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October 16, 2020

The Board of Trustees,
Dr. Jamie Wilson, Superintendent
Scott Niven, Chief Financial Officer
Denton Independent School District
1307 North Locust
Denton, Texas 76201

RE: Property Tax Attorney Activity Report for Tax Year 2019-2020

Dear Members of the Board, Superintendent Wilson and Mr. Niven:

This has been a year filled with unique challenges in so many ways, property tax enforcement included. As you may recall, our firm took the initiative early on in the pandemic to cease new lawsuit filings or foreclosures for the time being so as not to overly burden property owners in the District during this extremely uncertain time. We have since initiated resumption of legal processing of commercial accounts, as well as those accounts that were already delinquent and in litigation before the COVID-19 crisis began. We still are not enforcing any judgments by foreclosure against residential/homestead accounts. Of course, we will welcome any direction, suggestions or questions you may have about those property taxes and collections. I can say, however, that to date, very little overall impact to tax collections has yet occurred comparing this year to prior ones. The timing of the worst of this health crisis, however, could not have been better insofar as potential impact to tax collections generally is concerned. This may change as current-year (2020) tax statements are just now being sent and received. The vast amount of collections occurs between October 1 and January 31 each tax year.

Although uncertainty abounds for the upcoming tax year, this report will show that DISD has thus far avoided a major drop off in property tax collections. For example, for the eighth year running, the current year delinquent tax (2019) collection rate exceeded 99%, at **99.62%** this year. In fact, this percentage is an all-time high for the District, beating out 2017-2018 (at 99.60%)! The total amount now outstanding out of an original 2019 levy of \$286,482,348 stands at only \$1,095,643.

The collections rate for 2018 and prior tax years stands at 33.32%. 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 alone comprise over 28% (\$841,665) of the entire pre-2019 delinquency roll and are exempt from any legal action until taken out of that status by action of

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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 18% 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 nearly half the 2018 and prior years "delinquent" tax roll we have to work with, which distorts the collections statistics in a significant way.

In addition to the deferrals, abatements and alternate delinquency date accounts, other categories of temporarily or permanently uncollectable accounts include vacated businesses, mobile homes that have been removed and bankruptcies. Adding these uncollectable and filed bankruptcy accounts (which total another \$450,391) to the abatements and different delinquency date accounts comes up to a total of \$1,827,786 of the total \$3,004,197 due. This means that 60.90% of the entire balance of the 2018 and prior delinquency roll for DISD cannot be actively enforced for collection.

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 \$2,840,912. This year total refunds again hit an all-time high of \$3,359,770! 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; **2018** \$7,232,299; **2019** \$9,181,906; and **2020** \$6,649,899. DCAD "Supplements" are often rollback taxes or omitted property being added to the roll. This represents another qualifier to true "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 2019 taxes from 2018 and prior year taxes due, allocated by collections activity. Also enclosed is our "TWENTY-SIX 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>2018 and Prior</u>	<u>2019 Only</u>
Bankrupt (wherein we represent DISD):	\$ 50,895	\$ 21,683
Lawsuits/judgments/tax sales/in research:	\$676,063	\$ 275,080
Legally uncollectible:	\$389,619	\$ 86
Over-65, disabled deferrals/exemptions/ abatements/payment agreements:	\$930,069	\$ 209,459
Hold status/different delinquency date:	\$537,730	\$ 103,945
Awaiting legal action:	<u>\$419,821</u>	<u>\$ 490,452*</u>
Total	\$3,004,197	\$1,100,705

*These 2019 accounts were primarily turned over to us for collections enforcement after July 1, 2020

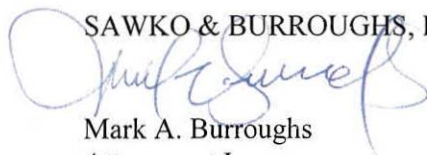
As we have noted in the past, a relevant fact about your prior-year taxes is that half (approximately \$1.4 million) of those accounts are personal property (and mobile home) taxes. The great majority of those remaining personal property accounts are actually uncollectable due to business closure, bankruptcy, move-out, passage of statute of limitations, etc. At the same time, for current-year delinquent 2019 taxes still unpaid, 80% are real property accounts (\$845,497 of a total \$1,100,705), which are almost always eventually collectable.

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. Due to the inherent uncertainty that confronts DISD (and every local governmental entity) due to the pandemic, you may have particular questions as to potential impact to the District's tax collections going forward that we may be able to provide our perspective upon. Just let us know!

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/acj

xc: Deron Robinson, General Counsel
Denton Independent School District
1307 North Locust
Denton, Texas 76201

Enclosures

G/Tax/CurrentJurisdictions/DISD/Correspondence/JurisdictionVIP/Board/Board- 2019-2020 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	8 properties	\$1,707.92
Totals	13 properties	\$2,554.18	
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	21 properties	\$4,104.54
Totals	31 properties	\$6,927.51	
2002	Mineral	2 properties	\$3,244.29
	Mobile Home	7 properties	\$1,288.37
	Personal	5 properties	\$6,524.96
	Real Estate	27 properties	\$9,207.47
Totals	41 properties	\$20,265.09	
2003	Mineral	2 properties	\$194.30
	Mobile Home	10 properties	\$1,852.26
	Personal	12 properties	\$6,713.53
	Real Estate	26 properties	\$10,375.06
Totals	50 properties	\$19,135.15	
2004	Mineral	5 properties	\$1,512.45
	Mobile Home	11 properties	\$1,944.85
	Personal	12 properties	\$6,242.45

Denton Independent School District

Summary by Year by Property Type

2004	Real Estate	25 properties	\$9,106.79
	Totals	53 properties	\$18,806.54
2005	Mineral	11 properties	\$2,270.16
	Mobile Home	15 properties	\$2,977.72
	Personal	15 properties	\$9,920.58
	Real Estate	27 properties	\$15,209.00
	Totals	68 properties	\$30,377.46
2006	Mineral	16 properties	\$5,628.39
	Mobile Home	20 properties	\$3,632.45
	Personal	22 properties	\$9,342.06
	Real Estate	34 properties	\$19,982.23
	Totals	92 properties	\$38,585.13
2007	Mineral	19 properties	\$593.78
	Mobile Home	36 properties	\$4,979.40
	Personal	32 properties	\$13,264.21
	Real Estate	43 properties	\$33,797.03
	Totals	130 properties	\$52,634.42
2008	Mineral	18 properties	\$1,341.71
	Mobile Home	66 properties	\$8,141.10
	Personal	60 properties	\$109,309.47
	Real Estate	39 properties	\$35,346.81
	Totals	183 properties	\$154,139.09
2009	Mineral	55 properties	\$1,514.30
	Mobile Home	110 properties	\$12,232.17
	Personal	227 properties	\$107,902.45
	Real Estate	52 properties	\$43,483.96
	Totals	444 properties	\$165,132.88
2010	Mineral	33 properties	\$967.36
	Mobile Home	90 properties	\$9,080.78
	Personal	221 properties	\$87,732.90
	Real Estate	65 properties	\$57,786.81
	Totals	409 properties	\$155,567.85
2011	Mineral	51 properties	\$1,276.76
	Mobile Home	52 properties	\$4,339.38
	Personal	185 properties	\$117,268.10
	Real Estate	67 properties	\$57,221.60
	Totals	355 properties	\$180,105.84
2012	Mineral	49 properties	\$1,019.61
	Mobile Home	51 properties	\$4,774.25
	Personal	137 properties	\$134,117.12
	Real Estate	60 properties	\$60,028.93

Denton Independent School District

Summary by Year by Property Type

	Totals	297 properties	\$199,939.91
2013	Mineral	24 properties	\$2,474.37
	Mobile Home	51 properties	\$4,670.35
	Personal	141 properties	\$109,592.68
	Real Estate	81 properties	\$82,254.87
	Totals	297 properties	\$198,992.27
2014	Mineral	35 properties	\$1,033.60
	Mobile Home	65 properties	\$6,190.73
	Personal	218 properties	\$131,078.27
	Real Estate	106 properties	\$107,324.14
	Totals	424 properties	\$245,626.74
2015	Mineral	90 properties	\$4,874.71
	Mobile Home	81 properties	\$7,244.97
	Personal	257 properties	\$141,792.02
	Real Estate	117 properties	\$126,543.04
	Totals	545 properties	\$280,454.74
2016	Mineral	77 properties	\$2,580.37
	Mobile Home	99 properties	\$8,975.50
	Personal	293 properties	\$102,819.88
	Real Estate	151 properties	\$159,133.78
	Totals	620 properties	\$273,509.53
2017	Mineral	109 properties	\$4,479.44
	Mobile Home	115 properties	\$10,362.85
	Personal	267 properties	\$106,786.46
	Real Estate	219 properties	\$265,269.12
	Totals	710 properties	\$386,897.87
2018	Mineral	176 properties	\$11,648.77
	Mobile Home	150 properties	\$13,450.94
	Personal	308 properties	\$138,731.57
	Real Estate	329 properties	\$401,869.01
	Totals	963 properties	\$565,700.29
2019	Mineral	219 properties	\$15,183.31
	Mobile Home	242 properties	\$23,768.77
	Personal	433 properties	\$216,255.94
	Real Estate	623 properties	\$845,496.77
	Totals	1517 properties	\$1,100,704.79

**Denton Independent School District
Summary by Year by Property Type**

Totals	7300 properties	\$4,105,664.59
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**Denton Independent School District
Summary of All Years**

Mineral	991 properties	\$61,837.68
Mobile Home	1287 properties	\$132,443.57
Personal	2858 properties	\$1,558,857.45
Real Estate	2164 properties	\$2,352,525.89

Totals	7300 properties	\$4,105,664.59
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Denton ISD Report for Years 2018 & Prior - All Properties

Account Status	As of 10/1/2019		As of 09/30/2020		Net Change	
	Properties	Tax Due	Properties	Tax Due	Properties	Tax Due
Auction	4	\$31,998.62	4	\$31,389.41	0	(\$609.21)
Bankruptcy	35	\$59,239.63	33	\$50,894.91	-2	(\$8,344.72)
Currently at Research	3	\$22,318.70	5	\$5,399.06	2	(\$16,919.64)
Different Delinquency Date	255	\$594,579.60	168	\$537,729.88	-87	(\$56,849.72)
Exempt	55	\$9,981.64	55	\$9,876.74	0	(\$104.90)
Hold	2	\$1,193.40	0	\$0.00	-2	(\$1,193.40)
Intervention	13	\$48,264.48	4	\$26,683.31	-9	(\$21,581.17)
Judgement	204	\$468,546.44	195	\$415,821.47	-9	(\$52,724.97)
No Action Taken	1995	\$1,358,914.20	1483	\$419,820.83	-512	(\$939,093.37)
Over 65/Disabled	95	\$962,603.69	87	\$841,665.34	-8	(\$120,938.35)
Partial Payment Agreement	47	\$117,655.32	20	\$78,526.63	-27	(\$39,128.69)
Probate	1	\$4,201.82	1	\$2,503.75	0	(\$1,698.07)
Suit 1	62	\$140,908.32	27	\$39,560.80	-35	(\$101,347.52)
Suit 2	23	\$124,736.02	21	\$133,276.34	-2	\$8,540.32
Suit 3	27	\$27,311.33	25	\$18,447.28	-2	(\$8,864.05)
Taxes Paid - Fees Due	1	\$10.93	1	\$10.93	0	\$0.00
Trust Account	7	\$6,278.00	6	\$2,972.30	-1	(\$3,305.70)
Uncollectable	418	\$397,762.03	327	\$389,618.52	-91	(\$8,143.51)
Totals for Denton ISD	3247	\$4,376,504.17	2462	\$3,004,197.50	-785	(\$1,372,306.67)

Denton ISD Report for Years 2018 & Prior - Mineral Properties

Account Status	As of 10/01/2019	
	Properties	Tax Due
Bankruptcy	11	\$1,041.11
Different Delinquency Date	39	\$3,853.18
Exempt	6	\$130.80
Judgement	6	\$3,919.67
No Action Taken	391	\$25,090.71
Suit 1	8	\$749.42
Suit 3	21	\$13,639.96
Taxes Paid - Fees Due	1	\$10.93
Uncollectable	10	\$5,766.76
Totals for Mineral Properties	493	\$54,202.54

Properties	As of 09/30/2020	
	Properties	Tax Due
11	11	\$1,041.11
36	36	\$3,802.86
6	6	\$130.80
5	5	\$3,913.46
301	301	\$18,079.83
3	3	\$268.66
21	21	\$13,639.96
1	1	\$10.93
10	10	\$5,766.76
394	394	\$46,654.37

Net Change	
Properties	Tax Due
0	\$0.00
-3	(\$50.32)
0	\$0.00
-1	(\$6.21)
-90	(\$7,010.88)
-5	(\$480.76)
0	\$0.00
0	\$0.00
0	\$0.00
-99	(\$7,548.17)

Denton ISD Report for Years 2018 & Prior - Mobile Home Properties

Account Status	As of 10/01/2019	
	Properties	Tax Due
Bankruptcy	2	\$675.48
Different Delinquency Date	3	\$1,563.20
Intervention	2	\$503.65
Judgement	76	\$53,528.94
No Action Taken	310	\$48,157.59
Over 65/Disabled	3	\$2,372.89
Suit 1	4	\$1,853.97
Suit 2	1	\$1,048.22
Suit 3	0	\$0.00
Uncollectable	91	\$25,500.07
Totals for Mobile Home Properties	492	\$135,204.01

Properties	As of 09/30/2020	
	Properties	Tax Due
2	2	\$642.18
4	4	\$1,686.40
1	1	\$204.63
68	68	\$49,831.09
214	214	\$32,883.33
3	3	\$2,265.53
1	1	\$608.61
2	2	\$553.01
1	1	\$420.78
70	70	\$19,579.24
366	366	\$108,674.80

Net Change	
Properties	Tax Due
0	(\$33.30)
1	\$123.20
-1	(\$299.02)
-8	(\$3,697.85)
-96	(\$15,274.26)
0	(\$107.36)
-3	(\$1,245.36)
1	(\$495.21)
1	\$420.78
-21	(\$5,920.83)
-126	(\$26,529.21)

Denton ISD Report for Years 2018 & Prior - Personal Properties

As of 10/01/2019

Account Status	Properties	Tax Due
Bankruptcy	12	\$20,946.44
Different Delinquency Date	37	\$399,807.25
Exempt	3	\$448.50
Hold	1	\$426.63
Intervention	11	\$47,760.83
Judgement	95	\$248,884.08
No Action Taken	930	\$932,575.90
Probate	0	\$0.00
Suit 1	29	\$58,911.61
Suit 2	5	\$6,719.65
Suit 3	5	\$9,155.90
Trust Account	1	\$55.35
Uncollectable	288	\$345,641.10
Totals for Personal Properties	1417	\$2,071,333.24

As of 09/30/2020

Properties	Tax Due
10	\$16,675.22
33	\$394,762.23
3	\$448.50
0	\$0.00
2	\$22,603.53
96	\$234,678.71
805	\$269,297.63
1	\$2,503.75
18	\$33,758.59
3	\$22,040.14
2	\$1,323.49
1	\$55.35
218	\$343,692.07
1192	\$1,341,839.21

Net Change

Properties	Tax Due
-2	(\$4,271.22)
-4	(\$5,045.02)
0	\$0.00
-1	(\$426.63)
-9	(\$25,157.30)
1	(\$14,205.37)
-125	(\$663,278.27)
1	\$2,503.75
-11	(\$25,153.02)
-2	\$15,320.49
-3	(\$7,832.41)
0	\$0.00
-70	(\$1,949.03)
-225	(\$729,494.03)

Denton ISD Report for Years 2018 & Prior - Real Estate Properties

As of 10/01/2019

As of 09/30/2020

Net Change

Account Status	Properties	Tax Due
Auction	4	\$31,998.62
Bankruptcy	10	\$36,576.60
Currently at Research	3	\$22,318.70
Different Delinquency Date	176	\$189,355.97
Exempt	46	\$9,402.34
Hold	1	\$766.77
Intervention	0	\$0.00
Judgement	27	\$162,213.75
No Action Taken	364	\$353,090.00
Over 65/Disabled	92	\$960,230.80
Partial Payment Agreement	47	\$117,655.32
Probate	1	\$4,201.82
Suit 1	21	\$79,393.32
Suit 2	17	\$116,968.15
Suit 3	1	\$4,515.47
Trust Account	6	\$6,222.65
Uncollectable	29	\$20,854.10
Totals for Real Estate Properties	845	\$2,115,764.38

Properties	Tax Due
4	\$31,389.41
10	\$32,536.40
5	\$5,399.06
95	\$137,478.39
46	\$9,297.44
0	\$0.00
1	\$3,875.15
26	\$127,398.21
163	\$99,560.04
84	\$839,399.81
20	\$78,526.63
0	\$0.00
5	\$4,924.94
16	\$110,683.19
1	\$3,063.05
5	\$2,916.95
29	\$20,580.45
510	\$1,507,029.12

Properties	Tax Due
0	(\$609.21)
0	(\$4,040.20)
2	(\$16,919.64)
-81	(\$51,877.58)
0	(\$104.90)
-1	(\$766.77)
1	\$3,875.15
-1	(\$34,815.54)
-201	(\$253,529.96)
-8	(\$120,830.99)
-27	(\$39,128.69)
-1	(\$4,201.82)
-16	(\$74,468.38)
-1	(\$6,284.96)
0	(\$1,452.42)
-1	(\$3,305.70)
0	(\$273.65)
-335	(\$608,735.26)

Totals for Denton ISD 3247 \$4,376,504.17

2462 \$3,004,197.50

-785 (\$1,372,306.67)

Denton ISD Report for Year 2019 Only - All Properties

As of 02/01/2020

As of 09/30/2020

Net Change

Account Status	Properties	Tax Due
Auction	5	\$14,522.03
Bankruptcy	16	\$22,851.49
Currently at Research	8	\$5,409.84
Different Delinquency Date	94	\$109,701.41
Hold	1	\$548.87
Intervention	4	\$7,589.17
Judgement	99	\$89,535.23
No Action Taken	6078	\$14,160,406.45
Over 65/Disabled	77	\$149,291.17
Partial Payment Agreement	33	\$65,300.58
Probate	1	\$879.91
Suit 1	18	\$24,634.59
Suit 2	33	\$80,242.92
Suit 3	16	\$6,689.21
Taxes Paid - Fees Due	15	\$26,354.93
Uncollectable	2	\$86.10

Properties	Tax Due
4	\$13,616.63
16	\$21,682.76
20	\$57,211.33
169	\$103,944.65
0	\$0.00
1	\$3,630.37
87	\$76,583.85
1051	\$490,452.31
73	\$139,726.67
33	\$69,732.36
1	\$879.91
21	\$30,904.23
24	\$88,739.40
14	\$3,362.72
1	\$151.50
2	\$86.10

Properties	Tax Due
-1	(\$905.40)
0	(\$1,168.73)
12	\$51,801.49
75	(\$5,756.76)
-1	(\$548.87)
-3	(\$3,958.80)
-12	(\$12,951.38)
-5027	(\$13,669,954.14)
-4	(\$9,564.50)
0	\$4,431.78
0	\$0.00
3	\$6,269.64
-9	\$8,496.48
-2	(\$3,326.49)
-14	(\$26,203.43)
0	\$0.00

Totals for Denton ISD 6500 \$14,764,043.90

1517 \$1,100,704.79

-4983 (\$13,663,339.11)

Denton ISD Report for Year 2019 Only - Mineral Properties

Account Status	As of 02/01/2020	
	Properties	Tax Due
Bankruptcy	6	\$85.85
Different Delinquency Date	1	\$3.82
Different Delinquency Date	0	\$0.00
Judgement	4	\$16.17
No Action Taken	647	\$170,833.72
Suit 3	13	\$1,712.41
Suit 3	0	\$0.00
Totals for Mineral Properties	671	\$172,651.97

Account Status	As of 09/30/2020	
	Properties	Tax Due
Bankruptcy	6	\$85.85
Different Delinquency Date	0	\$0.00
Different Delinquency Date	1	\$3.82
Judgement	0	\$0.00
No Action Taken	199	\$13,381.23
Suit 3	0	\$0.00
Suit 3	13	\$1,712.41
Totals for Mineral Properties	219	\$15,183.31

Net Change	
Properties	Tax Due
0	\$0.00
-1	(\$3.82)
1	\$3.82
-4	(\$16.17)
-448	(\$157,452.49)
-13	(\$1,712.41)
13	\$1,712.41
-452	(\$157,468.66)

Denton ISD Report for Year 2019 Only - Mobile Home Properties

Account Status	As of 02/01/2020	
	Properties	Tax Due
Bankruptcy	1	\$95.18
Different Delinquency Date	1	\$113.25
Judgement	36	\$3,900.14
No Action Taken	594	\$65,577.24
Suit 1	2	\$540.12
Suit 2	11	\$1,671.96
Taxes Paid - Fees Due	1	\$188.03
Totals for Mobile Home Properties	646	\$72,085.92

Account Status	As of 09/30/2020	
	Properties	Tax Due
Bankruptcy	1	\$95.18
Different Delinquency Date	2	\$119.56
Judgement	31	\$3,601.60
No Action Taken	204	\$19,183.63
Suit 1	1	\$335.78
Suit 2	3	\$433.02
Taxes Paid - Fees Due	0	\$0.00
Totals for Mobile Home Properties	242	\$23,768.77

Net Change	
Properties	Tax Due
0	\$0.00
1	\$6.31
-5	(\$298.54)
-390	(\$46,393.61)
-1	(\$204.34)
-8	(\$1,238.94)
-1	(\$188.03)
-404	(\$48,317.15)

Denton ISD Report for Year 2019 Only - Personal Properties

As of 02/01/2020

Account Status	Properties	Tax Due
Bankruptcy	0	\$0.00
Currently at Research	3	\$3,641.06
Different Delinquency Date	12	\$17,154.88
Intervention	4	\$7,589.17
Judgement	29	\$21,168.32
No Action Taken	1268	\$2,310,568.93
Probate	1	\$879.91
Suit 1	4	\$6,342.01
Suit 2	5	\$13,982.53
Suit 3	1	\$1,717.85
Taxes Paid - Fees Due	2	\$2,367.62
Uncollectable	1	\$66.89

Totals for Personal Properties 1330 \$2,385,479.17

As of 09/30/2020

Properties	Tax Due
1	\$2,438.40
8	\$11,107.29
13	\$17,209.96
0	\$0.00
29	\$28,193.72
370	\$143,374.79
1	\$879.91
7	\$5,740.79
3	\$7,244.19
0	\$0.00
0	\$0.00
1	\$66.89

433 \$216,255.94

Net Change

Properties	Tax Due
1	\$2,438.40
5	\$7,466.23
1	\$55.08
-4	(\$7,589.17)
0	\$7,025.40
-898	(\$2,167,194.14)
0	\$0.00
3	(\$601.22)
-2	(\$6,738.34)
-1	(\$1,717.85)
-2	(\$2,367.62)
0	\$0.00

-897 (\$2,169,223.23)

Denton ISD Report for Year 2019 Only - Real Estate Properties

As of 02/01/2020

Account Status	Properties	Tax Due
Auction	5	\$14,522.03
Bankruptcy	9	\$22,670.46
Currently at Research	5	\$1,768.78
Different Delinquency Date	80	\$92,429.46
Hold	1	\$548.87
Intervention	0	\$0.00
Judgement	30	\$64,450.60
No Action Taken	3569	\$11,613,426.56
Over 65/Disabled	77	\$149,291.17
Partial Payment Agreement	33	\$65,300.58
Suit 1	12	\$17,752.46
Suit 2	17	\$64,588.43
Suit 3	2	\$3,258.95
Taxes Paid - Fees Due	12	\$23,799.28
Uncollectable	1	\$19.21

Totals for Real Estate Properties 3853 \$12,133,826.84

As of 09/30/2020

Properties	Tax Due
4	\$13,616.63
8	\$19,063.33
12	\$46,104.04
153	\$86,611.31
0	\$0.00
1	\$3,630.37
27	\$44,788.53
278	\$314,512.66
73	\$139,726.67
33	\$69,732.36
13	\$24,827.66
18	\$81,062.19
1	\$1,650.31
1	\$151.50
1	\$19.21

623 \$845,496.77

Net Change

Properties	Tax Due
-1	(\$905.40)
-1	(\$3,607.13)
7	\$44,335.26
73	(\$5,818.15)
-1	(\$548.87)
1	\$3,630.37
-3	(\$19,662.07)
-3291	(\$11,298,913.90)
-4	(\$9,564.50)
0	\$4,431.78
1	\$7,075.20
1	\$16,473.76
-1	(\$1,608.64)
-11	(\$23,647.78)
0	\$0.00

-3230 (\$11,288,330.07)

Totals for Denton ISD

6500 \$14,764,043.90

1517 \$1,100,704.79

-4983 (\$13,663,339.11)

Denton County Tax Office

YEAR-TO-DATE SUMMARY PART A

55 - DENTON ISD

Tax Year = 2019 AND Year End Date = 9/30/2020 AND Month Range from 10/1/2019 to 9/30/2020 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
24,221,932,174	4,004,297,530	20,217,634,644	1.470000	297,199,229.27	286,482,347.77		297,199,233.59
Adjusted Value	Adjusted Exemption	Adj Taxable	Rate	Calc Adj Levy	Actual Current Levy	Adj Frozen Loss	Act Levy + Act Frozen
24,720,853,884	4,087,715,812	20,633,138,072	1.470000	303,307,129.66	292,232,879.37	11,071,615.61	303,304,494.98
Start Value	Net Value Adj	Start Value + net Value Adj		Actual Current Value			
24,221,932,174	498,921,710	24,720,853,884		24,720,853,884			
Start Exemption	Net Exmp Adj	Start Exemp + Net Exmp Adj		Actual Current Exemption			
4,004,297,530	83,418,282	4,087,715,812		4,087,715,812			

YEAR	START BALANCE	START REFUND DUE	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	YTD PENALTY	YTD INTEREST	YTD COL PEN	OVERPMT REFUND
1993	21.11	0.00	21.11	0.00	0.00	0.00	0.00	0.00	0.00
1994	20.67	0.00	20.67	0.00	0.00	0.00	0.00	0.00	0.00
1995	22.67	0.00	22.67	0.00	0.00	0.00	0.00	0.00	0.00
1996	589.36	0.00	589.36	0.00	0.00	0.00	0.00	0.00	0.00
1997	821.89	0.00	821.89	0.00	0.00	0.00	0.00	0.00	0.00
1998	(685.36)	0.00	(685.36)	(673.07)	(673.07)	22.19	462.75	133.97	0.00
1999	3,702.63	0.00	3,702.63	0.00	0.00	0.00	0.00	0.00	0.00
2000	4,428.98	0.00	4,428.98	0.00	0.00	0.00	0.00	0.00	0.00
2001	6,927.50	0.00	6,927.50	0.01	0.01	0.00	0.00	0.00	0.00
2002	20,265.08	0.00	20,265.08	0.01	0.01	0.00	0.00	0.00	0.00
2003	19,280.08	0.00	19,280.08	0.00	0.00	17.39	282.38	88.94	0.00
2004	19,450.87	0.00	19,450.87	0.00	0.00	77.32	1,186.66	381.66	0.00
2005	30,487.36	0.00	30,487.36	0.00	0.00	76.89	1,103.37	364.20	0.00
2006	38,893.82	0.00	38,893.82	0.00	0.00	76.46	1,054.71	357.38	0.00
2007	52,975.37	0.00	52,975.37	0.00	0.00	82.63	1,009.36	356.10	0.00
2008	188,431.70	0.00	188,431.70	(32,509.25)	(32,509.25)	69.38	3,099.04	286.84	0.00
2009	168,932.92	0.00	168,932.92	0.00	0.00	77.01	5,790.98	300.96	0.00
2010	124,873.64	0.00	124,873.64	0.00	0.00	172.75	7,488.82	575.77	0.00
2011	151,792.91	0.00	151,792.91	(2,537.14)	(2,537.14)	97.42	5,760.56	338.79	0.00
2012	171,775.94	0.00	171,775.94	21,589.40	21,589.40	187.50	5,508.39	565.87	0.00
2013	191,573.22	0.00	191,573.22	32,337.68	32,337.68	1,126.26	6,735.72	1,302.17	0.00
2014	285,847.92	0.00	285,847.92	183,913.49	183,913.49	1,360.74	5,987.76	1,351.39	0.00
2015	319,134.77	0.00	319,134.77	192,066.24	192,066.24	2,156.06	7,192.64	3,082.19	0.00
2016	319,434.74	(697.30)	318,737.44	385,896.10	385,896.10	3,700.06	10,882.65	7,328.88	0.00
2017	487,703.93	(958.09)	486,745.84	361,080.63	361,080.63	7,443.30	14,846.22	14,555.85	0.00
2018	1,609,875.33	(14,613.94)	1,595,261.39	(241,796.41)	(241,796.41)	117,531.93	104,507.54	215,859.90	0.00

Denton County Tax Office

YEAR-TO-DATE SUMMARY PART A

55 - DENTON ISD

Tax Year = 2019 AND Year End Date = 9/30/2020 AND Month Range from 10/1/2019 to 9/30/2020 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
2019	286,482,347.77	0.00	286,482,347.77	5,750,531.60	5,750,531.60	492,828.25	156,828.43	189,719.46	0.00
TOTAL	290,698,926.82	(16,269.33)	290,682,657.49	6,649,899.29	6,649,899.29	627,103.54	339,727.98	436,950.32	0.00

Denton County Tax Office

YEAR-TO-DATE SUMMARY PART B

55 - DENTON ISD

Tax Year = 2019 AND Year End Date = 9/30/2020 AND Month Range from 10/1/2019 to 9/30/2020 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
24,221,932,174	4,004,297,530	20,217,634,644	1.470000	297,199,229.27	286,482,347.77		297,199,233.59
Adjusted Value	Adjusted Exemption	Adj Taxable	Rate	Calc Adj Levy	Actual Current Levy	Adj Frozen Loss	Act Levy + Act Frozen
24,720,853,884	4,087,715,812	20,633,138,072	1.470000	303,307,129.66	292,232,879.37	11,071,615.61	303,304,494.98
StartValue	Net Value Adj	Start Value + net Value Adj		Actual Current Value			
24,221,932,174	498,921,710	24,720,853,884		24,720,853,884			
StartExemption	Net Exmp Adj	Start Exemp + Net Exmp Adj		Actual Current Exemption			
4,004,297,530	83,418,282	4,087,715,812		4,087,715,812			

YEAR	YTD LEVY PAID	YTD REFUND PAID	YTD DISCOUNT	NET YTD LEVY PAID	CALC BALANCE	PAYMENTS PENDING	REFUNDS PENDING	ACTUAL BALANCE	DIFF
1993	0.00	0.00	0.00	0.00	21.11	0.00	0.00	21.11	0.00
1994	0.00	0.00	0.00	0.00	20.67	0.00	0.00	20.67	0.00
1995	0.00	0.00	0.00	0.00	22.67	0.00	0.00	22.67	0.00
1996	0.00	0.00	0.00	0.00	589.36	0.00	0.00	589.36	0.00
1997	0.00	0.00	0.00	0.00	821.89	0.00	0.00	821.89	0.00
1998	184.88	0.00	0.00	184.88	-1,543.31	0.00	0.00	(1,543.31)	0.00
1999	0.00	0.00	0.00	0.00	3,702.63	0.00	0.00	3,702.63	0.00
2000	0.00	0.00	0.00	0.00	4,428.98	0.00	0.00	4,428.98	0.00
2001	0.00	0.00	0.00	0.00	6,927.51	0.00	0.00	6,927.51	0.00
2002	0.00	0.00	0.00	0.00	20,265.09	0.00	0.00	20,265.09	0.00
2003	144.93	0.00	0.00	144.93	19,135.15	0.00	0.00	19,135.15	0.00
2004	644.33	0.00	0.00	644.33	18,806.54	0.00	0.00	18,806.54	0.00
2005	640.72	0.00	0.00	640.72	29,846.64	0.00	0.00	29,846.64	0.00
2006	669.43	0.00	0.00	669.43	38,224.39	0.00	0.00	38,224.39	0.00
2007	688.55	0.00	0.00	688.55	52,286.82	0.00	0.00	52,286.82	0.00
2008	3,336.15	0.00	0.00	3,336.15	152,586.30	0.00	0.00	152,586.30	0.00
2009	7,240.96	0.00	0.00	7,240.96	161,691.96	0.00	0.00	161,691.96	0.00
2010	10,421.30	0.00	0.00	10,421.30	114,452.34	0.00	0.00	114,452.34	0.00
2011	9,257.47	0.00	0.00	9,257.47	139,998.30	0.00	0.00	139,998.30	0.00
2012	34,447.38	0.00	0.00	34,447.38	158,917.96	0.00	0.00	158,917.96	0.00
2013	62,459.11	0.00	0.00	62,459.11	161,451.79	0.00	0.00	161,451.79	0.00
2014	203,540.77	(77.00)	0.00	203,463.77	266,297.64	0.00	0.00	266,297.64	0.00
2015	216,604.13	(1,478.52)	0.00	215,125.61	296,075.40	0.00	0.00	296,075.40	0.00
2016	274,433.70	(1,165.43)	0.00	273,268.27	431,365.27	0.00	0.00	431,365.27	0.00
2017	309,059.80	(38,119.57)	0.00	270,940.23	576,886.24	0.00	0.00	576,886.24	0.00
2018	1,189,226.24	(582,802.08)	0.00	606,424.16	747,040.82	0.00	0.00	747,040.82	0.00

Denton County Tax Office

YEAR-TO-DATE SUMMARY PART B

55 - DENTON ISD

Tax Year = 2019 AND Year End Date = 9/30/2020 AND Month Range from
10/1/2019 to 9/30/2020 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
2019	293,873,363.81	(2,736,127.60)	0.00	291,137,236.21	1,095,643.16	0.00	0.00	1,095,643.16	0.00
TOTAL	296,196,363.66	(3,359,770.20)	0.00	292,836,593.46	4,495,963.32	0.00	0.00	4,495,963.32	0.00

Denton County Tax Office

YEAR-TO-DATE SUMMARY PART C

55 - DENTON ISD

Tax Year = 2019 AND Year End Date = 9/30/2020 AND Month Range from 10/1/2019 to 9/30/2020 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
24,221,932,174	4,004,297,530	20,217,634,644	1.470000	297,199,229.27	286,482,347.77		297,199,233.59
Adjusted Value	Adjusted Exemption	Adj Taxable	Rate	Calc Adj Levy	Actual Current Levy	Adj Frozen Loss	Act Levy + Act Frozen
24,720,853,884	4,087,715,812	20,633,138,072	1.470000	303,307,129.66	292,232,879.37	11,071,615.61	303,304,494.98
StartValue	Net Value Adj	Start Value + net Value Adj		Actual Current Value			
24,221,932,174	498,921,710	24,720,853,884		24,720,853,884			
StartExemption	Net Exmp Adj	Start Exemp + Net Exmp Adj		Actual Current Exemption			
4,004,297,530	83,418,282	4,087,715,812		4,087,715,812			

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
1993	21.11	0.00	0.00	0.00	0.00	21.11	0.00	0.00
1994	20.67	0.00	0.00	0.00	0.00	20.67	0.00	0.00
1995	22.67	0.00	0.00	0.00	0.00	22.67	0.00	0.00
1996	589.36	0.00	0.00	0.00	0.00	589.36	0.00	0.00
1997	821.89	0.00	0.00	0.00	0.00	821.89	0.00	0.00
1998	(685.36)	(673.07)	(673.07)	184.88	184.88	(1,543.31)	0.00	0.00
1999	3,702.63	0.00	0.00	0.00	0.00	3,702.63	0.00	0.00
2000	4,428.98	0.00	0.00	0.00	0.00	4,428.98	0.00	0.00
2001	6,927.50	0.01	0.01	0.00	0.00	6,927.51	0.00	0.00
2002	20,265.08	0.01	0.01	0.00	0.00	20,265.09	0.00	0.00
2003	19,280.08	0.00	0.00	144.93	144.93	19,135.15	0.00	0.75
2004	19,450.87	0.00	0.00	644.33	644.33	18,806.54	0.00	3.31
2005	30,487.36	0.00	0.00	640.72	640.72	29,846.64	0.00	2.10
2006	38,893.82	0.00	0.00	669.43	669.43	38,224.39	0.00	1.72
2007	52,975.37	0.00	0.00	688.55	688.55	52,286.82	0.00	1.29
2008	188,431.70	(32,509.25)	(32,509.25)	3,336.15	3,336.15	152,586.30	0.00	2.13
2009	168,932.92	0.00	0.00	7,240.96	7,240.96	161,691.96	0.00	4.28
2010	124,873.64	0.00	0.00	10,421.30	10,421.30	114,452.34	0.00	8.34
2011	151,792.91	(2,537.14)	(2,537.14)	9,257.47	9,257.47	139,998.30	0.00	6.20
2012	171,775.94	21,589.40	21,589.40	34,447.38	34,447.38	158,917.96	0.00	17.81
2013	191,573.22	32,337.68	32,337.68	62,459.11	62,459.11	161,451.79	0.00	27.89
2014	285,847.92	183,913.49	183,913.49	203,463.77	203,463.77	266,297.64	0.00	43.31
2015	319,134.77	192,066.24	192,066.24	215,125.61	215,125.61	296,075.40	(77.00)	42.08
2016	318,737.44	385,896.10	385,896.10	273,268.27	273,268.27	431,365.27	(774.28)	38.78
2017	486,745.84	361,080.63	361,080.63	270,940.23	270,940.23	576,886.24	(1,234.37)	31.95
2018	1,595,261.39	(241,796.41)	(241,796.41)	606,424.16	606,424.16	747,040.82	(9,929.01)	44.80

Denton County Tax Office

YEAR-TO-DATE SUMMARY PART C

55 - DENTON ISD

Tax Year = 2019 AND Year End Date = 9/30/2020 AND Month Range from 10/1/2019 to 9/30/2020 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 %
2019	286,482,347.77	5,750,531.60	5,750,531.60	291,137,236.21	291,137,236.21	1,095,643.16	(116,136.45)	99.62
TOTAL	290,682,657.49	6,649,899.29	6,649,899.29	292,836,593.46	292,836,593.46	4,495,963.32	(128,151.11)	

Denton County Tax Office

YEAR-TO-DATE SUMMARY PART C

55 - DENTON ISD

Tax Year = 2019 AND Year End Date = 3/2/2020 AND Month Range from 10/1/2019 to 2/29/2020 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
24,221,932,174	4,004,297,530	20,217,634,644	1.470000	297,199,229.27	286,482,347.77		297,199,233.59
Adjusted Value	Adjusted Exemption	Adj Taxable	Rate	Calc Adj Levy	Actual Current Levy	Adj Frozen Loss	Act Levy + Act Frozen
24,915,417,823	4,082,280,520	20,833,137,303	1.470000	306,247,118.35	295,132,411.28	11,112,072.38	306,244,483.66
StartValue	Net Value Adj	Start Value + net Value Adj		Actual Current Value			
24,221,932,174	693,485,649	24,915,417,823		24,915,417,823			
StartExemption	Net Exmp Adj	Start Exemp + Net Exmp Adj		Actual Current Exemption			
4,004,297,530	77,982,990	4,082,280,520		4,082,280,520			

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
1993	21.11	0.00	0.00	0.00	0.00	21.11	0.00	0.00
1994	20.67	0.00	0.00	0.00	0.00	20.67	0.00	0.00
1995	22.67	0.00	0.00	0.00	0.00	22.67	0.00	0.00
1996	589.36	0.00	0.00	0.00	0.00	589.36	0.00	0.00
1997	821.89	0.00	0.00	0.00	0.00	821.89	0.00	0.00
1998	(685.36)	(673.07)	(673.07)	184.88	184.88	(1,543.31)	0.00	0.00
1999	3,702.63	0.00	0.00	0.00	0.00	3,702.63	0.00	0.00
2000	4,428.98	0.00	0.00	0.00	0.00	4,428.98	0.00	0.00
2001	6,927.50	0.01	0.01	0.00	0.00	6,927.51	0.00	0.00
2002	20,265.08	0.01	0.01	0.00	0.00	20,265.09	0.00	0.00
2003	19,280.08	0.00	0.00	57.31	57.31	19,222.77	0.00	0.29
2004	19,450.87	0.00	0.00	147.46	147.46	19,303.41	0.00	0.75
2005	30,487.36	0.00	0.00	143.57	143.57	30,343.79	0.00	0.47
2006	38,893.82	0.00	0.00	196.66	196.66	38,697.16	0.00	0.50
2007	52,975.37	0.00	0.00	292.59	292.59	52,682.78	0.00	0.55
2008	188,431.70	(32,509.25)	(32,509.25)	148.17	148.17	155,774.28	0.00	0.09
2009	168,932.92	0.00	0.00	269.11	269.11	168,663.81	0.00	0.15
2010	124,873.64	0.00	0.00	3,556.48	3,556.48	121,317.16	0.00	2.84
2011	151,792.91	(2,537.14)	(2,537.14)	3,293.90	3,293.90	145,961.87	0.00	2.20
2012	171,775.94	(3,046.35)	(3,046.35)	3,671.04	3,671.04	165,058.55	0.00	2.17
2013	191,573.22	7,597.43	7,597.43	26,909.06	26,909.06	172,261.59	0.00	13.51
2014	285,847.92	94,735.87	94,735.87	84,226.53	84,226.53	296,357.26	0.00	22.13
2015	319,134.77	101,731.77	101,731.77	88,101.11	88,101.11	332,765.43	(566.40)	20.93
2016	318,737.44	149,596.48	149,596.48	103,822.28	103,822.28	364,511.64	(697.28)	22.16
2017	486,745.84	95,093.49	95,093.49	91,929.38	92,103.88	489,735.45	(4,990.63)	15.82
2018	1,595,261.39	(289,393.29)	(289,393.29)	610,054.73	610,259.21	695,608.89	(61,677.54)	46.73

Denton County Tax Office

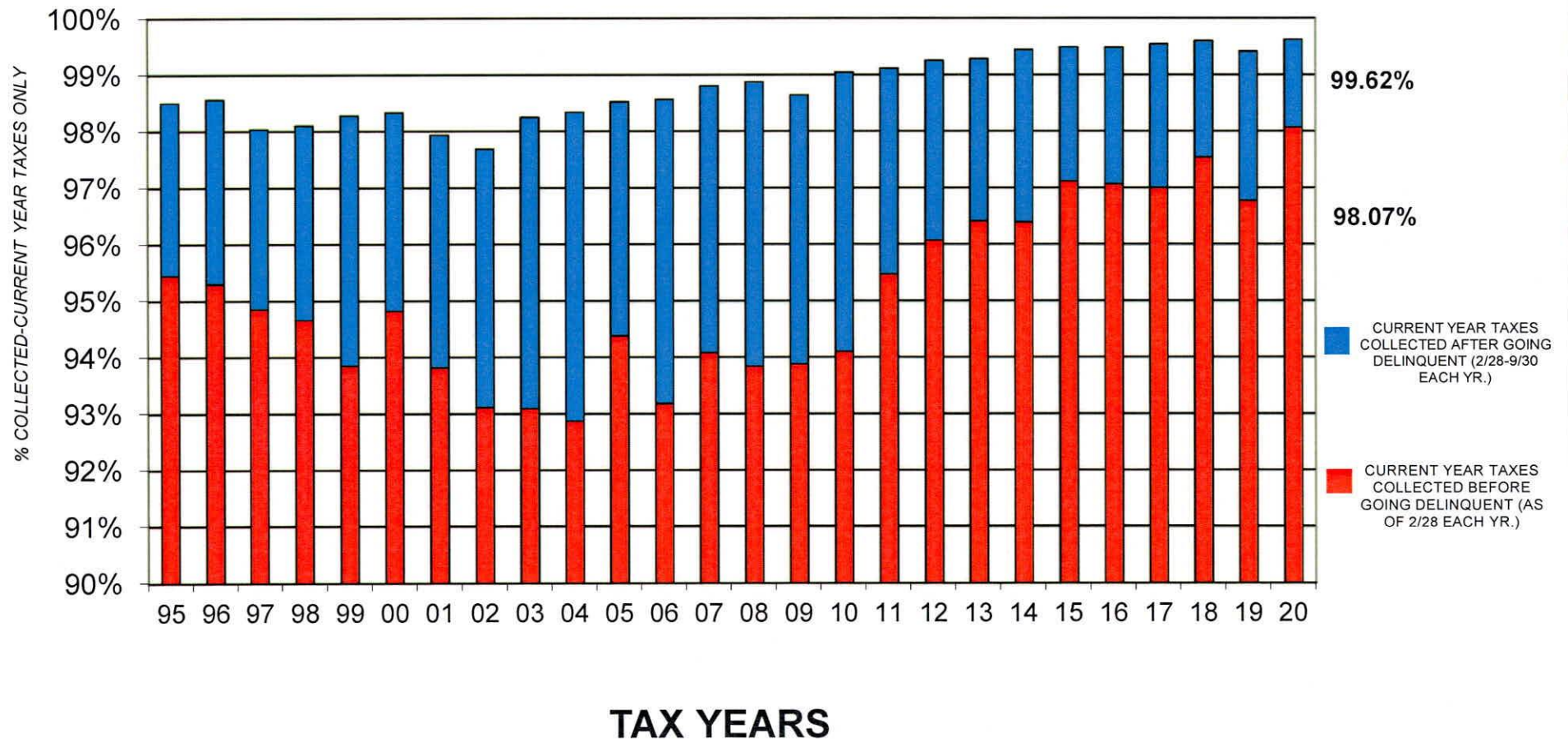
YEAR-TO-DATE SUMMARY PART C

55 - DENTON ISD

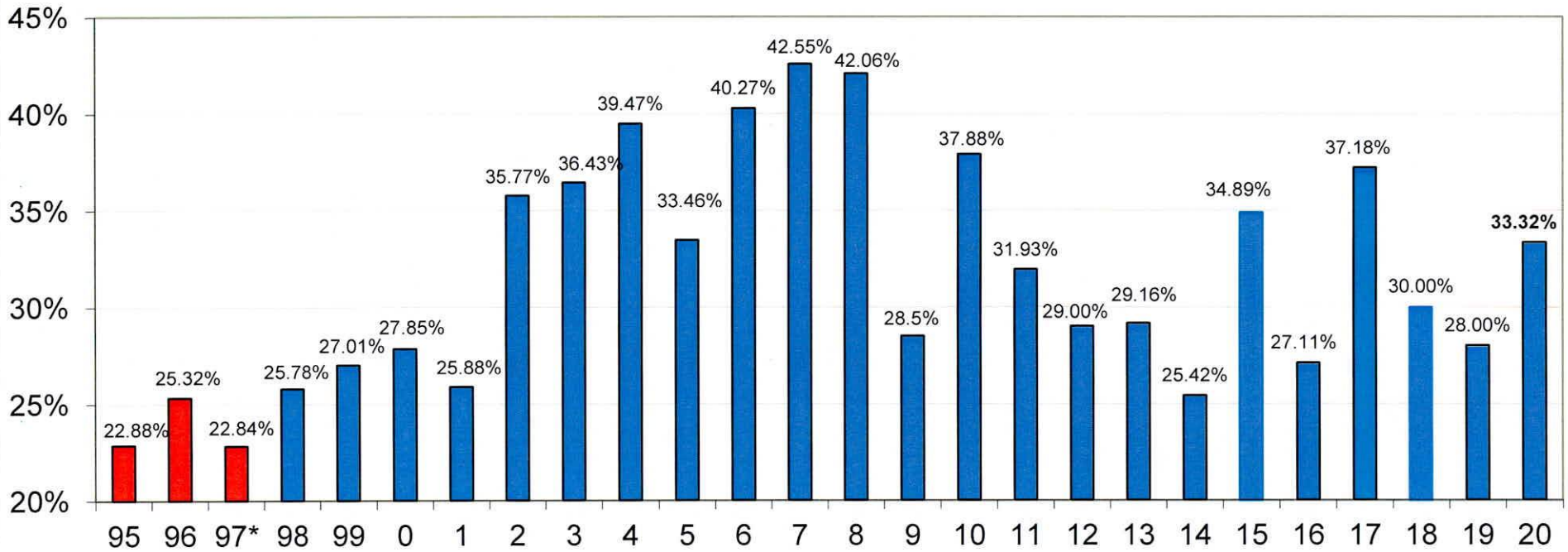
Tax Year = 2019 AND Year End Date = 3/2/2020 AND Month Range from 10/1/2019 to 2/29/2020 and Tax Units = DENTON ISD

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
2019	286,482,347.77	8,650,063.51	7,200,580.75	287,890,004.86	288,033,535.17	5,649,393.35	(990,445.65)	98.07
TOTAL	290,682,657.49	8,770,659.47	7,321,176.71	288,907,009.12	289,050,918.41	8,952,915.79	(1,058,377.50)	

% COLLECTED-CURRENT TAX YEAR ONLY



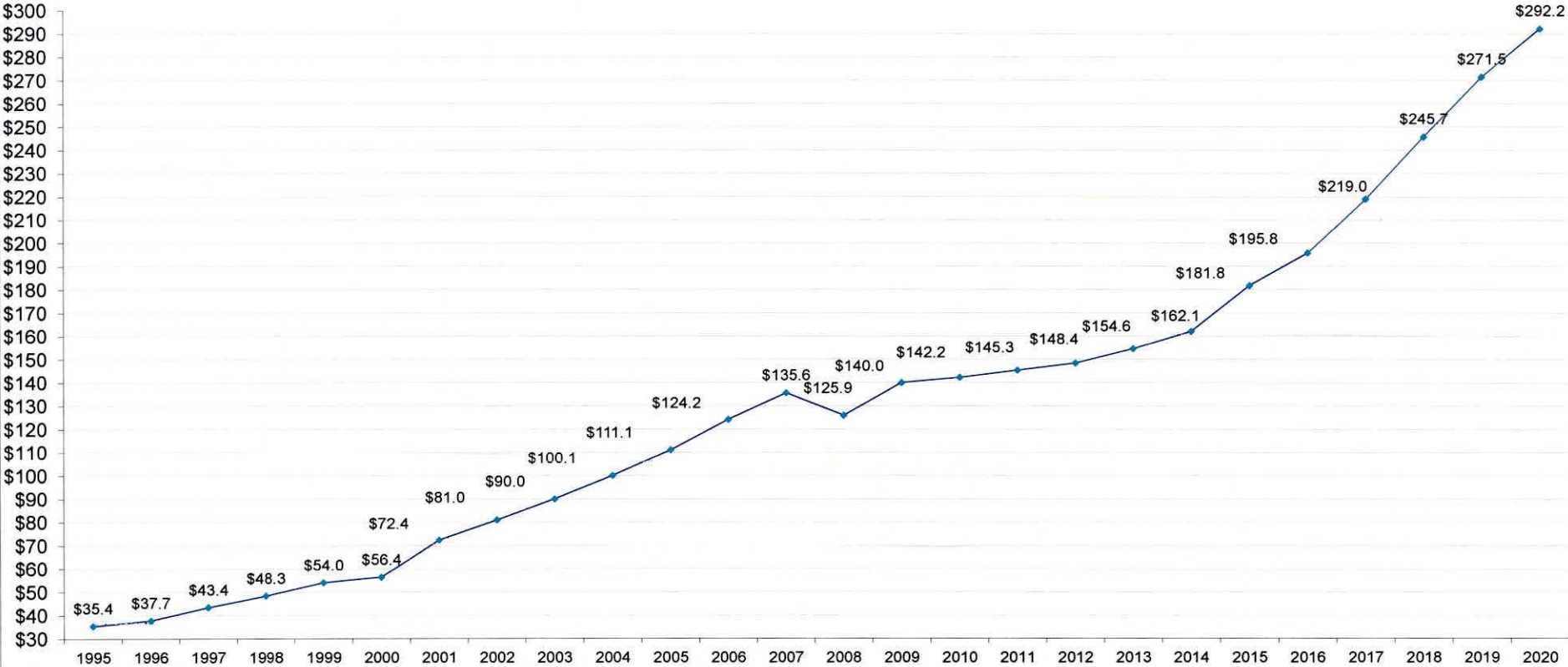
DISD PRIOR YEAR DELINQUENT TAX COLLECTIONS HISTORY (all years except current year taxes)



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

*Sawko & Burroughs, P.C. began collecting for DISD on 1/01/97, although most of the delinquent rolls were not turned over until 7/01/97

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



Note: During this rise from \$35 million to \$292 million in tax levied, the total year end delinquency rate actually shrank from 5.9% of levy in 1995 to .38 of 1% (as a percentage of levy) in 2020.

DISD TWENTY-SIX YEAR COLLECTIONS HISTORY 1995-2020*

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 Ending 9/30</u>	<u>Current Year Tax Levy (Adj.)</u>	<u>Current Year Tax, P&I Collected as of 10/01</u>	<u>Prior Years Tax, P&I Collected as of 10/01</u>	<u>Total Collections 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%
2020	\$292,232,880	\$291,786,882	\$2,016,533	100.54%

*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
2020	33.32%**	\$1,699,357	\$3,400,320	\$317,176

*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)
2020	99.62% (\$1,095,643 due)	98.07% (\$5,649,393 due)	1.55% (thru 09/30/20)**

*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 2019-2020 tax year = \$2,922,329.