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October 31, 2019

The Board of Trustees,
Dr. Jamie Wilson, Superintendent
Debbie Monschke, E.D. of Administrative Services
Denton Independent School District
1307 North Locust
Denton, Texas 76201

RE: Property Tax Attorney Activity Report for Tax Year 2018-2019

Dear Members of the Board, Superintendent Wilson and E.D. Monschke:

The 2018-2019 property tax year ended September 30, 2019; so it is once again time to present our delinquent ad valorem property tax collections year-end report to Denton Independent School District. We are very proud at Sawko & Burroughs, P.C. to represent DISD as your property tax attorneys for this highly specialized legal service.

For the seventh year running, the current year delinquent tax (2018) collection rate exceeded 99%, at **99.41%** this year. The percentage last year was an all-time high of 99.60%; but I would point out that but for a single 2018 delinquent account which owed \$539,000 in base tax, the rate would have been 99.61%; an all time record! That account did pay in full in October. The total amount outstanding out of an original 2018 levy of \$264,060,729 stood at \$1,595,261 (as of 9/30/2019).

The collections rate for 2017 and prior tax years stands at 28%. Once again, a large number of taxpayers continue to take advantage of the "over-65 deferral/abatement" provided as a taxpayer relief measure under the Texas Property Tax Code. These comprise over 30% (\$816,845) of the entire pre-2018 delinquency roll and are exempt from any legal action until taken out of that status by action of the taxpayer. Only reduced interest and no penalties are assessed accounts with a tax deferral, and such a deferral can extend indefinitely. Also, tax accounts added or modified by the Denton Central Appraisal District resulting in a new, later delinquency date are not subject to collections activity until statutory grace periods pass. These accounts comprise another 19% of the entire delinquency roll. In each of these instances, the taxes involved appear in the reports as "delinquent" but in fact are not. These two categories comprise half the 2017 and prior years "delinquent" tax roll.

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Because of the deferrals, abatements and alternate delinquency date accounts, we start out actually pursuing about 51% of that pre-2018 delinquency roll *before* taking into account bankruptcies, uncollectible personal property and mobile home accounts, and similar uncollectibles. Adding these uncollectible and filed bankruptcy accounts (which total **another \$450,211**) to the abatements and different delinquency date accounts comes up to a total of **\$1,776,426** of the total \$2,700,426 due. This means that **65.77%** of the entire \$2,700,926 balance of the 2017 and prior delinquency roll for DISD cannot be actively enforced for collection. The result is that the collections rate for pre-2018 tax years is somewhat distorted when looking strictly at the Tax Office summaries.

DISD also continues to experience an extraordinarily high level of refunds paid back to taxpayers by the Denton County Tax Office for DISD. In 2014, the total refunds hit what was then a new high of \$707,361. To put in perspective, ten years ago this same refund total was only at \$195,000. Last year, that sum hit \$2,437,113. This year total refunds again hit an all-time high of \$2,840,912. Refunds are deducted from the “paid” totals, which payments were often induced by our activities working for you. This further also tends to skew the year-end performance outcome indicators. We receive no explanations for refunds from the Tax Office, although I believe the District must approve refunds over certain dollar amounts (but for refunds falling into other categories of reimbursement not requiring such approval, such as DCAD-ordered deletions, court removal of taxes, etc.).

The last several years I pointed out another significant occurrence in tax assessment for the District in the form of Denton County Tax Office “Adjustments” to the tax roll. These are generally supplements and deletions due primarily to Appraisal District action. Although accounts subject to positive “Adjustments” to the delinquent tax roll may end up as delinquent, they start as legally current and nearly all pay before actual delinquency and turnover to our firm. The last eight years of “Adjustments” are as follows: at year end **2012** \$1,132,576; **2013** \$4,329,998; **2014** \$2,837,169; **2015** \$4,178,021; **2016** \$2,167,542; **2017** \$9,789,764; and **2018** \$7,232,299 and **2019**, \$9,181,906.. DCAD “Supplements” are often rollback taxes or omitted property being added to the roll. In any case, the figure this year is huge and represents another qualifier to actual “delinquency” figures depending on when they were added to the roll.

As is customary with this report, we are enclosing our office’s unique breakdown of delinquent taxes splitting out current-year delinquent 2018 taxes from 2017 and prior year taxes due, allocated by collections activity. Also enclosed is our “TWENTY-FIVE YEAR COLLECTION HISTORY” (which includes several years before Sawko & Burroughs, P.C. represented the District), to provide a more complete picture of this past year’s collections totals compared with previous collection years.

The great majority of assailable accounts after a few months of turn over to our firm have had specific legal processing undertaken. The following identifies the associated status of legal enforcement activities (this synthesizes several detailed reports enclosed herewith):

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<u>Status</u>	<u>2017 and Prior</u>	<u>2018 Only</u>
Bankrupt (wherein we represent DISD)	\$ 41,041	\$ 18,198
Lawsuits/judgments/tax sales/in research	\$606,155	\$ 262,131
Legally uncollectible	\$397,742	\$ 20
Over-65, disabled deferrals/exemptions/ abatements/payment agreements	\$882,902	\$ 207,339
Hold status/different delinquency date	\$515,942	\$ 86,120
Awaiting legal action	\$257,145	\$1,101,769*

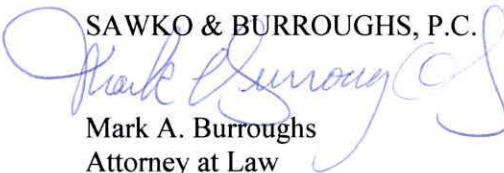
*These 2018 accounts were primarily turned over to us for collections enforcement after July 1, 2019

As we have noted in the past, a relevant fact about your prior-year taxes is that a majority of those accounts are personal property (and mobile home) taxes, the real properties having been in great measure collected. In turn, the great majority of those remaining personal property accounts are actually uncollectible due to business closure, bankruptcy, move-out, passage of statute of limitations, etc. At the same time, for current-year delinquent 2018 taxes still unpaid, half are real property accounts (\$831,843 of a total \$1,679,646), which are almost always eventually collectible.

It bears repeating that we are extremely proud to serve the Denton Independent School District, and you are very important to us as a client. We are always at your disposal to answer your questions or concerns and to accept your direction as to how to serve you and the District better. It is one of several distinct advantages of having a local professional service provider that happens to be one of the most experienced, respected property tax legal counsel in this State. Please feel free to contact us at any time in this regard.

As always, thank you very much for your service to the School District, to our children and to the community.

Sincerely,

SAWKO & BURROUGHS, P.C.

Mark A. Burroughs
Attorney at Law

MAB/gcy
Enclosures

G/Tax/CurrentJurisdictions/DISD/Correspondence/JurisdictionVIP/Board/Board- 2018-2019 Year-End Report

EXPLANATION OF STATUS CODES

- **Auction-** Accounts coded as foreclosed property with some balance showing due.
- **Bankruptcy-** Accounts that are involved in an active bankruptcy
- **Currently at Research-** Accounts selected for legal action, sent for title research.
- **Different Delinquency Date-** Accounts having a delinquent date different from the standard February 1st.
- **Exempt-** Accounts exempt from taxation.
- **Intervention-** Accounts where we as Plaintiff intervened in Co-Plaintiff's judgment.
- **Judgment-** Accounts that have a judgment but not foreclosed upon.
- **Newly Added Record-** Accounts newly added to tax roll, thus our system.
- **No Action Taken -** Accounts that have no action taken against them.
- **On Hold-** Accounts that have been placed on hold for various reasons.
- **Over 65/Disabled-** Accounts that have an Over 65 in age or Disability Exemption applied to their property.
- **Paid-** Accounts that have received payment between updates from the Tax Office.
- **Payment Agreement-** Accounts that have entered into a payment agreement.
- **Probate-** Currently in probate court, awaiting disposition of tax payment
- **Quarterly Taxpayer-** Accounts paying tax on a quarterly basis (on hold).
- **Returned Mail-** Accounts where we have received returned mail.
- **Rollback Account-** Accounts where an Agriculture Exemption has been removed and previous 5 years tax can now be collected.
- **Suit 1-Filed-** Accounts where a lawsuit has been filed.
- **Suit 2-Citation-** Accounts under suit with citations issued.
- **Suit 3-Final Hearing-** Accounts under suit which are scheduled for trial.
- **Suit-Rollback-** Accounts under suit where Rollbacks were applied.
- **Taxes Paid-Fees Due-** Accounts that have zero taxes due but outstanding Court costs.
- **Trust Account-** Accounts being held in Trust by the Taxing Authority as a result of going to Auction and not being sold.
- **Uncollectable-** Accounts deemed legally or practically uncollectable.

Denton Independent School District Summary by Year by Property Type

1993	Real Estate	1 properties	\$21.11
	Totals	1 properties	\$21.11
1994	Real Estate	1 properties	\$20.67
	Totals	1 properties	\$20.67
1995	Real Estate	1 properties	\$22.67
	Totals	1 properties	\$22.67
1996	Real Estate	3 properties	\$589.36
	Totals	3 properties	\$589.36
1997	Mobile Home	2 properties	\$297.26
	Real Estate	3 properties	\$524.63
	Totals	5 properties	\$821.89
1998	Mobile Home	3 properties	\$447.23
	Personal	2 properties	\$399.03
	Real Estate	15 properties	\$2,565.87
	Totals	20 properties	\$3,412.13
1999	Mobile Home	3 properties	\$378.86
	Personal	3 properties	\$450.27
	Real Estate	17 properties	\$2,873.50
	Totals	23 properties	\$3,702.63
2000	Mobile Home	3 properties	\$410.95
	Personal	3 properties	\$792.96
	Real Estate	18 properties	\$3,225.07
	Totals	24 properties	\$4,428.98
2001	Mobile Home	5 properties	\$1,002.43
	Personal	5 properties	\$1,820.54
	Real Estate	20 properties	\$4,104.53
	Totals	30 properties	\$6,927.50
2002	Mineral	2 properties	\$3,244.29
	Mobile Home	7 properties	\$1,288.37
	Personal	5 properties	\$6,524.96
	Real Estate	26 properties	\$9,207.46
	Totals	40 properties	\$20,265.08
2003	Mineral	2 properties	\$194.30
	Mobile Home	11 properties	\$1,909.57
	Personal	12 properties	\$6,713.53
	Real Estate	27 properties	\$10,462.68
	Totals	52 properties	\$19,280.08
2004	Mineral	5 properties	\$1,512.45
	Mobile Home	12 properties	\$2,092.31
	Personal	12 properties	\$6,242.45

Denton Independent School District

Summary by Year by Property Type

2004	Real Estate	26 properties	\$9,603.66
	Totals	55 properties	\$19,450.87
2005	Mineral	11 properties	\$2,270.16
	Mobile Home	16 properties	\$3,121.29
	Personal	15 properties	\$9,920.58
	Real Estate	28 properties	\$15,706.15
	Totals	70 properties	\$31,018.18
2006	Mineral	16 properties	\$5,628.39
	Mobile Home	21 properties	\$3,764.64
	Personal	22 properties	\$9,342.06
	Real Estate	35 properties	\$20,519.47
	Totals	94 properties	\$39,254.56
2007	Mineral	19 properties	\$593.78
	Mobile Home	38 properties	\$5,271.99
	Personal	32 properties	\$13,264.21
	Real Estate	45 properties	\$34,746.72
	Totals	134 properties	\$53,876.70
2008	Mineral	18 properties	\$1,341.71
	Mobile Home	125 properties	\$15,645.78
	Personal	240 properties	\$136,638.06
	Real Estate	42 properties	\$39,255.09
	Totals	425 properties	\$192,880.64
2009	Mineral	55 properties	\$1,514.30
	Mobile Home	112 properties	\$12,501.28
	Personal	227 properties	\$107,902.45
	Real Estate	55 properties	\$51,239.93
	Totals	449 properties	\$173,157.96
2010	Mineral	34 properties	\$968.84
	Mobile Home	92 properties	\$9,353.93
	Personal	222 properties	\$88,431.35
	Real Estate	69 properties	\$68,076.03
	Totals	417 properties	\$166,830.15
2011	Mineral	51 properties	\$1,276.76
	Mobile Home	54 properties	\$4,491.39
	Personal	187 properties	\$120,061.11
	Real Estate	72 properties	\$66,921.79
	Totals	364 properties	\$192,751.05
2012	Mineral	50 properties	\$1,030.15
	Mobile Home	54 properties	\$5,028.10
	Personal	139 properties	\$137,482.52
	Real Estate	66 properties	\$70,327.44

Denton Independent School District Summary by Year by Property Type

	Totals	309 properties	\$213,868.21
2013	Mineral	30 properties	\$2,635.17
	Mobile Home	53 properties	\$4,835.64
	Personal	143 properties	\$109,829.01
	Real Estate	89 properties	\$95,717.23
	Totals	315 properties	\$213,017.05
2014	Mineral	40 properties	\$1,199.11
	Mobile Home	74 properties	\$6,938.31
	Personal	222 properties	\$132,860.80
	Real Estate	115 properties	\$120,707.81
	Totals	451 properties	\$261,706.03
2015	Mineral	96 properties	\$4,993.60
	Mobile Home	89 properties	\$8,280.58
	Personal	263 properties	\$144,462.46
	Real Estate	132 properties	\$143,766.35
	Totals	580 properties	\$301,502.99
2016	Mineral	96 properties	\$2,722.62
	Mobile Home	117 properties	\$10,328.04
	Personal	307 properties	\$115,813.34
	Real Estate	179 properties	\$188,022.41
	Totals	699 properties	\$316,886.41
2017	Mineral	159 properties	\$4,941.18
	Mobile Home	154 properties	\$14,021.05
	Personal	299 properties	\$117,270.79
	Real Estate	304 properties	\$329,000.63
	Totals	916 properties	\$465,233.65
2018	Mineral	259 properties	\$18,135.73
	Mobile Home	242 properties	\$23,795.01
	Personal	416 properties	\$805,873.06
	Real Estate	634 properties	\$831,842.64
	Totals	1551 properties	\$1,679,646.44
Totals		7029 properties	\$4,380,572.99

Denton Independent School District Summary of All Years

Mineral	943 properties	\$54,202.54
Mobile Home	1287 properties	\$135,204.01
Personal	2776 properties	\$2,072,095.54
Real Estate	2023 properties	\$2,119,070.90
Totals		7029 properties \$4,380,572.99

Denton ISD Report for Years 2017 & Prior - All Properties

<i>Account Status</i>	<i>As of 10/1/2018</i>		<i>As of 09/30/2019</i>		<i>Net Change</i>	
	<i>Properties</i>	<i>Tax Due</i>	<i>Properties</i>	<i>Tax Due</i>	<i>Properties</i>	<i>Tax Due</i>
Auction	5	\$19,740.10	4	\$23,143.55	-1	\$3,403.45
Bankruptcy	36	\$113,694.11	33	\$41,041.38	-3	(\$72,652.73)
Currently at Research	2	\$1,984.64	0	\$0.00	-2	(\$1,984.64)
Different Delinquency Date	261	\$634,128.15	161	\$508,659.38	-100	(\$125,468.77)
Exempt	55	\$10,096.75	55	\$9,981.64	0	(\$115.11)
Hold	6	\$12,014.77	2	\$1,004.74	-4	(\$11,010.03)
Intervention	14	\$49,548.13	13	\$43,085.21	-1	(\$6,462.92)
Judgement	224	\$570,539.24	195	\$390,540.20	-29	(\$179,999.04)
No Action Taken	1949	\$657,294.83	1344	\$257,144.75	-605	(\$400,150.08)
Over 65/Disabled	88	\$863,948.31	94	\$816,844.56	6	(\$47,103.75)
Partial Payment Agreement	33	\$77,742.27	22	\$56,075.54	-11	(\$21,666.73)
Probate	2	\$28,028.19	1	\$2,156.81	-1	(\$25,871.38)
Suit 1	42	\$79,722.69	48	\$68,991.38	6	(\$10,731.31)
Suit 2	38	\$137,209.20	20	\$57,953.66	-18	(\$79,255.54)
Suit 3	11	\$18,208.38	27	\$20,283.85	16	\$2,075.47
Taxes Paid - Fees Due	1	\$23.10	0	\$0.00	-1	(\$23.10)
Trust Account	8	\$7,874.88	7	\$6,278.00	-1	(\$1,596.88)
Uncollectable	482	\$305,194.56	418	\$397,741.90	-64	\$92,547.34
Totals for Denton ISD	3257	\$3,586,992.30	2444	\$2,700,926.55	-813	(\$886,065.75)

Denton ISD Report for Years 2017 & Prior - Mineral Properties

As of 10/01/2018

Account Status	Properties	Tax Due
Bankruptcy	11	\$935.00
Different Delinquency Date	44	\$6,206.39
Exempt	6	\$130.80
Judgement	7	\$4,743.72
No Action Taken	436	\$24,254.78
Suit 1	8	\$750.16
Suit 3	5	\$4,913.36
Taxes Paid - Fees Due	1	\$23.10
Uncollectable	10	\$5,766.76
Totals for Mineral Properties	528	\$47,724.07

As of 09/30/2019

Properties	Tax Due
11	\$935.00
39	\$3,832.25
6	\$130.80
6	\$3,919.67
282	\$9,267.91
8	\$714.62
21	\$11,499.80
0	\$0.00
10	\$5,766.76
383	\$36,066.81

Net Change

Properties	Tax Due
0	\$0.00
-5	(\$2,374.14)
0	\$0.00
-1	(\$824.05)
-154	(\$14,986.87)
0	(\$35.54)
16	\$6,586.44
-1	(\$23.10)
0	\$0.00
-145	(\$11,657.26)

Denton ISD Report for Years 2017 & Prior - Mobile Home Properties

As of 10/01/2018

Account Status	Properties	Tax Due
Bankruptcy	1	\$415.53
Different Delinquency Date	5	\$3,015.56
Intervention	2	\$594.12
Judgement	79	\$54,340.89
No Action Taken	315	\$49,307.02
Over 65/Disabled	4	\$2,722.91
Suit 1	0	\$0.00
Suit 2	2	\$1,341.00
Uncollectable	119	\$40,387.77
Totals for Mobile Home Properties	527	\$152,124.80

As of 09/30/2019

Properties	Tax Due
2	\$569.53
3	\$1,438.32
2	\$503.65
72	\$49,196.44
211	\$30,026.91
3	\$2,372.89
4	\$840.07
1	\$961.12
91	\$25,500.07
389	\$111,409.00

Net Change

Properties	Tax Due
1	\$154.00
-2	(\$1,577.24)
0	(\$90.47)
-7	(\$5,144.45)
-104	(\$19,280.11)
-1	(\$350.02)
4	\$840.07
-1	(\$379.88)
-28	(\$14,887.70)
-138	(\$40,715.80)

Denton ISD Report for Years 2017 & Prior - Personal Properties

As of 10/01/2018

As of 09/30/2019

Net Change

<i>Account Status</i>	<i>Properties</i>	<i>Tax Due</i>
Bankruptcy	18	\$96,329.20
Different Delinquency Date	43	\$451,126.67
Exempt	3	\$448.50
Hold	4	\$8,404.86
Intervention	11	\$47,766.68
Judgement	105	\$344,876.12
No Action Taken	873	\$276,840.20
Suit 1	28	\$68,256.14
Suit 2	20	\$40,268.24
Suit 3	5	\$11,114.67
Trust Account	1	\$55.35
Uncollectable	326	\$239,557.07
<i>Totals for Personal Properties</i>	1437	\$1,585,043.70

<i>Properties</i>	<i>Tax Due</i>
12	\$20,946.44
33	\$378,303.96
3	\$448.50
1	\$426.63
11	\$42,581.56
93	\$224,596.82
732	\$192,877.69
29	\$49,103.86
5	\$5,401.42
5	\$5,839.15
1	\$55.35
288	\$345,641.10
1213	\$1,266,222.48

<i>Properties</i>	<i>Tax Due</i>
-6	(\$75,382.76)
-10	(\$72,822.71)
0	\$0.00
-3	(\$7,978.23)
0	(\$5,185.12)
-12	(\$120,279.30)
-141	(\$83,962.51)
1	(\$19,152.28)
-15	(\$34,866.82)
0	(\$5,275.52)
0	\$0.00
-38	\$106,084.03
-224	(\$318,821.22)

Denton ISD Report for Years 2017 & Prior - Real Estate Properties

As of 10/01/2018

As of 09/30/2019

Net Change

Account Status	Properties	Tax Due
Auction	5	\$19,740.10
Bankruptcy	6	\$16,014.38
Currently at Research	2	\$1,984.64
Different Delinquency Date	169	\$173,779.53
Exempt	46	\$9,517.45
Hold	2	\$3,609.91
Intervention	1	\$1,187.33
Judgement	33	\$166,578.51
No Action Taken	325	\$306,892.83
Over 65/Disabled	84	\$861,225.40
Partial Payment Agreement	33	\$77,742.27
Probate	2	\$28,028.19
Suit 1	6	\$10,716.39
Suit 2	16	\$95,599.96
Suit 3	1	\$2,180.35
Trust Account	7	\$7,819.53
Uncollectable	27	\$19,482.96
Totals for Real Estate Properties	765	\$1,802,099.73

Properties	Tax Due
4	\$23,143.55
8	\$18,590.41
0	\$0.00
86	\$125,084.85
46	\$9,402.34
1	\$578.11
0	\$0.00
24	\$112,827.27
119	\$24,972.24
91	\$814,471.67
22	\$56,075.54
1	\$2,156.81
7	\$18,332.83
14	\$51,591.12
1	\$2,944.90
6	\$6,222.65
29	\$20,833.97
459	\$1,287,228.26

Properties	Tax Due
-1	\$3,403.45
2	\$2,576.03
-2	(\$1,984.64)
-83	(\$48,694.68)
0	(\$115.11)
-1	(\$3,031.80)
-1	(\$1,187.33)
-9	(\$53,751.24)
-206	(\$281,920.59)
7	(\$46,753.73)
-11	(\$21,666.73)
-1	(\$25,871.38)
1	\$7,616.44
-2	(\$44,008.84)
0	\$764.55
-1	(\$1,596.88)
2	\$1,351.01
-306	(\$514,871.47)

Totals for Denton ISD 3257 \$3,586,992.30

2444 \$2,700,926.55

-813 (\$886,065.75)

Denton ISD Report for Year 2018 Only - All Properties

Account Status	As of 02/01/2019		As of 09/30/2019		Net Change	
	Properties	Tax Due	Properties	Tax Due	Properties	Tax Due
Auction	4	\$5,934.42	4	\$8,855.07	0	\$2,920.65
Bankruptcy	14	\$14,359.65	15	\$18,198.25	1	\$3,838.60
Currently at Research	9	\$13,958.41	3	\$22,318.70	-6	\$8,360.29
Different Delinquency Date	78	\$68,225.72	147	\$85,920.22	69	\$17,694.50
Hold	3	\$2,200.38	1	\$188.66	-2	(\$2,011.72)
Intervention	5	\$12,371.17	3	\$5,179.27	-2	(\$7,191.90)
Judgement	114	\$96,639.23	97	\$78,006.24	-17	(\$18,632.99)
No Action Taken	4608	\$7,903,339.24	1085	\$1,101,769.45	-3523	(\$6,801,569.79)
Over 65/Disabled	82	\$162,115.86	78	\$145,759.13	-4	(\$16,356.73)
Partial Payment Agreement	25	\$44,180.53	43	\$61,579.78	18	\$17,399.25
Probate	1	\$2,045.01	1	\$2,045.01	0	\$0.00
Suit 1	33	\$54,360.43	35	\$71,916.94	2	\$17,556.51
Suit 2	32	\$111,551.35	19	\$66,782.36	-13	(\$44,768.99)
Suit 3	21	\$9,458.19	16	\$7,027.48	-5	(\$2,430.71)
Taxes Paid - Fees Due	3	\$2,788.58	1	\$10.93	-2	(\$2,777.65)
Uncollectable	2	\$90.20	1	\$20.13	-1	(\$70.07)
Totals for Denton ISD	5034	\$8,503,618.37	1549	\$1,675,577.62	-3485	(\$6,828,040.75)

Denton ISD Report for Year 2018 Only - Mineral Properties

As of 02/01/2019

As of 09/30/2019

Net Change

Account Status	Properties	Tax Due
Bankruptcy	4	\$101.18
Different Delinquency Date	5	\$20.93
No Action Taken	831	\$56,076.37
Suit 1	1	\$34.80
Suit 2	2	\$4.93
Suit 3	15	\$2,424.45
Taxes Paid - Fees Due	1	\$10.93
Totals for Mineral Properties	859	\$58,673.59

Properties	Tax Due
6	\$106.11
5	\$20.93
234	\$15,822.80
1	\$34.80
0	\$0.00
12	\$2,140.16
1	\$10.93
259	\$18,135.73

Properties	Tax Due
2	\$4.93
0	\$0.00
-597	(\$40,253.57)
0	\$0.00
-2	(\$4.93)
-3	(\$284.29)
0	\$0.00
-600	(\$40,537.86)

Denton ISD Report for Year 2018 Only - Mobile Home Properties

As of 02/01/2019

As of 09/30/2019

Net Change

Account Status	Properties	Tax Due
Bankruptcy	1	\$105.95
Different Delinquency Date	2	\$382.55
Judgement	47	\$5,070.31
No Action Taken	586	\$66,678.55
Suit 1	0	\$0.00
Suit 2	0	\$0.00
Suit 3	1	\$383.66
Totals for Mobile Home Properties	637	\$72,621.02

Properties	Tax Due
1	\$105.95
1	\$124.88
40	\$4,332.50
195	\$18,130.68
4	\$1,013.90
1	\$87.10
0	\$0.00
242	\$23,795.01

Properties	Tax Due
0	\$0.00
-1	(\$257.67)
-7	(\$737.81)
-391	(\$48,547.87)
4	\$1,013.90
1	\$87.10
-1	(\$383.66)
-395	(\$48,826.01)

Denton ISD Report for Year 2018 Only - Personal Properties

As of 02/01/2019

Account Status	Properties	Tax Due
Different Delinquency Date	11	\$14,203.02
Hold	1	\$957.45
Intervention	3	\$5,179.27
Judgement	34	\$25,251.54
No Action Taken	890	\$2,058,595.49
Suit 1	17	\$14,769.26
Suit 2	11	\$12,491.21
Suit 3	3	\$1,500.27
Taxes Paid - Fees Due	1	\$1,230.61
Uncollectable	1	\$70.07

Totals for Personal Properties 972 \$2,134,248.19

As of 09/30/2019

Properties	Tax Due
15	\$21,503.29
0	\$0.00
3	\$5,179.27
33	\$24,287.26
350	\$739,698.21
9	\$9,807.75
2	\$1,318.23
3	\$3,316.75
0	\$0.00
0	\$0.00

415 \$805,110.76

Net Change

Properties	Tax Due
4	\$7,300.27
-1	(\$957.45)
0	\$0.00
-1	(\$964.28)
-540	(\$1,318,897.28)
-8	(\$4,961.51)
-9	(\$11,172.98)
0	\$1,816.48
-1	(\$1,230.61)
-1	(\$70.07)

-557 (\$1,329,137.43)

Denton ISD Report for Year 2018 Only - Real Estate Properties

As of 02/01/2019

Account Status	Properties	Tax Due
Auction	4	\$5,934.42
Bankruptcy	9	\$14,152.52
Currently at Research	9	\$13,958.41
Different Delinquency Date	60	\$53,619.22
Hold	2	\$1,242.93
Intervention	2	\$7,191.90
Judgement	33	\$66,317.38
No Action Taken	2301	\$5,721,988.83
Over 65/Disabled	82	\$162,115.86
Partial Payment Agreement	25	\$44,180.53
Probate	1	\$2,045.01
Suit 1	15	\$39,556.37
Suit 2	19	\$99,055.21
Suit 3	2	\$5,149.81
Taxes Paid - Fees Due	1	\$1,547.04
Uncollectable	1	\$20.13

Totals for Real Estate Properties 2566 \$6,238,075.57

As of 09/30/2019

Properties	Tax Due
4	\$8,855.07
8	\$17,986.19
3	\$22,318.70
126	\$64,271.12
1	\$188.66
0	\$0.00
24	\$49,386.48
306	\$328,117.76
78	\$145,759.13
43	\$61,579.78
1	\$2,045.01
21	\$61,060.49
16	\$65,377.03
1	\$1,570.57
0	\$0.00
1	\$20.13

633 \$828,536.12

Net Change

Properties	Tax Due
0	\$2,920.65
-1	\$3,833.67
-6	\$8,360.29
66	\$10,651.90
-1	(\$1,054.27)
-2	(\$7,191.90)
-9	(\$16,930.90)
-1995	(\$5,393,871.07)
-4	(\$16,356.73)
18	\$17,399.25
0	\$0.00
6	\$21,504.12
-3	(\$33,678.18)
-1	(\$3,579.24)
-1	(\$1,547.04)
0	\$0.00

-1933 (\$5,409,539.45)

Totals for Denton ISD

5034 \$8,503,618.37

1549 \$1,675,577.62

-3485 (\$6,828,040.75)

Denton County Tax Office

YEAR-TO-DATE SUMMARY PART A

55 - DENTON ISD

Tax Year = 2018 AND Year End Date = 9/30/2019 AND Month Range from 10/1/2018 to 9/30/2019 and Tax Units = DENTON ISD

CURRENT YEAR INFORMATION

Start Value	Start Exemption	Start Taxable	Rate	Calc Start Levy	Actual Start Levy	Start Frozen Loss	Start + Frozen			
21,500,971,826	3,669,271,191	17,831,700,635	1.540000	274,608,189.78	264,060,728.97		274,608,193.13			
Adjusted Value	Adjusted Exemption	Adj Taxable	Rate	Calc Adj Levy	Actual Current Levy	Adj Frozen Loss	Act Levy + Act Frozen			
22,249,178,447	3,806,678,274	18,442,500,173	1.540000	284,014,502.67	273,119,656.83	10,894,694.81	284,014,351.64			
Start Value	Net Value Adj	Start Value + net Value Adj				Actual Current Value				
21,500,971,826	748,206,621	22,249,178,447				22,249,178,447				
Start Exemption	Net Exmp Adj	Start Exemp + Net Exmp Adj				Actual Current Exemption				
3,669,271,191	137,407,083	3,806,678,274				3,806,678,274				
YEAR	START BALANCE	START REFUND DUE	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	YTD PENALTY	YTD INTEREST	YTD COL PEN	OVERPMT	REFUND
1986	7.41	0.00	7.41	0.00	0.00	0.89	23.12	6.28		0.00
1987	11.67	0.00	11.67	0.00	0.00	1.40	43.76	11.37		0.00
1988	12.57	0.00	12.57	0.00	0.00	1.51	45.63	11.94		0.00
1989	16.13	0.00	16.13	0.00	0.00	1.94	56.62	14.94		0.00
1990	18.60	0.00	18.60	0.00	0.00	2.23	63.05	16.78		0.00
1991	8.48	0.00	8.48	0.00	0.00	1.02	27.73	7.45		0.00
1992	9.47	0.00	9.47	0.00	0.00	1.14	29.83	8.09		0.00
1993	44.75	0.00	44.75	0.00	0.00	2.84	71.63	19.62		0.00
1994	87.12	0.00	87.12	(43.31)	(43.31)	2.78	67.34	18.65		0.00
1995	90.18	0.00	90.18	(44.00)	(44.00)	2.82	65.59	18.38		0.00
1996	661.60	0.00	661.60	(47.08)	(47.08)	3.02	67.18	19.07		0.00
1997	1,953.04	0.00	1,953.04	(877.73)	(877.73)	30.41	648.84	186.53		0.00
1998	(308.02)	0.00	(308.02)	(264.81)	(264.81)	13.50	277.29	80.67		0.00
1999	3,961.61	0.00	3,961.61	(233.22)	(233.22)	3.09	59.51	17.67		0.00
2000	4,811.64	0.00	4,811.64	(354.72)	(354.72)	3.35	61.19	18.50		0.00
2001	8,147.52	0.00	8,147.52	(1,173.21)	(1,173.21)	5.62	96.90	29.87		0.00
2002	23,648.27	0.00	23,648.27	(2,792.87)	(2,792.87)	70.84	1,105.02	353.24		0.00
2003	23,393.79	0.00	23,393.79	(3,455.05)	(3,455.05)	79.04	1,152.66	378.07		0.00
2004	38,198.25	0.00	38,198.25	(15,828.78)	(15,828.78)	350.24	3,698.97	925.16		0.00
2005	43,177.37	0.00	43,177.37	(9,898.55)	(9,898.55)	334.98	3,009.90	89.34		0.00
2006	52,220.13	0.00	52,220.13	(10,997.65)	(10,997.65)	14.53	2,278.78	60.77		0.00
2007	109,723.70	0.00	109,723.70	(51,685.14)	(51,685.14)	229.34	4,827.13	845.77		0.00
2008	194,043.47	0.00	194,043.47	(1,819.11)	(1,819.11)	75.31	3,264.10	294.65		0.00
2009	175,404.28	0.00	175,404.28	(241.38)	(241.38)	269.98	5,262.04	1,014.34		0.00
2010	130,693.70	0.00	130,693.70	(247.86)	(247.86)	191.74	3,847.45	591.69		0.00
2011	164,488.30	0.00	164,488.30	0.00	0.00	653.12	6,745.14	1,700.11		0.00

Denton County Tax Office

YEAR-TO-DATE SUMMARY PART A

55 - DENTON ISD

Tax Year = 2018 AND Year End Date = 9/30/2019 AND Month Range from 10/1/2018 to 9/30/2019 and Tax Units = DENTON ISD

YEAR	START BALANCE	START REFUND DUE	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	YTD PENALTY	YTD INTEREST	YTD COL PEN	OVERPMT REFUND
2012	215,082.88	0.00	215,082.88	19,400.12	19,400.12	1,729.34	8,414.87	3,121.54	0.00
2013	234,243.07	0.00	234,243.07	36,673.50	36,673.50	2,741.94	7,295.76	4,526.08	0.00
2014	340,818.72	0.00	340,818.72	106,529.38	106,529.38	2,104.52	11,618.28	8,280.19	0.00
2015	394,946.64	0.00	394,946.64	140,999.76	140,999.76	2,968.33	14,350.24	6,161.19	0.00
2016	496,089.02	(0.02)	496,089.00	114,725.67	114,725.67	12,511.76	23,947.97	26,100.25	0.00
2017	960,180.58	(798.34)	959,382.24	(195,345.93)	(195,345.93)	48,854.78	52,414.14	98,150.45	0.00
2018	264,060,728.97	0.00	264,060,728.97	9,058,927.86	9,058,927.86	550,764.16	177,455.25	270,087.17	0.00
TOTAL	267,676,614.91	(798.36)	267,675,816.55	9,181,905.89	9,181,905.89	624,021.51	332,392.91	423,165.82	0.00

Denton County Tax Office

YEAR-TO-DATE SUMMARY PART B

55 - DENTON ISD

Tax Year = 2018 AND Year End Date = 9/30/2019 AND Month Range from 10/1/2018 to 9/30/2019 and Tax Units = DENTON ISD

CURRENT YEAR INFORMATION

Start Value	Start Exemption	Start Taxable	Rate	Calc Start Levy	Actual Start Levy	Start Frozen Loss	Start + Frozen
21,500,971,826	3,669,271,191	17,831,700,635	1.540000	274,608,189.78	264,060,728.97		274,608,193.13
Adjusted Value	Adjusted Exemption	Adj Taxable	Rate	Calc Adj Levy	Actual Current Levy	Adj Frozen Loss	Act Levy + Act Frozen
22,249,178,447	3,806,678,274	18,442,500,173	1.540000	284,014,502.67	273,119,656.83	10,894,694.81	284,014,351.64
StartValue	Net Value Adj	Start Value + net Value Adj		Actual Current Value			
21,500,971,826	748,206,621	22,249,178,447		22,249,178,447			
StartExemption	Net Exmp Adj	Start Exemp + Net Exmp Adj		Actual Current Exemption			
3,669,271,191	137,407,083	3,806,678,274		3,806,678,274			

YEAR	YTD LEVY PAID	YTD REFUND PAID	YTD DISCOUNT	NET YTD LEVY PAID	CALC BALANCE	PAYMENTS PENDING	REFUNDS PENDING	ACTUAL BALANCE	DIFF
1986	7.41	0.00	0.00	7.41	0.00	0.00	0.00	0.00	0.00
1987	11.67	0.00	0.00	11.67	0.00	0.00	0.00	0.00	0.00
1988	12.57	0.00	0.00	12.57	0.00	0.00	0.00	0.00	0.00
1989	16.13	0.00	0.00	16.13	0.00	0.00	0.00	0.00	0.00
1990	18.60	0.00	0.00	18.60	0.00	0.00	0.00	0.00	0.00
1991	8.48	0.00	0.00	8.48	0.00	0.00	0.00	0.00	0.00
1992	9.47	0.00	0.00	9.47	0.00	0.00	0.00	0.00	0.00
1993	23.64	0.00	0.00	23.64	21.11	0.00	0.00	21.11	0.00
1994	23.14	0.00	0.00	23.14	20.67	0.00	0.00	20.67	0.00
1995	23.51	0.00	0.00	23.51	22.67	0.00	0.00	22.67	0.00
1996	25.16	0.00	0.00	25.16	589.36	0.00	0.00	589.36	0.00
1997	253.42	0.00	0.00	253.42	821.89	0.00	0.00	821.89	0.00
1998	112.53	0.00	0.00	112.53	-685.36	0.00	0.00	(685.36)	0.00
1999	25.76	0.00	0.00	25.76	3,702.63	0.00	0.00	3,702.63	0.00
2000	27.94	0.00	0.00	27.94	4,428.98	0.00	0.00	4,428.98	0.00
2001	46.81	0.00	0.00	46.81	6,927.50	0.00	0.00	6,927.50	0.00
2002	590.32	0.00	0.00	590.32	20,265.08	0.00	0.00	20,265.08	0.00
2003	658.66	0.00	0.00	658.66	19,280.08	0.00	0.00	19,280.08	0.00
2004	2,918.60	0.00	0.00	2,918.60	19,450.87	0.00	0.00	19,450.87	0.00
2005	2,791.46	0.00	0.00	2,791.46	30,487.36	0.00	0.00	30,487.36	0.00
2006	2,328.66	0.00	0.00	2,328.66	38,893.82	0.00	0.00	38,893.82	0.00
2007	5,063.19	0.00	0.00	5,063.19	52,975.37	0.00	0.00	52,975.37	0.00
2008	3,792.66	0.00	0.00	3,792.66	188,431.70	0.00	0.00	188,431.70	0.00
2009	6,229.98	0.00	0.00	6,229.98	168,932.92	0.00	0.00	168,932.92	0.00
2010	5,572.20	0.00	0.00	5,572.20	124,873.64	0.00	0.00	124,873.64	0.00
2011	12,695.39	0.00	0.00	12,695.39	151,792.91	0.00	0.00	151,792.91	0.00

Denton County Tax Office

YEAR-TO-DATE SUMMARY PART B

55 - DENTON ISD

Tax Year = 2018 AND Year End Date = 9/30/2019 AND Month Range from 10/1/2018 to 9/30/2019 and Tax Units = DENTON ISD

YEAR	YTD LEVY PAID	YTD REFUND PAID	YTD DISCOUNT	NET YTD LEVY PAID	CALC BALANCE	PAYMENTS PENDING	REFUNDS PENDING	ACTUAL BALANCE	DIFF
2012	62,707.06	0.00	0.00	62,707.06	171,775.94	0.00	0.00	171,775.94	0.00
2013	115,231.03	(35,887.68)	0.00	79,343.35	191,573.22	0.00	0.00	191,573.22	0.00
2014	231,999.12	(70,498.94)	0.00	161,500.18	285,847.92	0.00	0.00	285,847.92	0.00
2015	265,219.07	(48,407.44)	0.00	216,811.63	319,134.77	0.00	0.00	319,134.77	0.00
2016	372,766.11	(80,688.88)	0.00	292,077.23	318,737.44	0.00	0.00	318,737.44	0.00
2017	671,552.54	(394,262.07)	0.00	277,290.47	486,745.84	0.00	0.00	486,745.84	0.00
2018	273,735,562.56	(2,211,167.12)	0.00	271,524,395.44	1,595,261.39	0.00	0.00	1,595,261.39	0.00
TOTAL	275,498,324.85	(2,840,912.13)	0.00	272,657,412.72	4,200,309.72	0.00	0.00	4,200,309.72	0.00

Denton County Tax Office

YEAR-TO-DATE SUMMARY PART C

55 - DENTON ISD

Tax Year = 2018 AND Year End Date = 9/30/2019 AND Month Range from 10/1/2018 to 9/30/2019 and Tax Units = DENTON ISD

CURRENT YEAR INFORMATION

Start Value	Start Exemption	Start Taxable	Rate	Calc Start Levy	Actual Start Levy	Start Frozen Loss	Start + Frozen
21,500,971,826	3,669,271,191	17,831,700,635	1.540000	274,608,189.78	264,060,728.97		274,608,193.13
Adjusted Value	Adjusted Exemption	Adj Taxable	Rate	Calc Adj Levy	Actual Current Levy	Adj Frozen Loss	Act Levy + Act Frozen
22,249,178,447	3,806,678,274	18,442,500,173	1.540000	284,014,502.67	273,119,656.83	10,894,694.81	284,014,351.64
StartValue	Net Value Adj	Start Value + net Value Adj		Actual Current Value			
21,500,971,826	748,206,621	22,249,178,447		22,249,178,447			
StartExemption	Net Exmp Adj	Start Exemp + Net Exmp Adj		Actual Current Exemption			
3,669,271,191	137,407,083	3,806,678,274		3,806,678,274			

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
1986	7.41	0.00	0.00	7.41	7.41	0.00	0.00	100.00
1987	11.67	0.00	0.00	11.67	11.67	0.00	0.00	100.00
1988	12.57	0.00	0.00	12.57	12.57	0.00	0.00	100.00
1989	16.13	0.00	0.00	16.13	16.13	0.00	0.00	100.00
1990	18.60	0.00	0.00	18.60	18.60	0.00	0.00	100.00
1991	8.48	0.00	0.00	8.48	8.48	0.00	0.00	100.00
1992	9.47	0.00	0.00	9.47	9.47	0.00	0.00	100.00
1993	44.75	0.00	0.00	23.64	23.64	21.11	0.00	52.82
1994	87.12	(43.31)	(43.31)	23.14	23.14	20.67	0.00	52.81
1995	90.18	(44.00)	(44.00)	23.51	23.51	22.67	0.00	50.90
1996	661.60	(47.08)	(47.08)	25.16	25.16	589.36	0.00	4.09
1997	1,953.04	(877.73)	(877.73)	253.42	253.42	821.89	0.00	23.56
1998	(308.02)	(264.81)	(264.81)	112.53	112.53	(685.36)	0.00	0.00
1999	3,961.61	(233.22)	(233.22)	25.76	25.76	3,702.63	0.00	0.69
2000	4,811.64	(354.72)	(354.72)	27.94	27.94	4,428.98	0.00	0.62
2001	8,147.52	(1,173.21)	(1,173.21)	46.81	46.81	6,927.50	0.00	0.67
2002	23,648.27	(2,792.87)	(2,792.87)	590.32	590.32	20,265.08	0.00	2.83
2003	23,393.79	(3,455.05)	(3,455.05)	658.66	658.66	19,280.08	0.00	3.30
2004	38,198.25	(15,828.78)	(15,828.78)	2,918.60	2,918.60	19,450.87	0.00	13.04
2005	43,177.37	(9,898.55)	(9,898.55)	2,791.46	2,791.46	30,487.36	0.00	8.38
2006	52,220.13	(10,997.65)	(10,997.65)	2,328.66	2,328.66	38,893.82	0.00	5.64
2007	109,723.70	(51,685.14)	(51,685.14)	5,063.19	5,063.19	52,975.37	0.00	8.72
2008	194,043.47	(1,819.11)	(1,819.11)	3,792.66	3,792.66	188,431.70	0.00	1.97
2009	175,404.28	(241.38)	(241.38)	6,229.98	6,229.98	168,932.92	0.00	3.55
2010	130,693.70	(247.86)	(247.86)	5,572.20	5,572.20	124,873.64	0.00	4.27
2011	164,488.30	0.00	0.00	12,695.39	12,695.39	151,792.91	0.00	7.71

Denton County Tax Office

YEAR-TO-DATE SUMMARY PART C

55 - DENTON ISD

Tax Year = 2018 AND Year End Date = 9/30/2019 AND Month Range from 10/1/2018 to 9/30/2019 and Tax Units = DENTON ISD

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
2012	215,082.88	19,400.12	19,400.12	62,707.06	62,707.06	171,775.94	0.00	26.74
2013	234,243.07	36,673.50	36,673.50	79,343.35	79,343.35	191,573.22	0.00	29.28
2014	340,818.72	106,529.38	106,529.38	161,500.18	161,500.18	285,847.92	0.00	36.10
2015	394,946.64	140,999.76	140,999.76	216,811.63	216,811.63	319,134.77	0.00	40.45
2016	496,089.00	114,725.67	114,725.67	292,077.23	292,077.23	318,737.44	(697.30)	47.81
2017	959,382.24	(195,345.93)	(195,345.93)	277,290.47	277,290.47	486,745.84	(958.09)	36.29
2018	264,060,728.97	9,058,927.86	9,058,927.86	271,524,395.44	271,524,395.44	1,595,261.39	(14,613.94)	99.41
TOTAL	267,675,816.55	9,181,905.89	9,181,905.89	272,657,412.72	272,657,412.72	4,200,309.72	(16,269.33)	

Denton County Tax Office

YEAR-TO-DATE SUMMARY PART A

55 - DENTON ISD

Tax Year = 2018 AND Year End Date = 2/28/2019 AND Month Range from 10/1/2018 to 2/28/2019 and Tax Units = DENTON ISD

CURRENT YEAR INFORMATION

Start Value	Start Exemption	Start Taxable	Rate	Calc Start Levy	Actual Start Levy	Start Frozen Loss	Start + Frozen
21,500,971,826	3,669,271,191	17,831,700,635	1.540000	274,608,189.78	264,060,728.97		274,608,193.13
Adjusted Value	Adjusted Exemption	Adj Taxable	Rate	Calc Adj Levy	Actual Current Levy	Adj Frozen Loss	Act Levy + Act Frozen
22,318,656,679	3,801,420,139	18,517,236,540	1.540000	285,165,442.72	274,246,375.26	10,870,576.92	285,116,952.18
StartValue	Net Value Adj	Start Value + net Value Adj			Actual Current Value		
21,500,971,826	817,684,853	22,318,656,679			22,318,042,042		
StartExemption	Net Exmp Adj	Start Exemp + Net Exmp Adj			Actual Current Exemption		
3,669,271,191	132,148,948	3,801,420,139			3,803,954,449		

YEAR	START BALANCE	START REFUND DUE	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	YTD PENALTY	YTD INTEREST	YTD COL PEN	OVERPMT REFUND
1986	7.41	0.00	7.41	0.00	0.00	0.00	0.00	0.00	0.00
1987	11.67	0.00	11.67	0.00	0.00	0.00	0.00	0.00	0.00
1988	12.57	0.00	12.57	0.00	0.00	0.00	0.00	0.00	0.00
1989	16.13	0.00	16.13	0.00	0.00	0.00	0.00	0.00	0.00
1990	18.60	0.00	18.60	0.00	0.00	0.00	0.00	0.00	0.00
1991	8.48	0.00	8.48	0.00	0.00	0.00	0.00	0.00	0.00
1992	9.47	0.00	9.47	0.00	0.00	0.00	0.00	0.00	0.00
1993	44.75	0.00	44.75	0.00	0.00	0.00	0.00	0.00	0.00
1994	87.12	0.00	87.12	(43.31)	(43.31)	0.00	0.00	0.00	0.00
1995	90.18	0.00	90.18	(44.00)	(44.00)	0.00	0.00	0.00	0.00
1996	661.60	0.00	661.60	(47.08)	(47.08)	0.00	0.00	0.00	0.00
1997	1,953.04	0.00	1,953.04	(877.73)	(877.73)	0.00	0.00	0.00	0.00
1998	(308.02)	0.00	(308.02)	(264.81)	(264.81)	0.00	0.00	0.00	0.00
1999	3,961.61	0.00	3,961.61	(233.22)	(233.22)	0.00	0.00	0.00	0.00
2000	4,811.64	0.00	4,811.64	(354.72)	(354.72)	0.00	0.00	0.00	0.00
2001	8,147.52	0.00	8,147.52	(1,173.21)	(1,173.21)	0.00	0.00	0.00	0.00
2002	23,648.27	0.00	23,648.27	(2,777.29)	(2,777.29)	69.20	1,078.32	344.83	0.00
2003	23,393.79	0.00	23,393.79	(3,455.05)	(3,455.05)	79.04	1,152.66	378.07	0.00
2004	38,198.25	0.00	38,198.25	(15,828.78)	(15,828.78)	74.53	1,012.31	341.58	0.00
2005	43,177.37	0.00	43,177.37	(9,898.55)	(9,898.55)	17.32	217.94	75.92	0.00
2006	52,220.13	0.00	52,220.13	(10,997.65)	(10,997.65)	14.53	168.26	60.77	0.00
2007	109,723.70	0.00	109,723.70	(51,685.14)	(51,685.14)	201.70	1,774.95	731.51	0.00
2008	194,043.47	0.00	194,043.47	(1,819.11)	(1,819.11)	26.92	333.23	102.86	0.00
2009	175,404.28	0.00	175,404.28	(241.38)	(241.38)	131.10	1,748.33	472.47	0.00
2010	130,693.70	0.00	130,693.70	(247.86)	(247.86)	57.23	953.41	196.24	0.00
2011	164,488.30	0.00	164,488.30	0.00	0.00	302.89	2,595.02	775.03	0.00

Denton County Tax Office

YEAR-TO-DATE SUMMARY PART A

55 - DENTON ISD

Tax Year = 2018 AND Year End Date = 2/28/2019 AND Month Range from 10/1/2018 to 2/28/2019 and Tax Units = DENTON ISD

YEAR	START BALANCE	START REFUND DUE	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	YTD PENALTY	YTD INTEREST	YTD COL PEN	OVERPMT REFUND
2012	215,082.88	0.00	215,082.88	18,399.87	18,399.87	357.08	2,981.05	1,084.33	0.00
2013	234,243.07	0.00	234,243.07	(2,348.06)	(2,348.06)	671.38	2,868.86	1,154.41	0.00
2014	340,818.72	0.00	340,818.72	(45,893.66)	(45,893.66)	-136.92	7,130.09	5,026.70	0.00
2015	394,946.64	0.00	394,946.64	(21,930.83)	(21,930.83)	-109.37	8,572.08	869.30	0.00
2016	496,089.02	(0.02)	496,089.00	(36,331.18)	(36,331.18)	5,858.12	11,450.86	12,972.68	0.00
2017	960,180.58	(798.34)	959,382.24	(146,996.68)	(146,996.68)	29,258.33	25,679.16	57,055.78	0.00
2018	264,060,728.97	0.00	264,060,728.97	10,237,702.97	10,237,702.97	123,670.01	20,619.03	1,132.02	0.00
TOTAL	267,676,614.91	(798.36)	267,675,816.55	9,902,613.54	9,902,613.54	160,543.09	90,335.56	82,774.50	0.00

Denton County Tax Office

YEAR-TO-DATE SUMMARY PART B

55 - DENTON ISD

Tax Year = 2018 AND Year End Date = 2/28/2019 AND Month Range from 10/1/2018 to 2/28/2019 and Tax Units = DENTON ISD

CURRENT YEAR INFORMATION

Start Value	Start Exemption	Start Taxable	Rate	Calc Start Levy	Actual Start Levy	Start Frozen Loss	Start + Frozen
21,500,971,826	3,669,271,191	17,831,700,635	1.540000	274,608,189.78	264,060,728.97		274,608,193.13
Adjusted Value	Adjusted Exemption	Adj Taxable	Rate	Calc Adj Levy	Actual Current Levy	Adj Frozen Loss	Act Levy + Act Frozen
22,318,656,679	3,801,420,139	18,517,236,540	1.540000	285,165,442.72	274,246,375.26	10,870,576.92	285,116,952.18
StartValue	Net Value Adj	Start Value + net Value Adj			Actual Current Value		
21,500,971,826	817,684,853	22,318,656,679			22,318,042,042		
StartExemption	Net Exmp Adj	Start Exemp + Net Exmp Adj			Actual Current Exemption		
3,669,271,191	132,148,948	3,801,420,139			3,803,954,449		

YEAR	YTD LEVY PAID	YTD REFUND PAID	YTD DISCOUNT	NET YTD LEVY PAID	CALC BALANCE	PAYMENTS PENDING	REFUNDS PENDING	ACTUAL BALANCE	DIFF
1986	0.00	0.00	0.00	0.00	7.41	0.00	0.00	7.41	0.00
1987	0.00	0.00	0.00	0.00	11.67	0.00	0.00	11.67	0.00
1988	0.00	0.00	0.00	0.00	12.57	0.00	0.00	12.57	0.00
1989	0.00	0.00	0.00	0.00	16.13	0.00	0.00	16.13	0.00
1990	0.00	0.00	0.00	0.00	18.60	0.00	0.00	18.60	0.00
1991	0.00	0.00	0.00	0.00	8.48	0.00	0.00	8.48	0.00
1992	0.00	0.00	0.00	0.00	9.47	0.00	0.00	9.47	0.00
1993	0.00	0.00	0.00	0.00	44.75	0.00	0.00	44.75	0.00
1994	0.00	0.00	0.00	0.00	43.81	0.00	0.00	43.81	0.00
1995	0.00	0.00	0.00	0.00	46.18	0.00	0.00	46.18	0.00
1996	0.00	0.00	0.00	0.00	614.52	0.00	0.00	614.52	0.00
1997	0.00	0.00	0.00	0.00	1,075.31	0.00	0.00	1,075.31	0.00
1998	0.00	0.00	0.00	0.00	-572.83	0.00	0.00	(572.83)	0.00
1999	0.00	0.00	0.00	0.00	3,728.39	0.00	0.00	3,728.39	0.00
2000	0.00	0.00	0.00	0.00	4,456.92	0.00	0.00	4,456.92	0.00
2001	0.00	0.00	0.00	0.00	6,974.31	0.00	0.00	6,974.31	0.00
2002	576.64	0.00	0.00	576.64	20,294.34	0.00	0.00	20,294.34	0.00
2003	658.66	0.00	0.00	658.66	19,280.08	0.00	0.00	19,280.08	0.00
2004	621.05	0.00	0.00	621.05	21,748.42	0.00	0.00	21,748.42	0.00
2005	144.33	0.00	0.00	144.33	33,134.49	0.00	0.00	33,134.49	0.00
2006	121.05	0.00	0.00	121.05	41,101.43	0.00	0.00	41,101.43	0.00
2007	1,680.88	0.00	0.00	1,680.88	56,357.68	0.00	0.00	56,357.68	0.00
2008	316.21	0.00	0.00	316.21	191,908.15	0.00	0.00	191,908.15	0.00
2009	1,983.64	0.00	0.00	1,983.64	173,179.26	0.00	0.00	173,142.71	36.55
2010	1,315.21	0.00	0.00	1,315.21	129,130.63	0.00	0.00	129,130.63	0.00
2011	3,784.55	0.00	0.00	3,784.55	160,703.75	0.00	0.00	160,703.75	0.00

Denton County Tax Office

YEAR-TO-DATE SUMMARY PART B

55 - DENTON ISD

Tax Year = 2018 AND Year End Date = 2/28/2019 AND Month Range from
10/1/2018 to 2/28/2019 and Tax Units = DENTON ISD

YEAR	YTD LEVY PAID	YTD REFUND PAID	YTD DISCOUNT	NET YTD LEVY PAID	CALC BALANCE	PAYMENTS PENDING	REFUNDS PENDING	ACTUAL BALANCE	DIFF
2012	34,251.69	0.00	0.00	34,251.69	199,231.06	0.00	0.00	199,121.04	110.02
2013	48,252.23	(35,081.37)	0.00	13,170.86	218,724.15	0.00	0.00	218,078.34	645.81
2014	61,570.86	(70,009.36)	0.00	-8,438.50	303,363.56	0.00	0.00	303,428.04	(64.48)
2015	74,661.68	(47,145.58)	0.00	27,516.10	345,499.71	0.00	0.00	345,396.39	103.32
2016	103,248.89	(66,041.26)	0.00	37,207.63	422,550.19	0.00	0.00	416,603.40	5,946.79
2017	294,205.98	(148,262.59)	0.00	145,943.39	666,442.17	3,631.44	0.00	639,955.84	22,854.89
2018	266,379,514.98	(915,619.33)	0.00	265,463,895.65	8,834,536.29	237,205.24	0.00	8,072,292.20	525,038.85
TOTAL	267,006,908.53	(1,282,159.49)	0.00	265,724,749.04	11,853,681.05	240,836.68	0.00	11,058,172.62	554,671.75

Denton County Tax Office

YEAR-TO-DATE SUMMARY PART C

55 - DENTON ISD

Tax Year = 2018 AND Year End Date = 2/28/2019 AND Month Range from 10/1/2018 to 2/28/2019 and Tax Units = DENTON ISD

CURRENT YEAR INFORMATION

Start Value	Start Exemption	Start Taxable	Rate	Calc Start Levy	Actual Start Levy	Start Frozen Loss	Start + Frozen
21,500,971,826	3,669,271,191	17,831,700,635	1.540000	274,608,189.78	264,060,728.97		274,608,193.13
Adjusted Value	Adjusted Exemption	Adj Taxable	Rate	Calc Adj Levy	Actual Current Levy	Adj Frozen Loss	Act Levy + Act Frozen
22,318,656,679	3,801,420,139	18,517,236,540	1.540000	285,165,442.72	274,246,375.26	10,870,576.92	285,116,952.18
Start Value	Net Value Adj	Start Value + net Value Adj			Actual Current Value		
21,500,971,826	817,684,853	22,318,656,679			22,318,042,042		
Start Exemption	Net Exmp Adj	Start Exemp + Net Exmp Adj			Actual Current Exemption		
3,669,271,191	132,148,948	3,801,420,139			3,803,954,449		

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
1986	7.41	0.00	0.00	0.00	0.00	7.41	0.00	0.00
1987	11.67	0.00	0.00	0.00	0.00	11.67	0.00	0.00
1988	12.57	0.00	0.00	0.00	0.00	12.57	0.00	0.00
1989	16.13	0.00	0.00	0.00	0.00	16.13	0.00	0.00
1990	18.60	0.00	0.00	0.00	0.00	18.60	0.00	0.00
1991	8.48	0.00	0.00	0.00	0.00	8.48	0.00	0.00
1992	9.47	0.00	0.00	0.00	0.00	9.47	0.00	0.00
1993	44.75	0.00	0.00	0.00	0.00	44.75	0.00	0.00
1994	87.12	(43.31)	(43.31)	0.00	0.00	43.81	0.00	0.00
1995	90.18	(44.00)	(44.00)	0.00	0.00	46.18	0.00	0.00
1996	661.60	(47.08)	(47.08)	0.00	0.00	614.52	0.00	0.00
1997	1,953.04	(877.73)	(877.73)	0.00	0.00	1,075.31	0.00	0.00
1998	(308.02)	(264.81)	(264.81)	0.00	0.00	(572.83)	0.00	0.00
1999	3,961.61	(233.22)	(233.22)	0.00	0.00	3,728.39	0.00	0.00
2000	4,811.64	(354.72)	(354.72)	0.00	0.00	4,456.92	0.00	0.00
2001	8,147.52	(1,173.21)	(1,173.21)	0.00	0.00	6,974.31	0.00	0.00
2002	23,648.27	(2,777.29)	(2,777.29)	576.64	576.64	20,294.34	0.00	2.76
2003	23,393.79	(3,455.05)	(3,455.05)	658.66	658.66	19,280.08	0.00	3.30
2004	38,198.25	(15,828.78)	(15,828.78)	621.05	621.05	21,748.42	0.00	2.77
2005	43,177.37	(9,898.55)	(9,898.55)	144.33	144.33	33,134.49	0.00	0.43
2006	52,220.13	(10,997.65)	(10,997.65)	121.05	121.05	41,101.43	0.00	0.29
2007	109,723.70	(51,685.14)	(51,685.14)	1,680.88	1,680.88	56,357.68	0.00	2.89
2008	194,043.47	(1,819.11)	(1,819.11)	316.21	316.21	191,908.15	0.00	0.16
2009	175,404.28	(241.38)	(241.38)	1,983.64	1,983.64	173,179.26	0.00	1.13
2010	130,693.70	(247.86)	(247.86)	1,315.21	1,315.21	129,130.63	0.00	1.00
2011	164,488.30	0.00	0.00	3,784.55	3,784.55	160,703.75	0.00	2.30

Denton County Tax Office

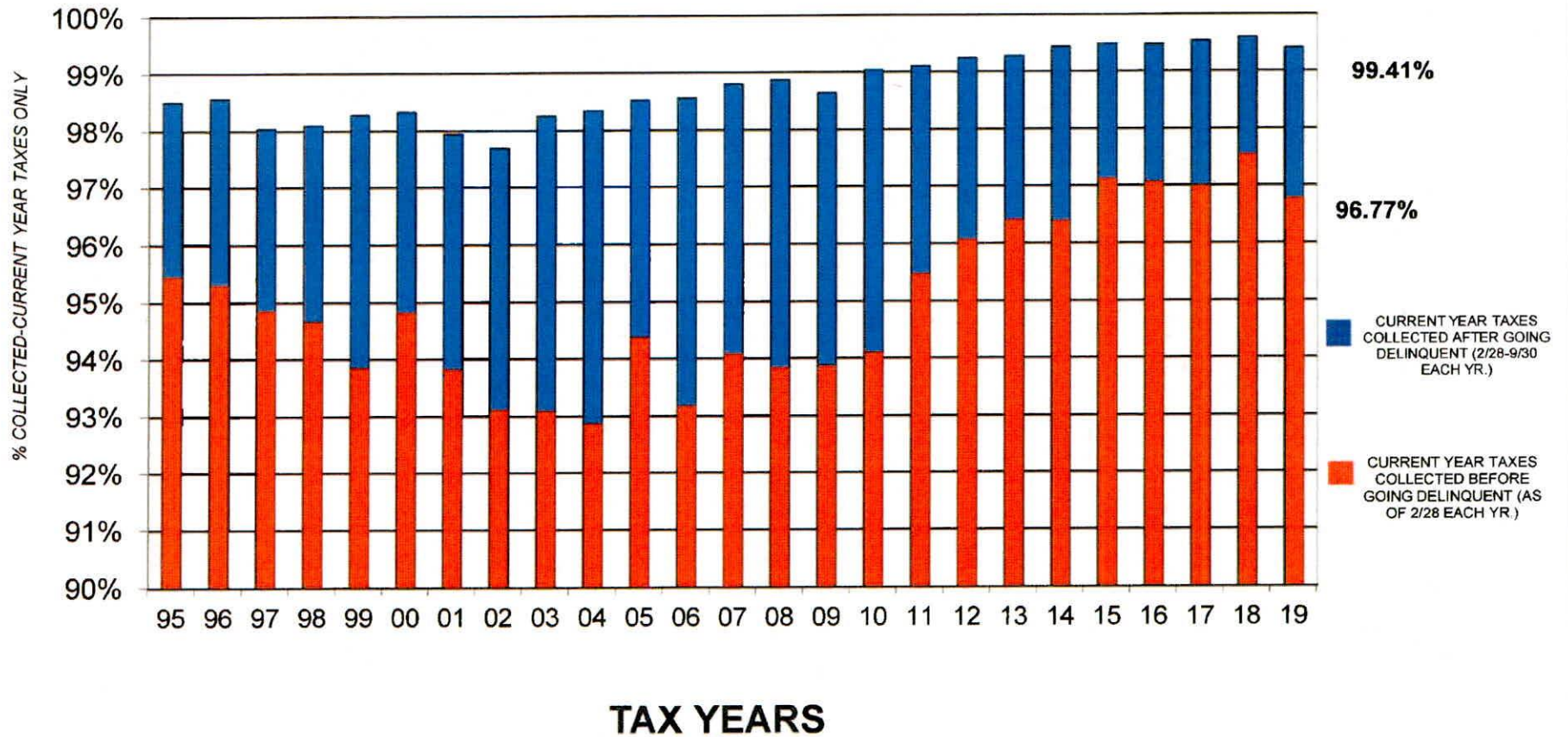
YEAR-TO-DATE SUMMARY PART C

55 - DENTON ISD

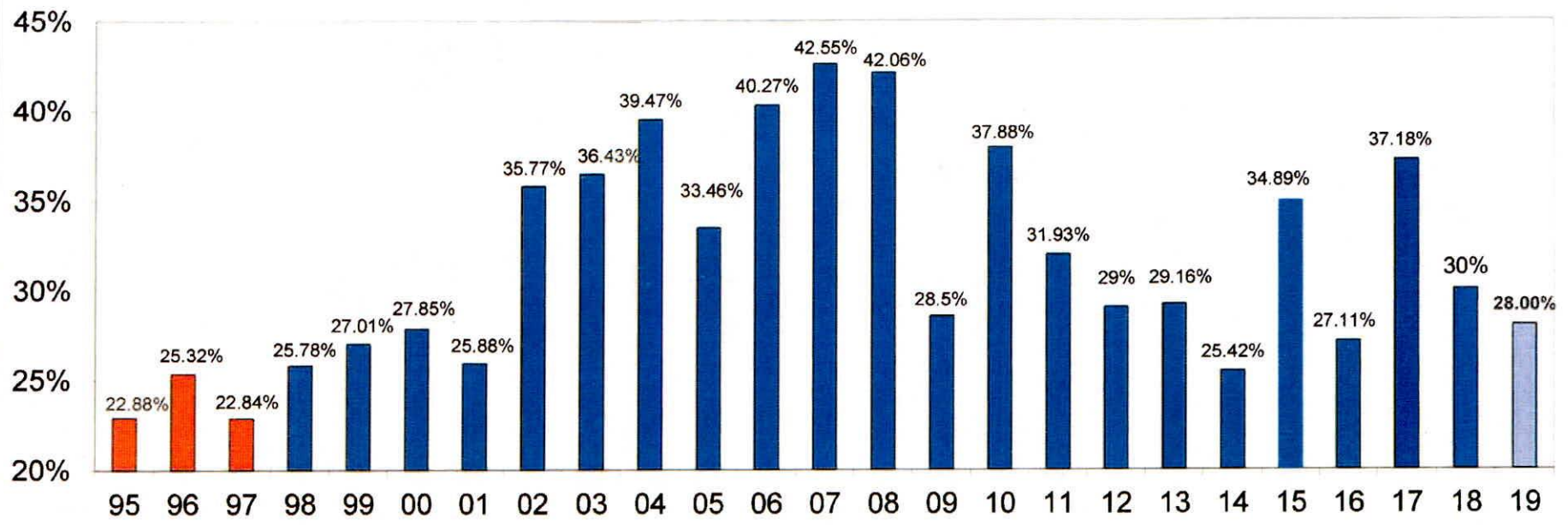
Tax Year = 2018 AND Year End Date = 2/28/2019 AND Month Range from 10/1/2018 to 2/28/2019 and Tax Units = DENTON ISD

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
2012	215,082.88	18,399.87	18,399.87	34,251.69	34,251.69	199,231.06	0.00	14.66
2013	234,243.07	(2,348.06)	(2,348.06)	13,170.86	13,170.86	218,724.15	(806.31)	5.67
2014	340,818.72	(45,893.66)	(45,893.66)	(8,438.50)	(8,438.50)	303,363.56	(183.60)	0.00
2015	394,946.64	(21,930.83)	(21,930.83)	27,516.10	27,516.10	345,499.71	(466.19)	7.37
2016	496,089.00	(36,331.18)	(36,331.18)	37,207.63	37,207.63	422,550.19	(5,678.45)	8.09
2017	959,382.24	(146,996.68)	(146,996.68)	145,943.39	145,943.39	666,442.17	(17,907.88)	17.96
2018	264,060,728.97	10,237,702.97	10,237,702.97	265,463,895.65	265,463,895.65	8,834,536.29	(68,630.02)	96.77
TOTAL	267,675,816.55	9,902,613.54	9,902,613.54	265,724,749.04	265,724,749.04	11,853,681.05	(93,672.45)	

% COLLECTED-CURRENT TAX YEAR ONLY

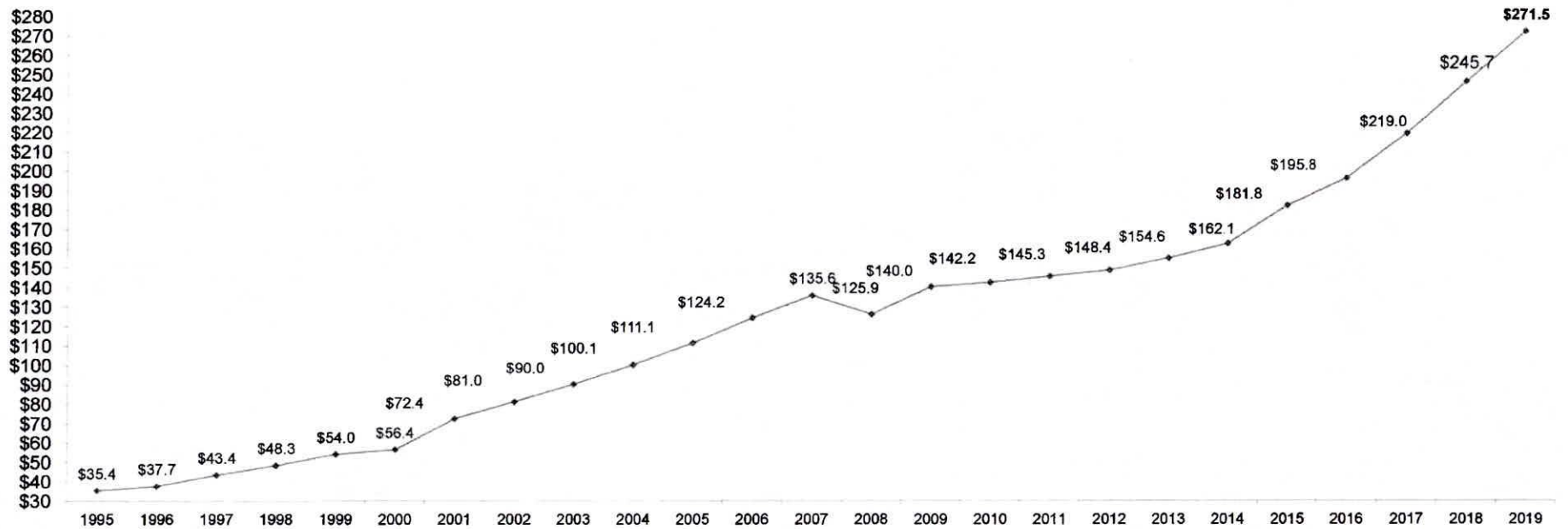


DISD PRIOR YEAR DELINQUENT TAX COLLECTIONS HISTORY
 (all years except current year taxes)



Red= TAX YEARS BEFORE SAWKO & BURROUGHS, P.C.
 BLUE= TAX YEARS UNDER CONTRACT WITH SAWKO & BURROUGHS, P.C.

DISD TAX LEVY (Adjusted) in millions (\$)



Note: During this rise from \$35 million to \$271 million in tax levied, the total year end delinquency rate actually shrank from 5.9% of levy in 1995 to .59% of 1% (as a percentage of levy) in 2019.

DISD TWENTY-FIVE YEAR COLLECTIONS HISTORY 1995-2019*

I. TOTAL COLLECTIONS as a percentage of levy from **10/01 through 9/30** each tax year. (Includes delinquent & current tax, penalty and interest)

<u>Tax Year</u> <u>Ending 9/30</u>	<u>Current Year</u> <u>Tax Levy (Adj.)</u>	<u>Current Year Tax, P&I</u> <u>Collected as of 10/01</u>	<u>Prior Years Tax, P&I</u> <u>Collected as of 10/01</u>	<u>Total Collections</u> <u>to Levy Ratio</u>
1995	\$35,435,592	\$35,104,977	\$ 631,215	100.85%
1996	\$37,719,194	\$37,395,760	\$ 758,271	101.18%
1997*	\$43,419,520	\$42,791,654	\$ 657,705	100.07%
1998	\$48,285,329	\$47,630,334	\$ 862,460	100.43%
1999	\$54,000,294	\$53,362,184	\$1,041,295	100.75%
2000	\$56,386,461	\$55,851,312	\$1,082,752	100.97%
2001	\$72,400,262	\$71,346,782	\$1,090,325	100.05%
2002	\$81,056,287	\$79,717,056	\$1,836,925	100.61%
2003	\$90,075,193	\$89,086,859	\$2,221,257	101.37%
2004	\$100,152,893	\$99,085,412	\$2,574,511	101.50%
2005	\$111,084,340	\$110,120,537	\$2,298,096	101.68%
2006	\$124,236,923	\$123,295,102	\$2,798,093	101.49%
2007	\$136,639,843	\$134,025,449	\$3,236,531	101.87%
2008	\$125,894,230	\$125,370,623	\$3,683,260	102.51%
2009	\$140,038,944	\$138,977,782	\$1,792,739	100.52%
2010	\$142,232,724	\$141,659,123	\$2,813,065	101.57%
2011	\$145,307,400	\$144,655,729	\$1,677,500	100.71%
2012	\$148,386,944	\$147,822,994	\$1,719,090	100.78%
2013	\$154,606,553	\$154,156,902	\$1,702,642	100.81%
2014	\$162,055,919	\$161,644,111	\$1,608,628	100.74%
2015	\$181,760,695	\$181,278,379	\$2,083,273	100.88%
2016	\$195,776,985	\$195,262,520	\$1,464,462	100.49%
2017	\$219,003,806	\$218,557,035	\$1,886,973	100.66%
2018	\$245,737,977	\$245,304,370	\$2,092,180	100.68%
2019	\$271,524,395	\$272,252,615	\$1,361,214	100.69%

*Note: Sawko & Burroughs, P.C. began collecting for DISD 1/01/97, although most of the delinquency roll was first turned over after 7/01/97.

II. PRIOR-YEAR delinquent collections from 10/01 through 9/30 of each tax year (all years except current year delinquencies).

<u>Collections Year</u> <u>Ending 9/30 of:</u>	<u>% Collected</u>	<u>Tax Collected</u>	<u>Ending Balance</u>	<u>P&I Collected</u>
1995	22.88%	\$464,251	\$1,564,654	\$166,963
1996	25.32%	\$550,638	\$1,593,316	\$207,632
1997*	22.84%	\$499,555	\$1,681,028	\$158,150
1998	25.78%	\$674,513	\$1,919,325	\$187,541
1999	27.01%	\$771,902	\$2,016,936	\$269,393
2000	27.58%	\$791,857	\$1,978,348	\$290,894
2001	25.88%	\$837,420	\$2,357,821	\$252,904
2002	35.77%	\$1,423,849	\$2,513,175	\$413,076
2003	36.43%	\$1,700,211	\$2,866,611	\$521,046
2004	39.47%	\$2,010,685	\$2,986,681	\$563,777
2005	33.46%	\$1,762,881	\$3,240,449	\$533,574
2006	40.27%	\$2,280,270	\$3,263,520	\$517,823
2007	42.55%	\$2,590,752	\$3,398,230	\$645,774
2008	42.06%	\$2,761,478	\$2,986,612	\$921,781
2009	28.50%	\$1,397,693	\$3,377,161	\$395,045
2010	37.88%	\$2,332,561	\$3,700,484	\$480,504
2011	31.92%	\$1,322,784	\$3,447,056	\$354,716
2012	29.00%	\$1,367,216	\$3,353,493	\$351,874
2013	29.16%	\$1,321,332	\$3,159,209	\$381,310
2014	25.42%	\$1,144,756	\$3,064,808	\$463,872
2015	34.89%	\$1,641,021	\$3,062,774	\$442,252
2016	27.11%	\$1,196,096	\$3,191,054	\$268,366
2017	37.18%	\$1,647,532	\$2,783,075	\$239,941
2018	30.00%	\$1,134,759	\$2,655,705	\$251,723
2019	28.00%**	\$1,133,018	\$2,605,049	\$228,196

*Note: Sawko & Burroughs, P.C. began collecting for DISD 1/01/97, although most of the delinquency roll was first turned over after 7/01/97.

** Percentage calculated from starting balance of prior year taxes, plus adjustments, divided into tax collected during the tax year.

III. CURRENT-YEAR delinquent collections from 10/01 through 9/30 each year. (Only the tax year going delinquent this year is included).

<u>Year Ending 09/30 of:</u>	<u>% Collected end Sept.</u>	<u>% Collected end Feb.</u>	<u>% Collected From End February</u>
1995	98.50% (\$530,672 due)	95.45%	3.05% (thru 9/30/95)
1996	98.56% (\$540,265 due)	95.30%	3.26% (thru 9/30/96)
1997*	98.04% (\$849,137 due)	94.85%	3.19% (thru 9/30/97)
1998	98.10% (\$914,358 due)	94.66%	3.44% (thru 9/30/98)
1999	98.28% (\$925,866 due)	93.85% (\$3,296,178 due)	4.43% (thru 9/30/99)
2000	98.33% (\$938,040 due)	94.82% (\$2,908,757 due)	3.51% (thru 9/30/00)
2001	97.94% (\$1,486,901 due)	93.82% (\$4,459,037 due)	4.12% (thru 9/30/01)
2002	97.69% (\$1,864,773 due)	93.11% (\$5,587,242 due)	4.58% (thru 9/30/02)
2003	98.25% (\$1,573,855 due)	93.09% (\$6,190,609 due)	5.16% (thru 9/30/03)
2004	98.34% (\$1,657,685 due)	92.87% (\$7,120,884 due)	5.47% (thru 9/30/04)
2005	98.52% (\$1,643,093 due)	94.38% (\$6,233,293 due)	4.14% (thru 9/30/05)
2006	98.56% (\$1,777,999 due)	93.18% (\$8,475,772 due)	5.38% (thru 09/30/06)
2007	98.80% (\$1,614,394 due)	94.08% (\$8,043,353 due)	4.72% (thru 09/30/07)
2008	98.87% (\$1,420,193 due)	93.84 (\$7,764,058 due)	5.03% (thru 09/30/08)
2009	98.64% (\$1,901,145 due)	93.88% (\$8,577,424 due)	4.76% (thru 09/30/09)
2010	99.04% (\$1,363,041 due)	94.10% (\$8,385,591 due)	4.94% (thru 09/30/10)
2011	99.11% (\$1,278,825 due)	95.47% (\$6,596,286 due)	3.64% (thru 09/30/11)
2012	99.25% (\$1,105,704 due)	96.07% (\$5,833,519 due)	3.18% (thru 09/30/12)
2013	99.38% (\$950,357 due)	96.41% (\$5,540,686 due)	2.97% (thru 09/30/13)
2014	99.44% (\$893,727 due)	96.39% (\$5,866,088 due)	3.05% (thru 09/30/14)
2015	99.49% (\$915,325 due)	97.12% (\$5,256,453 due)	2.37% (thru 09/30/15)
2016	99.48% (\$1,013,121 due)	97.07% (\$5,754,100 due)	2.41% (thru 09/30/16)
2017	99.54% (\$1,007,388 due)	97.00% (\$6,585,468 due)	2.54% (thru 09/30/17)
2018	99.60% (\$959,382 due)	97.54% (\$6,059,504 due)	2.06% (thru 09/30/18)
2019	99.41% (\$1,595,261 due)	96.77% (\$8,834,536 due)	2.64% (thru 09/30/19)**

*Note: Sawko & Burroughs, P.C. began collecting for DISD 1/01/97, although most of the delinquency roll was first turned over 7/01/97.

** Each 1% of "Current-Year Delinquent" collections for the 2018-19 tax year = \$2,715,244.