECTION 1	CITY OF GRAND PRAIRIE	
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	
2024	0.728	0.300	1.028	0.589	0.428	0.660	

**Source:** Appropriate government entities' tax departments

**Note:**

<sup>1</sup> Includes levies for operating and debt service costs.

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

FISCAL YEAR	IRVING INDEPENDENT SCHOOL DISTRICT			OVERLAPPING RATES <sup>1</sup>		
	MAINTENANCE AND OPERATIONS	DEBT SERVICE	TOTAL	CITY OF IRVING	IRVING FLOOD CONTROL DISTRICT SECTION 1	CITY OF GRAND PRAIRIE
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
2024	0.728	0.300	1.028	0.589	0.428	0.660

Source: Appropriate government entities' tax departments

Note:

<sup>1</sup> Includes levies for operating and debt service costs.

OVERLAPPING RATES <sup>1</sup>

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	0.124	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
0.736	0.216	0.110	0.220	1.400	-	0.755



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

Exhibit S-10

TAXPAYER	2024			2015		
	TAXABLE ASSESSED VALUE	RANK	PERCENTAGE OF TOTAL TAXABLE ASSESSED	TAXABLE ASSESSED VALUE	RANK	PERCENTAGE OF TOTAL TAXABLE ASSESSED
Amazon Com Services Inc	\$ 374,661,420	1	1.8%			
AGRE Williams Square	252,973,720	2	1.2%			
San Mar Corporation	226,963,160	3	1.1%	\$ 66,797,960	7	0.7%
Frito Lay Inc.	221,672,130	4	1.1%	57,961,110	10	0.6%
Las Colinas Irving	165,000,000	5	0.8%			
PPF AMLI	160,175,000	6	0.8%			
JDFW II LLC	149,500,000	7	0.7%			
Texas Utilities	147,018,770	8	0.7%	89,653,160	5	0.9%
PCPI UT Owners LP	145,247,670	9	0.7%			
Alesio Garden & F6TAWS LLC	143,500,000	10	0.7%			
Verizon				255,000,000	1	2.6%
AG PCPI Urban Towers				209,182,430	2	2.1%
BRE Las Colinas LLC				110,219,680	3	1.1%
BRE Las Colinas LLC				110,113,720	4	1.1%
Dr. Pepper Bottling Co.				70,398,750	6	0.7%
LPC Northwest PH I LP				60,690,000	8	0.6%
TCI 600 Las Colinas Inc				58,200,150	9	0.6%
	<u>\$ 1,986,711,870</u>		<u>9.6%</u>	<u>\$ 1,088,216,960</u>		<u>11.0%</u>

Source: Dallas Central Appraisal District

Note:

<sup>1</sup>Total appraised taxable value for 2024 = \$20,332,427,521

<sup>2</sup>Total appraised taxable value for 2015 = \$9,875,806,062

Irving Independent School District  
Property Tax Levies and Collections<sup>1</sup>  
Last Ten Fiscal Years (Unaudited)

Exhibit S-11

FISCAL YEAR ENDING	TAXES LEVIED FOR THE FISCAL YEAR <sup>2</sup>	COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY		COLLECTIONS OTHER THAN CURRENT YEAR	TOTAL COLLECTION TO DATE <sup>3</sup>		PERCENTAGE OF TOTAL COLLECTIONS TO TAX LEVY
		AMOUNT	PERCENTAGE OF LEVY	DELINQUENT TAXES	AMOUNT		
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)	167,293,022	98.62%	
2019	182,531,008	180,268,628	98.76%	613,277	180,881,905	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%	
2024	231,157,815	198,056,891	85.68%	(2,780,384)	195,276,507	84.48%	

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

Notes:

- <sup>1</sup> The District performs its own tax collection activities.
- <sup>2</sup> 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.
- <sup>3</sup> 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 Type<sup>1</sup>  
 Last Ten Fiscal Years (Unaudited)

Exhibit S-12

FISCAL YEAR	GOVERNMENTAL ACTIVITIES			TOTAL PRIMARY GOVERNMENT	PERCENTAGE OF PERSONAL INCOME <sup>2</sup>	PER CAPITA <sup>2</sup>
	GENERAL OBLIGATION BONDS	LEASES PAYABLE	SBITA LIABILITY			
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	4,107,838	658,410,726	6.51%	2,523
2024	613,189,601	1,866,839	1,570,853	616,627,293	5.60%	2,370

Source: Dallas Central Appraisal District

Notes:

<sup>1</sup> Details of the District's outstanding debt can be found in the notes to the financial statements.

<sup>2</sup> 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 <sup>1</sup>	ESTIMATED SHARE OF DIRECT AND OVERLAPPING DEBT
City of Irving	\$ 903,835,000	50.57%	\$ 457,069,360
Irving Flood Control District # 1	2,025,000	96.43%	1,952,708
City of Grand Prairie	486,823,000	0.63%	3,066,985
City of Dallas	2,530,810,416	0.21%	5,314,702
Dallas College	318,675,000	4.96%	15,806,280
Dallas County Utility and Reclamation	98,190,000	47.97%	47,101,743
Dallas County Hospital	527,660,000	4.96%	26,171,936
Dallas County Flood Control	16,110,000	39.49%	6,361,839
Dallas County	198,645,000	4.96%	9,852,792
Subtotal, overlapping bonded debt			572,698,345
Irving Independent School District direct debt	\$ 616,627,293	100.00%	\$ 616,627,293
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>			<b>\$ 1,189,325,638</b>
<b>RATIO OF (NET) GENERAL BONDED DEBT TO THE ESTIMATED ACTUAL PROPERTY VALUE</b>			<b>3.03%</b>

**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.

<sup>1</sup> 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 <sup>1</sup>	ASSESSED VALUE <sup>2</sup>	TOTAL BONDED DEBT OUTSTANDING <sup>3</sup>	LESS DEBT SERVICE FUNDS	NET BONDED DEBT OUTSTANDING	RATIO OF NET BONDED DEBT ASSESSED VALUE	NET BONDED DEBT PER CAPITA
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
2024	258,916	20,332,427,521	613,189,601	12,976,120	600,213,481	2.95%	2,318

**Source:**

<sup>1</sup> See Exhibit S-16 for population data.

<sup>2</sup> See Exhibit S-8 for assessed value.

<sup>3</sup> 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**

<b>PERIOD ENDING</b>	<b>POPULATION <sup>1</sup></b>	<b>PERSONAL INCOME <sup>2</sup> (THOUSANDS OF DOLLARS)</b>	<b>PER CAPITA PERSONAL INCOME <sup>2</sup> (DOLLARS)</b>	<b>UNEMPLOYMENT RATE <sup>3</sup></b>
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%
2024	258,916	10,948,781	42,287	3.59%

**Sources:**

<sup>1</sup> Texas Home Town Locator

<sup>2</sup> Calculated by multiplying population by per capital income divided by 1,000

<sup>3</sup> Texas Workforce Commission



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

**Exhibit S-16**

EMPLOYER	2024 <sup>1</sup>			2015 <sup>2</sup>		
	EMPLOYEES	RANK	PERCENTAGE OF TOTAL EMPLOYMENT	EMPLOYEES	RANK	PERCENTAGE OF TOTAL EMPLOYMENT
Citigroup, Inc.	10,000	1	4.35%	6,500	1	2.61%
Verizon	5,000	2	1.74%	3,260	2	1.31%
Irving Mall	4,000	3	1.74%	2,100	3	0.84%
NEC	4,000	4	0.90%			
Boeing	3,000	5	0.92%			
Christus Health	3,000	6	0.84%			
DFW International Airport	2,126	7	1.74%	1,700	6	0.68%
Microsoft	2,075	8	0.83%	1,350	10	0.54%
Exeter Finance Corporation	1,912	9	1.30%			
Baylor Scott-White Med Ctr	1,907	10	1.30%			
Allstate Insurance				2,000	4	0.80%
YRC Freight				1,941	5	0.79%
Nokia				1,500	7	0.60%
Quest Diagnostics				1,500	8	0.60%
Michaels Stores				1,388	9	0.56%
<b>TOTAL</b>	<b>37,020</b>		<b>15.66%</b>	<b>23,239</b>		<b>9.33%</b>

**Source(s):**

<sup>1</sup> Irving - North Central Texas Council of Governments & Texas Workforce Commission

<sup>2</sup> Greater Irving - Las Colinas Chamber of Commerce

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

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>TEACHERS</b>	2,351.7	2,284.0	2,283.4	2,261.9
<b>PROFESSIONAL SUPPORT</b>				
Associate School Psychologist	9.2	9.6	10.5	10.9
Counselor	87.4	88.3	87.8	89.3
Educational Diagnostician	36.4	39.9	39.7	38.4
Librarian	32.9	29.0	29.0	28.8
Occupational Therapist	5.6	5.5	7.0	7.0
Physical Therapist	3.0	3.0	3.0	2.9
School Nurse	38.0	38.0	39.0	37.9
Speech Therapist/Speech- Language Pathologist	35.1	38.4	36.9	36.9
Teacher Facilitator	78.4	76.8	85.7	87.0
Campus Professional Personnel	75.1	75.0	77.2	59.4
Non-Campus Professional Personnel	92.0	93.4	95.7	75.8
	<hr/>	<hr/>	<hr/>	<hr/>
Total Professional Support	493.1	496.9	511.5	474.3
<b>CAMPUS ADMINISTRATION</b>				
Assistant Principal	71.9	70.2	72.9	73.0
Instructional Coach	0.0	0.0	0.0	0.0
Principal	37.0	37.0	37.0	37.0
Teacher Supervisor	36.9	37.7	37.0	37.0
Athletic Director	1.0	1.0	1.0	1.0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Campus Administration	146.8	145.9	147.9	148.0
<b>CENTRAL ADMINISTRATION</b>				
Assistant/Assoc/Deputy Superintendent	4.0	4.0	4.0	4.9
Superintendent	1.0	1.0	1.0	1.0
Instructional Program Director or Exec Director	12.9	13.0	12.0	52.8
Business Manager	1.0	1.0	1.0	1.0
Tax Assessor &/or Collector	3.0	3.0	3.0	3.0
Director of Personnel/HR	2.0	2.0	2.0	3.0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Central Administration	23.9	24.0	23.0	65.7
<b>EDUCATIONAL AIDES</b>				
Educational Aides	426.1	437.4	446.1	460.0
Interpreter	9.5	8.5	8.0	7.9
	<hr/>	<hr/>	<hr/>	<hr/>
Total Educational Aides	435.6	445.9	454.1	467.9
<b>AUXILIARY STAFF</b>	<hr/>	<hr/>	<hr/>	<hr/>
	732.0	709.9	717.1	676.7
<b>TOTAL ALL FULL-TIME EQUIVALENT EMPLOYEES</b>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	4,183.1	4,106.6	4,137.0	4,094.5

Source: District records from the Fall PEIMS submission

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
2,220.8	2,146.3	2,191.9	2,239.6	2,143.1	2,062.0
10.0	8.9	9.7	9.0	3.9	0.9
88.6	96.7	95.5	104.4	95.7	89.3
37.9	40.8	41.1	39.6	36.1	35.6
26.9	29.4	31.2	29.1	28.1	25.5
7.0	6.0	6.0	6.0	6.0	4.3
3.0	3.0	4.0	4.0	4.0	2.7
37.5	39.0	37.3	38.9	39.7	36.2
38.7	37.4	41.8	39.7	36.8	31.8
84.4	88.7	68.7	71.0	75.6	65.7
58.8	55.2	66.6	63.6	56.8	49.7
74.2	80.8	89.3	97.5	134.0	129.2
467.0	485.9	491.2	502.8	516.7	470.9
74.0	74.9	77.1	77.1	74.1	74.7
0.0	0.0	0.0	0.0	0.0	0.0
37.0	37.0	37.0	39.0	37.7	36.4
33.0	35.1	38.8	49.8	42.7	43.5
2.0	1.0	1.0	1.0	1.0	1.0
146.0	148.0	153.9	166.9	155.5	155.6
6.0	9.0	7.9	7.0	6.0	6.0
1.0	1.0	1.0	1.0	1.0	1.0
36.0	38.3	37.2	49.6	18.9	19.5
1.0	1.0	1.0	1.0	1.0	1.0
3.0	1.0	1.0	1.0	1.0	1.0
3.0	3.0	4.0	5.0	6.0	6.0
50.0	53.3	52.1	64.6	33.9	34.5
459.7	464.9	534.5	543.1	490.3	480.0
6.0	7.9	7.0	5.5	4.4	4.2
465.7	472.8	541.5	548.6	494.7	484.2
680.4	701.6	826.5	799.6	932.5	976.9
4,029.9	4,007.9	4,257.1	4,322.1	4,276.4	4,184.1



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
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	3.91 %	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%
2024	31,485	320,252,120	10,172	(0.52)%	2,062.0	15.3	78.3%

Source: District records

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

<b>SCHOOL</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Elementary				
Buildings	24	24	24	24
Square feet	2,027,517	2,027,517	2,027,517	2,027,517
Maximum capacity	20,000	20,000	20,000	20,000
Enrollment	17,912	17,912	17,912	16,585
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	7,454	7,454	7,454	7,451
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	9,778	9,778	9,778	9,935
Administrative				
Buildings	9	9	9	9
Square feet	247,992	255,064	255,064	255,064
Transportation				
Buses (quantity) <sup>1</sup>	0	0	0	175 <sup>2</sup>
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)	-	-	-	1 <sup>3</sup>

**Source:** District records

**Note:**

<sup>1</sup> Buses were titled under Dallas County Schools. Buses were sold to Dallas County Schools in 2012.

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

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

2019	2020	2021	2022	2023	2024
24	24	24	24	24	23
2,027,517	2,027,517	2,027,517	2,027,517	2,027,517	1,937,803
20,000	20,000	20,000	20,000	20,000	19,200
15,945	15,841	15,203	15,442	15,628	15,644
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
7,514	7,696	7,533	7,115	6,728	6,435
7	7	7	7	7	7
1,587,400	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
10,005	10,007	9,946	9,821	9,411	9,406
9	9	13	9	6	8
255,064	255,064	269,286	255,064	234,176	337,900
175 <sup>2</sup>	181 <sup>2</sup>	181 <sup>2</sup>	180 <sup>2</sup>	158	162
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	39	39	47	47	47
1 <sup>3</sup>	1 <sup>3</sup>	1 <sup>3</sup>	1 <sup>3</sup>	1 <sup>3</sup>	1 <sup>3</sup>



# 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, 2024, 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 17, 2025.

**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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**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*.

Board of Trustees  
Irving Independent School District

**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 17, 2025



**Independent Auditor’s Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance as Required by 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, 2024. 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, 2024.

**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.

**Report on Internal Control Over Compliance**

*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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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 17, 2025

**Irving Independent School District**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended August 31, 2024**

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<b>Passed Through State Department of Education:</b>			
Title I Part A Improving Basic Programs	84.010A	25610101057912	\$ 571
Title I Part A Improving Basic Programs	84.010A	24610101057912	10,724,062
Title I Part A Improving Basic Programs	84.010A	23610101057912	35,489
Total Assistance Listing # 84.010A			10,760,122
Title II Part A- Supporting Effective Instruction	84.367A	24694501057912	1,492,648
2023-2024 Principal Residency Grant Cycle 6	84.367A	236945677110017	108,223
Total Assistance Listing # 84.367A			1,600,871
TITLE III, PART A-ELA	84.365A	24671001057912	1,476,274
TITLE III, PART A-ELA	84.365A	23671001057912	270
Total Assistance Listing # 84.365A			1,476,544
Title IV, Part A, Subpart 1	84.424A	24680101057912	796,591
IDEA-B Formula	84.027A	256600010579126000	200
IDEA-B Formula	84.027A	246600010579126000	6,929,066
IDEA-B Formula	84.027A	236600010579126000	40,233
IDEA-B Preschool	84.173A	246610010579126000	138,816
IDEA-B Discretionary Deaf	84.027A	246600110579126000	73,550
IDEA-B Formula-ARP	84.027X	225350020579125000	11,725
IDEA-B Preschool-ARP	84.173X	225360020579125000	1,613
Total Special Education Cluster (IDEA) Cluster			7,195,203
Carl D Perkins Basic Grant for Career & Technology	84.048A	24420006057912	474,081
Texas Education For Homeless Children & Youth	84.196A	244600057110050	73,239
CRRSA ESSER II	84.425D	21521001057912	267,706
ARP ESSER III	84.425U	21528001057912	41,645,878
TCLAS-ESSER III	84.425U	21528042057912	2,128,474
ARP HOMELESS I-TEHCY SUPPLEMENTAL	84.425W	215330017110043	71,459
ARP HOMELESS II	84.425W	21533002057912	241,275
Total Assistance Listing # 84.425D, 84.425U, 84.425W			44,354,792
IDEA-C ECI	84.181A	243911010579123000	1,081
<b>Passed through Dallas County Local Workforce Development Board:</b>			
Adult Ed English Literacy & Civics Awareness	84.002	IISD-AEL1-2020-1	763,894
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			<b>67,496,418</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<b>Passed through Texas Health and Human Services Commission:</b>			
Medicaid Administrative Claiming (MAC)	93.778	HHS000537900112	304,887
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>304,887</b>

*Continued*

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<b>Child Nutrition Cluster:</b>			
<b>Passed through State Department of Agriculture</b>			
USDA Donated Commodities - Noncash assistance	10.555	00057912	1,719,313
<b>Passed through State Department of Education:</b>			
School Breakfast Program	10.553	00057912	6,788,101
National School Lunch Program	10.555	00057912	15,644,737
2023 Supply Chaing Grant-Round 4	10.555	00057912	<u>1,188,407</u>
Total Child Nutrition Cluster			25,340,558
<b>Passed through State Department of Agriculture</b>			
CACFP Supper Program	10.558	00057912	<u>681,021</u>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			26,021,579
<b>U.S. DEPARTMENT OF DEFENSE</b>			
<b>Passed through State Department of Agriculture</b>			
Reserve Officer Training Corps	12.000	N/A	<u>269,826</u>
<b>TOTAL U.S. DEPARTMENT OF DEFENSE</b>			269,826
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 94,092,710</u>
			<i>Concluded</i>

**Irving Independent School District**  
 Notes to Schedule of Expenditures of Federal Awards  
 For the Year Ended August 31, 2024

**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, 2024. 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	\$ 94,092,710
SHARS	<u>4,000,317</u>
<b>Total federal revenues per Exhibit C-2</b>	<b><u>\$ 98,093,027</u></b>

**Irving Independent School District**  
 Schedule of Findings and Questioned Costs  
 For the Year Ended August 31, 2024

**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:
 

84.010A	Title I, Part A Improving Basic Programs
10.553/10.559	Child Nutrition Cluster
- h. The dollar threshold used to distinguish between Type A and Type B programs: \$2,822,781
- 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, 2024

**Section 2. Financial Statement Findings**

None

**Section 3. Federal Award Findings and Questioned Costs**

None

# Irving Independent School District

Schedule of Findings and Questioned Costs - Continued

For the Year Ended August 31, 2024

## Section 4. Schedule of Prior Audit Findings and Questioned Costs

### Finding 2023-001 – Payroll Controls

#### Type of Finding – Significant Deficiency in Internal Control

##### Person(s) Responsible

Latanya Cayetano, Director of Payroll

Claudia Sadler, Assist. Director of Payroll

##### Corrective Action Plan

The District verified that the employee docks are accurate based on their accruals earned/balance with the monthly accrual report they run.

Status - Corrected

### 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

##### 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

##### 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.

Status - Corrected

**Irving Independent School District**  
 Schedule of Required Responses to Selected  
 School FIRST Indicators (Unaudited)  
 For the Fiscal Year Ended August 31, 2024

<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	\$ 4,717,484

**CONSENT AGENDA ITEM – BIDS**  
**1/21/2025**

**TOPIC:** Consider Approval of the Adoption and Purchase of the State Board of Education Approved K-5 RLA and Math Instructional Materials

**SUBMITTED BY:** L. Castillo, Chief Learning Officer/J. Pilgrim, Director of Purchasing

**BACKGROUND:** The Instructional Materials Review and Approval (IMRA) process, established under House Bill 1605, centralizes the State Board of Education's (SBOE) authority over the review and approval of instructional materials. IMRA ensures quality, suitability, and alignment to the Texas Essential Knowledge and Skills (TEKS) and English Language Proficiency Standards (ELPS). Included on the approved materials list are the Texas Bluebonnet Learning English Reading Language Arts and English Math Instructional Materials.

**FUNDING SOURCE:**

The purchases will be funded by the Open Education Resource (OER) in-kind print per-student entitlement, and the SBOE-approved instructional materials per student entitlement, all issued by the Texas Education Agency (TEA)

**COSTS:** Estimated \$2,900,000, Depending on Actual Enrollment

**ADMINISTRATIVE RECOMMENDATION:** The Administration Recommends the Board Approve the Adoption and Purchase of the State Board of Education Approved K-5 RLA and Math Instructional Materials.

**RECOMMENDED BOARD ACTION:** I Move that the Board Approve the Adoption and Purchase of the State Board of Education Approved K-5 RLA and Math Instructional Materials

Additional Agenda Sheets Attached:  Yes  No

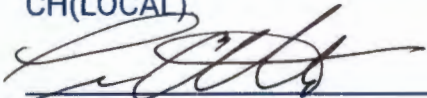
**AGENDA SHEET**


**Meeting Date: 1/21/2025**

**Topic:** Consider Approval of the Adoption and Purchase of the State Board of Education Approved K-5 RLA and Math Instructional Materials

<b>Recommended Vendor(s)</b>	
<b>Contract Type (e.g., Co-op, RFP)</b>	State Board of Education Approved
<b>Contract Term or One Time Purchase</b>	Multiple Years as Authorized
<b>Sole Source Vendor &amp; Documentation</b>	N/A
<b>Vendor is at least 51% woman or minority business</b>	<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)

  
 \_\_\_\_\_  
 LISA CASTILLO  
 CHIEF ACADEMIC OFFICER

  
 \_\_\_\_\_  
 JEROME PILGRIM  
 DIRECTOR OF PURCHASING

\_\_\_\_\_  
 DR. ROSEMARY ROBBINS  
 PRESIDENT BOARD OF TRUSTEES

\_\_\_\_\_  
 MICHAEL KELLEY  
 SECRETARY BOARD OF TRUSTEES

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

\_\_\_\_\_  
 MAGDA HERNANDEZ  
 SUPERINTENDENT OF SCHOOLS

\_\_\_\_\_  
 WESLEY L. NUTE  
 GENERAL COUNSEL

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

**Attachments:**

1. Memo from Judy Boone dated January 6, 2025
2. Memo from Jerome Pilgrim dated January 13, 2025

To: Jerome Pilgrim, Director of Purchasing  
From: Judy Boone, Director of Digital & Learning Resources  
Date: January 6, 2025  
Subject: Texas Bluebonnet Learning RLA and Math Materials

Mr. Pilgrim,

The Instructional Materials Review and Approval (IMRA) process, established under House Bill 1605, centralizes the State Board of Education's (SBOE) authority over the review and approval of instructional materials. IMRA ensures materials align with Texas Essential Knowledge and Skills (TEKS) and English Language Proficiency Standards (ELPS), meet quality and suitability criteria, and comply with specifications. During the 2024 IMRA Cycle, SBOE reviewed K–12 English Language Arts, Reading, and Mathematics materials, incorporating public review and feedback. Following approval, SBOE provided the materials list in December 2024 to ensure transparency and compliance with state education requirements.

Depending on actual enrollment, we estimate that we will pay no more than \$2,900,000 for Texas Bluebonnet Learning Reading Language Arts and Math Instructional Materials for Irving Independent School District students in grades K-5 for a one-year purchase. This amount covers all print, digital, and consumable materials for a (1) year period and teacher materials for the endurance of the adoption. The purchases will be funded by the Open Education Resource (OER) in-kind print per-student entitlement, and the SBOE-approved instructional materials per student entitlement, all issued by the Texas Education Agency (TEA).

Judy Boone  
Director of Digital & Learning Resources  
Irving Independent School District  
[jboone01@irvingisd.net](mailto:jboone01@irvingisd.net) | 972-600-4820

**RECOMMENDATION FOR BOARD APPROVAL**

**From:** Jerome Pilgrim, Director of Purchasing

**To:** Board of Trustees  
Magda Hernandez, Superintendent of Schools

**Date:** January 13, 2025

**Subject:** Recommendation: Consider Approval of the Adoption and Purchase of the State Board of Education Approved K-5 RLA and Math Instructional Materials

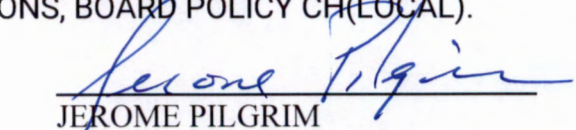
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Purchasing concurs with the recommendation from Judy Boone, Director of Digital & Learning Resources, and Dr. Lisa Castillo, Chief Learning Officer, to Adopt and Purchase Texas Bluebonnet Learning RLA and Math Materials.

TEC §31.103(d) re: Procurement of SBOE-approved instructional materials  
A school district is not required to use a method provided by Section 44.031(a) to purchase instructional materials that have been reviewed by the agency under Section 31.023 and included on the list of approved instructional materials maintained by the State Board of Education under Section 31.022.

All purchases will be made through Vendors and Providers approved through the State Board of Education's (SBOE).

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(L)OCAL).

  
\_\_\_\_\_  
JEROME PILGRIM  
DIRECTOR OF PURCHASING

**CONSENT AGENDA ITEM – BIDS**  
1/21/2025

**TOPIC:** Consider Approval of the Renewal of Award for Request for Proposal (RFP) #22-19-882 for the Purchase of Online Books and Instructional Materials for Gifted and Talented

**SUBMITTED BY:** L. Castillo, Chief Learning Officer/J. Pilgrim, Director of Purchasing

**BACKGROUND:** 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 for Gifted and Talented. The materials will be provided on an “as needed” basis as requested by the Teaching and Learning department.

Instructional software offered by the vendors will address the advanced language and rigorous text needs of gifted learners. In addition to reading text, these materials provide a mode of interruptive discussions to deepen understanding, as well as support for academic and creative writing. This is the fourth and final renewal option.

**FUNDING SOURCE:** Various Funds

**COSTS:** Estimated Amount \$350,000 Annually

**ADMINISTRATIVE RECOMMENDATION:** The Administration Recommends the Board Approve the Renewal of Award of RFP #22-19-882 for the Purchase of Online Books and Instructional Supplies & Materials for Gifted and Talented

**RECOMMENDED BOARD ACTION:** I recommend the Board Approve the Renewal of RFP #22-19-882 for the Purchase of Online Books and Instructional Supplies & Materials for Gifted and Talented

Additional Agenda Sheets Attached:  Yes  No

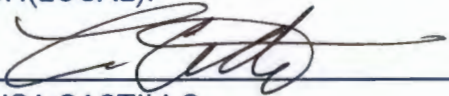
## AGENDA SHEET

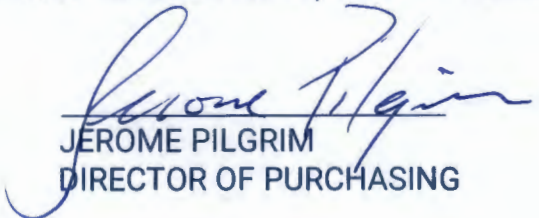
**Meeting Date:** 1/21/2025

**Topic:** Consider Approval of the Renewal of Award for Request for Proposal (RFP) #22-19-882 for the Purchase of Online Books and Instructional Materials for Gifted and Talented

<b>Recommended Vendor(s)</b>	Refer to Attachment 3 – Awarded Vendors
<b>Contract Type (e.g. Co-op, RFP)</b>	Request for Proposal
<b>Contract Term or One Time Purchase</b>	Final Renewal
<b>Sole Source Vendor &amp; Documentation</b>	N/A
<b>Vendor is at least 51% woman or minority business</b>	<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).

  
\_\_\_\_\_  
LISA CASTILLO  
CHIEF LEARNING OFFICER

  
\_\_\_\_\_  
JEROME PILGRIM  
DIRECTOR OF PURCHASING

**Attachments:**

1. Memo from Jana Claxton dated December 10, 2024
2. Memo from Jerome Pilgrim dated December 10, 2024
3. Awarded Vendors List



MAGDA HERNANDEZ  
Superintendent of Schools

BOARD OF TRUSTEES:

ROSEMARY ROBBINS, Ed.D.,  
President

A.D. JENKINS, Vice President

MICHAEL KELLEY, Secretary

NUZHAT HYE

LISA LOBB

RANDY RANDLE

MARY RICHARTE

To: Jerome Pilgrim, Director of Purchasing  
From: Jana Claxton, Executive Director of Curriculum and Instruction  
Date: December 10, 2024  
Subject: Renewal of RFP #22-19-882 Online Books and Instructional Software for Gifted and Talented

The Gifted and Talented Services 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 support academic and creative writing.

It is anticipated that the district will not exceed \$350,000 annually in total. The funds used to contract these services will come from Federal and local funds.

**PURCHASING RENEWAL RECOMMENDATION**

**To:** Board of Trustees  
Magda Hernandez,  
Superintendent of  
Schools

**From:** Jerome Pilgrim  
Director of Purchasing

**Date:** December 10, 2024

**Subject:** **Recommendation: Consider Approval of the Renewal of Award for Request for Proposal (RFP) #22-19-882 for the Purchase of Online Books and Instructional Materials for Gifted and Talented**

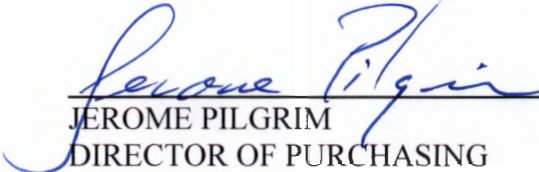
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The Purchasing department recommends the renewal of Award for (RFP) #22-19-882 for the Purchase of Online Books and Instructional Materials for Gifted and Talented to the vendors listed on Attachment 3 – List of Awarded Vendors.

Five (5) vendors were awarded on January 18, 2022, and have provided satisfactory products and services in accordance with the specifications established by the Gifted and Talented Department. 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 \$350,000.00 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 3 - 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

#### Training Available to Teachers and Staff on Software

Dynos, Inc

## **Attachment 3 - List of Awarded Vendors**

Great Books Foundation  
Newslea  
Perfection Learning Corporation  
Renaissance Learning, Inc

**CONSENT AGENDA ITEM – BIDS  
1/21/2025**

**TOPIC:** Consider Approval of Award for Request for Competitive Sealed Proposal (RFCSP) #25B-13-600 for Construction Manager at Risk (CMAR) for Construction of a New Baby University North and Execute Agreement with Selected Firm (2023 Bond Funded)

**SUBMITTED BY:** F. Natividad, Chief Financial Officer/J. Pilgrim, Director of Purchasing

**BACKGROUND:** On December 18, 2024, the District received Seven (7) proposals in response to (RFCSP) #25B-13-600 for Construction Manager at Risk (CMAR) for the Construction of a New Baby University North. The proposals were evaluated by a District Committee and the Architect Design team assigned to the project. Following Evaluations of the Proposals, Pogue Construction, Inc. was determined to offer the best value in terms of Qualifications, Experience, Project Team, and Guaranteed Maximum Price.

The District intends for Pogue Construction, Inc. to Collaborate with the assigned Architectural Design Firm (WRA Architects) throughout all Project Phase from Design through Final Construction. The Construction Budget for this project is estimated not to exceed \$9.8 Million and is expected to begin in the Summer of 2025, with Substantial Completion scheduled for Summer 2026.

After satisfactory negotiations, the District and Pogue Construction, Inc. has finalized the Agreement which is hereby presented to the Board for final Approval and Execution. Therefore, the Administration recommends that the Board Approve the Award and Execute the Agreement.

**FUNDING SOURCE:** 2023 Bond Funds

**COSTS:** The Construction Budget is \$9,800,000

**ADMINISTRATIVE RECOMMENDATION:** The Administration Recommends the Board Approve the Award of RFCSP #25B-13-600 and Execute the Agreement for Construction Manager at Risk (CMAR) for Construction of a New Baby University North with Pogue Construction, Inc.

**RECOMMENDED BOARD ACTION:** I Move that the Board Approve the Award of RFCSP #25B-13-600 for Construction Manager at Risk (CMAR) for Construction of a New Baby University North and Execute the Agreement with Pogue Construction, Inc.


Additional Agenda Sheets Attached:  Yes  No

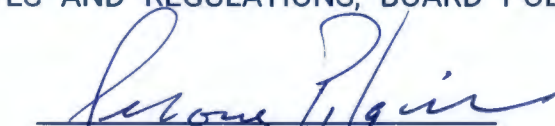
**Meeting Date: 1/21/2025**

**Topic:** Consider Approval of Award for Request for Competitive Sealed Proposal (RFCSP) #25B-13-600 for Construction Manager at Risk (CMAR) for Construction of a New Baby University North and Execute Agreement with Selected Firm (2023 Bond Funded)

<b>Recommended Vendor(s)</b>	Pogue Construction, Inc.
<b>Contract Type (e.g., Co-op, RFP)</b>	Request For Competitive Sealed Proposal & Contract #25B-13-600
<b>Contract Term or One Time Purchase</b>	Until Project Completion
<b>Sole Source Vendor &amp; Documentation</b>	N/A
<b>Vendor is at least 51% woman or minority business</b>	<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).

  
FERNANDO NATIVIDAD  
CHIEF FINANCIAL OFFICER

  
JEROME PILGRIM  
DIRECTOR OF PURCHASING

\_\_\_\_\_  
DR. ROSEMARY ROBBINS  
PRESIDENT BOARD OF TRUSTEES

\_\_\_\_\_  
MICHAEL KELLEY  
SECRETARY BOARD OF TRUSTEES

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

\_\_\_\_\_  
MAGDA HERNANDEZ  
SUPERINTENDENT OF SCHOOLS

\_\_\_\_\_  
WESLEY L. NUTE  
GENERAL COUNSEL

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

Attachments:

1. Memo from Fernando Natividad and Morad Zakhary dated January 13, 2025
2. Memo from Jerome Pilgrim dated January 13, 2025
3. Agreement with Pogue Construction, Inc. to be Executed
4. Exhibit A – Tentative Project Schedule
5. Exhibit B – Construction project Location Map



**DATE:** January 13, 2025

**TO:** Board of Trustees

**CC:** Magda Hernandez, Superintendent of Schools

**FROM:** Fernando Natividad, Chief Financial Officer  
Morad Zakhary, Senior Project Manager – Bond Program

**CC:** Jerome Pilgrim, Director of Purchasing

**RE:** Award of RFCSP #25B-13-600 for CMAR for Construction of Baby University North.

On December 16, 2024, the District received seven (7) proposals in response to Request for Competitive Sealed Proposal (RFCSP) #25B-13-600 for CMAR for Construction of Baby University North.

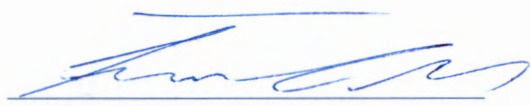
The Proposals were evaluated by a Selection Committee comprised of District evaluators and the Architectural & Engineering Firm assigned to the project. Following the evaluations, Pogue Construction, Inc. ranked highest based on Qualification, Experience, Proposed Team, and Guaranteed Maximum Price (GMP) for the project.

Other proposers submitted lower cost proposals, however, Pogue Construction scores higher in various factors as listed below and therefore was determined as the Best Value for this project.

1. No experience with team proposed by Contractor
2. Previous experience with proposed team has encountered challenges in cost, schedule, and quality of work.
3. Contractor does not show experience with project type, or with Irving ISD, and majority of experience is not in the vicinity or locality of proposed project.
4. Minimal displayed experience with proposed project type is cause for concern with this unique project type.
5. Lastly, this project is larger than referenced projects previously performed by certain contractors.
6. Regarding one particular Contractor, Previous experience with IISD has encountered repeated cost and schedule issues. Additional challenges with closeouts and punch lists on previous projects are cause for concern.

The Construction Budget for this project is estimated not to exceed \$9,800,000 and is expected to begin in the Spring/Summer of 2025, with Substantial Completion scheduled for Summer 2026.

Should you have any questions, please do not hesitate to contact my office.



FERNANDO NATIVIDAD  
CHIEF FINANCIAL OFFICER



MORAD ZAKHARY  
SENIOR PROJECT MANAGER

# MEMO

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**DATE:** January 13, 2025  
**TO:** Board of Trustees  
**CC:** Magda Hernandez, Superintendent of Schools  
**FROM:** Jerome Pilgrim, Director of Purchasing  
**RE:** Award of Construction Manager at Risk (CMAR) for Construction of Award of RFCSP #25B-13-600 for CMAR for Construction of Baby University North

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On December 16, 2024, the District received seven (7) proposals in response to Request for Competitive Sealed Proposal (RFCSP) #25B-13-600 for CMAR for Construction of Baby University North. Proposals were received from the following firms:

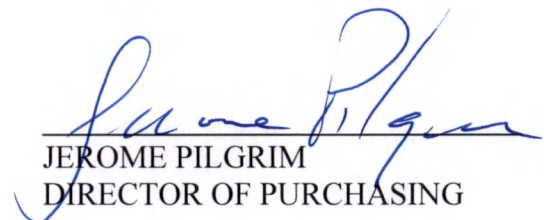
1. The Christman Company
2. Lee Lewis Construction
3. MDI Construction
4. CORE Construction
5. Modern Contractors, Inc
6. Nash Industries Inc
7. Pogue Construction

Following evaluation by District evaluators and the Architectural & Engineering Firm assigned to the project, Pogue Construction, LLC. ranked highest and is recommended for award. Other proposers submitted lower cost proposals, however, Pogue Construction scores higher in various factors as listed below and therefore was determined as the Best Value for this project

**The Construction Budget for this Project is Estimated at: \$9,800,000**

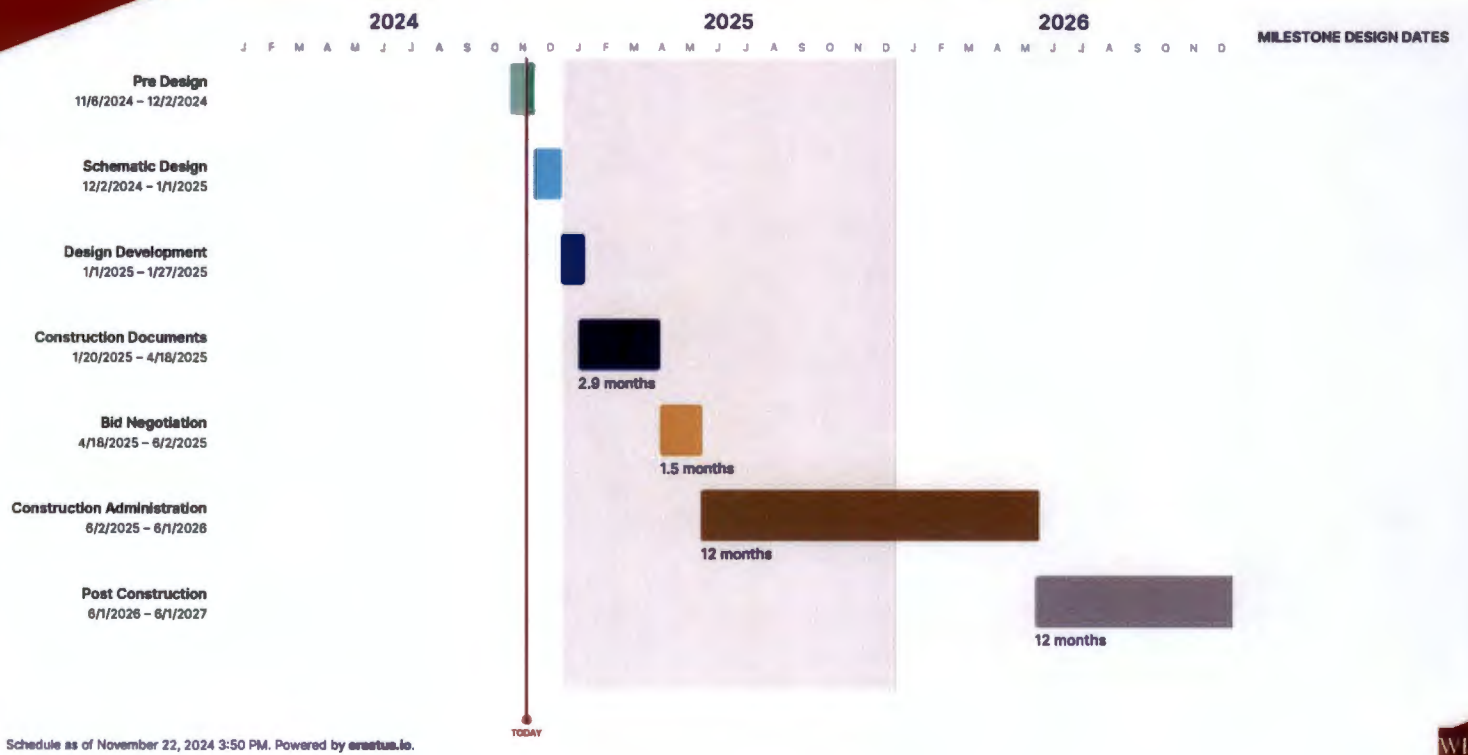
The Project is estimated expected to begin in the Summer of 2025, with Substantial Completion scheduled for Summer 2026.

Purchasing concur with this recommendation.

  
JEROME PILGRIM  
DIRECTOR OF PURCHASING



# Irving ISD Baby U Early Childhood #2478

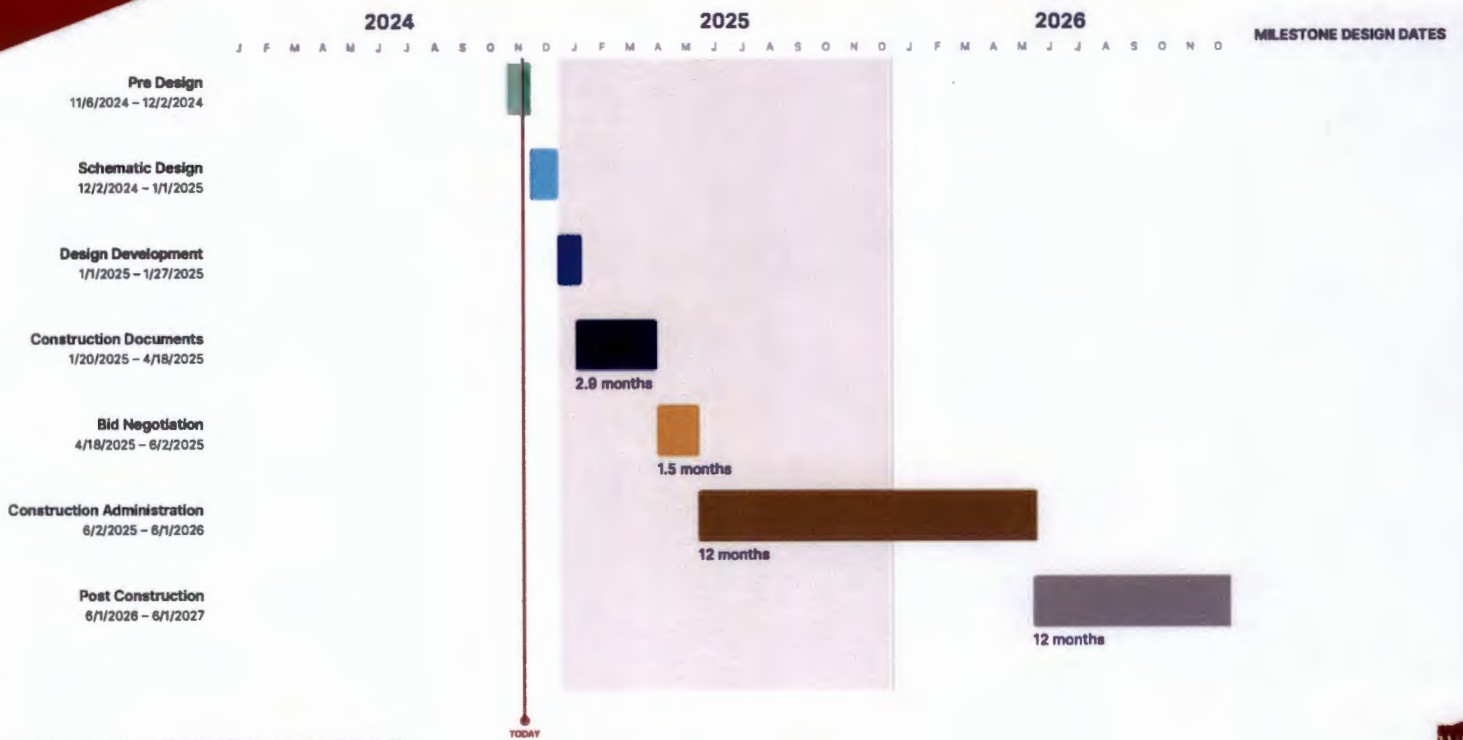


January 21, 2025

Exhibit III-A #11  
Attachment 4  
Page 2 of 2



# Irving ISD Baby U Early Childhood #2478



Schedule as of November 22, 2024 3:50 PM. Powered by [eraatus.io](https://www.eraatus.io).



January 21, 2025

Exhibit III-A #11  
Attachment 5  
Page 2 of 2



**CONSENT AGENDA ITEM – BIDS**  
1/21/2025

**TOPIC:** Consider Approval of Award and Execute Agreement for Request for Qualification (RFQ) #25-14-735 for the Purchase of Annual Financial Audit Services

**SUBMITTED BY:** F. Natividad, Chief Financial Officer/J. Pilgrim, Director of Purchasing

**BACKGROUND:** On November 14, 2024, Irving ISD received four (4) Statements of Qualification (SOQ) in response to RFQ #25-14-735 to Perform Annual Financial Audit Services for Multiple years. The SOQs were evaluated by an Internal Selection Committee, which Scored and Ranked Weaver and Tidwell, LLP highest among the Firms that were Evaluated.

Firms were Evaluated based on Factors included in the RFQ, including the Firm’s Reputation, Firm’s Experience, the Firm’s Commitment to governmental accounting, prior Auditing Experience of ISD’s, with comparable size, scope, and budget, and the Extend to which services meet the district’s needs

Weaver and Tidwell, LLP has perform Annual Financial Audit Services for Irving ISD from Fiscal year 2018 to current. The Financial Services Department has expressed Satisfaction with their Services.

The District and Weaver and Tidwell, LLP has Negotiated an Engagement Agreement for the Board’s Review, Approval and Execution. The Term of Engagement will be for the fiscal years ending August 31, 2025, with Options to Extend annually through fiscal year August 31, 2031.

**FUNDING SOURCE:** Local Funds

**ESTIMATED COSTS:** Estimated \$80,500 Annually

**ADMINISTRATIVE RECOMMENDATION:** The Administration Recommends the Board Approve the Award of (RFQ) #25-14-735 for the Purchase of Annual Financial Audit Services with Weaver and Tidwell, LLP for the fiscal year ending August 31, 2025, with Options to Extend annually through fiscal year August 31, 2031.

**RECOMMENDED BOARD ACTION:** I Move that the Board Approve the Award for (RFP) #25-14-735 for the Purchase of Annual Financial Audit Services with Weaver and Tidwell, LLP for the fiscal year ending August 31, 2025, with Options to Extend annually through fiscal year August 31, 2031.

Additional Agenda Sheets Attached:  Yes  No

## AGENDA SHEET

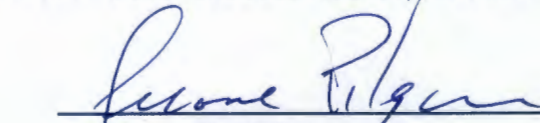
**Meeting Date:** 1/21/2025

**Topic:** Consider Approval of Award and Execute Agreement for Request for Qualification (RFQ) #25-14-735 for the Purchase of Annual Financial Audit Services

<b>Recommended Vendor(s)</b>	Weaver and Tidwell, LLP
<b>Contract Type (e.g. Co-op, RFP)</b>	Annual Financial Audit Services
<b>Contract Term or One Time Purchase</b>	The Term of Engagement will be for the fiscal years ending August 31, 2024 - 2025. The District may request to extend this agreement annually each year for another three (3) years through fiscal year August 31, 2031.
<b>Sole Source Vendor &amp; Documentation</b>	N/A
<b>Vendor is at least 51% woman or minority business</b>	<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).

  
 FERNANDO NATIVIDAD  
 CHIEF FINANCIAL OFFICER

  
 JEROME PILGRIM  
 DIRECTOR OF PURCHASING

\_\_\_\_\_  
 DR. ROSEMARY ROBBINS  
 PRESIDENT BOARD OF TRUSTEES

\_\_\_\_\_  
 MICHAEL KELLEY  
 SECRETARY BOARD OF TRUSTEES

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

\_\_\_\_\_  
 MAGDA HERNANDEZ  
 SUPERINTENDENT OF SCHOOLS

\_\_\_\_\_  
 WESLEY L. NUTE  
 GENERAL COUNSEL

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

**Attachments:**

1. Memo from Mahdia Lalee dated January 13, 2025
2. Memo from Jerome Pilgrim dated January 13, 2025
3. Attachment A - Engagement Agreement with Weaver and Tidwell, LLP to be Executed



**DATE:** December 6, 2024  
**TO:** Board of Trustees  
**CC:** Magda Hernandez, Superintendent of Schools  
**FROM:** Fernando Natividad, Chief Financial Officer  
Mahdia LaLee, Director of Business Services  
**RE:** Award of RFQ #25-14-735 for Annual Financial Audit Services.

---

On November 14, 2024, the District received four (4) Statements of Qualifications (SOQ) in response to RFQ #25-14-735 for the Purchase of Annual Financial Audit Services.

SOQ's were received from the following Firms:


1. Hankins Eastup
2. Pattillo, Brown & Hill L.L.P
3. Whitley Penn LLP
4. Weaver and Tidwell, LLP

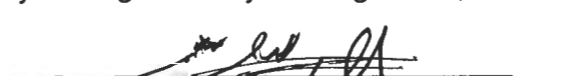
Following the Evaluation of the SOQs, the Selection Committee is Recommending Weaver and Tidwell, LLP for Award.

The Recommendation is based on the Firm's Reputation, Experience, Commitment to governmental accounting, prior Auditing Experience of Texas ISD's of comparable size, scope, and budget, and the Extend to which services meet the district's needs

Weaver and Tidwell, LLP has perform Annual Financial Audit Services for Irving ISD from Fiscal year 2018 to current. The Financial Services Department has expressed Satisfaction with their Services.

We therefore Recommend that the Board Approve the Award of RFQ #25-14-735 for the Purchase of Annual Financial Audit Services to Weaver and Tidwell, LLP Execute the Engagement Agreement. The Term of Engagement will be for the fiscal years ending August 31, 2025, with Options to Extend annually through fiscal year August 31, 2031.

  
FERNANDO NATIVIDAD,  
CHIEF FINANCIAL OFFICER

  
MAHDIA LALEE,  
DIRECTOR OF BUSINESS SERVICES

**AWARD RECOMMENDATION**

Date: January 13, 2025

TO: Board of Trustees  
Magda Hernandez, Superintendent of Schools

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

SUBJECT: **Recommendation for Award of Request for Qualifications (RFQ) 25-14-735 for the Purchase of Annual Financial Audit Services**

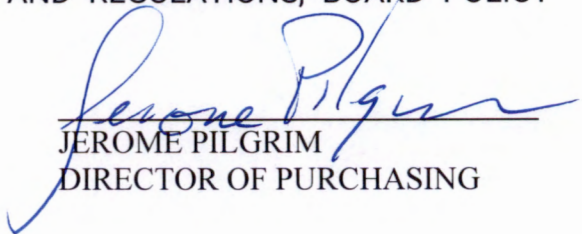
Purchasing concurs with the recommendation from Financial Services to Award RFQ #25-14-735 for the Purchase of Annual Financial Audit Services to Weaver and Tidwell, LLP.

On November 14, 2025, the District received four (4) Statements of Qualifications in response to RFQ #25-14-735. An internal evaluation committee reviewed the responses for compliance with the scope of services, scoring and ranking.

Following the evaluation process, Weaver and Tidwell, LLP was determined as the highest and qualified and capable of providing these services to Irving ISD, therefore, ranked highest in scoring.

The District and Weaver and Tidwell, LLP has Negotiated an Engagement Agreement for the Board's Review, Approval and Execution. The Term of Engagement will be for the fiscal years ending August 31, 2025, with Options to Extend annually through fiscal year August 31, 2031.

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

  
JEROME PILGRIM  
DIRECTOR OF PURCHASING



January 14, 2025

Mr. Fernando Natividad, Chief Financial Officer  
and the Board of Trustees  
Irving Independent School District  
2621 West Airport Freeway  
Irving, Texas 75062

Dear Mr. Natividad, and the Board of Trustees:

You have requested that Weaver and Tidwell, L.L.P. ("Weaver", "our", "us", and "we") audit the governmental activities, each major fund, and the aggregate remaining fund information of Irving Independent School District (the "District"), as of August 31, 2025, and for the year then ended 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 addition, we will audit the District's compliance over major federal award programs for the period ended August 31, 2025.

Accounting principles generally accepted in the United States of America ("U.S. GAAP"), as promulgated by the Governmental Accounting Standards Board ("GASB") require that management's discussion and analysis and budgetary comparison information, among other items, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by GASB, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information ("RSI") in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS"). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedules
3. Schedule of the District's Proportionate Share of the Net Pension Liability
4. Schedule of the District's Contributions
5. Schedule of the District's Proportionate Share of the Other Post-Employment Benefits Liability – TRS Care
6. Schedule of District's Contributions – TRS Care

Supplementary information other than RSI will accompany the District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

1. Schedule of Expenditures of Federal Awards
2. Combining and Individual Fund Financial Statements and Schedules
3. Required TEA Schedules

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the basic financial statements:

1. Introductory Section
2. Statistical Section

Weaver and Tidwell, LLP.

CPAs AND ADVISORS | WEAVER.COM

January 14, 2025

We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter.

### **Applicable Standards and Framework**

The auditing standards applicable to this engagement will be U.S. GAAS (generally accepted auditing standards in the United States of America) and, if applicable, the Government Auditing Standards ("GAGAS"), any state or regulatory audit requirements, the Single Audit Act Amendments of 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 financial reporting framework applicable to this engagement is U.S. GAAP (generally accepted accounting principles in the United States of America).

### **Engagement Objectives**

The objectives of our audit 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 opinion and to report on the fairness of the supplementary information referred to above when considered in relation to the financial statements as a whole. 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 applicable auditing standards will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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 of the financial statements.

### **Our Responsibilities**

We will conduct our engagement in accordance with the applicable standards described above. As part of an engagement conducted in accordance with the applicable standards, we exercise professional judgment and maintain professional skepticism throughout the engagement.

We also do the following:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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 controls.
- Obtain an understanding of the system of internal control 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 system of internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit that we have identified during the engagement.
- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the ability to continue as a going concern for a reasonable period of time.

If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of assets, and direct confirmation of cash, investments, and

January 14, 2025

certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we may request written representations from your attorneys, and they may bill you for responding.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may exist and not be detected, even though the audit is properly planned and performed in accordance with applicable standards.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

The accompanying supplementary information referred to above will be presented for purposes of additional analysis and is not a required part of the financial statements. Such information will be subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with applicable standards. Our auditor's report will provide an opinion on the supplementary information in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

Our responsibilities for this engagement are limited to the period covered by our engagement and do not extend to any other periods.

Claire Wootton is the engagement partner equivalent and Sara Dempsey as quality control partner for the attest services specified in this letter and is responsible for supervising our services performed as part of this engagement and signing or authorizing another qualified firm representative to sign our report.

We expect to begin our procedures in July 2025 and issue our report no later than in January 2026. We will issue a written report only upon completion of our engagement. Our report will be addressed to the Board of Trustees of the District.

We cannot provide assurance that an unmodified audit opinion will be expressed. Circumstances may arise in which it may be necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraphs, delay the initiation or completion of our engagement, or withdraw from the engagement. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance.

If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from the engagement.

#### *GAGAS*

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will consider the entity's internal control over financial reporting and perform tests of the entity's compliance with the provisions of applicable laws, regulations, contracts, and grant agreements that could have a direct and material effect on the determination of financial statement amounts.

In accordance with the requirements of GAGAS, we will also issue a written report describing the scope of our testing over internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and grant agreements, including the results of that testing. However, providing an opinion on internal control over financial reporting and compliance will not be an objective of the audit and, therefore, no such opinion will be

January 14, 2025

expressed. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

#### *Uniform Guidance*

Our audit of the entity's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the provisions of the Uniform Guidance (including the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs).

Our procedures will include tests of accounting records and a determination of major federal award programs in accordance with the Uniform Guidance. We will also perform other procedures we consider necessary to enable us to obtain reasonable assurance about whether the entity complied with applicable laws, regulations, and provisions of contracts and grant agreements applicable to major federal award programs, so that we may express an opinion or disclaimer of opinion on major federal award program compliance and render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

Also, as required by the Uniform Guidance, we will perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our report will include any significant deficiencies and material weaknesses identified. However, our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report.

#### *Required Supplementary Information (RSI)*

U.S. GAAP, as promulgated by the Governmental Accounting Standards Board ("GASB"), requires that management's discussion and analysis and budgetary comparison information, among other items, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by GASB, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the RSI in accordance with U.S. GAAS. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI.

#### **Non-Attest Services**

We will perform this additional non-attest (non-audit services) as part of this engagement.

- Preparation of financial statements and related notes
- Assisting with entries to convert accounting records from modified accrual to full accrual (GASB 34 entries)
- Prepare the Data Collection Form
- Prepare reports required by TEA Data Feed Standards

GAGAS require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the financial statements and related schedules or disclosures as these actions are deemed a non-attest service. The entity has designated Ms. Mahdia Lalee, Director of Business Operations, to oversee these services.

January 14, 2025

These non-attest services do not constitute an audit under GAGAS and such services will not be conducted in accordance with GAGAS.

### **Third-Party Service Providers**

Depending on the requirements of this engagement, we may use the services of our affiliate, Weaver and Tidwell India LLP, a limited liability partnership incorporated in India, or one or more other third-party service providers to assist us. Before sharing confidential information with those service providers, we will (i) secure agreements to maintain the confidentiality of confidential information and ensure the confidential information is only used for the purpose of assisting us with the performance of this engagement and (ii) take commercially reasonable precautions to determine the service providers have appropriate procedures in place to prevent the unauthorized disclosure of confidential information. If we use such service providers, we will remain responsible for all work performed and any breach of our confidentiality arrangements by those service providers.

### **Management's Responsibilities**

Our engagement will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility for:

- a. the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework described above;
- b. the design, implementation, and maintenance of the system 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;
- c. the design, implementation, and maintenance of programs and controls to prevent and detect fraud;
- d. informing us of any known or suspected fraud involving management, employees with significant roles in the system of internal control and others where fraud could have a material effect on the financial statements (including any allegations of fraud or suspected fraud received in communications from employees, former employees, regulators, or others);
- e. providing us with:
  - i. access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, including the disclosures, such as records, documentation, and other matters;
  - ii. additional information that we may request from management for the purpose of the engagement; and
  - iii. unrestricted access to persons from whom we determine it necessary to obtain evidence;
- f. including our report, and our report on any supplementary information if described above, in any document containing financial statements that indicates that such financial statements have been audited by us;
- g. identifying and ensuring compliance with the laws and regulations applicable to activities;
- h. adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
- i. maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- j. the accuracy and completeness of all information provided;

January 14, 2025

- k. with regard to the supplementary information referred to above: (a) the preparation of the supplementary information in accordance with the applicable criteria; (b) providing us with the appropriate written representations regarding supplementary information; (c) including our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) presenting the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon;
- l. the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to violations of laws, governmental regulations, grant agreements, or contractual agreements;
- m. identifying all federal awards expended during the period including federal awards and funding increments received prior to December 26, 2014, and those received in accordance with the Uniform Guidance generally received after December 26, 2014;
- n. providing us with access to all information of which management is aware that is relevant to federal award programs;
- o. preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
- p. the design, implementation, and maintenance of internal control over compliance;
- q. identifying and ensuring that entity complies with laws, regulations, grants, and contracts applicable to its activities and its federal award programs;
- r. following up and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
- s. following up and taking corrective action on current period audit findings and preparing a corrective action plan for such findings;
- t. submitting the reporting package and data collection form to the appropriate parties;
- u. making us aware of any significant vendor relationships where the vendor is responsible for program compliance;
- v. informing us of facts that may affect the financial statements of which you may become aware during the period from the date of our report to the date the financial statements are issued; and
- w. confirming your understanding of your responsibilities in this letter to us in your management representation letter.

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we request.

If we agree herein or otherwise to perform any non-attest services (such as tax services or any other non-attest services), you agree to assume all management responsibilities for those services; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them. We will perform any such non-attest services in accordance with applicable professional standards.

January 14, 2025

During the course of our engagement, we will request information and explanations from management regarding operations, internal controls, future plans, specific transactions and accounting systems and procedures. At the conclusion of our engagement, we will also require, as a precondition to the issuance of our report, that management provide certain representations in a written letter concerning representations made to us in connection with our engagement. You agree that as a condition of our engagement, management will, to the best of its knowledge and belief, be truthful, accurate and complete in all representations made to us during the course of the engagement and in the written representation letter. The procedures we perform in our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the written and oral representations that we receive from management. False or misleading representations could cause us to expend unnecessary efforts in the engagement; or, worse, could cause a material error or a fraud to go undetected by our procedures.

### **Fees and Invoicing**

We estimate the fee for this engagement will be \$80,500. The total fee for our services will be determined by the complexity of the work performed and the tasks required. Individual hourly rates vary according to the degree of responsibility involved and the skills required. It is understood that neither our fees nor the payment thereof will be contingent upon the results of this engagement.

Our fee estimate is based on anticipated cooperation from all involved and the assumption that unexpected circumstances will not be encountered during the engagement. Our fee estimate does not contemplate our consultation with you on the adoption of new accounting standards or any future increased duties we may have because of the actions of any regulatory body, implementation of any new auditing standard, or occurrence of an unknown or unplanned significant transaction. If significant additional time is necessary, we will discuss the reasons with you and arrive at a new fee estimate before we incur the additional costs.

Our invoices are payable on presentation and will be rendered (generally monthly) as work progresses.

### **Documentation and Deliverable**

The documentation we prepare pertaining to and in support of this engagement is our property and constitutes confidential information.

If you intend to make reference to our firm or include a report or portion of a report we issue in a published document or other reproduction that includes a modified version of the report or financial information to which it was attached, you agree to provide us with printers' proofs or masters for our review and approval before reproducing. You also agree to provide us with a copy of the final reproduced material for our written approval before it is distributed. If, in our professional judgment, the circumstances require, we may withhold our approval. This requirement does not pertain to distributing unmodified reports along with the attached financial information or dissemination of your financial information as a standalone document, such as on your website.

Unless we provide you with written consent in advance of such use, reports we issue are not intended to and should not be provided or otherwise made available for use in connection with the sale of debt or other securities. If, in our professional judgment, the circumstances require, we may withhold our consent.

Consistent with professional standards, our firm is subject to peer review and inspection by the PCAOB. Those programs require that our system of quality management and a sample of our work be periodically examined by another independent accounting firm or the PCAOB, respectively. A copy of our latest external peer review report is available at [peerreview.aicpa.org](http://peerreview.aicpa.org). The work we perform for you may be selected for review. If it is, we will provide the reviewers with the required information without notice to you. Professional standards and PCAOB regulations provide the applicable confidentiality requirements.

*[Signatures on Next Page]*

January 14, 2025

**Incorporated General Terms**

Attached are our General Terms that provide additional terms (including but not limited to provisions on confidentiality, limitations on liability, indemnifications, dispute resolution, jury waiver, etc.) for this engagement. Those terms are incorporated and apply to all services described herein.

We appreciate the opportunity to assist you and look forward to working with you and your team.

Sincerely,

*Weaver and Tidwell, L.L.P.*

**WEAVER AND TIDWELL, L.L.P.**

Dallas, Texas

Please sign and return a copy of this letter to indicate acknowledgment of, and agreement with, the arrangements for our engagement as described herein, including each party's respective responsibilities. By signing below, the signatory also represents that they have been authorized to execute this agreement.

**Irving Independent School District**

By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## GENERAL TERMS

### 1. Expenses.

In addition to the fee for our services, reasonable and necessary out-of-pocket expenses we incur (such as parking, reproduction and printing, postage and delivery, and out-of-market travel, meals, and accommodations) will be invoiced at cost. The total amount stated on each invoice will include a separate administrative and technology charge. The charge represents an estimated allocation of our support personnel, telecommunication, and technology infrastructure expenses. The amount stated on each invoice will also include any sales, use, gross receipts, excise, or other transaction tax imposed on our fees or expenses.

### 2. Payment.

Any disagreement with the charges must be communicated to us in writing within thirty (30) days of the invoice date, after which any right to contest the invoices will be waived. For invoices not paid within sixty (60) days of the invoice date, a late charge will be added to any uncontested outstanding balance. The late charge will be assessed at a rate of half a percent (0.5%) of the unpaid balance per month. If invoices are not paid within ninety (90) days of the invoice date, this engagement (and any other engagements for the same party) will be placed on hold and we will stop work until the balance is brought current, or we may withdraw, and we will not be liable for any damages that may result.

### 3. Term.

A. This engagement ends at the earlier of the completion of our services described above, the provision of any deliverables described above, or the termination of this engagement. Any party may earlier terminate this engagement at any time with ten (10) days' written notice to the other party. If the engagement is terminated, our engagement will be deemed to have been completed upon written notification of termination, and we will be paid for our time expended and expenses incurred through the date of termination.

B. If we are requested to perform additional services not addressed in this engagement letter, we will communicate our ability to perform the services, the scope of additional services we agree to perform, and the fee arrangements we would use. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting the arrangement for performance of such additional services, those services will continue to be governed by the terms of this engagement letter.

### 4. Ethical Conflict Resolution.

In the unlikely event that circumstances occur which we in our sole discretion believe could create a conflict with either

the ethical standards of our firm or the ethical standards of our profession in continuing our engagement, we may suspend our services until a satisfactory resolution can be achieved or we may resign from the engagement. We will provide notice of such conflict as soon as practicable and discuss any possible means of resolving the conflict prior to suspending our services.

### 5. Non-Solicitation of Our Staff.

We value every one of our partners, employees, and contractors and have spent a great deal of time and resources to locate, train, and retain those individuals. Accordingly, during the term of this engagement letter and for two (2) years after the later of the termination of this engagement letter or conclusion of the performance of all of our services performed hereunder, no party, whether voluntarily or involuntarily, directly or indirectly, will solicit to employ or engage, on a partner, employee, contractor, or other basis, any of our partners, employees, or contractors who perform these services, without obtaining the prior written consent of our CEO or COO.

### 6. Confidentiality.

A. During the course of this engagement, the parties may disclose to each other, orally, in writing, or otherwise, information that is identified as or which is otherwise categorized by law as proprietary, confidential, or privileged ("Confidential Information"). Confidential Information does not include material which (i) is in the public domain through no fault of the receiving party, (ii) was already known to the receiving party before it was first disclosed to the receiving party by or on behalf of the disclosing party related to this engagement, (iii) is received by the receiving party from third-parties without confidentiality restrictions, unless those third-parties were acting for or on behalf of the disclosing party related to this engagement, or (iv) is developed by the receiving party independently of, and without reference to, any Confidential Information communicated to the receiving party by or on behalf of the disclosing party. We will use the Confidential Information disclosed to us during this engagement solely to perform services for which we have been engaged.

B. We may be requested to make the Confidential Information available to regulators and other government agencies, pursuant to authority given by law or regulation. Responding to many such requests is mandatory. In those cases, access to such Confidential Information will be provided under our supervision and we may, upon their request, provide the regulator or agency with copies of all or selected portions of the Confidential Information. The requesting party may intend or decide to distribute the

copies or information contained therein to others, including other regulators or agencies.

C. Unless otherwise stated herein, prohibited by law or direction of law enforcement, or agreed in writing, the parties will (i) provide prompt notice of any request received to make Confidential Information pertaining to this engagement, including any of our work product, available to outside parties not involved in the performance of these services and (ii) obtain written consent from the affected party before disclosing the Confidential Information in response to the request. If consent is withheld, the parties will cooperate with any lawful efforts taken to minimize the disclosure or protect the Confidential Information.

D. We will invoice for reasonable and necessary time and out-of-pocket expenses we incur to respond to any request (such as a subpoena, summons, court order, or administrative investigative demand) pertaining to this engagement in a legal matter to which we are not a party. Our time to facilitate the response will be charged at our then-current standard hourly rates, our expenses (including attorney's fees) will be invoiced at cost, and our administrative and technology charge will be applied. If we agree to perform additional substantive services related to or arising out of the request, such matters may be the subject of a new engagement letter.

E. The parties agree to maintain Confidential Information using the same standard of care each uses to protect its own information of like importance but in no case less than a reasonable standard of care.

F. All rights to Confidential Information (including patent, trademarks, copyrights, or other intellectual property rights) shall remain vested in the disclosing party, and no rights in the Confidential Information are vested in the receiving party, except the limited right to use the Confidential Information solely to perform its obligations or exercise its rights under this engagement letter.

G. We will return or destroy the Confidential Information upon the disclosing party's request within a reasonable period of time, except that we will maintain any copies of the Confidential Information for the period necessary to comply with any applicable laws or professional standards and our own document retention policy (e.g. we will maintain our workpapers for seven (7) years from the date of any attest report we issue). Following such a period, we may destroy the Confidential Information without notice.

H. We may at times provide (i) documents marked as drafts or (ii) preliminary or ancillary information or advice (not included in a final deliverable). Those documents, information, and/or advice are for review and consideration purposes only and should not be relied upon or distributed, and should be destroyed, unless otherwise required by law.

If further analysis, information, or advice is desired, we will be informed in writing. We may assist if the matter is within our expertise. Unless already encompassed by the scope of our engagement letter, if we agree to provide such further assistance, our services will be handled as additional services in the manner described above.

I. We may transmit and store data via email, the cloud, or other electronic and Internet-based mechanisms to facilitate this engagement. Please be aware that those mediums inherently pose a risk of misdirection or interception of Confidential Information. Any request to limit such transmissions or use a different means of transmission or storage must be made in writing and we will not be responsible for any resulting compromise in data security.

J. We do not act as the host or repository of financial or non-financial information or as an information back-up service provider for our clients. It is the responsibility of our clients to maintain a complete set of their own financial and non-financial data and records. If some portion of the data and records is contained only within our files, inform us before the issuance of our deliverable and we will provide a copy.

K. Unless otherwise stated herein or agreed in writing, neither this engagement nor engagement letter is intended for the benefit of any third party. Any party may inform us of any third party who will receive our deliverable. If we are not informed in writing by a party, we are not aware of the identity of such third parties and we do not anticipate their reliance upon our professional services or deliverable unless otherwise agreed in writing.

#### **7. Limitations on Liability and Indemnifications.**

A. Each party to this engagement letter other than us gives the following releases and indemnifications to us and our affiliates' partners, employees, and contractors, and each of their heirs, executors, personal representatives, successors and assigns ("Our Representatives"). We and Our Representatives are hereby released, indemnified, and held harmless, from and against any liability and costs, including related liabilities, losses, damages, costs, expenses, and attorneys' fees, resulting from or arising out of: (i) knowing misrepresentations or unintentional or unauthorized disclosures to us or Our Representatives by any party (other than us) or the officers, employees, or others acting or purporting to act on their behalf, (ii) disclosure of our work product to anyone not a party this engagement letter who we were not informed of in advance, or (iii) misdirection, interception, or failed delivery of information connected with this engagement during transmission, submission, or storage.

B. Our and Our Representatives' total aggregate liability pertaining to this engagement and engagement letter shall be limited to one (1) times the amount of our fees (excluding any reimbursable expenses) the party bringing the claim paid to us for the services in question. In no event shall we or Our Representatives be liable for indirect, incidental, consequential, special, multiple, exemplary, or punitive losses or damages—even if advised of their possible existence.

C. Satisfaction of a claim or cause of action arising from nonattest services (if any) which are part of this engagement or performed pursuant to this engagement letter shall only be sought from the limited liability partnership, Weaver and Tidwell, L.L.P. In no event will our partners, directors, employees, or agents be individually liable for any liability, damages, expenses, or losses of any nature, caused by or resulting from the engagement, engagement letter, or use of our work product. While we are entering into this engagement letter on our own behalf, this paragraph is also intended for the benefit of Our Representatives.

D. All limitations on liability and indemnifications contained herein shall apply to the fullest extent permissible by applicable laws and professional standards (including, without limitation, any applicable rules and interpretations of the AICPA, PCAOB, and SEC), regardless of the cause of action (whether contract, negligence, or otherwise), except as finally determined to have resulted solely from our fraud, gross negligence, or willful misconduct.

**8. Dispute Resolution Procedure including Jury Waiver.**

A. No claim arising out of or relating to this engagement or engagement letter shall be filed more than two (2) years after the earlier of the termination of this engagement or the date of the delivery of our work product in question, if any. This limitation applies and begins to run even if no damage or loss has been suffered, or the injured or damaged party has not become aware of the existence or possible existence of a dispute.

B. If a dispute arises out of or relates to this engagement or engagement letter, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try in good faith to settle the dispute by mediation before resorting to litigation. In such event, the parties will attempt to agree upon a location, mediator, and mediation procedures, but absent such agreement any party may require mediation in Houston, Texas, administered by the AAA under its Commercial Mediation Procedures.

C. This engagement letter and all disputes between the parties shall be governed by, resolved, and construed in accordance with the laws of the State of Texas, without regard to conflict-of-law principles. Any action arising out of

or relating to this engagement or engagement letter shall only be brought in, and each party agrees to submit and consent to the exclusive jurisdiction of the federal or state courts in the State of Texas and convenience of those situated in Harris County, Texas.

D. Each party hereby irrevocably waives any right it may have to trial by jury in any proceeding arising out of or relating to this engagement or this engagement letter.

E. Whenever possible, this engagement letter shall be interpreted in such a manner as to be effective and valid under applicable laws, regulations, or published interpretation, but if any term of this engagement letter is declared illegal, unenforceable, or unconscionable, that term shall be severed or modified, and the remaining terms of the engagement letter shall remain in force. The court should in such case modify any term declared to be illegal, unenforceable, or unconscionable in a manner that will retain the intended term as closely as possible.

F. If because of a change in status or due to any other reason, any of the terms of this engagement or any contract we have now or enter into in the future with any of the other parties, would be prohibited by, or would impair our independence when required under laws, regulations or published interpretations by governmental bodies, professional organizations or other regulatory agencies, such provision shall, to that extent, be of no further force and effect and the contract shall consist of the remaining portions.

**9. Miscellaneous.**

A. We have non-CPA owners who may provide services pertaining to this engagement.

B. We do not provide legal advice or services. If necessary, refer to appropriate legal counsel for advice or services of that nature.

C. This engagement letter sets forth all agreed upon terms and conditions of our engagement with respect to the matters covered herein and supersedes any that may have come before. This engagement letter may not be amended or modified except by further writing signed by all the parties. Any provisions of this engagement letter which expressly or by implication are intended to survive its termination or expiration will survive and continue to bind the parties. The use of electronic signatures or multiple counterparts to execute this engagement letter shall have the same force and effect as a manually or physically signed original instrument.



## Report on Firm's System of Quality Control

September 19, 2022

To the Partners of Weaver & Tidwell, L.L.P.  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Weaver & Tidwell, L.L.P. (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, an audit performed under FDICIA, and examinations of service organizations [SOC 1 and SOC 2 engagements].)

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

## Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Weaver & Tidwell, L.L.P. applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Weaver & Tidwell, L.L.P. has received a peer review rating of *pass*.

*Eide Bailly LLP*

Eide Bailly LLP

**CONSENT AGENDA ITEM – BIDS**

1/21/2025

**TOPIC:** Consider Approval of the Region 10 Multi-Region Purchasing Cooperative (R10MRPC) Interlocal Agreement for the Purchase of Food Products for Food and Nutrition Services for the 2025-2026 School Year

**SUBMITTED BY:** F. Natividad, Chief Financial Officer/J. Pilgrim, Director of Purchasing

**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 mentioned, 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 2025-2026 School Year

**RECOMMENDED BOARD ACTION:** I move that the Board Approve 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 2025-2026 School Year

Additional Agenda Sheets Attached:  Yes  No

## AGENDA SHEET

**Meeting Date:**1/21/2025

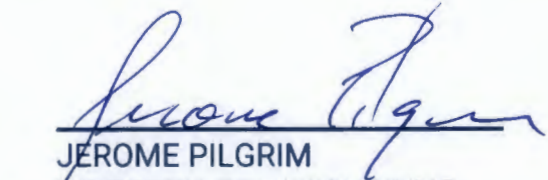
**Topic:** Consider Approval of the Region 10 Multi-Region Purchasing Cooperative (R1 0MRPC) Interlocal Agreement for the Purchase of Food Products for Food and Nutrition Services for the 2025-2026 School Year

<b>Recommended Vendor(s)</b>	Region 10 Multi-Region Purchasing Cooperative
<b>Contract Type (e.g. Co-op, RFP)</b>	Interlocal Agreement
<b>Contract Term or One Time Purchase</b>	One-year term, with annual one-year renewals
<b>Sole Source Vendor &amp; Documentation</b>	N/A
<b>Vendor is at least 51% woman or minority business</b>	<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 January 6, 2025
2. Memo from Jerome Pilgrim dated January 8, 2025
3. Region 10 Multi-Region Purchasing Cooperative Interlocal Agreement, SY2025-2026

**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: January 6, 2025

Subject: Recommendation for Renewal of Region 10 Multi-Region Purchasing Cooperative Agreement

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We recommend renewal of the Region 10 Multi-Region Purchasing Cooperative (R10MTPC) Agreement to procure Full-Line Groceries, Ice Cream, Dispensed Fruit Beverages, Kitchen Chemicals/Cleaning Products, Sanitation Systems and Safety Training, Small Equipment/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 and 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 8, 2025

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

FROM: Jerome Pilgrim, Director of Purchasing

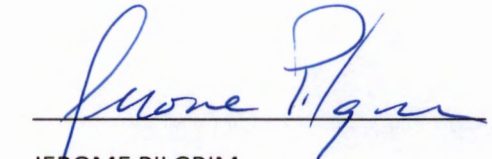
SUBJECT: Approval of Renewal of Region 10 Multi-Region Purchasing Cooperative (R10MRPC) for the Purchase of Mainline Food Items, Supplemental Nutrition Products, Chemicals, Beverages, Ice Cream, Sanitation Systems and Commodity Processing for the 2025-2026 School Year.

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 2025-2026. 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 28, 2025**

October 21, 2024

Re: Membership and Participation in the Region 10 ESC Multi-Region Purchasing Cooperative, SY25-26

Dear Food Service Director Addressed:

Multi-Region Purchasing Cooperative (hereafter "R10MRPC") requires all Interlocal Agreements (hereafter "Agreement") to be approved by each Recipient Agency's (hereafter "RA") Board of Directors. Completed Agreements must be submitted with proof of Board approval. R10MRPC also utilizes an annual, single-year agreement encompassing membership roles, responsibilities, and bid participation for the agreement term. Region 10 Education Service Center is the "Coordinating Entity and Fiscal Agent" for R10MRPC.

This packet includes the Interlocal Agreement for RAs participating in the School Nutrition Programs that wish to purchase food service 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 a "membership and participation" agreement that commences on July 1<sup>st</sup> and extends through June 30<sup>th</sup> of the following calendar year. By signing the Agreement, you agree to the General Provisions of Member Roles and Responsibilities with your bid participation selection(s) indicating your entity's purchasing commitment. Members must 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 fully self-funded 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 the growth in services and benefits offered to our members. 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 a higher selection of products with higher fill rates. Additional benefits of participating in the R10MRPC include training and technical support for child nutrition programs, compliant solicitations, and high-level customer service.

Thank you for considering participation in the SY 2025-2026 R10MRPC. If you have any questions, please contact me.

Please submit completed and signed Agreement to Angela McCrary: [angela.mccrary@region10.org](mailto:angela.mccrary@region10.org)

Sincerely,

A handwritten signature in black ink that reads 'Keri Warnick'.

Keri Warnick  
Program Coordinator  
[Keri.warnick@region10.org](mailto:Keri.warnick@region10.org)  
972.348.1448

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 2025-2026 (July 1, 2025, through June 30, 2026). 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 consider which bids best fit their needs. R10MRPC requires members to forecast their product and/or service needs through R10MRPC's customized software before all bid renewals and new bids are released.

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 28, 2025. 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  
SY25-26: INTERLOCAL AGREEMENT

*This Interlocal Agreement (hereafter the "Agreement") is entered into by and between the agencies shown below as contracting parties for a single-year term, per the section entitled "Membership Term" below. The Member Recipient Agency (RA) is responsible for paying vendors' invoices for goods and services purchased by the 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/Organization ID (WBSCM #)

**STATEMENT OF SERVICE'S TO BE PERFORMED**

The Region 10 Multi-Region Purchasing Cooperative (hereafter the "R10MRPC") organizes and administers the child nutrition cooperative purchasing and commodity processing program for RAs in 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 offers a variety of formally procured bids utilizing the competitive requests for proposals (RFP) method to assist RAs with their fiscal budgetary needs. RAs may commit to any bid(s) that best fits their needs. Members' bid selection is a commitment to purchase from the R10MRPC awarded vendor(s). Before releasing any formal solicitation or bid renewal, members must provide estimated quantities/forecasts for each product they plan to purchase on each bid selected. 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
15. Milk Coolers
16. GDSN Connection Software
17. Armored Car Services

### **LIMITATION OF AGREEMENT:**

The R10MRPC reviews this Agreement annually 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 regulations, 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 regulations. EDGAR does not apply to child nutrition federal funds.

### **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 the venue for any dispute resolution shall be in the county where 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 an 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 impacting 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 concerning 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. The Executive Director of Region 10 ESC or his or her designee and authorized agent of the member district shall attempt to resolve any disputes that develop under this Agreement. If any dispute is unable to be resolved, both Parties agree to nonbinding mediation before either Party may resort to litigation. 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. Per 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 regularly. 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 outlined 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") will be distributed to the R10MRPC's participating members by the Fiscal Agent. R10MRPC is not permitted per state regulations to collect a profit from sales of processed commodities.

R10MRPC adheres to the following rebate system.

- A. R10MRPC will collect all Vendor Participation Fees quarterly.
- B. R10MRPC does not charge a Vendor Fee to any USDA commodity processor.
- C. R10MRPC will utilize a year-end revenue report that details each participating member's generated sales with each awarded vendor.
  - 1) R10MRPC applies an equal percentage of the operational cost to each RFP.
  - 2) Total overhead and expenses are calculated for each RFP based on shared percentage.
  - 3) Total collected revenue is calculated against shared operational costs for each RFP. Any RFP that does not generate enough revenue to cover the shared percentage of expenses is not eligible for a rebate.
  - 4) Any member purchasing USDA commodity foods through our awarded grocery distributor will receive a rebate of collected fees minus the shared expenses.
  - 5) Any member participating in bids that have an excess of fees collected beyond the shared expenses will receive a rebate.
  - 6) Rebate amounts are calculated in October once the Region 10 ESC books are closed.
  - 7) Rebate checks are mailed to each eligible participating member in late November or December. Checks include a letter with instructions about the rebate check and that it must be deposited into the child nutrition fund account.
  - 8) R10MRPC will send out an email notification to each food service director that includes the amount of their rebate.

This Agreement allows R10MRPC to deduct the cost of services from the collected vendor fees and pay any remaining amount to members regularly. 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 outlined 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") shall be distributed to the R10MRPC's participating members by the Fiscal Agent. R10MRPC is not permitted per state regulations to collect a profit from sales of processed commodities.

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 a completed and signed Agreement.

**Membership Term.** This Agreement shall be for a one-year term unless sooner terminated per the provisions of this Agreement. The conditions outlined in this Agreement shall apply to this single-year term. The Agreement year for each purchasing cooperative program commences July 1<sup>st</sup> and will extend through June 30<sup>th</sup> 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 the Coordinating Entity for the services or functions to be performed under the Agreement.

**Authorization to Participate.** The R10MRPC and each RA represent and warrant, 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 through Board meeting notes is accepted. If your school does not have a Board of Directors, the authorized representative's signature is acceptable.

**Cooperation and Access.** Each party agrees to cooperate with any reasonable requests for information and records made by the other party. Each party reserves the right to audit the relevant records of the other party during normal business 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 concerning 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 agrees 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 designates the Fiscal Agent to act as a class representative on its behalf in matters arising from this Agreement.

**Governance.** R10MRPC shall be governed by the Fiscal Agent's Board of Trustees (hereinafter the "Board") per applicable law and regulations. Procurement processes and procedures are governed by applicable laws and regulations.

**Limitations of Liability.** The Fiscal Agent, its endorsers, and servicing contractors 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, disclaim all warranties, express or implied, regarding any information, product, or service furnished under this Agreement, including without limitation, any 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; Attn: Keri Warnick (contact person); or emailed to [keri.warnick@region10.org](mailto:keri.warnick@region10.org) with a copy to [sue.hayes@region10.org](mailto: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 USDA 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 commodity food processor(s) receiving the processing award(s) for agreed-upon processed end-products, to execute 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 with the time necessary for the efficient operation of the program.
3. Provide procurement training 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 using 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. EDGAR refers to and requires Child Nutrition Food Purchasing Cooperatives to adhere to USDA Federal Regulations located in 2 CFR 200.317-200.327.
  - 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 distribute processed end-products containing USDA Foods including 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 the 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 as forecasted.
4. Provide an estimated quantity for each of the products desired through the 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 per standard purchasing procedures.
8. Address product warranties and product qualities with the 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 bids 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.





### Bids Overview

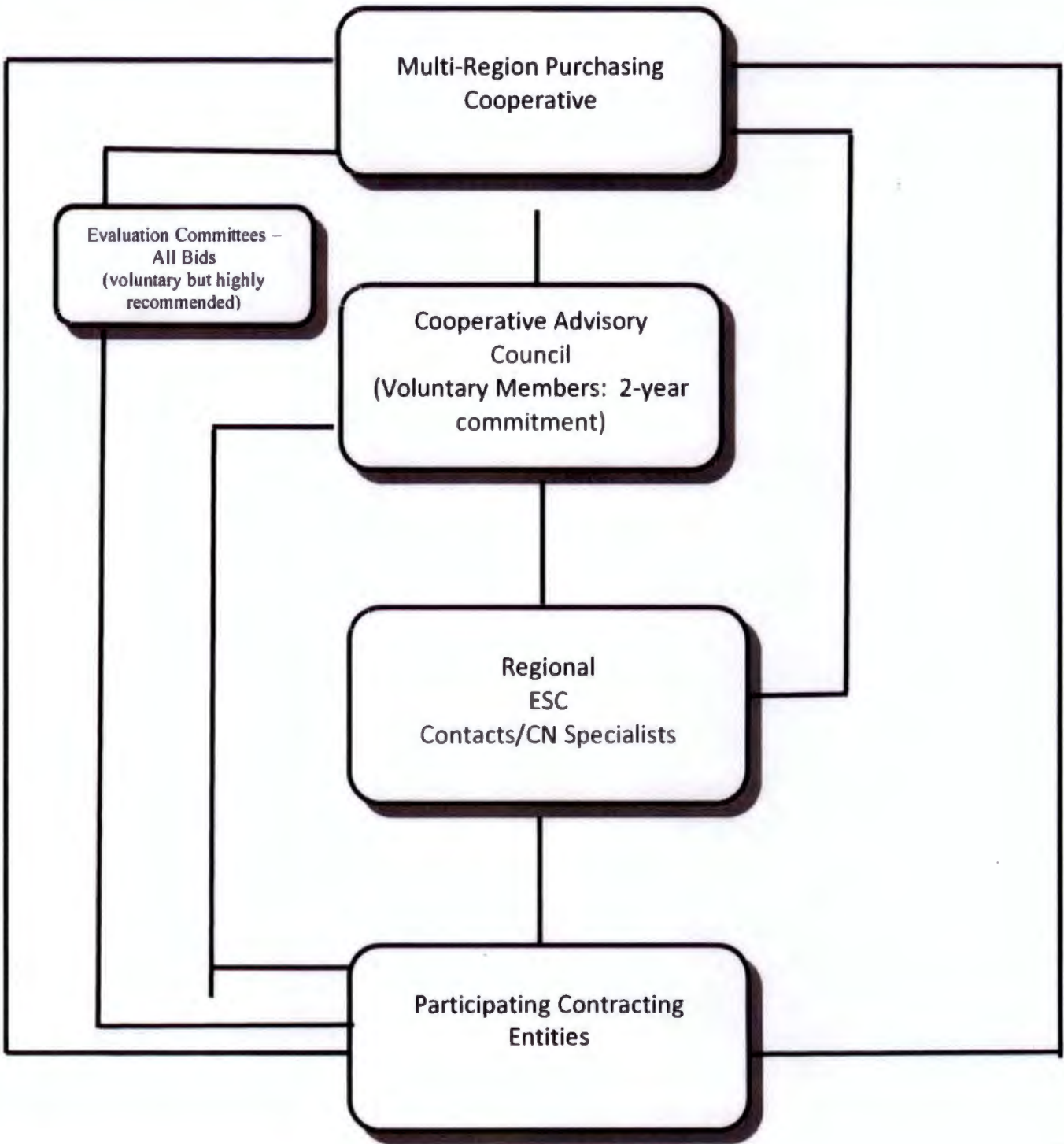
Each year awarded bids are either renewed, if options are available, or released as new based on factors such as no remaining renewal options, material change in contract value, growth in cooperative membership participation, too many discontinuations or new items to consider, or restructuring of the areas to be serviced in the cooperative. The following is the list of RFPs that will be offered in SY25-26 and information if they will be new or renewed.

Bid Category	Bid Description	Current RFP #	Will This Bid Be Renewed?	Vendors To Be Renewed	Contract Year in SY25-26
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	4 of 5
Chips & Snacks	Smart Snack approved chips and snacks for a' la carte sales	2022-02-13	Yes	Master's Distribution	4 of 5
Coffee Bar	Cold contained coffees, coffee beans or grounds, syrups, etc.... for Coffee Bars. Smart Snack compliant	2023-03	Yes	Trident Beverage	3 of 5
Dispensed Fruit Beverages	100% dispensed fruit slush beverages, awarded company provides dispensing machine and product.	2022-11	No	TBD	1 of 5
Fresh Bread	Direct delivery from bread vendor to campuses. Fresh bread products	2023-02	Yes	Bimbo Bakery, Flowers Bakery	3 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	3 of 5

Bid Category	Bid Description	Current RFP #	Will This Bid Be Renewed?	Vendors To Be Renewed	Contract Year in SY25-26
Full-Line Grocery, NOI & FFS	Main-line distributor of commercial foods, processed commodity foods, fresh produce, and non-food foodservice items.	2021-02	Yes	Labatt	5 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	5 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	4 of 5
Manufacturer Direct-to-District	Direct delivery in large quantities to approved RAs of commercial foods only. Must have a loading dock and the ability to unload the truck and store large minimum drops of food product.	2021-08	Yes	Alpha Foods, Cool Tropics, Nat'l. Food Group, Smartmouth, Tyson	5 of 5
Milk - Full Service Delivery	Milk delivery, rotate and restock of needed products, milk boxes supplied if needed by some vendors	2023-01	No	TBD	1 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	5 of 5
Small Wares	All types of small wares for foodservice needs	2022-09	Yes	Ace Mart, Sam Tell & Son, Strategic Equipment	4 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	4 of 5

Bid Category	Bid Description	Current RFP #	Will This Bid Be Renewed?	Vendors To Be Renewed	Contract Year in SY25-26
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	3 of 5
Software Services	GDSN Connection Software Service: This RFP will seek to award a vendor that offers an RA the ability to connect to product data in the Global Data Synchronization Network (GDSN) through an online software platform. Benefits such as export and import features into back-of-house software, product data changes updates, menu building, procurement features, and other options will be requested.	2024-01	Renewal	inTEAM Associates	2 of 5
Armored Car Services	Cash pickup and deposit services under the security of an Armored Car.	TBD	New	TBD	1 of 5

Region 10 Education Service Center  
Multi-Region Purchasing Cooperative



**CONSENT AGENDA ITEM – BIDS**  
1/21/2025

**TOPIC:** Consider Approval of Award for Request for Proposal (RFP) #25-05-916 for the Purchase, Delivery, and Installation of Kitchen Worktables

**SUBMITTED BY:** F. Natividad, Chief Financial Officer/J. Pilgrim, Director of Purchasing

**BACKGROUND:** On November 15, 2024, Irving ISD received eight (8) proposals in response to (RFP) #25-05-916 for the purchase, delivery, and installation of Kitchen Worktables. The proposals were evaluated by the Student Food and Nutrition Department committee for compliance with the specifications issued in the RFP. The recommendation is to award Oswalt Restaurant Supply as the highest-ranking vendor.

**FUNDING SOURCE:** Food and Nutrition Services Funds

**ESTIMATED COST:** \$338,406.72

**ADMINISTRATIVE RECOMMENDATION:** The Administration Recommends the Board Approve the Award of Request for Proposal (RFP) #25-05-916 for the Purchase, Delivery, and Installation of Kitchen Worktables to the recommended vendor.

**RECOMMENDED BOARD ACTION:** I move that the Board Approve the Award of RFP #25-05-916 for the Purchase, Delivery, and Installation of Kitchen Worktables to the recommended vendor.

Additional Agenda Sheets Attached:  Yes  No


## AGENDA SHEET

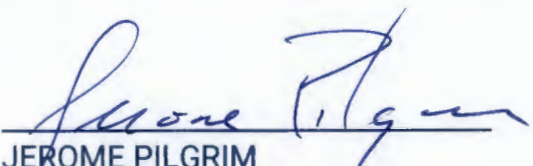
**Meeting Date:** 1/21/2025

**Topic:** Consider Approval of Award for Request for Proposal (RFP) #25-05-916 for the Purchase, Delivery, and Installation of Kitchen Worktables

<b>Recommended Vendor(s)</b>	Oswalt Restaurant Supply
<b>Contract Type (e.g. Co-op, RFP)</b>	Request for Proposal #25-05-916
<b>Contract Term or One Time Purchase</b>	One Time Purchase
<b>Sole Source Vendor &amp; Documentation</b>	N/A
<b>Vendor is at least 51% woman or minority business</b>	<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 January 6, 2025
2. Memo from Jerome Pilgrim dated January 10, 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: January 6, 2025

Subject: Consider Approving the Award of Request for Proposal (RFP) #25-05-916  
Purchase of Kitchen Worktables

---

We are requesting the Irving ISD Board of Trustees consider approval of the award of RFP 25-05-916 for the Purchase of Kitchen Worktables. The scope of the project includes purchasing and replacing worktables at various cafeterias and district locations as needed.

In response to (RFP) #25-05-916 for Purchase of Kitchen Worktables, the Food & Nutrition Services Department received proposals from nine (9) vendors. Following the evaluation of the proposals and thorough analysis by the Food and Nutrition Service and Purchasing Department, we have determined that Oswalt offered the highest quality and best meets the needs of our department.

The Food and Nutrition Service Department will provide funding.

**PURCHASING AWARD RECOMMENDATION**

**From:** Jerome Pilgrim  
Director of Purchasing

**To:** Board of Trustees  
Magda Hernandez, Superintendent of Schools

**Date:** January 10, 2025

**Subject: Recommendation: Consider Approval of Award for Request for Proposal (RFP) #25-05-916 for the Purchase, Delivery, and Installation of Kitchen Worktables**

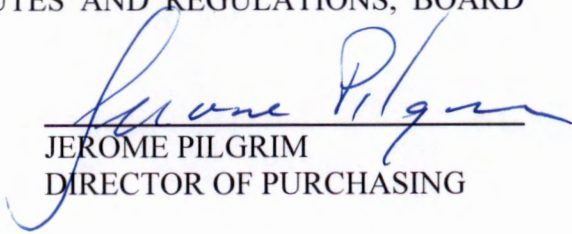
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On November 15, 2024, the district received eight (8) proposals for the purchase, delivery, and installation of Kitchen Worktables. The Student Food and Nutrition committee evaluated the proposals. Based on the results of the evaluation committee it was found that Oswalt Restaurant Supply has proposed the best value and meets the needs of the district.

Recommendation is made to Approve the Award for Request for Proposal (RFP) #25-05-916 for the Purchase, Delivery and Installation of Kitchen Worktables to the to, Oswalt Restaurant Supply.

The estimated amount for award is \$338,406.72

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

  
\_\_\_\_\_  
JEROME PILGRIM  
DIRECTOR OF PURCHASING

**CONSENT AGENDA ITEM – BIDS**  
1/21/2025

**TOPIC:** Consider Approval of Award for Request for Proposal (RFP) #25-21-916 for the Purchase of Small Kitchen Equipment

**SUBMITTED BY:** F. Natividad, Chief Financial Officer/A. Brown, Assistant Director of Purchasing

**BACKGROUND:** On December 2, 2024, Irving ISD received five (5) proposals in response to (RFP) #25-21-916 for the purchase of Small Kitchen Equipment. The proposals were evaluated by the Student Food and Nutrition Department committee for compliance with the specifications issued in the RFP. The recommendation is to award all vendors to provide the best mix of equipment, pricing and best value for the District. (Refer to Attachment A) The Administration therefore recommends that the Board Approve the award of RFP #25-21-916 to the qualified vendors identified. This award will provide the District with a selection of vendors for “as needed” purchases. The award is for a term of one (1) year with the option to renew for three (3) additional twelve (12) month periods.

**FUNDING SOURCE:** Food and Nutrition Services Funds

**ESTIMATED COST UP TO:** \$600,000.00 annually

**ADMINISTRATIVE RECOMMENDATION:** The Administration Recommends the Board Approve the Award of Request for Proposal (RFP) #25-21-916 for the Purchase of Small Kitchen Equipment to the recommended vendors.

**RECOMMENDED BOARD ACTION:** I move that the Board Approve the Award of RFP #25-21-916 for the Purchase of Small Kitchen Equipment to the recommended vendors.

Additional Agenda Sheets Attached:  Yes  No


## AGENDA SHEET

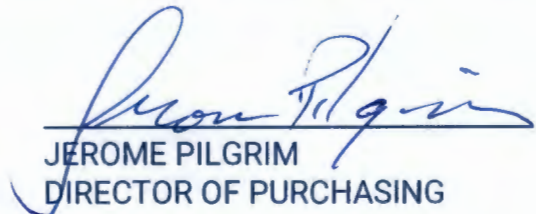
**Meeting Date:** 1/21/2025

**Topic:** Consider Approval of Award for Request for Proposal (RFP) #25-21-916 for the Purchase of Small Kitchen Equipment

<b>Recommended Vendor(s)</b>	Refer to Attachment A
<b>Contract Type (e.g. Co-op, RFP)</b>	Request for Proposal #25-21-916
<b>Contract Term or One Time Purchase</b>	One Time Purchase
<b>Sole Source Vendor &amp; Documentation</b>	N/A
<b>Vendor is at least 51% woman or minority business</b>	<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 January 6, 2025
2. Memo from Jerome Pilgrim dated January 10, 2025
3. Exhibit A – Recommended Vendors

## 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: January 6, 2025

Subject: Consider Approving the Award of Request for Proposal (RFP) #25-21-916  
Small Kitchen Equipment Purchase/Replacement

---

We are requesting the Irving ISD Board of Trustees approve the award of RFP 25-21-916 for Small Kitchen Equipment purchase/replacement. The scope of the project includes purchasing and replacing small equipment at various cafeterias and district locations as needed.

In response to (RFP) #25-21-916 for Small Kitchen Equipment purchases, the district received proposals from five (5) vendors. Following the evaluation of the proposals and thorough analysis by the Food and Nutrition Service and Purchasing Department, all five (5) vendors below were deemed responsive and therefore recommend all vendors be awarded. The multi-vendor award will provide a broad selection of products and availability during the term of the award.

Vendors recommended:

1. Ace Mart Restaurant Supply
2. 11400inc
3. Supreme Fixture Co
4. Pasco Brokerage Inc
5. Jean`s Restaurant Supply

Funding will be provided by the Food and Nutrition Service Department.

**PURCHASING AWARD RECOMMENDATION**

**From:** Jerome Pilgrim  
 Director of Purchasing

**To:** Board of Trustees  
 Magda Hernandez, Superintendent of Schools

**Date:** January 10, 2025

**Subject: Recommendation: Consider Approval of Award for Request for Proposal (RFP) #25-21-916 for the Purchase of Small Kitchen Equipment**

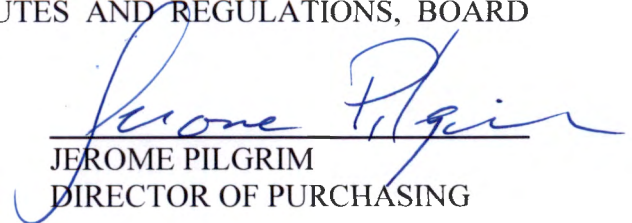
On December 2, 2025, the district received five (5) proposals for the purchase of Small Kitchen Equipment. The Student Food and Nutrition committee evaluated the proposals. Based on the results of the evaluation committee it was found that multiple vendors will be recommended to provide the various needs of the district.

Recommendation is made to Approve the Award for Request for Proposal (RFP) #25-21-916 for the Purchase of Small Kitchen Equipment.

11400 Inc.
Ace Mart Restaurant Supply
Jean's Restaurant Supply (TARI Inc.)
PASCO Brokerage, Inc.
Supreme Fixture Co. Inc.

The estimated amount recommended for award is up to \$600,000.00 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

**EXHIBIT A**  
**Recommended Vendors**  
**RFP #25-21-916**  
**Small Kitchen Equipment**

<b>Vendors (Alphabetical)</b>	
1	11400 Inc.
2	Ace Mart Restaurant Supply
3	Jean's Restaruant Supply (TARI Inc)
4	PASCO Brokerage, Inc.
5	Supreme Fixture Co. Inc.

**CONSENT AGENDA ITEM – BIDS**  
1/21/2025

**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, Chief of Administrative Services/A. Brown, Assistant Director of Purchasing

**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 third and final 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

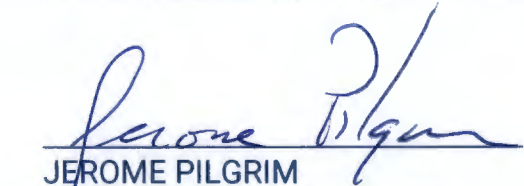
**Meeting Date:** 1/21/2025

**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

<b>Recommended Vendor(s)</b>	See Exhibit A
<b>Contract Type (e.g. Co-op, RFP)</b>	Request for Proposal - RFP #22-09-914
<b>Contract Term or One Time Purchase</b>	Third Renewal option of three (3) additional one (1) year terms
<b>Sole Source Vendor &amp; Documentation</b>	N/A
<b>Vendor is at least 51% woman or minority business</b>	<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 Gilberto Garcia dated January 7, 2025
2. Memo from Jerome Pilgrim dated January 8, 2025
3. Exhibit A- Awarded Vendors



# MEMO

---

**DATE:** January 7, 2025

**TO:** Jerome Pilgrim  
Director of Purchasing

**FROM:** Gilberto Garcia  
Director of Facilities & School Support Services

**CC:** Dr. Andre Smith  
Chief of Administrative Services

**RE:** Consider Renewal of Award for 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.

Gilberto Garcia

Director of Facilities and School Support Services

**PURCHASING RENEWAL RECOMMENDATION**

Date: January 8, 2025

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.

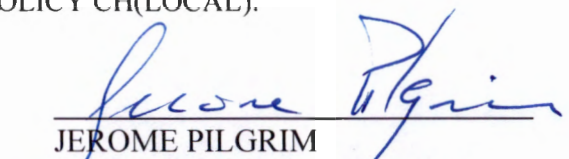
These vendors will primarily be utilized by Facility Services to purchase Fire Suppression Systems and related services “as needed” using local funds with an approximate cost of \$500,000.00 annually.

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

**CONSENT AGENDA ITEM – BIDS**  
1/21/2025

**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, Chief of Administrative Services/A. Brown, Assistant Director of Purchasing

**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 third and final 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

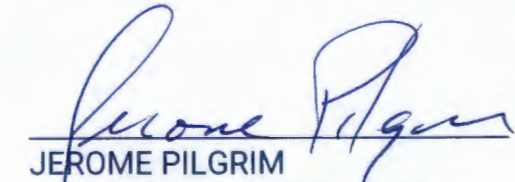
**Meeting Date:** 1/21/2025

**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

<b>Recommended Vendor(s)</b>	Aerowave Technologies
<b>Contract Type (e.g. Co-op, RFP)</b>	Request for Proposal - RFP #22-24-914
<b>Contract Term or One Time Purchase</b>	Third and final Renewal option of three (3) additional one (1) year terms
<b>Sole Source Vendor &amp; Documentation</b>	N/A
<b>Vendor is at least 51% woman or minority business</b>	<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 6, 2025
2. Memo from Jerome Pilgrim dated January 9, 2025



**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 6, 2025

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".

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Kevin Dodge  
Director of School Safety and Security

Mailing Address: P.O. Box 152637 Irving, Texas 75015-2637  
Service Center, 3620 Valley View Irving, Texas 75062 | Tel. 972-600-5103

**PURCHASING RENEWAL RECOMMENDATION**

Date: January 9, 2025

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**

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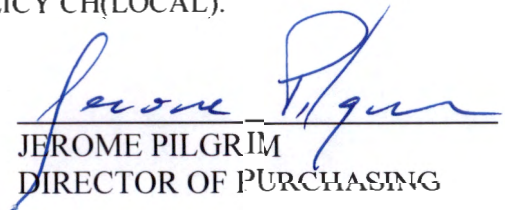
Aerowave Technologies has provided satisfactory products and services per the requirements outlined in the RFP.

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**  
1/21/2025

**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, Chief of Administrative Services/A. Brown, Assistant Director of Purchasing

**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 second 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

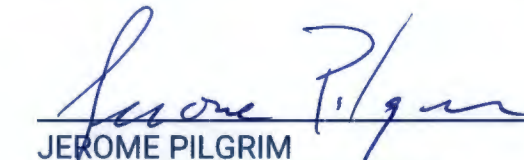
**Meeting Date:** 1/21/2025

**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

<b>Recommended Vendor(s)</b>	See Exhibit A
<b>Contract Type (e.g. Co-op, RFP)</b>	Request for Proposal - RFP #23-26-914
<b>Contract Term or One Time Purchase</b>	Second Renewal option of three (3) additional one-year options.
<b>Sole Source Vendor &amp; Documentation</b>	N/A
<b>Vendor is at least 51% woman or minority business</b>	<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 Gilberto Garcia dated January 9, 2025
2. Memo from Jerome Pilgrim dated January 10, 2025
3. Exhibit A – Awarded Vendors



# MEMO

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**DATE:** January 9, 2024

**TO:** Jerome Pilgrim  
Director of Purchasing

**FROM:** Gilberto Garcia  
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.

Gilberto Garcia

Director of Facilities and School Support Services

Date: January 10, 2025

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**

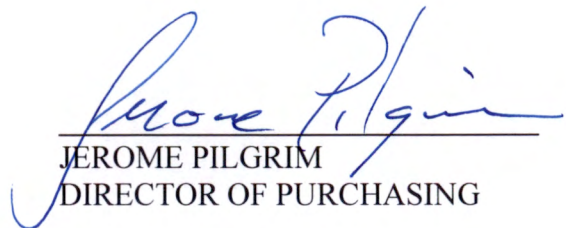
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The Board awarded thirteen (13) vendors for RFP #23-26-914 for the Purchase of Plumbing Parts, Supplies and Related Services. The vendors have provided satisfactory services and products as outlined in the RFP.

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



**CONSENT AGENDA ITEM – BIDS**  
1/21/2025

**TOPIC:** Consider Approval of Award for Request for Qualification (RFQL) #25B-05-600 for Asbestos Consulting Services

**SUBMITTED BY:** F. Natividad, Chief Financial Officer/G. Johnson, Procurement Manager

**BACKGROUND:** On December 11, 2024, the District received eleven (11) statements of qualifications for RFQL #25B-05-600 for Asbestos Consulting Services. Based on the evaluation of proposals, all Consultants listed demonstrate competence and qualifications. The Selection Committee recommends that the Board Approve the Vendors listed.

The recommended Consultants will perform “As Needed” Asbestos Consulting Services related to New Construction Projects and Facility Renovation Projects.

The Administration therefore requests that the Board approve the recommendation for award of RFQL #25B-05-600 for Asbestos Consulting Services. The term of award will be for an initial five (5) years with the option to renew for three (3) additional twelve (12) month periods.

**FUNDING SOURCE:** Local, Federal, and Bond Funds

**COSTS:** Cost is based on Actual projects

**ADMINISTRATIVE RECOMMENDATION:** The Administration Recommend the Board Approve the Award of RFQL #25B-05-600 for Asbestos Consulting Services

**RECOMMENDED BOARD ACTION:** I Move that the Board Approve the Award of RFQL #25B-05-600 for Asbestos Consulting Services.

Additional Agenda Sheets Attached:  Yes  No

## AGENDA SHEET

**Meeting Date:** 1/21/2025

**Topic:** Consider Approval of Award for Request for Qualification (RFQL) #25B-05-600 for Asbestos Consulting Services

<b>Recommended Vendor(s)</b>	See Exhibit A
<b>Contract Type (e.g. Co-op, RFP)</b>	Request for Qualifications
<b>Contract Term or One Time Purchase</b>	Five (5) years with option to renew for three (3) additional twelve (12) month periods
<b>Sole Source Vendor &amp; Documentation</b>	N/A
<b>Vendor is at least 51% woman or minority business</b>	<input type="checkbox"/> Yes <input 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).



FERNANDO NATIVIDAD  
CHIEF FINANCIAL OFFICER



JEROME PILGRIM  
DIRECTOR OF PURCHASING

\_\_\_\_\_  
DR. ROSEMARY ROBBINS  
PRESIDENT BOARD OF TRUSTEES

DATE: \_\_\_\_\_

\_\_\_\_\_  
MICHAEL KELLEY  
SECRETARY BOARD OF TRUSTEES

DATE: \_\_\_\_\_

\_\_\_\_\_  
MAGDA HERNANDEZ  
SUPERINTENDENT OF SCHOOLS

DATE: \_\_\_\_\_

\_\_\_\_\_  
WESLEY L. NUTE  
GENERAL COUNSEL

DATE: \_\_\_\_\_

**Attachments:**

1. Memo from M. Zakhary dated January X, 2025
2. Memo from Jerome Pilgrim dated January X, 2025
3. Exhibit A – Final Scoring Summary

DATE: January 8, 2025

TO: Jerome Pilgrim, Director of Purchasing

FROM: Morad Zakhary, P.E. Senior Project Manager – Bond Program


SUBJECT: Consider Approval of Award for Request for Qualifications (RFQL) #25B-05-600 for Asbestos Consulting Services

On December 11, 2024, the District received eleven (11) statements of qualifications for RFQL #25B-05-600 for Asbestos Consulting Services. The proposals were evaluated by a Selection Committee comprised of the Bond Department and the Facilities Department.

Following evaluations all eleven (11) vendors are recommended to provide Asbestos Consulting Services related to New Construction Projects and Facility Renovation Projects on an as needed basis.

The Bond Department is requesting the award of all vendors listed in RFQL #25B-05-600 for Asbestos Consulting Services.

Should you have any questions, please do not hesitate to contact my office.

  
\_\_\_\_\_  
FERNANDO NATIVIDAD  
CHIEF FINANCIAL OFFICER

  
\_\_\_\_\_  
MORAD ZAKHARY  
SENIOR PROJECT MANAGER

# MEMO

DATE: January 8, 2025

TO: Board of Trustees

CC: Magda Hernandez, Superintendent of Schools

FROM: Gabrielle Johnson, MBA, Procurement Manager – Bond Program  
Jerome Pilgrim, Director of Purchasing

RE: Approval of Award for Request for Qualifications (RFQL) #25B-05-600 for  
Asbestos Consulting Services

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On December 11, 2024, the District received eleven (11) statements of qualifications for RFQL #25B-05-600 for Asbestos Consulting Services. All eleven (11) vendors were recommended (See Exhibit A) by the Bond Administration for consultants to provide “as needed” Asbestos Consulting Services related to new construction projects and facility renovation projects on a project-by-project basis.

The term of award will be for an initial five (5) years with the option to renew for three (3) additional twelve (12) month periods and cost is based on actual projects

Purchasing concurs with this recommendation.

  
JEROME PILGRIM  
DIRECTOR OF PURCHASING

  
FERNANDO NATIVIDAD  
CHIEF FINANCIAL OFFICER

**CONSENT AGENDA ITEM**  
1/21/2025

**TOPIC:** Consider Acceptance of Gifts and Donations to the District

**SUBMITTED BY:** Fernando Natividad, Chief Financial Officer

**BACKGROUND:** Donations received during the month of December 2024

**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. 2024-2025 Year-to-Date Donation Totals
2. December Donations List

January 2025 DONATIONS  
(Period December 2024)

<u>SCHOOL/DEPT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
	<u>ELEMENTARY SCHOOLS</u>	
<u>Hanes</u>	Donated by: Heather Grace Cowboy Store	\$100.00
-		
		TOTAL
		\$100

**DONATIONS & GIFTS**  
**Beginning September 2024 - Ending August 2025**

Month	2024-2025 Monthly Total	2024-2025 YTD Total	2023-2024 Monthly Total	2023-2024 YTD Total
September	\$10,900.00	\$10,900.00	\$11,350.00	\$11,350.00
October	\$14,154.00	\$25,054.00	\$1,760.00	\$13,110.00
November	\$10,080.00	\$35,134.00	\$660.00	\$13,770.00
December	\$100.00	\$35,234.00	\$40,500.00	\$54,270.00
January		\$0.00	\$5,870.00	\$60,140.00
February		\$0.00	\$348.00	\$60,488.00
March		\$0.00	\$1,150.00	\$61,638.00
April		\$0.00	\$0.00	\$61,638.00
May		\$0.00	\$3,395.00	\$65,033.00
June		\$0.00	\$0.00	\$65,033.00
July		\$0.00	\$200.00	\$65,233.00
August		\$0.00	\$1,201.00	\$66,434.00

**CONSENT AGENDA ITEM**  
1/21/2025

**TOPIC:** Consider Acceptance of Gifts and Donations to the District

**SUBMITTED BY:** Fernando Natividad, Chief Financial Officer

**BACKGROUND:** Donations received during the month of December 2024

**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. 2024-2025 Year-to-Date Donation Totals
2. December Donations List

January 2025 DONATIONS  
(Period December 2024)

<u>SCHOOL/DEPT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
	<u>ELEMENTARY SCHOOLS</u>	
<u>Hanes</u>	Donated by: Heather Grace Cowboy Store	\$100.00
-		
		TOTAL
		\$100

**DONATIONS & GIFTS**  
**Beginning September 2024 - Ending August 2025**

Month	2024-2025 Monthly Total	2024-2025 YTD Total	2023-2024 Monthly Total	2023-2024 YTD Total
September	\$10,900.00	\$10,900.00	\$11,350.00	\$11,350.00
October	\$14,154.00	\$25,054.00	\$1,760.00	\$13,110.00
November	\$10,080.00	\$35,134.00	\$660.00	\$13,770.00
December	\$100.00	\$35,234.00	\$40,500.00	\$54,270.00
January		\$0.00	\$5,870.00	\$60,140.00
February		\$0.00	\$348.00	\$60,488.00
March		\$0.00	\$1,150.00	\$61,638.00
April		\$0.00	\$0.00	\$61,638.00
May		\$0.00	\$3,395.00	\$65,033.00
June		\$0.00	\$0.00	\$65,033.00
July		\$0.00	\$200.00	\$65,233.00
August		\$0.00	\$1,201.00	\$66,434.00

**DECEMBER 2024 REPORT FROM DIVISION OF BUSINESS SERVICES**

**TAX OFFICE**

Total Tax Collections for December 2024 are 50,700,086.26

	<b><u>DECEMBER 2024</u></b>	<b><u>YEAR TO DATE</u></b>
Current Year	\$ 51,995,275	\$ 68,452,185
Delinquent	\$ (1,387,688)	\$ (1,946,911)
Penalty & Interest	\$ 92,414	\$ 401,452
Other	\$ 85	\$ 376
Total	<u>\$ 50,700,086</u>	<u>\$ 66,907,101</u>

**BUSINESS SERVICES**

Payroll for December 2024 was paid as follows:

	<b><u>GROSS PAY</u></b>	<b><u>BENEFITS</u></b>	<b><u>TOTAL</u></b>
Local Maintenance	\$ 18,852,302	\$ 3,802,202	\$ 22,654,504
Special Revenue	\$ 2,090,498	\$ 381,030	\$ 2,471,527
Total	<u>\$ 20,942,800</u>	<u>\$ 4,183,232</u>	<u>\$ 25,126,032</u>

**INVESTMENT EARNINGS REPORT**

	<b><u>NOVEMBER 2024</u></b>	<b><u>YEAR TO DATE</u></b>
Local Maintenance	\$ 503,257.00	\$ 1,436,217
Federal Programs	\$ 125,133.00	\$ 391,040
Interest & Sinking	\$ 12,117.00	\$ 38,008
Capital Projects	\$ 1,493,104.00	\$ 4,665,949
Internal Service	\$ 9,422.00	\$ 29,443
Total All Funds	<u>\$ 2,143,033.00</u>	<u>\$ 6,560,657</u>

## MEMO

TO: Fernando Natividad, Chief Financial Officer  
FROM: Cher Elzy, Director Tax Operations  
SUBJECT: Monthly Tax Report  
DATE: January 21, 2025

Attached for your consideration is the collection activity for the month of December 2024.

Our monthly collections for December reflect \$(1,387,688) in delinquent collections and \$51,995,275 in current collections and \$92,414 in penalty and interest. Adjustments made \$(3,420,394) in changes to delinquent tax years and \$2,454,039 in changes made to the current year. Our current year (2024) reflects a beginning roll of \$219,823,978. The total receivable balance for all years is \$160,418,252 for the month of December 2024.

**IRVING INDEPENDENT SCHOOL DISTRICT  
DECEMBER 2024  
TAX COLLECTION REPORT**

**IISD:**

	<u>M-T-D</u> <u>FY 2023-2024</u>	<u>M-T-D</u> <u>FY 2024-2025</u>	<u>Y-T-D</u> <u>FY 2023-2024</u>	<u>Y-T-D</u> <u>FY 2024-2025</u>
Current Year	49,934,501.43	51,995,275.35	62,633,112.53	68,452,184.63
Delinquent	(52,371.79)	(1,387,687.59)	(829,992.86)	(1,946,910.89)
Penalty & Interest	80,361.46	92,413.60	386,442.62	401,451.55
Other	74.29	84.90	390.37	375.94
Sub-Total	49,962,565.39	50,700,086.26	62,389,952.66	66,907,101.23

Revenue year-to-date  
compared to prior fiscal year 4,517,148.57

**OTHER COLLECTIONS:**

Research Fees	0.00	0.00
Attorney Fees	39,753.03	246,669.10
Court Costs	0.00	0.00
Rendition Penalty	1,921.76	3,921.67

**REFUNDS:**

	1,175,684.07	1,172,252.63
Total Collections	51,917,445.12	68,329,944.63

**ACTIVITY SUMMARY:**

	<u>FY 2023-2024</u>	<u>FY 2024-2025</u>
Collection Percentage Current Year Compared to Prior Year	30.73%	30.80%

**RECEIVABLES YEAR-TO-DATE SUMMARY**

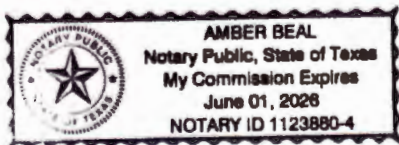
	Current Year	Prior Years	Total Tax Receivables
Beginning Balance	219,823,977.71	8,065,902.46	227,889,880.17
Adjustments	2,454,039.33	(3,420,393.91)	(966,354.58)
Levy Paid	68,452,184.63	(1,946,910.89)	66,505,273.74
<u>Ending Balance</u>	<u>153,825,832.41</u>	<u>6,592,419.44</u>	<u>160,418,251.85</u>

I hereby certify the above report of tax collections to be true and accurate accounting of the revenues collected for as of the above report date according to and to the extent of the records of my office.

*Cheryl Eitz*  
Cheryl Eitz, Tax Assessor/Collector, RIA

Signed and sworn before me this 8<sup>th</sup> day of January, 2025

*Amber Beal*  
Notary Public, State of Texas



## 2024-2025 INVESTMENT INTEREST EARNINGS

### FUNDS

	SEP 2024	OCT 2024	NOV 2024	QUARTERLY TOTAL
LOCAL MAINTENANCE	\$467,595	\$465,365	\$503,257	\$1,436,217
FEDERAL PROGRAMS	132,954	132,954	125,133	391,040
INTEREST & SINKING	12,978	12,914	12,117	38,008
CAPITAL PROJECTS	1,586,422	1,586,422	1,493,104	4,665,949
INTERNAL SERVICE	10,011	10,011	9,422	29,443
<b>TOTAL ALL FUNDS</b>	<b>\$2,209,960</b>	<b>\$2,207,665</b>	<b>\$2,143,032</b>	<b>\$6,560,657</b>

% CHANGE FROM PRIOR MONTH/QUARTER                      1302.64%                      -0.10%                      -2.93%                      1370.78%

	DEC 2024	JAN 2025	FEB 2025	QUARTERLY TOTAL
GENERAL OPERATING				\$0
FEDERAL PROGRAMS				0
INTEREST & SINKING				0
CAPITAL PROJECTS				0
INTERNAL SERVICE				0
<b>TOTAL ALL FUNDS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

% CHANGE FROM PRIOR MONTH/QUARTER                      -100.00%                      #DIV/0!                      #DIV/0!                      -100.00%

	MAR 2025	APR 2025	MAY 2025	QUARTERLY TOTAL
GENERAL OPERATING				\$0
FEDERAL PROGRAMS				0
INTEREST & SINKING				0
CAPITAL PROJECTS				0
INTERNAL SERVICE				0
<b>TOTAL ALL FUNDS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

% CHANGE FROM PRIOR MONTH/QUARTER                      #DIV/0!                      #DIV/0!                      #DIV/0!

	JUN 2025	JUL 2025	AUG 2025	QUARTERLY TOTAL
GENERAL OPERATING				\$0
FEDERAL PROGRAMS				0
INTEREST & SINKING				0
CAPITAL PROJECTS				0
INTERNAL SERVICE				0
<b>TOTAL ALL FUNDS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

% CHANGE FROM PRIOR MONTH/QUARTER                      #DIV/0!                      #DIV/0!                      #DIV/0!

				YEAR TO DATE TOTAL
<b>ALL FUNDS</b>				\$1,436,217
GENERAL OPERATING				391,040
FEDERAL PROGRAMS				38,008
INTEREST & SINKING				4,665,949
CAPITAL PROJECTS				29,443
INTERNAL SERVICE				\$6,560,657
<b>GRAND TOTAL ALL FUNDS</b>				

	SEP 2023-NOV 2023	2023-2024		SEP 2022-NOV 2022	2022-2023	
		AMOUNT CHANGE	PERCENTAGE CHANGE		AMOUNT CHANGE	PERCENTAGE CHANGE
<b>ALL FUNDS</b>						
GENERAL OPERATING	\$1,327,432	\$108,785	8.20%	\$555,192	\$881,025	158.69%
FEDERAL PROGRAMS	408,232	(17,192)	-4.21%	227,881	\$163,159	71.60%
INTEREST & SINKING	45,139	(7,131)	-15.80%	67,612	(\$29,604)	-43.78%
CAPITAL PROJECTS	4,871,085	-	-	-	-	-
INTERNAL SERVICE	30,737	(1,294)	-4.21%	17,158	\$12,285	71.60%
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$6,682,626</b>	<b>\$83,168</b>	<b>1.24%</b>	<b>\$667,843</b>	<b>\$1,026,865</b>	<b>118.32%</b>

		INCREASE/ (DECREASE) FROM PRIOR YEAR	CD AVERAGE INTEREST YIELD	LGIP AVERAGE INTEREST YIELD	AGENCY AVERAGE INTEREST YIELD	TOTAL AVERAGE INTEREST YIELD
<b>TOTAL PORTFOLIO AS OF NOV</b>						
2024	541,525,008	50,739,526	---	---	---	---
2023	490,785,481	347,259,237	---	---	---	---
2022	143,527,245	(2,635,326)	---	---	---	---
2021	146,162,570	2,630,645	---	---	---	---
2020	143,531,926	(25,146,338)	---	---	---	---
2019	168,678,264	4,333,576	---	---	---	---
2018	164,344,688	(1,827,228)	---	---	---	---
2017	166,171,916	5,083,060	---	---	---	---
2016	161,088,856	(18,765,099)	---	---	---	---
2015	179,853,955	179,853,955	---	---	---	---

## **REPORT FROM FACILITIES & SCHOOL SUPPORT SERVICES**

### **Facilities and Operations Department**

A total of 1311 work orders have been completed from December 1, 2024, through December 31, 2024.

**Maintenance** – The Maintenance Department completed 723 work orders. The department maintains critical infrastructure in the following areas: Bond Replacement Systems, Electrical, HVAC, Plumbing, Preventive Maintenance, Fire Safety Equipment, Kitchen Equipment, Elevators, Public Address Systems, Carpentry, Roofing, Painting, Energy Management and Locks and Keys.

**The Grounds Section & Regulatory Compliance, IPM and Safety** –The Grounds Department completed 83 work orders. The department maintains outside grounds of district facilities, athletic fields, 191-vehicle maintenance fleet, landscaping equipment, pest, asbestos, and safety.

**Operations** – The Custodial Department completed 292 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** – Routine Custodial, Food Service, Health Services, and Maintenance Orders processed in December total 512 orders posted in MUNIS and School Dude.

- 98% average 3-day delivery time of supply orders.
- For Delivery, Warehouse, and Surplus Crafts the warehouse completed 58 School Dude work orders. For Internal Delivery and Records Management Crafts the warehouse completed 180 School Dude work orders. The warehouse completed 274 MUNIS pick tickets. Total completed work orders and pick tickets for December are 512.

The Surplus Warehouse processed Two auctions started in December, the proceeds are \$6,400.00.

## **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:**

We are working to redesign and rebuild the Laserfiche repository. This will give us the ability to dynamically assign permissions based on student folders and locations. This will also give us the ability to have temporary locations for people to put files while they are being worked on or manipulated and that can be filed permanently later and only the correct people will have access to those folders to see the permanent folders. This will give us the ability to move into electronic cumulative folders at some point in the future.

We are working to improve the District Vehicle Reservation system that will allow a better integration with the vehicle inventory to ensure vehicles are available and ready when they are needed by our district drivers. This will reduce manual intervention from our security department as vehicles are requested and assigned.

We continue to work on the new Travel and Expense form. This will allow a seamless integration for both staff and student travel that will allow finance to use an electronic process for reconciliation of all expense reports.

GovQA - Public Information & Subpoenas

In December:

For the 2024-2025 school year:

## Period Summary

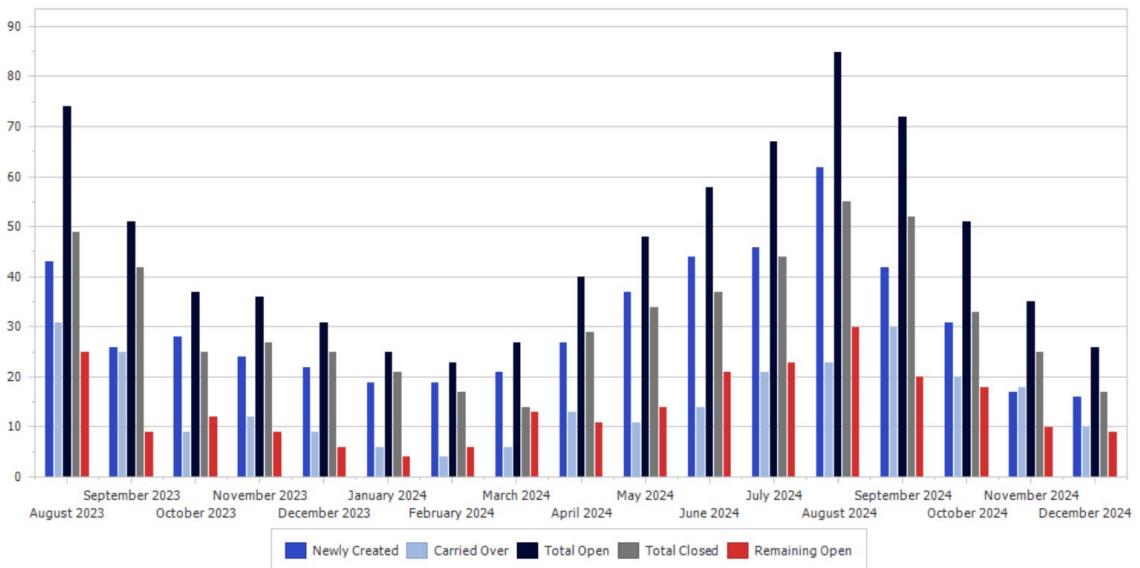
Reporting Period: 12/1/2024 - 12/31/2024  
 Request Type: All Request Types  
 Department: All Departments  
 Group: All Groups  
 Run Date: 01/15/2025 8:20 AM



## Backlog Trend Report

Create Date: 8/1/2023 - 12/31/2024  
 Report On: Request Type - All Request Types  
 Group Time Frame: Month  
 Filter: Assigned Department - All Assigned Departments  
 Run Date: 1/15/2025 8:22 AM

Backlog Trend Report for Request Type - All Request Types



## ScribOrder - Student Record Requests

In December, 692 student records requests were received.

### Order Data Charts

#### Saved Reports

- Submitted Today
- Submitted This Week
- Submitted This Month

#### Owner

Any

#### Date Range

Time Submitted

Begin

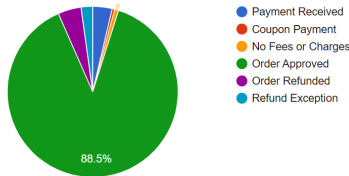
2024-12-01

End

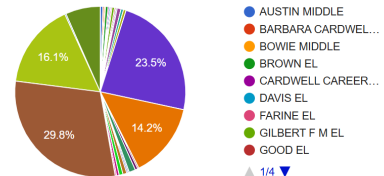
2024-12-31

Run Report

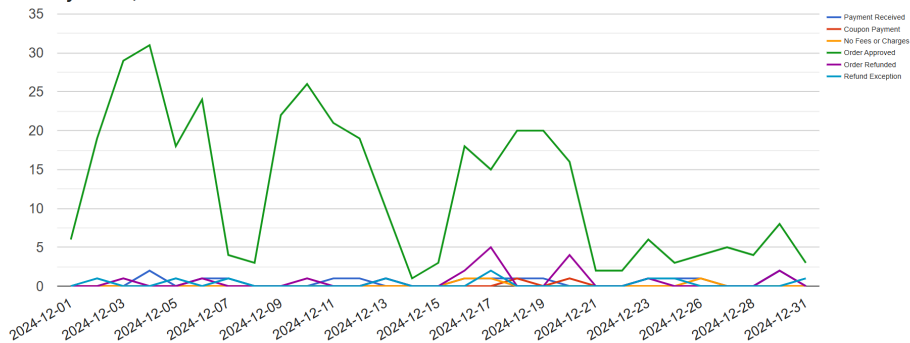
Overall StatusQ



Overall DistributionQ



Status By Date Q

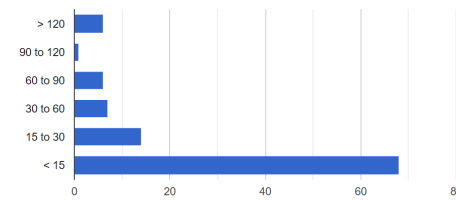


### Aging Report

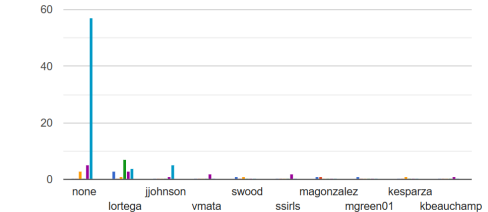
#### Assigned User

- No User Assigned
- 
- 
- 
- acastro
- administrator
- ahernandez
- alopez-coronado
- anaguirre
- salsas

Overall AgingQ



Aging By UserQ



### Print Shop - Orders

We received and processed 75 print requests for December; 62,953 B/W & 16,977 Color pages printed. Total billed out (JV) \$10,415 for print services.

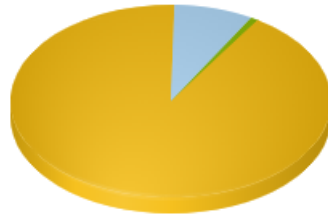
### Mail Center – Pieces and Postage

In December, we processed 3,116 pieces of mail for US Postage at a cost of \$2,320.10. We processed 5 packages for \$41.51. We continue to process interoffice mail daily.

## SchoolDude – Document and Record Management Work Orders

In December, we received 180 total requests.

### Craft Comparisons



- Document Management \$4.00 (Last Month)
- Internal Delivery \$480.00 (Last Month)
- Records Management \$42.00 (Last Month)

### Summary of Expenditures by Craft

Irving ISD

Custom Period (12/01/2024 - 12/31/2024)

Craft	Labor Hrs	Labor Costs	Material Costs	Sales Tax	Total Costs	WO Count	% of Work (Count)	Avg Hours Per WO	Avg Cost Per WO
<b>Document Management</b>	.16	\$4.00	\$0.00	\$0.00	<b>\$4.00</b>	1.00	0.56%	.16	\$4.00
<b>Internal Delivery</b>	26.22	\$633.00	\$0.00	\$0.00	<b>\$633.00</b>	173.00	96.11%	.15	\$3.66
<b>Records Management</b>	.48	\$12.00	\$0.00	\$0.00	<b>\$12.00</b>	6.00	3.33%	.08	\$2.00
<b>Grand Totals</b>	26.86	\$649.00	\$0.00	\$0.00	<b>\$649.00</b>	180.00	100.00%	.15	\$3.61