

IRVING INDEPENDENT SCHOOL DISTRICT

Regular - BOARD OF TRUSTEES
7:00 PM

Irving ISD Board Room
2621 West Airport Freeway
Irving, TX 75062
Tuesday, January 17, 2023

A G E N D A

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

II. FIRST ORDER OF BUSINESS

- A. Announcement by the chairperson whether a quorum is present, and that the meeting has been duly called, and that notice of the meeting has been posted in accordance with the Texas Open Meetings Act, Texas Government Code Chapter 551.
- B. Invocation - Pastor Kareem Hickman, Calvary Church
- C. Pledge of Allegiance to the American and Texas Flags - Gilbert ES
- D. Recognition of the Teacher of the Month - Daniel Ordonez, Geography/ARTS 1301 Dual Credit - Singley Collegiate Academy 5
- E. Recognition of the Employee of the Month - Nanna Duwe, Campus Aide - Austin MS 6
- F. Recognition of the Guest Educator of the Month - Chanse Vaughn, John Haley ES 7
- G. Recognition of CREST Award Winner Schulze Elementary Counselors (A. Gomez/J. Soberanis) 8
- H. Recognition of QuestBridge Scholar Finalist (A. Gomez/J. Soberanis) 9
- I. Special Recognition - School Board Recognition Month (J. Porter) 10
- J. Public Comment

III. ACTION ITEMS

- A. Consider Approval of Consent Agenda Items:
 - 1. Consider Approval of Minutes of December 12, 2022 (M. Hernandez) 11

2. Consider Approval of Financial Statement for November 2022 (A.D. Jenkins)	19
3. Consider Approval of Resolution and Order No. 22-23-04 Authorizing January Amendment to the 2022-2023 Budget (A.D. Jenkins)	45
4. Consider the Approval of the Supplements to the Irving ISD Tax Rolls (A.D. Jenkins)	55
5. Consider Approval of the Proposed 2023-2024 Student and Teacher Calendars (A. Gomez/R. Lizardo)	89
6. Consider Approval of Award for Request for Quote (RFQ) #23-28-914 for the Re-Roofing Project at Nimitz High School (A. Smith/J. Pilgrim)	90
7. Consider Approval of Final Expenditures Associated with the Construction of the New Professional Learning and Wellness Center (F. Natividad/J. Pilgrim)	94
8. Consider Approval of the Renewal of Award for Request for Proposal (RFP) #22-19-882 for the Purchase of Online Books and Instructional Materials for Gifted and Talented (J. Lindley/L. Rosado)	103
9. Consider Approval of the Renewal of Interlocal Agreement with Region 10 for the Purchase of Food Product and Services for Food and Nutrition Services for the 2023-2024 School Year (F. Natividad/O. Rosenberger/L. Rosado)	109
10. Consider Approval of Annual Comprehensive Financial Report for Fiscal Year Ended August 31, 2022 (F. Natividad/M. Lalee/S. Dempsey/C. Wootton)	127
11. Consider Approval of Order No. 22-23-01 Calling for a Bond Election (F. Natividad/Bracewell LLP)	310
12. Consider Approval of First and Final Reading of Proposed Revisions to Local Policy as Applicable per Department Updates to BBB (Local) (E. Kolni)	341
13. Consider Approval of Resolution and Order No. 22-23-05 of the Board of Trustees of the Irving Independent School District Ordering an Election of Qualified Voters of the Irving Independent School District on May 6, 2023 for the Purpose of Electing Three Trustees to Positions for Single Member Districts 1, 2, and 3 and Authorizing Other Matters Related to the Subject. (E. Kolni)	344
14. Consider Acceptance of Gifts and Donations to the District (F. Natividad)	348

IV. **OTHER BUSINESS**

A. Written Reports

1. Division Reports

- a. Business Services 351
 - * Total Tax Collections
 - * Payroll
 - * Investment Earnings
 - * Quarterly Investment Report

- b. Support Services 366
 - (1) Monthly Maintenance Work Order Summary Report for January (A. Smith)

- c. Human Resources

B. Announcements

1. Administration

- a. Superintendent Announcement(s)

2. Board of Trustees

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

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

A. Section 551.071 - To seek the advice of the Board's attorney about:

- 1. Pending or Contemplated Litigation, Settlement Offer, or Matter Under Investigation

- 2. A Matter in Which the Professional Duty of the Attorney to the Board Conflicts with the Applicable Provisions of the Texas Open Meetings Act.

B. Section 551.072 - To deliberate the purchase, exchange, sale, lease or value of real property if such deliberation in open session would have a detrimental effect on the Board's position in negotiations with a third party

C. Section 551.074 - To deliberate the appointment, employment, resignation, evaluation, reassignment, proposed nonrenewals, termination, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee.

VI. **RECONVENE** from Closed Meeting₃ for Action Relative to Items Covered in Such Meeting.

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

VII. **ADJOURNMENT**

SPECIAL RECOGNITION
January 17, 2023

TEACHER OF THE MONTH
January 2023

Mr. Daniel Ordonez began his career with Irving ISD in 2018 as a Social Studies teacher at Singley Academy. Most recently, he has been serving as a Geography and ARTS 1301 Dual Credit Teacher at Singley Collegiate Academy.

Mr. Ordonez is absolutely one of the best teachers at Singley Collegiate. His dedication to all of the Early College High School (ECHS) students and the program is amazing. He is an advocate for every student he teaches and works tirelessly with his students both inside and outside of the classroom. He is always solution-oriented and pushes not only his students, but also his colleagues to give the very best each day. As an ARTS 1301 Dual Credit facilitator for Dallas College North Lake, Mr. Ordonez has put in countless hours to ensure his students are successful and has accompanied his students on a field experience to the Meadows Museum to complete a semester research project. Professor Anderson from Dallas College states, "Daniel Ordonez has been great to work with. He has gone the extra mile throughout the whole course. He is exceptional." Having teachers like Daniel Ordonez makes it possible for Singley Collegiate students to earn a high school diploma and an Associate Degree in high school.

Congratulations Mr. Daniel Ordonez, on being Irving ISD's January Teacher of the Month!

SPECIAL RECOGNITION
January 17, 2023

EMPLOYEE OF THE MONTH
January 2023

Ms. Nanna Duwe began her career with Irving ISD in December 2021 as a Guest Educator. She currently serves as the General Math Aide at Austin Middle School.

Ms. Duwe understands the impact of consistency in the classroom. Previously, when she was told the teacher of the position she was subbing for would be on leave for an extended amount of time, she volunteered to stay for the remainder of the teacher's absence to support consistency in the classroom. In her current position, she has stayed late and worked with other staff members to build her knowledge of the subject she is currently teaching. We admire her dedication and selflessness. Ms. Duwe is the perfect candidate for this recognition for her commitment to serve our Austin Broncos.

Congratulations Ms. Nanna Duwe on being Irving ISD's January Employee of the Month!

SPECIAL RECOGNITION
January 17, 2023

GUEST EDUCATOR OF THE MONTH
January 2023

Mr. Chanse Vaughn has been a Guest Educator for Irving ISD since September 2012.

Mr. Vaughn is not just a substitute at John Haley Elementary, he is part of the Bulldog family! As a member of the Bulldog family, he consistently supports our teachers, paras, and staff, and the students are always glad to see him. Mr. Vaughn goes above and beyond the role of substitute teacher to help our students and staff and we know we can always count on him. Mr. Vaughn is always on time, supports our students, and is willing to take on any duty needed. We love having him on campus as a part of the Bulldog family.

Congratulations Mr. Chanse Vaughn on being Irving ISD's January Guest Educator of the Month!



SPECIAL RECOGNITION
January 17, 2023

TOPIC: Recognition of CREST Award Winner Schulze Elementary Counselors

SUBMITTED BY: Julie Soberanis, Director of Guidance & Counseling

BACKGROUND: CREST (Counselors Reinforcing Excellence for Students in Texas) recognizes exemplary counseling programs in Texas based on the Texas Model for Comprehensive School Counseling Programs as adopted by TEA in 2018. The award indicates campus and counselor leadership and advocacy for serving students and the school community.



SPECIAL RECOGNITION
January 17, 2023

TOPIC: Recognition of QuestBridge Scholar Finalist

SUBMITTED BY: Julie Soberanis, Director of Guidance & Counseling

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

Special Recognition-School Board Recognition Month

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

BACKGROUND

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

ATTACHMENT:

- PowerPoint

IRVING INDEPENDENT SCHOOL DISTRICT
SPECIAL CALLED MEETING - BOARD OF TRUSTEES
3:30 P.M.
2621 W. Airport Freeway, Irving, Texas, 75062
Monday, December 12, 2022

Call to Order The Special Called Meeting was called to order by President Randy Randle at 3:39p.m.

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

ABSENT: Lisa Lobb

ALSO
PRESENT: Alvin McQuarters, Chief of Technology, and Innovation
 Fernando Natividad, Finance and Federal/State Programs Officer
 Dorian Galindo, EXECUTIVE DIRECTOR OF PLANNING, EVALUATION AND RESEARCH SERVICES
 Jackie Gorena, Chief Learning Officer
 Andre Smith, Chief of Administrative Services
 Esther Kolni, District General Counsel
 Katie Gilleland, Human Resources
 Jorge Acosta, Executive Director of Human Resources
 Lisa Hill, Director of Human Resources
 Emilio Mollett, Investigator
 Meritza Webb, Executive Director
 Jose Villasenor, Human Resources
 Sandy Cravens, Physical Education
 Ernest Rivera, Human Resources
 Erika Pedroza, Communications
 Joe Estrada, School Leadership
 Imelda Little, School Leadership
 Reny Lizardo, Campus Operations
 Jose Villasenor, Employee Wellness
 Bernardo Frias, Communications
 Olga Rosenberger, Food Service
 Claudia Marquez, HIPPY
 Dolores Ozuna, HIPPY
 Ernesto Mendizabal, HIPPY
 Laura Marquez, Special Assistant to the Deputy Superintendent of School Operations
 Lynn Andrews, Executive Assistant to the Superintendent

VISITORS: Gwen Craig
 Mark Zeske, City Councilman
 Caley Gonzales
 Sandy Nicholas
 Avent Valtierra
 Jose Gomez
 Sonia Dominguez
 Diana Mora
 Mary Ann Kellam
 Shelby Williams

Public Comment No Public Comments

Issue Certificate of Esther Kolni asked Randy Randle and Mary Richarte to sign the Certificate.
Appointment to
Replace Trustee of Mary Richarte signed the Statement of Officer
Single Member
District 3

Judge Rodney
Adams to
Administer the
Oath of Office and
Take the
Statement
of Officer for
Replacement
Trustee of Single
Member District 3

Oath of office was delivered by the Honorable Rodney Adams

ADJOURNMENT

The Special Called Meeting adjourned at 3:49 p.m.

IRVING INDEPENDENT SCHOOL DISTRICT
WORK SESSION - BOARD OF TRUSTEES
5:00 P.M.
2621 W. Airport Freeway, Irving, Texas, 75062
Monday, December 12, 2022

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

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

ALSO
PRESENT: Alvin McQuarters, Chief of Technology, and Innovation
 Fernando Natividad, Finance and Federal/State Programs Officer
 Dorian Galindo, EXECUTIVE DIRECTOR OF PLANNING, EVALUATION AND RESEARCH SERVICES
 Jackie Gorena, Chief Learning Officer
 Andre Smith, Chief of Administrative Services
 Esther Kolni, District General Counsel
 Jerome Pilgrim, Director of Purchasing
 Cher Elzy, Tax Collector
 Katie Gilleland, Human Resources
 Jorge Acosta, Executive Director of Human Resources
 Lisa Hill, Director of Human Resources
 Reginald Williams Benefits and Compensation
 Emilio Morlett, Investigator
 Meritza Webb, Executive Director
 Jose Villasenor, Human Resources
 Tiffany Wilson, Special Education
 Joe Estrada, School Leadership
 Imelda Little, School Leadership
 Mahdia Lalee, Business Office
 Maritza Villa, POD
 Kristina Feldner, Professional Learning
 Jana Claxton, C & I
 M Mago-Malo, C & I
 M Wagner, Hanes
 Carrie Daniels, Schulze
 Sammy Andrews, Director of Facilities
 Stephen Mayhew, Schulze
 Maldonado, MacArthur
 Diana Jauregui, Brandenburg
 Mieisha Runnels, Business Office
 Martina Fernandez, Business Office
 George Cuba, Singley
 Sonia Calles, MacArthur
 Ashley Flamingo, SICA
 Linda Torres Rangel, Principal Schulze
 Jeff Rowland, Townley
 Kylie Fyfe, Johnson
 Jasmine Odom Johnson
 Leigh Anne McNeese, Clifton
 Rachel Morton, Elliott
 Delicia Floyd, Kinkeade
 Manny Espino, Sam Houston
 Manuel Gomez, Johnston
 Brandon Johnson, Crocket
 Reny Lizardo, Campus Operations
 Mahdia Lalee, Business Office
 Liesl Payne, Communications
 Jose Villasenor, Employee Wellness

Robyn Bayer, MTSS
 Eddie Valtierra, Technology
 Crystal Scanio, Irving Schools Foundation
 Henry Taylor, Principal
 Natasha Stewart, Principal MacArthur
 Litzzy Ambrocio, Assistant to the Chief of Schools
 Laura Marquez, Special Assistant to the Deputy Superintendent of School Operations
 Lynn Andrews, Executive Assistant to the Superintendent

VISITORS:

Geoffrey Harris, UEA
 Phil Meaders, ISF LAN
 Gwen Craig, ISF
 Nina Flores
 Darrin Furbush, ISF

Public Comment	No Public Comments
Receive Presentation on Irving ISD's Strategic Planning Efforts: Reflective and Collaborative Practices	Dr. Dorian Galindo gave an extensive presentation on our strategic plan which was built in one year. The new mission statement is, Empower today and Excel to tomorrow. She also said the new core values are, Accountability, Integrity, Empathy, Safeguard and Ambition. Strategic planning is a continuous progress.
Receive Presentation for Proposed Changes to the 2022-2023 Student and Teacher Calendars	Reny Lizardo said there are a couple of changes to the calendar. Teachers will still have 187 days on their contract.
Safety and Security Audit Report	Dr. Andre Smith gave the Audit Report.
Irving Schools Foundation 2022-2023 Employee Giving Campaign Results	Crystal Scanio gave the results of the Employee Giving Campaign.
Discuss Items on the December 12, 2022, Regular Board Meeting Agenda	Discussion took place on December 12, 2022, Regular Meeting Agenda matters.
Executive Session	Moved to Executive Session at 5:39 pm
Reconvene	Reconvened at 6:53pm
ADJOURNMENT	The work session adjourned at 6:53 p.m.

IRVING INDEPENDENT SCHOOL DISTRICT
REGULAR MEETING - BOARD OF TRUSTEES
7:00 P.M.
2621 W. Airport Freeway, Irving, Texas, 75062
Monday, December 12, 2022

Call to Order The work session was called to order by President Randy Randle at 7:00 p.m.

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

ALSO
PRESENT: Alvin McQuarters, Chief of Technology, and Innovation
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Robyn Bayer, MTSS
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Henry Taylor, Principal
Natasha Stewart, Principal MacArthur
Litzzy Ambrocio, Assistant to the Chief of Schools
Laura Marquez, Special Assistant to the Deputy Superintendent of School Operations
Lynn Andrews, Executive Assistant to the Superintendent

VISITORS: Geoffrey Harris, UEA
Phil Meador, ISF
Gwen Craig, ISF
Nina Flores

Invocation – Reverend Dr. Bill LaBarr former Pastor of Plymouth Park Methodist Church

The pledges to the flags were led by students from Schulze ES

Recognition of Teacher of the Month

Ms. Lobb recognized Jokasta Maldonado-Mullet, Science Teacher, MacArthur

Recognition of Employee of the Month

Ms. Hye recognized Myriam Rios, Language Assessment and Data Clerk, Administrative Annex

Recognition of the Guest Educator of the Month

Ms. Richarte recognized Mikaela Jauregui, Brandenburg ES

Special Recognition

Ms. Lawrence gave Recognition to the 2022 IISD Christmas Card Winner, Nusrat Sultana, Travis MS

Public Hearing Regarding the Financial Integrity Rating System of Texas (FIRST Report)

Public Comment

George Cuba – Paraprofessional and support staff pay

Consent Agenda

A. Consider Approval of Consent Agenda Items:

1. Consider Approval of Minutes of November 14, 2022 (M. Hernandez)
2. Consider Approval of Financial Statement for October 2022 (A.D. Jenkins)
3. Consider Approval of Resolution and Order No. 22-23-03 Authorizing December Amendment to the 2022-2023 Budget (A.D. Jenkins)
4. Consider Acceptance of Gifts and Donations to the District

Ms. Hye made a motion to approve the Consent Agenda Items

Ms. Lobb seconded

Passed 7-0

B. Consider Approval of the Naming of MacArthur Gymnasium

Dr. Robbins made a motion to approve the Naming of the MacArthur Gymnasium

Mr. Kelley seconded

Passed 7-0

C. Consider Approval for the Proposed Changes to the 2022-2023 Student and Teacher Calendars

Dr. Robbins made a motion to approve the Calendar Changes

Ms. Lobb seconded

Passed 7-0

D. Consider Approval of the Termination of a Chapter 21 Probationary Contract Employee, E. Valencia Cuervo, Before the End of the Contract Term for the Reasons Set Forth in the Attached Notice of Proposed Termination

Ms. Lobb made a motion to approve the Termination of the Contract

Dr. Robbins seconded

Passed 7-0

Superintendent's Announcements

Congratulation to Coach O on the naming of the Gymnasium at MacArthur, very well deserved.

Congratulations to our 8 Quest Bridge finalist, a special congratulations goes to three of those students who matched with prestigious universities through the Quest Bridge program

Congratulations to the counselors at Schulze for being awarded the CREST (Counselors Reinforcing Excellence for Students in Texas) by TSCA (Texas School Counselor Association)

I am so excited to have launched the Heart-to-Heart with Superintendent Hernandez podcast! The first Episode aired in October and last month episode two with Irving Police Chief Derick Miller. This week we will drop episode 3 with Umayma Aamir, Student at Singley

We are kicking off the Gold Card this Wednesday Dec. 14 at 9a, at Singley. This amazing opportunity includes free admission to athletic competitions, fine arts performances as well as discounts on CTE student enterprise services. This has been expanded to 55 and up!

Last month we held the Realtor Luncheon and had a great turn out. A Very successful way to reach and important sector of our community.

Congratulation to 154 students who were inducted to the National Technical Honor Society.

The Irving City Parade was a lot of fun. Congratulations to the HIPPY program who won 1st place for the 3rd time.

Welcome Mary Richarte, we are glad you are with us!

Board Announcements

Lisa Lobb – Congratulations to Suzy O! I also went along with the Monthly awards and that was so much fun!

Dr. Robbins – It was an honor to work beside Coach O! I attended 2 of the 3 banquet and was amazed at how much the coaches new about each and every player they coached.

A.D. Jenkins – He was very offended by the comment on Safety and Security. It felt like a slap in the face with all the work and time we have dedicated to the safety and security of all our employees and children. The safety audit showed how well we are doing at keeping everyone safe. To say he was bullied and basically told to sit down and shut up is an untruth.

Mr. Kelley – Welcome Mary and the realtor luncheon was great and he could really feel the passion of the group.

Mary Richarte – With just starting off, she was able to attend the realtor luncheon and 2 of the banquets the City Parade and the Hispanic Gala. She was very impress with the kids from Irving HS who helped out also.

Ms. Hye – She agreed with Mr. Jenkins. She also felt it was an honor to be part of the Irving Parade and Nimitz Football Banquet.

Mr. Randle – Welcome Mary! The Nimitz Banquet was a good time. Walking around the building he told his wife Lynda, “only in south Irving can you see something like this”!

ADJOURNMENT The Board Meeting adjourned at 8:19 p.m.

TOPIC: Consider Approval of Financial Statements for November 2022

SUBMITTED BY: Fernando Natividad; Chief Financial Officer

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

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

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

Attachments:

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

Date: January 17, 2023
To: Fernando Natividad, Chief Financial Officer
From: Mahdia Lalee, Director of Business Operations
Subject: Financial Statements for November 2022

General Operating Fund

Revenue:

Total revenue and other sources for the General Operating Fund through November were \$86,403,743 or 25.9% of budget, compared to \$83,939,446 or 24.9% of budget last year, an increase of \$2,464,297 or 2.9%.

- State funding through November totaled \$72,105,480 compared to \$70,018,174 last year, an increase of \$2,089,306 or 2.9%.

Expenditures:

Total expenditures and other uses for the General Operating Fund through November were \$83,577,640 or 24.2% of budget, compared to \$89,101,735 or 24.9% of budget last year, a decrease of \$5,524,095 or 6.2%. The decrease in total expenditures is attributed to the following item:

- Function 53 – supplies expenditures through November were \$1,022,522 or 18.5% of budget compared to \$6,145,639 or 61.3% of budget last year, a decrease of \$5,123,117 or 83.4%. Last year technology department purchased thousands of chrome books for various grade levels at the beginning of the FY.

Food Service Fund

Revenue:

Total revenue and other sources for the Food Service Fund through November were \$8,202,313 or 32.4% of budget compared to \$9,765,322 or 41.2% of budget last year, a decrease of \$1,563,008 or 16.01%. The decrease in total revenue is attributed to the following item:

- Federal resources through November totaled \$7,638,154 or 33.2% compared to \$9,480,158 or 44.3% last year, a decrease of \$1,842,004 or 19.4%.

Expenditures:

Total expenditures and other uses for the Food Service Fund through November were \$6,287,088 or 26.5% of budget, compared to \$5,798,656 or 23.2% of budget last year, an increase of \$488,433 or 8.4%. The increase in total expenditures was attributed to the following item:

- Function 35 – the cost of food has increased year over year

Debt Service Fund

Revenue:

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

Expenditures:

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

Special Revenue Funds

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

Revenue:

Total revenue and other uses for the Special Revenue Fund through November were \$7,726,505 compared to \$313,843 last year, an increase of \$7,412,662. The increase is attributed to the timing of when the funds were drawdown.

Expenditures:

Total expenditures and other uses for the Special Revenue Fund through November were \$17,333,119 compared to \$8,894,429 last year, an increase of \$8,438,690. The increase is attributed to the purchasing of new staff laptops.

Capital Projects Funds

Revenue:

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

Expenditures:

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

Proprietary Funds

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

Revenue:

Total revenue and other sources for the Internal Service Funds through November were \$626,919 or 25.3% of budget compared to \$573,647 or 23.2% of budget last year which represents an increase of \$53,272 or 9.3%.

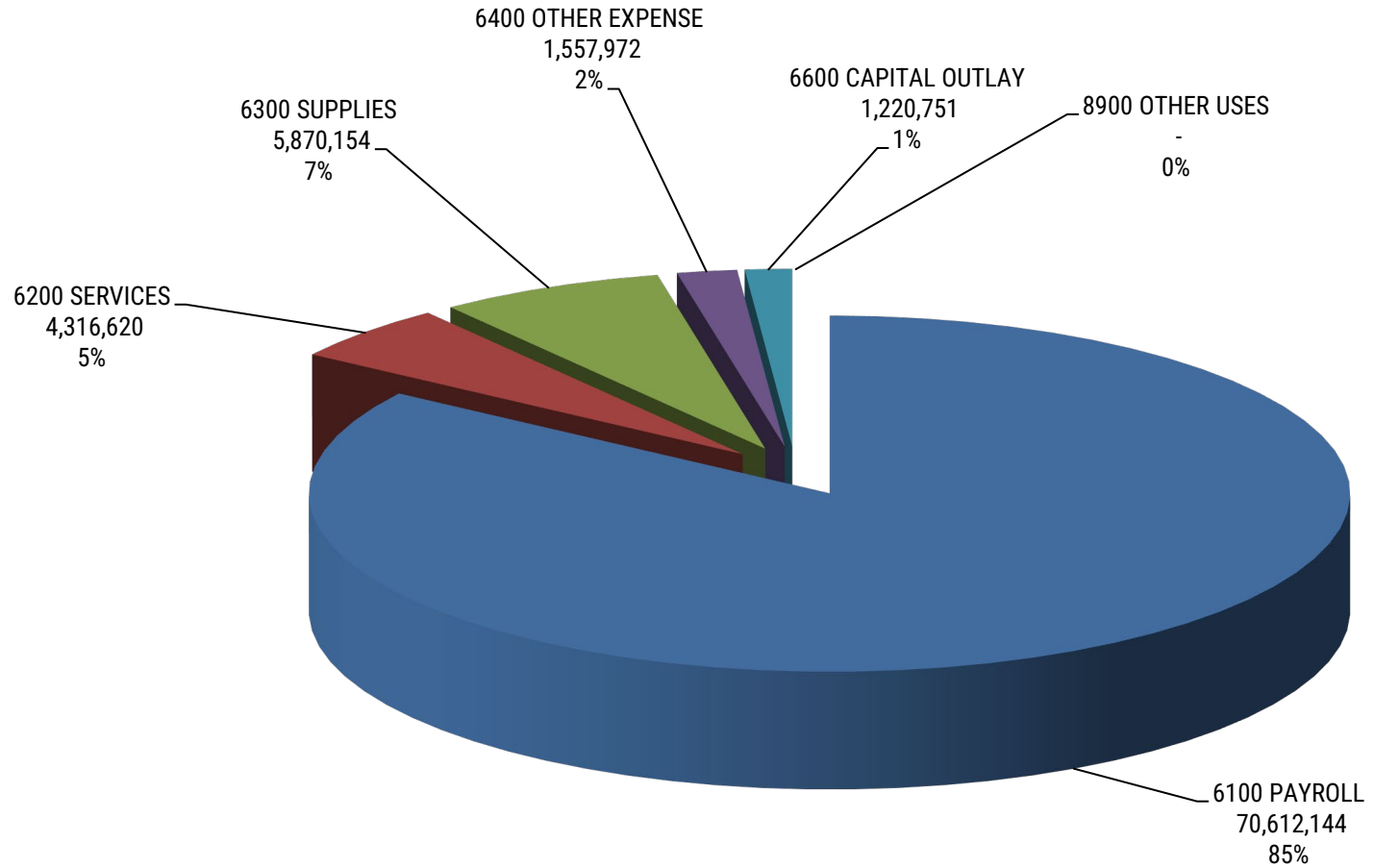
- This increase is due to the Science Refurbish Center expanding their services to more departments and additional campuses.

Expenditures:

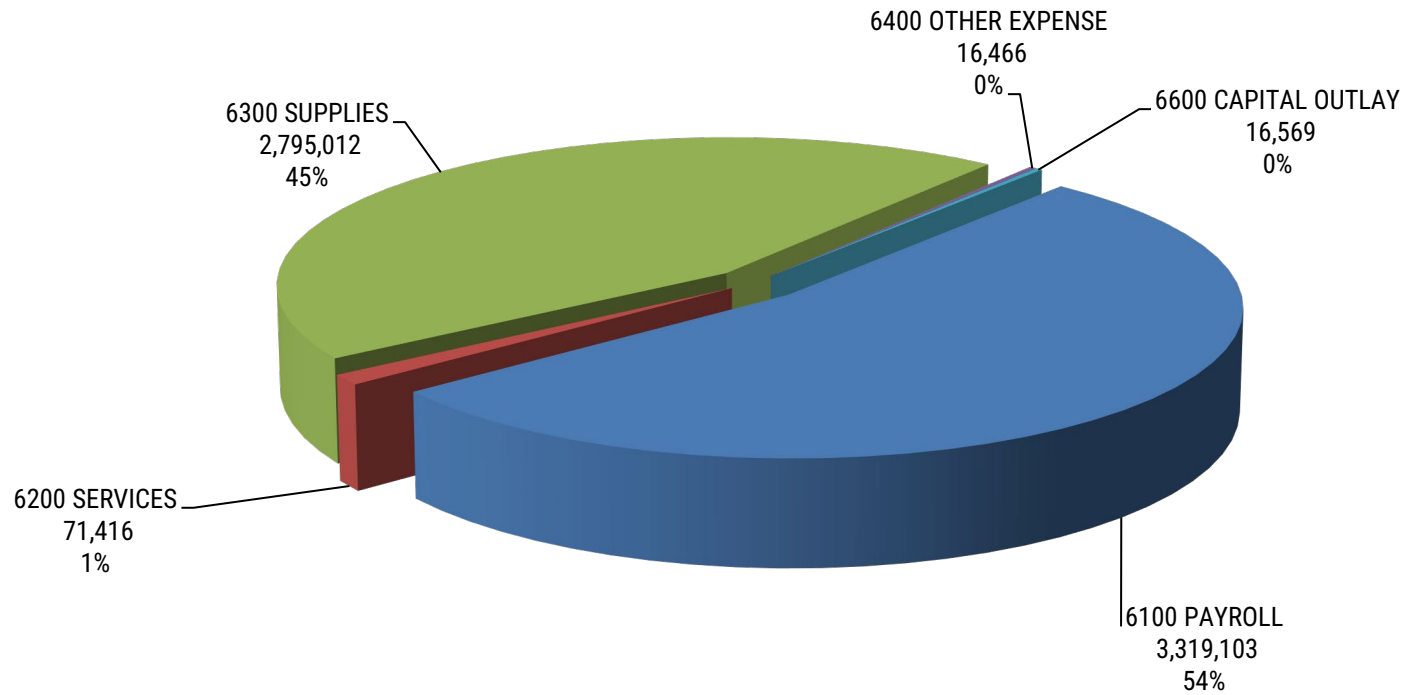
There was no significant difference in total expenditures and other uses for the Internal Service Funds through November when compared to total expenditures and other uses through the same period of the previous year.

As of November 30, 2022, total net assets for all the Internal Service Funds were \$2,062,751.

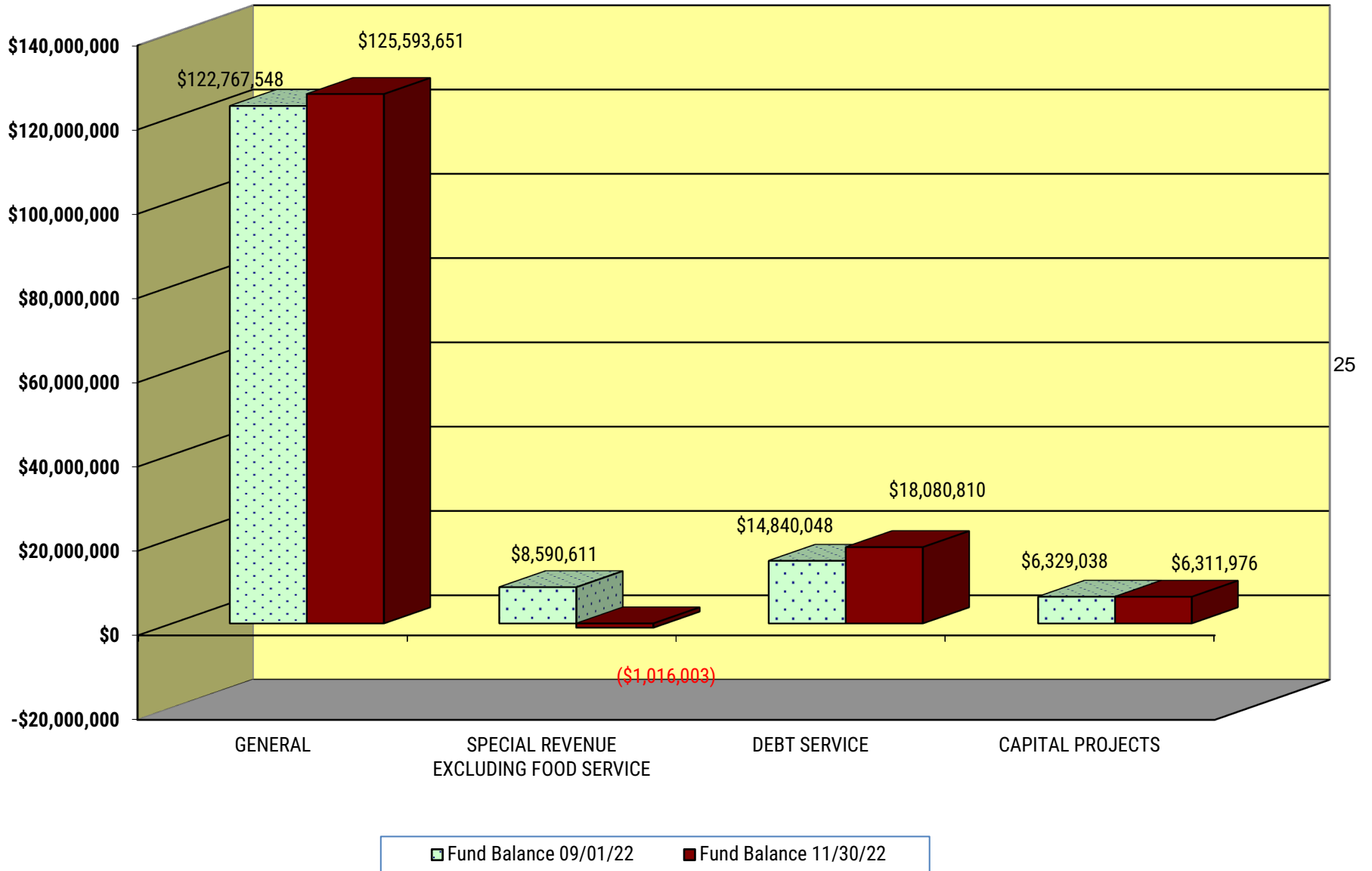
General Operating Fund YTD Actual Expenditures November 30, 2022



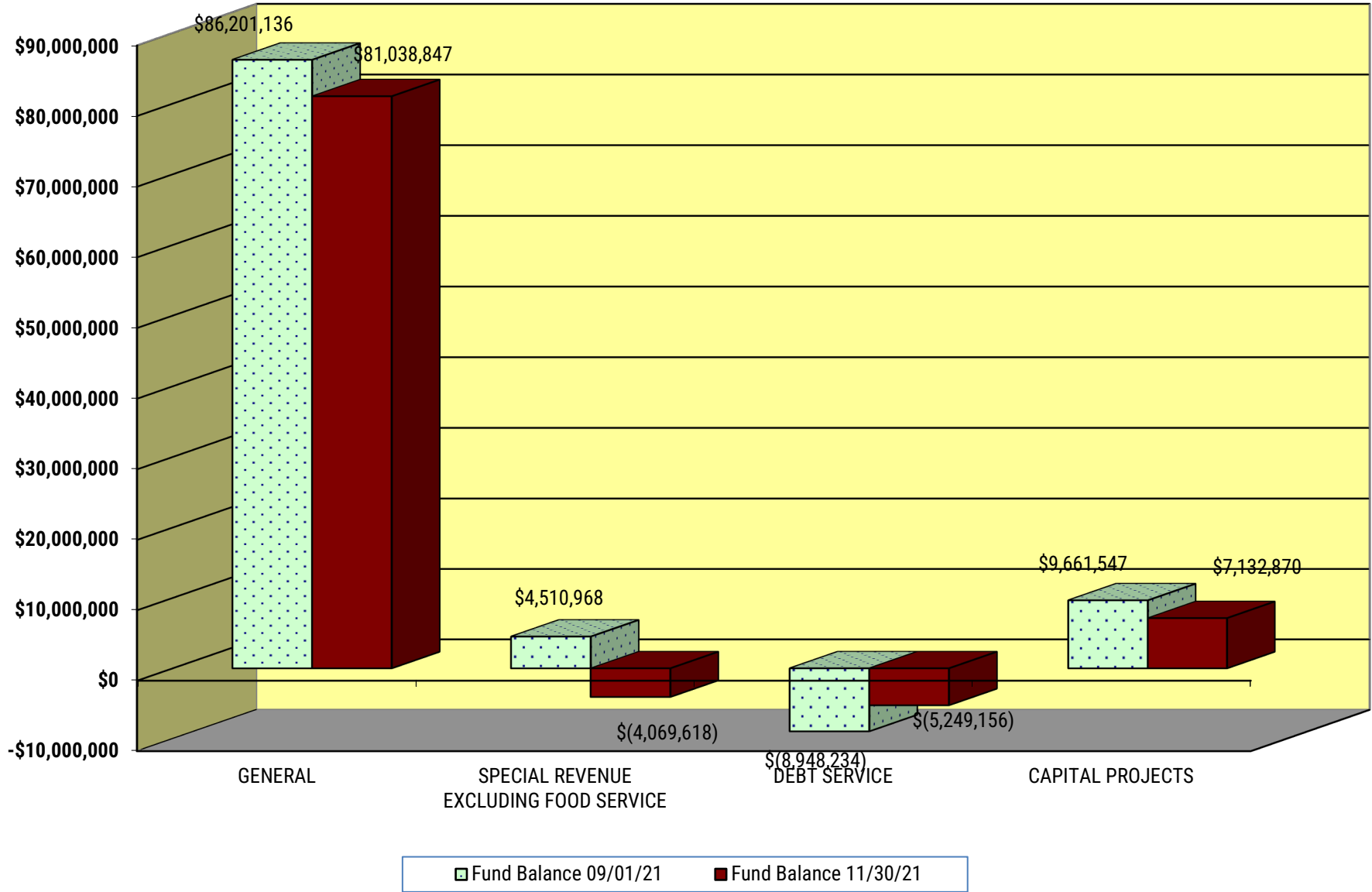
Food Service Fund YTD Actual Expenditures November 30, 2022



Comparative Fund Balances November 30, 2022



Comparative Fund Balances November 30, 2021



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

	CURRENT YEAR						PRIOR YEAR		
	09/01/2021 to 11/30/2022			11/22 MTD		(OVER) UNDER	09/01/2020 to 11/30/2021		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
REVENUE									
LOCAL RESOURCES:									
5711 TAXES CURRENT YEAR	172,678,620	11,469,772	6.6%	7,175,194	4.2%	161,208,848	152,300,000	10,956,291	7.2%
5712 DELINQUENT TAXES	256,205	236,555	92.3%	130,922	51.1%	19,650	276,647	(6,936)	-2.5%
5719 OTHER TAX RELATED REVENUE	500,000	211,877	42.4%	70,137	14.0%	288,123	500,000	228,438	45.7%
TOTAL TAXES	173,434,825	11,918,204	6.9%	7,376,252	4.3%	161,516,621	153,076,647	11,177,792	7.3%
5735 SUMMER SCHOOL	-	(152)	--	-	--	152	-	(50)	--
5738 PARKING FEES	4,500	972	21.6%	81	1.8%	3,528	4,500	1,689	37.5%
5739 OTHER TUITION AND FEES	200,000	134,497	67.2%	44,326	22.2%	65,503	200,000	131,718	65.9%
5742 INVESTMENT EARNINGS	500,000	570,631	114.1%	233,240	46.6%	(70,631)	500,000	57,281	11.5%
5743 RENTAL OF FACILITIES	70,000	10,058	14.4%	1,200	1.7%	59,942	70,000	9,522	13.6%
5744 GIFTS AND BEQUESTS	171,734	134,975	78.6%	0	0.0%	36,759	185,448	56,807	30.6%
5745 NET INSURANCE RECOVERY	200,000	14,629	7.3%	-	0.0%	185,371	200,000	1,270,412	635.2%
5746 TIF TAXES COLLECTED	-	-	--	-	--	-	-	-	--
5749 MISCELLANEOUS REVENUE	719,229	174,849	24.3%	27,211	3.8%	544,380	250,000	255,358	102.1%
5752 ATHLETIC	-	115,490	--	23,917	--	(115,490)	-	118,208	--
5755 ACTIVITY FUND RECEIPTS	1,051,638	289,436	27.5%	115,234	11.0%	762,203	1,055,866	278,915	26.4%
5766 CONCURRENT ENROLLMENT	50,000	-	0.0%	-	0.0%	50,000	50,000	-	0.0%
5767 IRVING SCHOOL FOUNDATION	41,383	51,830	43.0%	5,758	2.9%	113,925	-	5,060	--
5769 REVENUE FROM INTERMEDIATE	200,000	86,075	49.3%	-	0.0%	1,625,195	200,000	127,247	63.6%
TOTAL OTHER LOCAL RESOURCES	3,208,485	1,583,290	49.3%	450,967	14.1%	1,625,195	2,715,814	2,312,166	85.1%
TOTAL LOCAL RESOURCES	176,643,310	13,501,495	7.6%	7,827,220	4.4%	163,141,815	155,792,461	13,489,959	8.7%
STATE RESOURCES:									
5811 PER CAPITA	7,224,195	4,224,389	58.5%	1,344,272	18.6%	2,999,806	6,224,195	1,556,712	25.0%
5812 FOUNDATION ENTITLEMENTS	119,852,633	64,092,053	53.5%	11,810,690	9.9%	55,760,580	150,963,977	64,541,269	42.8%
5819 STATE	-	-	--	-	--	-	-	-	--
5829 TEA/NON-FOUNDATION REVENUE	-	-	--	-	--	-	-	-	--
5831 STATE TRS ON-BEHALF	16,800,000	3,789,038	22.6%	1,281,806	7.6%	13,010,962	16,200,000	3,920,193	24.2%
TOTAL STATE RESOURCES	143,876,828	72,105,480	50.1%	14,436,768	10.0%	71,771,348	173,388,172	70,018,174	40.4%
FEDERAL RESOURCES:									
5929 FEDERAL REVENUE-TEA DISTR.	8,500,000	365,065	4.3%	252,824	3.0%	8,134,935	4,000,000	8,785	0.2%
5931 SHARS REIMBURSEMENT	4,350,000	250,914	5.8%	37,393	0.9%	4,099,086	4,000,000	392,460	9.8%
5939 CHILD & ADULT CARE PROGRAM	-	-	--	-	--	-	-	-	--
5946 BABS SUBSIDY	-	-	--	-	--	-	-	-	--
5949 ROTC	250,000	80,486	32.2%	26,967	10.8%	169,514	250,000	29,891	12.0%
5959 SHARED SERVICE ARRANGEMENT	-	604	--	-	--	-	-	-	--
TOTAL FEDERAL RESOURCES	13,100,000	697,069	5.3%	317,788	2.4%	12,402,931	8,250,000	431,136	5.2%
OTHER SOURCES:									
7912 SALE OF FIXED ASSETS	-	99,700	--	-	--	(99,700)	-	178	--
7915 INTERFUND TRANSFERS IN	-	-	--	-	--	-	-	-	--
7918 SPECIAL ITEMS	-	-	--	-	--	-	-	-	--
7919 EXTRAORDINARY ITEMS	-	-	--	-	--	-	-	-	--
TOTAL OTHER REVENUE SOURCES	-	99,700	--	-	--	(99,700)	-	178	--

IRVING INDEPENDENT SCHOOL DISTRICT
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 November 30, 2022

	CURRENT YEAR						PRIOR YEAR		
	09/01/2021 to 11/30/2022			11/22 MTD	(OVER) UNDER		09/01/2020 to 11/30/2021		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
TOTAL GENERAL OPERATING REVENUE:	333,620,138	86,403,743	25.9%	22,581,776	6.8%	247,216,394	337,430,633	83,939,446	24.9%

**IRVING INDEPENDENT SCHOOL DISTRICT
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	CURRENT YEAR						PRIOR YEAR		
	09/01/2021 to 11/30/2022			11/22 MTD		(OVER) UNDER	09/01/2020 to 11/30/2021		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
EXPENDITURES									
11 INSTRUCTION:									
6100 PAYROLL	183,432,269	46,639,508	25.4%	15,249,520	8.3%	136,792,760	197,340,508	48,376,227	24.5%
6200 CONTRACTED SERVICES	2,468,322	1,270,810	51.5%	647,250	26.2%	1,197,513	1,941,812	1,180,869	60.8%
6300 SUPPLIES	11,065,938	1,880,700	17.0%	772,030	7.0%	9,185,239	10,349,959	2,162,270	20.9%
6400 OTHER EXPENSE	1,849,452	390,059	21.1%	138,793	7.5%	1,459,393	1,919,274	421,473	22.0%
6600 CAPITAL OUTLAY	70,594	14,447	20.5%	-	0.0%	56,147	153,698	30,197	19.6%
TOTAL INSTRUCTION	198,886,575	50,195,523	25.2%	16,807,594	8.5%	148,691,052	211,705,251	52,171,036	24.6%
12 LIBRARY:									
6100 PAYROLL	4,443,618.00	1,139,394.01	25.6%	379,189	8.5%	3,304,224	4,661,985	1,107,359	23.8%
6200 CONTRACTED SERVICES	50,703.23	10,545.46	20.8%	295	0.6%	40,158	38,062	9,727	25.6%
6300 SUPPLIES	1,156,889.45	591,285.32	51.1%	104,358	9.0%	565,604	1,182,196	380,322	32.2%
6400 OTHER EXPENSE	32,068.99	4,865.94	15.2%	2,594	8.1%	27,203	106,891	2,920	2.7%
6600 CAPITAL OUTLAY	1,000.00	0.00	0.0%	-	0.0%	1,000	63,455	-	0.0%
TOTAL LIBRARY	5,684,280	1,746,091	30.7%	486,437	8.6%	3,938,189	6,052,589	1,500,328	24.8%
13 STAFF DEVELOPMENT:									
6100 PAYROLL	6,907,174	922,339	13.4%	282,610	4.1%	5,984,835	3,594,459	964,475	26.8%
6200 CONTRACTED SERVICES	416,347	(14,320)	-3.4%	1,980	0.5%	430,667	495,467	73,864	14.9%
6300 SUPPLIES	633,992	363,343	57.3%	16,495	2.6%	270,649	996,385	382,406	38.4%
6400 OTHER EXPENSE	635,300	201,795	31.8%	86,481	13.6%	433,506	567,354	82,842	14.6%
6600 CAPITAL OUTLAY	-	-	--	-	--	-	-	-	--
TOTAL STAFF DEVELOPMENT	8,592,813	1,473,157	17.1%	387,566	4.5%	7,119,656	5,653,665	1,503,588	26.6%
21 INSTRUCTIONAL ADMINISTRATION:									
6100 PAYROLL	7,128,172	1,511,965	21.2%	475,784	6.7%	5,616,207	5,431,282	1,364,705	25.1%
6200 CONTRACTED SERVICES	946,241	367,849	38.9%	98,779	10.4%	578,392	394,119	89,441	22.7%
6300 SUPPLIES	697,433	349,916	50.2%	23,099	3.3%	347,517	414,068	31,296	7.6%
6400 OTHER EXPENSE	1,039,504	198,209	19.1%	38,237	3.7%	841,294	381,503	89,017	23.3%
6600 CAPITAL OUTLAY	500	-	0.0%	-	0.0%	500	7,590	7,090	93.4%
TOTAL INSTRUCTIONAL ADMINISTRATION	9,811,850	2,427,940	24.7%	635,899	6.5%	7,383,910	6,628,561	1,581,548	23.9%
23 SCHOOL ADMINISTRATION:									
6100 PAYROLL	19,722,727	5,004,469	25.4%	1,648,247	8.4%	14,718,258	20,923,932	5,067,109	24.2%
6200 CONTRACTED SERVICES	157,917	12,083	7.7%	5,230	3.3%	145,834	105,645	15,189	14.4%
6300 SUPPLIES	377,423	150,610	39.9%	55,988	14.8%	226,813	316,269	96,992	30.7%
6400 OTHER EXPENSE	313,476	43,034	13.7%	31,284	10.0%	270,442	394,453	61,687	15.6%
6600 CAPITAL OUTLAY	-	-	--	-	--	-	3,652	-	0.0%
TOTAL SCHOOL ADMINISTRATION	20,571,543	5,210,197	25.3%	1,740,749	8.5%	15,361,347	21,743,951	5,240,977	24.1%

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**IRVING INDEPENDENT SCHOOL DISTRICT
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	CURRENT YEAR						PRIOR YEAR		
	09/01/2021 to 11/30/2022			11/22 MTD		(OVER) UNDER	09/01/2020 to 11/30/2021		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
31 COUNSELING SERVICES:									
6100 PAYROLL	18,299,968	3,599,664	19.7%	1,170,994	6.4%	14,700,304	14,968,668	3,733,449	24.9%
6200 CONTRACTED SERVICES	587,208	304,161	51.8%	76,950	13.1%	283,047	387,022	291,614	75.3%
6300 SUPPLIES	968,658	155,967	16.1%	20,603	2.1%	812,690	807,264	161,752	20.0%
6400 OTHER EXPENSE	152,531	64,515	42.3%	16,923	11.1%	88,016	172,545	51,265	29.7%
6600 CAPITAL OUTLAY	-	-	--	-	--	-	-	-	--
TOTAL COUNSELING SERVICES	20,008,365	4,124,308	20.6%	1,285,471	6.4%	15,884,057	16,335,499	4,238,081	25.9%
32 ATTENDANCE SERVICES:									
6100 PAYROLL	1,639,943	334,969	20.4%	111,246	6.8%	1,304,974	1,331,267	357,060	26.8%
6200 CONTRACTED SERVICES	750	1,680	224.0%	490	65.3%	(930)	6,206	1,305	21.0%
6300 SUPPLIES	87	-	0.0%	-	0.0%	87	-	-	--
6400 OTHER EXPENSE	6,592	149	2.3%	34	0.5%	6,442	7,347	795	10.8%
TOTAL ATTENDANCE SERVICES	1,647,372	336,798	20.4%	111,769	6.8%	1,310,574	1,344,819	359,159	26.7%
33 HEALTH SERVICES:									
6100 PAYROLL	3,279,312	865,162	26.4%	283,966	8.7%	2,414,150	3,368,351	831,633	24.7%
6200 CONTRACTED SERVICES	4,800	2,500	52.1%	-	0.0%	2,300	4,800	2,565	53.4%
6300 SUPPLIES	124,310	15,273	12.3%	6,562	5.3%	109,037	132,385	16,632	12.6%
6400 OTHER EXPENSE	7,694	2,469	32.1%	797	10.4%	5,225	6,450	935	14.5%
6600 CAPITAL OUTLAY	-	-	--	-	--	-	-	-	--
TOTAL HEALTH SERVICES	3,416,115	885,404	25.9%	291,325	8.5%	2,530,711	3,511,986	851,765	24.3%
34 PUPIL TRANSPORTATION:									
6100 PAYROLL	7,726,097	2,048,486	26.5%	699,677	9.1%	5,677,611	118,370	91,242	77.1%
6200 CONTRACTED SERVICES	1,193,771	302,927	25.4%	161,152	13.5%	890,844	11,019,010	1,687,677	15.3%
6300 SUPPLIES	1,687,734	239,882	14.2%	107,088	6.3%	1,447,852	886,382	200,974	22.7%
6400 OTHER EXPENSE	85,846	12,680	14.8%	3,665	4.3%	73,166	119,735	24,765	20.7%
6600 CAPITAL OUTLAY	2,219,326	986,320	44.4%	98,170	4.4%	1,233,006	1,200,000	-	0.0%
TOTAL PUPIL TRANSPORTATION	12,912,775	3,590,295	27.8%	1,069,752	8.3%	9,322,480	13,343,497	2,004,658	15.0%
35 FOOD SERVICE:									
6100 PAYROLL	500,569	159,484	31.9%	50,684	10.1%	341,085	538,246	151,539	28.2%
6300 SUPPLIES	1,600	-	0.0%	-	0.0%	1,600	1,600	-	0.0%
6400 OTHER EXPENSE	220,000	-	0.0%	-	0.0%	220,000	220,000	-	0.0%
6600 CAPITAL OUTLAY	761	-	0.0%	-	0.0%	761	-	-	--
TOTAL FOOD SERVICE	722,930	159,484	22.1%	50,684	7.0%	563,446	759,846	151,539	19.9%
36 EXTRA-CURRICULAR ACTIVITIES:									
6100 PAYROLL	1,568,564	958,132	61.1%	341,204	21.8%	610,432	4,030,392	966,770	24.0%
6200 CONTRACTED SERVICES	732,800	133,603	18.2%	33,095	4.5%	599,196	491,806	155,000	31.5%
6300 SUPPLIES	1,329,525	107,722	8.1%	26,523	2.0%	1,221,804	708,439	100,923	14.2%
6400 OTHER EXPENSE	1,083,884	327,273	30.2%	33,281	3.1%	756,611	1,076,368	334,220	31.1%
6600 CAPITAL OUTLAY	37,194	11,699	31.5%	7,995	21.5%	25,495	148,625	18,376	12.4%
TOTAL EXTRA-CURRICULAR ACTIVITIES	4,751,967	1,538,429	32.4%	442,097	9.3%	3,213,539	6,455,630	1,575,289	24.4%

**IRVING INDEPENDENT SCHOOL DISTRICT
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	CURRENT YEAR						PRIOR YEAR		
	09/01/2021 to 11/30/2022			11/22 MTD		(OVER) UNDER	09/01/2020 to 11/30/2021		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
41 GENERAL ADMINISTRATION:									
6100 PAYROLL	8,518,310	1,838,851	21.6%	606,921	7.1%	6,679,459	7,205,740	1,766,727	24.5%
6200 CONTRACTED SERVICES	1,322,200	(268,830)	-20.3%	131,524	9.9%	1,591,030	1,617,901	(204,998)	-12.7%
6300 SUPPLIES	1,374,642	490,141	35.7%	286,048	20.8%	884,501	1,773,171	771,509	43.5%
6400 OTHER EXPENSE	876,652	177,960	20.3%	35,565	4.1%	698,692	882,991	361,912	41.0%
6600 CAPITAL OUTLAY	-	-	--	-	--	-	275	-	0.0%
TOTAL GENERAL ADMINISTRATION	12,091,803	2,238,122	18.5%	1,060,057	8.8%	9,853,682	11,480,078	2,695,151	23.5%
51 MAINTENANCE:									
6100 PAYROLL	12,373,304	4,259,919	34.4%	1,249,258	10.1%	8,113,385	15,483,012	4,048,029	26.1%
6200 CONTRACTED SERVICES	10,848,016	1,428,097	13.2%	727,377	6.7%	9,419,919	11,687,722	1,832,881	15.7%
6300 SUPPLIES	4,748,536	966,433	20.4%	350,001	7.4%	3,782,103	5,693,820	685,407	12.0%
6400 OTHER EXPENSE	1,164,715	76,535	6.6%	10,768	0.9%	1,088,180	1,393,927	1,348,419	96.7%
6600 CAPITAL OUTLAY	829,472	208,285	25.1%	165,459	19.9%	621,187	595,141	31,868	5.4%
TOTAL MAINTENANCE	29,964,044	6,939,269	23.2%	2,502,862	8.4%	23,024,775	34,853,623	7,946,604	22.8%
52 SECURITY:									
6100 PAYROLL	1,611,167	717,823	44.6%	215,062	13.3%	893,344	2,293,615	594,225	25.9%
6200 CONTRACTED SERVICES	3,228,430	156,727	4.9%	13,698	0.4%	3,071,703	1,842,246	18,695	1.0%
6300 SUPPLIES	1,619,840	409,089	25.3%	361,529	22.3%	1,210,751	531,109	36,561	6.9%
6400 OTHER EXPENSE	2,514	392	15.6%	392	15.6%	2,122	16,114	418	2.6%
6600 CAPITAL OUTLAY	95,614	-	0.0%	-	0.0%	95,614	38,100	-	0.0%
TOTAL SECURITY	6,557,565	1,284,030	19.6%	590,680	9.0%	5,273,535	4,721,184	649,899	13.8%
53 DATA PROCESSING:									
6100 PAYROLL	2,451,278	549,712	22.4%	181,816	7.4%	1,901,566	2,392,705	563,806	23.6%
6200 CONTRACTED SERVICES	958,300	323,525	33.8%	29,583	3.1%	634,775	1,427,422	377,843	26.5%
6300 SUPPLIES	1,682,367	141,071	8.4%	25,317	1.5%	1,541,296	6,124,447	5,200,852	84.9%
6400 OTHER EXPENSE	50,923	8,214	16.1%	3,554	7.0%	42,709	54,799	3,138	5.7%
6600 CAPITAL OUTLAY	385,424	-	0.0%	-	0.0%	385,424	20,000	-	0.0%
TOTAL DATA PROCESSING	5,528,292	1,022,522	18.5%	240,270	4.3%	4,505,770	10,019,374	6,145,639	61.3%
61 COMMUNITY SERVICES:									
6100 PAYROLL	2,720,811	62,265	2.3%	19,820	0.7%	2,658,546	329,561	74,444	22.6%
6200 CONTRACTED SERVICES	225,475	101,082	44.8%	95,906	42.5%	124,393	142,095	68,506	48.2%
6300 SUPPLIES	104,893	8,723	8.3%	5,956	5.7%	96,170	45,366	8,344	18.4%
6400 OTHER EXPENSE	189,676	49,822	26.3%	16,507	8.7%	139,854	134,222	22,016	16.4%
6600 CAPITAL OUTLAY	-	-	--	-	--	-	5,023	-	0.0%
TOTAL COMMUNITY SERVICES	3,240,855	221,892	6.8%	138,189	4.3%	3,018,963	656,267	173,310	26.4%

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	CURRENT YEAR						PRIOR YEAR		
	09/01/2021 to 11/30/2022			11/22 MTD		(OVER) UNDER	09/01/2020 to 11/30/2021		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
81 FACILITIES:									
6200 CONTRACTED SERVICES	93,000	25,000	26.9%	25,000	26.9%	68,000	196,500	-	0.0%
6300 SUPPLIES & MATERIALS	-	-	--	-	--	-	14,138	-	0.0%
6400 OTHER EXPENSE	-	-	--	-	--	-	-	-	0.0%
6600 CAPITAL OUTLAY	505,551	-	0.0%	-	0.0%	505,551	967,791	-	--
TOTAL FACILITIES	598,551	25,000	4.2%	25,000	4.2%	573,551	1,178,429	-	0.0%
95 PAYMENTS TO JJAEP:									
6200 CONTRACTED SERVICES	190,000	-	0.0%	-	0.0%	190,000	190,000	5,394	2.8%
TOTAL PAYMENTS TO JJAEP	190,000	-	0.0%	-	0.0%	190,000	190,000	5,394	2.8%
97 PAYMENTS TO TIF:									
6400 OTHER EXPENSE	-	-	--	-	--	-	-	-	--
TOTAL PAYMENTS TO TIF	-	-	--	-	--	-	-	-	--
99 INTERGOVERNMENTAL CHARGES:									
6200 CONTRACTED SERVICES	636,721	159,180	25.0%	-	0.0%	477,541	625,457	307,770	49.2%
TOTAL INTERGOVERNMENTAL CHARGES	636,721	159,180	25.0%	-	0.0%	477,541	625,457	307,770	49.2%
OTHER USES:									
8911 INTERFUND TRANSFERS OUT	-	-	--	-	--	-	-	-	--
TOTAL OTHER USES	-	-	--	-	--	-	-	-	--
TOTAL 6000 EXPENDITURES:	345,814,416	83,577,640	24.2%	27,866,401	8.1%	262,236,776	357,259,707	89,101,735	24.9%
EXCESS (DEFICIENCY)									
REVENUE OVER EXPENDITURES:	(12,194,278)	2,826,103		<u>(5,284,625)</u>			(19,829,074)	(5,162,289)	
BEGINNING FUND BALANCE:	114,677,864	114,677,864					105,124,114	105,124,114	
ENDING FUND BALANCE:	102,483,586	117,503,967					85,295,040	99,961,825	

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	CURRENT YEAR						PRIOR YEAR		
	09/01/2021 to 11/30/2022			11/22 MTD		(OVER) UNDER	09/01/2020 to 11/30/2021		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
REVENUE SUMMARY:									
LOCAL REVENUE	176,643,310	13,501,495	7.6%	7,827,220	4%	163,141,815	155,792,461	13,489,959	8.7%
STATE REVENUE	143,876,828	72,105,480	50.1%	14,436,768	10%	71,771,348	173,388,172	70,018,174	40.4%
FEDERAL REVENUE	13,100,000	697,069	5.3%	317,788	2%	12,402,931	8,250,000	431,136	5.2%
OTHER SOURCES	-	99,700	--	-	--	(99,700)	-	178	--
TOTAL OTHER REVENUE SOURCES	333,620,138	86,403,743	25.9%	22,581,776	7%	247,216,394	337,430,633	83,939,446	24.9%
APPROPRIATIONS/EXPENDITURES									
BUDGET CATEGORY SUMMARY:									
6100 PAYROLL	282,323,282	70,612,144	25.0%	22,266,321	8%	211,711,139	283,893,723	70,058,798	24.7%
6200 SERVICES	24,061,002	4,316,620	17.9%	1,890,819	8%	19,744,382	32,613,292	5,913,343	18.1%
6300 SUPPLIES	27,573,868	5,870,154	21.3%	2,054,511	7%	21,703,714	29,090,615	10,236,241	35.2%
6400 OTHER EXPENSE	7,710,828	1,557,972	20.2%	513,379	7%	6,152,856	8,421,765	2,805,822	33.3%
6600 CAPITAL OUTLAY	4,145,435	1,220,751	29.4%	173,454	4%	2,924,685	--	--	--
8900 OTHER USES	-	-	--	-	--	-	-	-	--
TOTAL APPROPRIATIONS/EXPENDITURES	345,814,416	83,577,640	24.2%	26,898,484	8%	262,236,776	--	--	--

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

	CURRENT YEAR						PRIOR YEAR		
	09/01/2021 to 11/30/2022			11/22 MTD			09/01/2020 to 11/30/2021		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	(OVER) UNDER YTD BUDGET	BUDGET	ACTUAL	%YTD
REVENUE:									
LOCAL RESOURCES:									
5742 INVESTMENT EARNINGS	80,000	227,881	284.9%	89,215	111.5%	(147,881)	10,000	1,588	15.9%
5749 MISCELLANEOUS REVENUE	-	-	0.0%	-	-	-	-	22,787	-
5751 FOOD SERVICES	2,000,000	336,278	16.8%	119,979	6.0%	1,663,722	2,025,000	260,789	12.9%
5755 ACTIVITY FUND RECEIPTS	50,000	-	0.0%	-	0.0%	50,000	150,000	-	0.0%
TOTAL LOCAL RESOURCES	2,130,000	564,159	26.5%	209,194	9.8%	1,565,841	2,185,000	285,164	13.1%
STATE RESOURCES:									
5829 TEA/NON-FOUNDATION REVENUE	120,000	-	0.0%	-	0.0%	120,000	120,000	-	0.0%
5839 STATE REVENUE TEXAS GRANTS	-	-	0.0%	-	0.0%	-	-	-	0.0%
TOTAL STATE RESOURCES	120,000	-	0.0%	-	0.0%	120,000	120,000	-	0.0%
FEDERAL RESOURCES:									
5921 SCHOOL BREAKFAST PROGRAM	5,500,000	2,182,121	39.7%	654,005	11.9%	3,317,879	5,500,000	2,097,434	38.1%
5922 NATIONAL SCHOOL LUNCH PROGRAM	15,640,000	5,245,579	33.5%	1,559,956	10.0%	10,394,421	14,410,193	7,221,878	50.1%
5923 USDA DONATED COMMODITIES	1,700,000	-	0.0%	-	0.0%	1,700,000	1,300,000	-	0.0%
5938 SUMMER FEEDING PROGRAM	-	-	-	-	-	-	-	-	-
5939 CACFP SUPPER PROGRAM	200,000	210,454	105.2%	63,651	31.8%	(10,454)	200,000	160,845	80.4%
TOTAL FEDERAL RESOURCES	23,040,000	7,638,154	33.2%	2,277,612	9.9%	15,401,846	21,410,193	9,480,158	44.3%
TOTAL FOOD SERVICE REVENUE:	25,290,000	8,202,313	32.4%	2,486,806	9.8%	17,087,687	23,715,193	9,765,322	41.2%
EXPENDITURES:									
35 FOOD SERVICE:									
6100 PAYROLL	8,693,765	3,294,400	37.9%	1,010,437	11.6%	5,399,365	7,632,909	3,157,928	41.4%
6200 CONTRACTED SERVICES	542,078	62,176	11.5%	16,213	3.0%	479,902	399,426	34,997	8.8%
6300 SUPPLIES	10,541,351	2,795,012	26.5%	1,059,661	10.1%	7,746,340	12,767,019	2,514,819	19.7%
6400 OTHER EXPENSE	83,900	16,466	19.6%	7,463	8.9%	67,434	72,858	32,594	44.7%
6600 CAPITAL OUTLAY	14,868	16,569	111.4%	-	0.0%	(1,702)	48,069	-	0.0%
FOOD SERVICE EXPENDITURES	19,875,962	6,184,623	31.1%	2,093,773	10.5%	13,691,339	20,920,281	5,740,339	27.4%
36 EXTRA-CURRICULAR ACTIVITIES:									
6100 PAYROLL	-	-	-	-	-	-	-	-	-
6200 CONTRACTED SERVICES	-	-	-	-	-	-	-	-	-
6300 SUPPLIES	-	-	-	-	-	-	-	-	-
6400 OTHER EXPENSE	-	-	-	-	-	-	-	-	-
6600 CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
EXTRA-CURRICULAR ACTIVITIES	-	-	-	-	-	-	-	-	-
51 MAINTENANCE:									
6100 PAYROLL	449,024	24,703	5.5%	7,092	1.6%	424,321	349,024	23,666	6.8%
6200 CONTRACTED SERVICES	323,275	9,240	2.9%	-	0.0%	314,035	451,671	8,400	1.9%
6300 SUPPLIES	215,142	68,523	31.8%	14,905	6.9%	146,620	240,501	26,251	10.9%
MAINTENANCE EXPENDITURES	987,441	102,466	10.4%	21,997	2.2%	884,976	1,041,196	58,317	5.6%
81 FACILITIES:									
6200 CONTRACTED SERVICES	-	-	-	-	-	-	-	-	-
6600 CAPITAL OUTLAY	2,850,000	-	0.0%	-	0.0%	2,850,000	3,000,000	-	0.0%
FACILITIES EXPENDITURES	2,850,000	-	0.0%	-	0.0%	2,850,000	3,000,000	-	-
89 OTHER USES:									
8911 INTERFUND TRANSFERS OUT	-	-	-	-	0.0%	-	-	-	-
TOTAL 6000 EXPENDITURES:	23,713,403	6,287,088	26.5%	2,115,770	8.9%	17,426,315	24,961,477	5,798,656	23.2%
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES:	1,576,597	1,915,225		371,036			(1,246,284)	3,966,666	
BEGINNING FUND BALANCE:	2,808,299	2,808,299					5,469,225	5,469,225	
ENDING FUND BALANCE:	4,384,896	4,723,524					4,222,941	9,435,891	

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

	CURRENT YEAR						PRIOR YEAR				
	09/01/2021 to 11/30/2022 YTD	BUDGET	ACTUAL	%YTD	11/22 MTD ACTUAL	%MTD	(OVER) UNDER YTD BUDGET	09/01/2020 to 11/30/2021 YTD	BUDGET	ACTUAL	%YTD
REVENUE:											
LOCAL RESOURCES:											
5711 TAXES CURRENT YEAR	45,278,925	3,062,491	6.8%	1,915,815	4.2%	42,216,434	43,560,644	3,135,203	7.2%		
5712 DELINQUENT TAXES	100,000	63,808.43	63.8%	35,719	35.7%	36,192	100,000	920	0.9%		
5719 OTHER TAX RELATED REVENUE	-	46,851	--	13,631	--	(46,851)	-	45,653	--		
TOTAL TAXES	45,378,925	3,173,150	7.0%	1,965,166	4.3%	42,205,775	43,660,644	3,181,776	7.3%		
5742 INVESTMENT EARNINGS	25,000	67,612	270.4%	26,519	106.1%	(42,612)	-	1,070	--		
TOTAL LOCAL RESOURCES	45,403,925	3,240,762	7.1%	1,991,684	4.4%	42,163,163	43,660,644	3,182,845	7.3%		
STATE RESOURCES (EDA):											
5829 TEA/NON-FOUNDATION REVENUE	-	-	--	-	--	-	546,520	517,182	94.6%		
TOTAL STATE RESOURCES	-	-	--	-	--	-	546,520	517,182	94.6%		
OTHER SOURCES:											
7911 SALE OF BONDS	-	-	--	-	--	-	-	-	--		
7915 INTERFUND TRANSFERS IN	-	-	--	-	--	-	-	-	--		
7916 PREMIUM (DISCOUNT) BONDS PAY	-	-	--	-	--	-	-	-	--		
TOTAL OTHER SOURCES	-	-	--	-	0.0%	-	-	-	--		
TOTAL REVENUE:	45,403,925	3,240,762	7.1%	1,991,684	4.4%	42,163,163	44,207,164	3,700,027	8.4%		
EXPENDITURES:											
71 DEBT SERVICE:											
6500 DEBT SERVICE FEES	45,278,925	-	0.0%	-	0.0%	45,278,925	45,577,025	950	0.0%		
DEBT SERVICE EXPENDITURES	45,278,925	-	0.0%	-	0.0%	45,278,925	45,577,025	950	0.0%		
OTHER USES:											
8949 REFUNDING BONDS	-	-	0.0%	-	0.0%	-	-	-	--		
TOTAL OTHER USES	-	-	0.0%	-	0.0%	-	-	-	--		
TOTAL EXPENDITURES:	45,278,925	-	0.0%	-	0.0%	45,278,925	45,577,025	950	0.0%		
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES:	125,000	3,240,762		<u>1,991,684</u>			(1,369,861)	3,699,077			
BEGINNING FUND BALANCE:	14,415,440	14,415,440					16,572,259	16,572,259			
ENDING FUND BALANCE:	14,540,440	17,656,202					15,202,398	20,271,336			

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

DATA CONTROL CODES		GOVERNMENTAL FUND TYPES			
		100-199	200-499	500-599	600-699
		GENERAL	SPECIAL REVENUE EXCLUDING FOOD SERVICE	DEBT SERVICE	CAPITAL PROJECTS
	REVENUE:				
5700	Local and Intermediate Sources	\$ 13,501,495	\$ -	\$ 3,240,762	\$ -
5800	State Program Revenues	72,105,479.54	206,993	-	-
5900	Federal Program Revenues	697,069	7,519,512	-	-
5020	Total Revenue:	\$ 86,304,043	7,726,505	3,240,762	-
	EXPENDITURES:				
0010	Instruction and Instructional-Related Services	53,414,771	11,570,800	-	-
0020	Instructional and School Leadership	7,638,136	767,395	-	-
0030	Support Services - Student (Pupil)	10,634,718	586,754	-	-
0040	Administrative Support Services	2,238,122	3,754,583	-	-
0050	Support Services - Nonstudent Based	9,245,821	95,153	-	-
0060	Community Services	221,892	558,433	-	-
0070	Debt Service	-	-	-	-
0080	Capital Outlay	25,000	-	-	17,063
0090	Intergovernmental Charges/JJAEP/TIF	159,180	-	-	-
6030	Total Expenditures:	83,577,640	17,333,119	-	17,063
	EXCESS (DEFICIENCY) REVENUE OVER (UNDER) EXPENDITURES:	<u>2,726,403</u>	<u>(9,606,614)</u>	<u>3,240,762</u>	<u>(17,063)</u>
7900	OTHER FINANCING SOURCES:				
	Proceeds from Sale of Fixed Assets	99,700	-	-	-
	Proceeds from Sale of Bonds	-	-	-	-
	Premium (Discount) Bonds Payable	-	-	-	-
	Interfund Transfers In	-	-	-	-
7020	Total Other Financing Sources:	<u>99,700</u>	-	-	-
8900	OTHER FINANCING USES:				
	Refunding Bonds	-	-	-	-
	Interfund Transfers Out	-	-	-	-
8030	Total Other Financing Uses:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL OTHER FINANCING SOURCES AND (USES):	<u>99,700</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	EXCESS (DEFICIENCY) REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USE	2,826,103	(9,606,614)	3,240,762	(17,063)
0100	FUND BALANCE - September 1 (Beginning):	<u>122,767,548</u>	<u>8,590,611</u>	<u>14,840,048</u>	<u>6,329,038</u>
3000	FUND BALANCE (DEFICIT) - (Ending):	<u>\$ 125,593,651</u>	<u>\$ (1,016,003)</u>	<u>\$ 18,080,810</u>	<u>\$ 6,311,976</u>

**IRVING INDEPENDENT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES
 09/01/2021-11/30/2021**

DATA CONTROL CODES		GOVERNMENTAL FUND TYPES			
		100-199	200-499	500-599	600-699
		GENERAL	SPECIAL REVENUE EXCLUDING FOOD SERVICE	DEBT SERVICE	CAPITAL PROJECTS
REVENUE:					
5700	Local and Intermediate Sources	\$ 13,489,959	\$ 2,500	\$ 3,182,845	\$ -
5800	State Program Revenues	70,018,173.57	11,428	517,182	-
5900	Federal Program Revenues	431,136	299,916	-	-
5020	Total Revenue:	\$ 83,939,268	313,843	3,700,027	-
EXPENDITURES:					
0010	Instruction and Instructional-Related Services	55,174,952	6,226,787	-	865,997
0020	Instructional and School Leadership	6,822,525	335,140	-	-
0030	Support Services - Student (Pupil)	9,180,491	1,062,076	-	-
0040	Administrative Support Services	2,695,151	313,747	-	-
0050	Support Services - Nonstudent Based	14,742,142	419,498	-	1,662,665
0060	Community Services	173,310	537,181	-	-
0070	Debt Service	-	-	950	-
0080	Capital Outlay	-	-	-	15
0090	Intergovernmental Charges/JJAEP/TIF	313,164	-	-	-
6030	Total Expenditures:	89,101,735	8,894,429	950	2,528,677
EXCESS (DEFICIENCY) REVENUE OVER (UNDER) EXPENDITURES:					
		(5,162,467)	(8,580,586)	3,699,077	(2,528,677)
OTHER FINANCING SOURCES:					
7900	Proceeds from Sale of Fixed Assets	178	-	-	-
	Proceeds from Sale of Bonds	-	-	-	-
	Premium (Discount) Bonds Payable	-	-	-	-
	Operating Transfers In	-	-	-	-
	Special Items	-	-	-	-
	Interfund Transfers In	-	-	-	-
7020	Total Other Financing Sources:	178	-	-	-
OTHER FINANCING USES:					
8900	Refunding Bonds	-	-	-	-
	Operating Transfers Out	-	-	-	-
8030	Total Other Financing Uses:	-	-	-	-
TOTAL OTHER FINANCING SOURCES AND (USES):					
		178	-	-	-
1200	EXCESS (DEFICIENCY) REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES:	(5,162,289)	(8,580,586)	3,699,077	(2,528,677)
0100	FUND BALANCE - September 1 (Beginning):	86,201,136	4,510,968	(8,948,234)	9,661,547
3000	FUND BALANCE (DEFICIT) - (Ending):	\$ 81,038,847	\$ (4,069,618)	\$ (5,249,156)	\$ 7,132,870

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

	CURRENT YEAR						PRIOR YEAR		
	09/01/2021 to		11/22		(OVER)	09/01/2020 to		YTD	%YTD
	BUDGET	11/30/2022 YTD ACTUAL	%YTD	MTD ACTUAL		%MTD	BUDGET		
REVENUE:									
LOCAL RESOURCES:									
5739 OTHER TUITION AND FEES	-	-	--	-	--	-	-	-	--
5742 INVESTMENT EARNINGS	1,000.00	17,158.06	1715.8%	6,717	671.7%	(16,158)	1,000	246	24.6%
5744 GIFTS AND BEQUESTS	-	-	--	-	--	-	-	-	--
5749 MISCELLANEOUS REVENUE	435,647	238,204	54.7%	85,057	19.5%	197,443	435,647	193,873	44.5%
5751 FOOD SERVICES	-	-	--	-	--	-	-	-	--
5754 INTERFUND TRANSACTIONS	2,040,368	371,557	18.2%	112,494	5.5%	1,668,811	2,040,368	379,528	18.6%
5755 ACTIVITY FUND RECEIPTS	250	-	0.0%	-	0.0%	250	250	-	0.0%
5769 REVENUE FROM INTERMEDIATE	-	-	--	-	--	-	-	-	--
TOTAL LOCAL RESOURCES	2,477,265	626,919	25.3%	204,269	8.2%	1,850,346	2,477,265	573,647	23.2%
OTHER SOURCES:									
7901 SALE OF REFUNDING BONDS	-	-	0.0%	-	0.0%	-	-	-	0.0%
7911 SALE OF BONDS	-	-	0.0%	-	0.0%	-	-	-	0.0%
7915 INTERFUND TRANSFER IN	-	-	--	-	--	-	-	-	--
7916 PREMIUM (DISCOUNT) BONDS PAY	-	-	0.0%	-	0.0%	-	-	-	0.0%
7999 OTHER MISC SOURCES	-	-	0.0%	-	0.0%	-	-	-	0.0%
TOTAL OTHER SOURCES	-	-	0.0%	-	0.0%	-	-	-	0.0%
TOTAL INTERNAL SERVICE FUNDS REVENUE:	2,477,265	626,919	25.3%	204,269	8.2%	1,850,346	2,477,265	573,647	23.2%
EXPENDITURES:									
13 STAFF DEVELOPMENT:									
6300 SUPPLIES	-	-	--	-	--	-	-	-	--
TOTAL STAFF DEVELOPMENT	-	-	--	-	--	-	-	-	--
21 INSTRUCTIONAL ADMINISTRATION:									
6100 PAYROLL	225,387	55,885	24.8%	16,918	7.5%	169,502	225,387	62,083	27.5%
6200 CONTRACTED SERVICES	2,173	2,173	100.0%	-	0.0%	-	-	2,173	--
6300 SUPPLIES	197,837	56,531	28.6%	20,817	10.5%	141,306	200,010	54,119	27.1%
6400 OTHER EXPENSE	10,500	111	1.1%	66	0.6%	10,389	10,500	516	4.9%
TOTAL INSTRUCTIONAL ADMINISTRATION	435,897	114,700	26.3%	37,802	8.7%	321,197	435,897	118,891	27.3%
35 FOOD SERVICE									
6100 PAYROLL COSTS	-	-	--	-	--	-	-	-	--
6200 CONTRACTED SERVICES	-	-	--	-	--	-	-	-	--
6300 SUPPLIES	-	-	--	-	--	-	-	-	--
TOTAL EXTRA-CURRICULAR ACTIVITIES:	-	-	--	-	--	-	-	-	--
36 EXTRA-CURRICULAR ACTIVITIES:									
6100 PAYROLL	-	-	--	-	--	-	-	-	--
6200 CONTRACTED SERVICES	-	-	--	-	--	-	-	-	--
6300 SUPPLIES	-	-	--	-	--	-	-	-	--
6400 OTHER OPERATING COST	-	-	--	-	--	-	-	-	--
TOTAL EXTRA-CURRICULAR ACTIVITIES:	-	-	--	-	--	-	-	-	--
41 GENERAL ADMINISTRATION:									
6100 PAYROLL	177,270	30,982	17.5%	10,336	5.8%	146,288	177,270	20,808	11.7%
6200 CONTRACTED SERVICES	234,953	31,654	13.5%	16,799	7.2%	203,299	226,307	41,877	18.5%
6300 SUPPLIES	41,237	3,997	9.7%	3,130	7.6%	37,240	47,438	6,466	13.6%
6400 OTHER EXPENSE	1,545,985	254,991	16.5%	8,984	0.6%	1,290,994	1,545,910	281,484	18.2%
TOTAL GENERAL ADMINISTRATION	1,999,445	321,624	16.1%	39,249	2.0%	1,677,821	1,996,925	350,635	17.6%
8911 INTERFUND TRANSFERS OUT	-	-	--	-	--	-	-	-	--
TOTAL OTHER USES	-	-	--	-	--	-	-	-	--
51 MAINTENANCE:									
6100 PAYROLL	-	-	--	-	--	-	-	-	--
6200 CONTRACTED SERVICES	456	76	16.7%	38	8.3%	380	2,976	2,596	87.2%
6300 SUPPLIES	3,660	-	0.0%	-	0.0%	3,660	3,660	-	0.0%
6400 OTHER OPERATING COST	37,807	36,579	96.8%	3,427	9.1%	1,228	37,807	33,311	88.1%
TOTAL EXTRA-CURRICULAR ACTIVITIES:	41,923	36,655	--	3,465	--	5,268	44,443	35,907	--
TOTAL 6000 EXPENDITURES:	2,477,265	472,979	19.1%	80,516	3.3%	2,004,286	2,477,265	505,433	20.4%
NET INCOME (LOSS)	-	153,941		123,753		-	-	68,215	
BEGINNING FUND BALANCE:	119,535	1,908,810				(16,950)	1,284,352		
ENDING FUND EQUITY BALANCE:	119,535	2,062,751				(16,950)	1,352,567		

**IRVING INDEPENDENT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUE, EXPENSES AND
 CHANGES IN FUND NET ASSETS
 INTERNAL SERVICE FUNDS
 09/01/2021-11/30/2022**

	FOOD SERVICE VENDING 712	WORKERS COMPENSATION 771	UNEMPLOYMENT 772	SCIENCE REFURBISHMENT 774	PRINTSHOP SERVICE CENTER 775	TOTAL PROPRIETARY FUNDS 700-799
OPERATING REVENUE						
5700 Charges for Services	\$ -	\$ 338,952	\$ 3,079	\$ 238,204	\$ 29,527	\$ 609,761
5020 Total Operating Revenue	-	338,952	3,079	238,204	29,527	609,761
OPERATING EXPENSES						
6100 Payroll Costs	-	19,567	11,416	55,885		86,867
6200 Professional/Contracted Services	-	24,806		2,173	6,924	33,903
6300 Supplies and Materials	-	3,230	-	56,531	767	60,528
6400 Claims, Admin, & Other Expenses	-	291,570	-	111		291,681
6030 Total Operating Expenses	-	339,172	11,416	114,700	7,691	472,979
Operating Income (Loss)	-	(221)	(8,337)	123,504	21,836	136,783
NON-OPERATING REVENUE						
5742 Interest Income	-	17,158	-	-	-	17,158
OTHER SOURCES						
7900 Interfund Transfers In	-	-	-	-	-	-
CHANGE IN NET ASSETS						
	\$ -	\$ 16,937	\$ (8,337)	\$ 123,504	\$ 21,836	\$ 153,941
0100 Total Net Assets - September 1 (Beginning)	\$ -	\$ 1,056,807	\$ 846,229	\$ (37,940)	\$ 43,714	\$ 1,908,810
3000 TOTAL NET ASSETS	\$ -	\$ 1,073,744	\$ 837,892	\$ 85,565	\$ 65,550	\$ 2,062,751

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**IRVING INDEPENDENT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUE, EXPENSES AND
 CHANGES IN FUND NET ASSETS
 INTERNAL SERVICE FUNDS
 09/01/2021-11/30/2021**

	FOOD SERVICE VENDING 712	WORKERS COMPENSATION 771	UNEMPLOYMENT 772	SCIENCE REFURBISHMENT 774	PRINTSHOP SERVICE CENTER 775	TOTAL PROPRIETARY FUNDS 700-799
OPERATING REVENUE						
5700 Charges for Services	\$ -	\$ 345,422	\$ 3,145	\$ 193,672	\$ 31,163	\$ 573,401
5020 Total Operating Revenue	-	345,422	3,145	193,672	31,163	573,401
OPERATING EXPENSES						
6100 Payroll Costs	-	18,207	2,601	62,083		82,892
6200 Professional/Contracted Services	-	25,746		2,173	18,727	46,645
6300 Supplies and Materials	-	3,279	-	54,119	3,187	60,585
6400 Claims, Admin, & Other Expenses	-	308,795	6,000	516		315,310
6030 Total Operating Expenses	-	356,027	8,601	118,891	21,914	505,433
Operating Income (Loss)	-	(10,605)	(5,456)	74,781	9,249	67,968 ⁴⁰
NON-OPERATING REVENUE						
5742 Interest Income	-	246	-	-	-	246
OTHER SOURCES						
7900 Interfund Transfers In	-	-	-	-	-	-
CHANGE IN NET ASSETS						
	\$ -	\$ (10,359)	\$ (5,456)	\$ 74,781	\$ 9,249	\$ 68,215
0100 Total Net Assets - September 1 (Beginning)	\$ 116,013	\$ 982,320	\$ 120,024	\$ 22,825	\$ 43,170	\$ 1,284,352
3000 TOTAL NET ASSETS	<u>\$ 116,013</u>	<u>\$ 971,961</u>	<u>\$ 114,567</u>	<u>\$ 97,606</u>	<u>\$ 52,419</u>	<u>\$ 1,352,567</u>

CONSOLIDATED BALANCE SHEET FOR GO 2023 3

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
1111	CASH IN BANK	-2,534,725.90	-4,103,665.87
1151	IMPREST FUNDS	.00	214.85
1152	IMPREST CAFT/ACCT. OVER/UNDER	.00	-7.49
1153	IMPREST CHANGE FUND	100.00	3,879.45
1170	LEGACY TEXAS MMA	47,486.55	30,935,147.28
1172	CERTIFICATES OF DEPOSIT	.00	15,000,000.00
1173	AGENCY SECURITIES	.00	22,111,020.16
1175	TEXPOOL	3,066.67	1,036,326.94
1176	TEXSTAR	26,374.11	9,043,081.89
1177	LONE STAR POOL	16,925.97	5,522,801.78
1178	TEXAS CLASS	-3,275,097.37	22,068,033.36
1179	LOGIC	27,754.51	8,622,107.24
1180	LANDING ROCK INVESTORS	25,210.65	10,131,623.22
1222	PROPERTY TAXES - DELQ-PRIOR YE	.00	6,202,712.00
1231	ALLOWANCE FOR UNCOLLECTABLE TA	.00	-2,548,924.00
1241	DUE FROM STATE	228,616.46	278,440.31
1251	ACCRUED INTEREST	10,423.03	105,098.35
1262	DUE FROM SPECIAL REVENUE	.00	9,971,465.00
1263	DUE FROM I & S	-1.85	314,192.90
1266	DUE FROM INTERNAL SERVICE FUND	.00	347,286.00
1291	RECEIVABLES	.00	-.25
1295	DUE FROM TRISTAR	14,967.50	39,848.41
1311	INVENTORIES - GENERAL SUPPLIES	39,585.00	302,714.37
1312	INVENTORIES - SCHOOLDUDE	20,758.27	373,379.98
1313	POSTAGE	-3,226.30	45,719.02
1411	DEFERRED EXPENDITURES	.00	57,420.00
1493	RETURNED CHECKS	.00	9,203.84
1495	PREPAID EXPENSE	.00	11,530.30
	TOTAL ASSETS	-5,351,782.70	135,880,649.04
LIABILITIES			
2110	ACTIVE CARD INTEGRATION PAYABL	-623,477.04	-1,168,575.50
2111	ACCOUNTS PAYABLE	610,626.17	691,894.40
2113	TAX REFUNDS/ATTNY'S FEE	174.82	-98,500.92
2114	RETAINAGES	.00	-70,025.49
2161	ACCRUED WAGES PAYABLE	.00	-14,727,115.69
2181	DUE TO STATE	-131.35	-15,347,285.20
2199	CREDIT CARD SUSPENSION	87,548.08	-20,402.49
2311	DEFERRED REVENUE	.00	-3,687,056.63
	TOTAL LIABILITIES	74,740.68	-34,427,067.52
FUND BALANCE			
3411	RESERVE FOR INVENTORIES	.00	-698,308.00
3431	RESERVE FOR PREPAID ITEMS	.00	-69,180.00

CONSOLIDATED BALANCE SHEET FOR GO 2023 3

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
3441	RESERVE FOR OUTSTANDING ENCUMB	.00	392,378.42
3591	OTHER DESIGNATED FUND BALANCE	.00	-25,214,923.82
3611	FUND BALANCE BEG-OF-YEAR	2,000.00	-73,037,444.91
3612	BUDGET SURPLUS/DEFICIT	-3,283.59	12,194,278.05
4310	RESERVE FOR ENCUMBRANCES	836,463.65	-12,198,749.08
4311	RESERVE FOR ENCUMBRANCES	-836,463.65	12,198,749.08
5010	ESTIMATED REVENUE - CO	65,427.87	333,620,137.97
5050	REALIZED REVENUE - CO	-22,581,095.40	-86,403,743.49
6010	APPROPRIATED EXPENDITURES - CO	-62,144.28	-345,814,416.02
6050	EXPENDITURES - CO	27,856,137.42	83,577,640.28
	TOTAL FUND BALANCE	5,277,042.02	-101,453,581.52
	TOTAL LIABILITIES + FUND BALANCE	5,351,782.70	-135,880,649.04

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

CONSOLIDATED BALANCE SHEET FOR FS 2023 3

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
1111	CASH IN BANK	-2,018,574.36	-23,656,720.46
1151	IMPREST FUNDS	.00	1,000.00
1153	IMPREST CHANGE FUND	.00	5,465.00
1178	TEXAS CLASS	89,214.89	28,207,391.13
1241	DUE FROM STATE	2,277,126.93	9,218,104.34
1311	INVENTORIES - GENERAL SUPPLIES	.00	277,537.01
	TOTAL ASSETS	347,767.46	14,052,777.02
LIABILITIES			
2110	ACTIVE CARD INTEGRATION PAYABL	-20,860.98	-43,668.44
2111	ACCOUNTS PAYABLE	33,048.55	.00
	TOTAL LIABILITIES	12,187.57	-43,668.44
FUND BALANCE			
3451	RESERVE - FOOD SERVICE	.00	-12,093,883.59
3612	BUDGET SURPLUS/DEFICIT	.00	-1,576,597.00
4310	RESERVE FOR ENCUMBRANCES	22,814.37	-529,804.03
4311	RESERVE FOR ENCUMBRANCES	-22,814.37	529,804.03
5010	ESTIMATED REVENUE - CO	.00	25,290,000.00
5050	REALIZED REVENUE - CO	-2,475,725.17	-8,202,313.25
6010	APPROPRIATED EXPENDITURES - CO	.00	-23,713,403.00
6050	EXPENDITURES - CO	2,115,770.14	6,287,088.26
	TOTAL FUND BALANCE	-359,955.03	-14,009,108.58
	TOTAL LIABILITIES + FUND BALANCE	-347,767.46	-14,052,777.02

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

CONSOLIDATED BALANCE SHEET FOR DS 2023 3

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
1111	CASH IN BANK	1,965,163.71	4,839,799.84
1177	LONE STAR POOL	2,673.58	872,365.59
1178	TEXAS CLASS	23,845.05	7,539,178.24
1222	PROPERTY TAXES - DELQ-PRIOR YE	.00	1,773,918.00
1231	ALLOWANCE FOR UNCOLLECTABLE TA	.00	-843,178.00
1241	DUE FROM STATE	.00	33,776.00
	TOTAL ASSETS	1,991,682.34	14,215,859.67
LIABILITIES			
2171	DUE TO GENERAL FUND	1.85	-314,192.90
2311	DEFERRED REVENUE	.00	-930,740.00
	TOTAL LIABILITIES	1.85	-1,244,932.90
FUND BALANCE			
3480	RESTRICTED - LT DEBT RETIREMEN	.00	-10,914,554.58
3611	FUND BALANCE BEG-OF-YEAR	.00	1,184,389.76
3612	BUDGET SURPLUS/DEFICIT	.00	-125,000.00
5010	ESTIMATED REVENUE - CO	.00	45,403,925.00
5050	REALIZED REVENUE - CO	-1,991,684.19	-3,240,761.95
6010	APPROPRIATED EXPENDITURES - CO	.00	-45,278,925.00
	TOTAL FUND BALANCE	-1,991,684.19	-12,970,926.77
	TOTAL LIABILITIES + FUND BALANCE	-1,991,682.34	-14,215,859.67

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CONSENT AGENDA
01/17/2023

TOPIC: Consider Approval of Resolution and Order No. 22-23-04 Authorizing January Amendment to the 2022-2023 Budget

Revenue & Other Resources	Approved Budget	Amended Budget	Proposed Amendments	Amended Budget
General Operating Fund	\$333,620,138		40,654	\$333,660,792
Food Service Fund	25,290,000		-	\$25,290,000
Debt Service Fund	45,403,925		-	\$45,403,925
Total Revenue & Other Sources	\$404,314,063		\$ 40,654	\$ 404,354,717
Appropriations & Other Uses				
General Operating Fund	\$ 345,814,416		\$ 38,654	\$345,853,070
Food Service Fund	23,713,403		0	23,713,403
Debt Service Fund	45,278,925		-	45,278,925
Total Appropriations & Other Uses	\$ 414,806,744		\$ 38,654	\$414,845,398

SUBMITTED BY: Fernando Natividad and Mahdia Lalee

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

ADMINISTRATIVE RECOMMENDATION: The Administration recommends approving Resolution and Order No. 22-23-04 increasing the District's total budgeted revenue to \$404,354,717 and increasing total appropriations to \$414,845,398.

RECOMMENDED BOARD MOTION: I move the Board approve Resolution and Order No. 22-23-04.

ATTACHMENTS:

1. Memo from Mahdia Lalee to Fernando Natividad
2. Resolution and Order No. 22-23-04

AGENDA SHEET

Meeting Date: 01/17/2023

Resolution/Order No.: 22-23-04

Topic: A Resolution of the Board of Trustees of the Irving Independent School District Adopting an Order Approving Amendment to the 2022-2023 Budget, Appropriating Necessary Funds for Certain Transactions or Projects, and Authorizing Other Matters Relating to the Subject.

WHEREAS, the Board of Trustees of the Irving Independent School District heretofore adopted the District's Budget for the 2022-2023 fiscal year which contained estimates of resources and revenues for the year from various sources, and included various capital projects and purchases to be undertaken during the fiscal year, together with the estimated costs thereof; and

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

WHEREAS, the Administrative Staff of the District has submitted proposed amendments to the 2022-2023 Budget reflecting the funds and sources of revenues to be allocated to and appropriated for the described projects or activities, a true and correct copy being attached hereto and marked Exhibit "A".

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

SECTION 1: The proposed amendments to the Budget for the 2022-2023 fiscal year, as amended, as filed and submitted to the District's Board of Trustees and described in Exhibit "A" hereto, containing estimates of resources and revenues for the year from all of the various sources, and the projects, operations, activities, and purchases proposed to be undertaken during the remainder of the year, together with estimated costs thereof, and estimates amounts of all other proposed expenditures, are hereby approved and adopted.

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

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

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

IT IS SO RESOLVED.

PASSED, APPROVED AND ENACTED by the Board of Trustees of the Irving Independent School District, Irving, Texas, on 1/17/2023, at a duly constituted meeting for which notice was timely given.

President
Board of Trustees
Irving Independent School District

ATTEST:

APPROVED AS TO FORM ONLY:

Secretary
Board of Trustees
Irving Independent School District

Chief Legal Counsel
Irving Independent School District

Date: January 17, 2023
 To: Fernando Natividad, Chief Financial Officer
 From: Mahdia Lalee, Director of Business Operations
 Subject: January Amendment to the 2022-2023 Budget

General Operating Fund

Total budgeted revenue to increase by \$40,654 dollars and total budgeted appropriations and other uses increase by \$38,654 which is summarized as follows:

Revenue:

➤ Increase to campus activity funds			
5744 – Gift and Bequest		3,000	
5755 – Activity Fund Receipt		37,654	
			\$ 40,654

Appropriations:

➤ Increases (decreases) to campus activity funds (from campus fund balance) to reflect increase in fund balance:			
Function 11 – Instruction		16,108	
Function 13 – Staff Development		1,200	
Function 23 – School Administration		18,115	
Function 36 – Extra-Curricular Activities		5,690	
Function 61 – Community Services		(459)	40,654
➤ Increases (decreases) to budget for other transfers:			
Function 11 – Instruction	(1,604,003)		
Function 12 – Library	(65,754)		
Function 13 – Staff Development	88,200		
Function 21 – Instructional Administration	(82,804)		
Function 23 – School Administration	74,476		
Function 31 – Guidance and Counseling	(190,545)		
Function 33 – Health Services	(7,062)		
Function 34 – Pupil Transportation	(452,135)		
Function 36 – Extra-Curricular Activities	6,616		
Function 41 – General Administration	3,064,756		
Function 51 – Maintenance and Operation	(342,307)		
Function 52 – Security and Monitoring Services	(378,374)		
Function 53 – Data Processing Services	(168,145)		
Function 61 – Community Services	57,081		0

Other Appropriations:

➤ 2022 Cancelled Purchased Orders		
Function 51 – Maintenance and Operation	(2,000)	(2,000)
		<u>\$ 38,654</u>

Food Service

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

Appropriations:

➤ Increases (decreases) to budget for Food Service		
Function 35 – Food Service	32,569	
Function 51 – Maintenance and Operation	4,000	
Function 51 – Facilities Acquisition and Const	(36,569)	
		<u>0</u>

Debt Service Fund

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

January Amendments to the 2022-2023 Budget

Increasing revenue to \$404,354,717
 Increasing appropriations to \$414,845,398

	Approved Amended Budget	Proposed Amendments	Amended Budget
Revenue:			
General Operating Fund	\$333,620,138	40,654	\$333,660,792
Food Service Fund	25,290,000	-	\$25,290,000
Debt Service Fund	45,403,925	-	\$45,403,925
	<u>\$404,314,063</u>	<u>40,654</u>	<u>\$404,354,717</u>
Appropriations:			
General Operating Fund	345,814,416	38,654	\$345,853,070
Food Service Fund	23,713,403	0	23,713,403
Debt Service Fund	45,278,925	-	45,278,925
	<u>\$414,806,744</u>	<u>38,654</u>	<u>\$414,845,398</u>
Net DEcrease to General Operating Fund Balance		<u>2,000</u>	
Net DEcrease to Food Service Fund Balance		<u>(0)</u>	
Net DEcrease to Debt Service Fund Balance		<u>-</u>	

IRVING INDEPENDENT SCHOOL DISTRICT
OFFICIAL DISTRICT BUDGET
GENERAL OPERATING FUND
January 2023 BUDGET AMENDMENT

	ORIGINAL BUDGET	PROPOSED AMENDMENTS TO ORIGINAL BUDGET	APPROVED AMENDED BUDGET	PROPOSED AMENDMENTS	NEW AMENDED BUDGET
REVENUE:					
LOCAL RESOURCES:					
5711 TAXES CURRENT YEAR	172,678,620	-	172,678,620	-	172,678,620
5712 DELINQUENT TAXES	256,205	-	256,205	-	256,205
5719 OTHER TAX RELATED REVENUE	500,000	-	500,000	-	500,000
TOTAL TAXES	173,434,825	-	173,434,825	-	173,434,825
OTHER LOCAL REVENUE:					
5735 SUMMER SCHOOL	-	-	-	-	-
5738 PARKING FEES	4,500	-	4,500	-	4,500
5739 OTHER TUITION AND FEES	200,000	-	200,000	-	200,000
5742 INVESTMENT EARNINGS	500,000	-	500,000	-	500,000
5743 RENTAL OF FACILITIES	70,000	-	70,000	-	70,000
5744 GIFTS AND BEQUESTS	162,450	9,284	171,734	3,000	174,734
5745 NET INSURANCE RECOVERY	200,000	-	200,000	-	200,000
5746 TIF TAXES COLLECTED	-	-	-	-	-
5749 MISCELLANEOUS	500,000	219,229	719,229	-	719,229
5752 ATHLETIC	-	-	-	-	-
5755 ACTIVITY FUND RECEIPTS	1,000,000	51,638	1,051,638	37,654	1,089,293
5766 CONCURRENT ENROLLMENT	50,000	-	50,000	-	50,000
5767 IRVING SCHOOL FOUNDATION	-	41,383	41,383	-	41,383
5769 REVENUE FROM INTERMEDIATE	200,000	-	200,000	-	200,000
TOTAL OTHER LOCAL RESOURCES	2,886,950	321,535	3,208,485	40,654	3,249,139
TOTAL LOCAL RESOURCES	176,321,775	321,535	176,643,310	40,654	176,683,964
STATE RESOURCES:					
5811 PER CAPITA	7,224,195	-	7,224,195	-	7,224,195
5812 FOUNDATION ENTITLEMENTS	119,852,633	-	119,852,633	-	119,852,633
5819 FOUNDATION SUMMER SCHOOL	-	-	-	-	-
5829 TEA/NON-FOUNDATION REVENUE	-	-	-	-	-
5831 STATE T.R.S. ON BEHALF	16,800,000	-	16,800,000	-	16,800,000
TOTAL STATE RESOURCES	143,876,828	-	143,876,828	-	143,876,828
FEDERAL RESOURCES:					
5929 FEDERAL REVENUE - INDIRECT COST	8,500,000	-	8,500,000	-	8,500,000
5931 SHARS REIMBURSEMENT	4,350,000	-	4,350,000	-	4,350,000
5946 BABS SUBSIDY	-	-	-	-	-
5949 R.O.T.C. REIMBURSEMENT	250,000	-	250,000	-	250,000
TOTAL FEDERAL RESOURCES	13,100,000	-	13,100,000	-	13,100,000
TOTAL REVENUES	333,298,603	321,535	333,620,138	40,654	333,660,792
OTHER SOURCES					
7912 SALE OF FIXED ASSETS	-	-	-	-	-
7915 INTERFUND TRANSFERS IN	-	-	-	-	-
TOTAL OTHER SOURCES	-	-	-	-	-
TOTAL REVENUE AND OTHER SOURCES	333,298,603	321,535	333,620,138	40,654	333,660,792

IRVING INDEPENDENT SCHOOL DISTRICT
OFFICIAL DISTRICT BUDGET
GENERAL OPERATING FUND
January 2023 BUDGET AMENDMENT

	ORIGINAL BUDGET	PROPOSED AMENDMENTS TO ORIGINAL BUDGET	APPROVED AMENDED BUDGET	PROPOSED AMENDMENTS	NEW AMENDED BUDGET
EXPENDITURES:					
11 Instruction	194,611,448	4,275,127	198,886,575	(1,587,895)	197,298,680
12 Library	5,367,867	316,413	5,684,280	(65,754)	5,618,526
13 Staff Development	11,348,109	(2,755,296)	8,592,813	89,401	8,682,213
21 Instructional Administration	8,218,767	1,593,083	9,811,850	(82,804)	9,729,047
23 School Administration	20,342,870	228,673	20,571,543	92,591	20,664,134
31 Counseling Services	20,298,075	(289,710)	20,008,365	(190,545)	19,817,820
32 Attendance Services	1,647,872	(500)	1,647,372	-	1,647,372
33 Health Services	3,411,070	5,045	3,416,115	(7,062)	3,409,053
34 Pupil Transportation	11,597,746	1,315,029	12,912,775	(452,135)	12,460,639
35 Food Services	722,169	761	722,930	-	722,930
36 Extra-Curricular Activities	4,282,118	461,854	4,743,972	20,301	4,764,274
41 General Administration	11,719,402	372,401	12,091,803	3,064,756	15,156,559
51 Maintenance	27,813,879	2,158,160	29,972,039	(352,302)	29,619,736
52 Security	4,393,094	2,164,471	6,557,565	(378,374)	6,179,191
53 Data Processing	4,766,173	762,119	5,528,292	(168,145)	5,360,147
61 Community Services	2,899,810	341,045	3,240,855	56,622	3,297,477
81 Facilities	14,138	584,413	598,551	-	598,551
95 Payments to JJAEP	190,000	-	190,000	-	190,000
97 Payments to Tax Increment Funds	-	-	-	-	-
99 Intergovernmental Charges	636,721	-	636,721	-	636,721
TOTAL EXPENDITURES	334,281,328	11,533,088	345,814,416	38,654	345,853,070
OTHER USES					
8911 Interfund Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	334,281,328	11,533,088	345,814,416	38,654	345,853,070
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	(982,725)	11,854,623	(12,194,278)	2,000	(12,192,278)
EST. BEGINNING FUND BALANCE	92,293,336	-	92,293,336	-	92,293,336
ENDING FUND BALANCE	91,310,611	11,854,623	80,099,058	2,000	80,101,058

IRVING INDEPENDENT SCHOOL DISTRICT
OFFICIAL DISTRICT BUDGET
FOOD SERVICE
January 2023 BUDGET AMENDMENT

	ORIGINAL BUDGET	APPROVED AMENDMENTS	APPROVED AMENDED BUDGET	PROPOSED AMENDMENTS	NEW AMENDED BUDGET
REVENUE:					
LOCAL RESOURCES:					
5742 INVESTMENT EARNINGS	80,000	-	80,000	-	80,000
5751 FOOD SERVICES	2,000,000	-	2,000,000	-	2,000,000
5755 ACTIVITY FUND RECEIPTS	50,000	-	50,000	-	50,000
TOTAL LOCAL RESOURCES	2,130,000	-	2,130,000	-	2,130,000
STATE RESOURCES:					
5829 STATE MATCH - FOOD SERVICE	120,000	-	120,000	-	120,000
TOTAL STATE RESOURCES	120,000	-	120,000	-	120,000
FEDERAL RESOURCES:					
5921 SCHOOL BREAKFAST PROGRAM	5,500,000	-	5,500,000	-	5,500,000
5922 NATIONAL SCHOOL LUNCH PROGRAM	15,640,000	-	15,640,000	-	15,640,000
5923 USDA DONATED COMMODITIES	1,700,000	-	1,700,000	-	1,700,000
5939 SUMMER FEEDING PROGRAM	200,000	-	200,000	-	200,000
TOTAL FEDERAL RESOURCES	23,040,000	-	23,040,000	-	23,040,000
TOTAL REVENUE AND OTHER SOURCES	25,290,000	-	25,290,000	-	25,290,000
EXPENDITURES:					
35 Food Services	20,104,339	(228,377)	19,875,962	32,569	19,908,531
36 Extra-Curricular Activities	-	-	-	-	-
51 Maintenance & Operations	759,064	228,377	987,441	4,000	991,441
81 Facilities	2,850,000	-	2,850,000	(36,569)	2,813,431
TOTAL EXPENDITURES	23,713,403	(0)	23,713,403	0	23,713,403
OTHER USES					
8911 Interfund Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	23,713,403	(0)	23,713,403	0	23,713,403
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	1,576,597	0	1,576,597		1,576,597
EST. BEGINNING FUND BALANCE	4,554,900	-	4,554,900	-	4,554,900
ENDING FUND BALANCE	6,131,497	0	6,131,497	-	6,131,497

IRVING INDEPENDENT SCHOOL DISTRICT
OFFICIAL DISTRICT BUDGET
DEBT SERVICE
January 2023 BUDGET AMENDMENT

	<u>ORIGINAL BUDGET</u>	<u>APPROVED AMENDMENTS</u>	<u>APPROVED AMENDED BUDGET</u>	<u>PROPOSED AMENDMENTS</u>	<u>NEW AMENDED BUDGET</u>
REVENUE:					
LOCAL RESOURCES:					
5711 TAXES CURRENT YEAR	45,278,925	-	45,278,925	-	45,278,925
5712 DELINQUENT TAXES	100,000	-	100,000	-	100,000
5719 OTHER TAX RELATED REVENUE	-	-	-	-	-
TOTAL TAXES	<u>45,378,925</u>	<u>-</u>	<u>45,378,925</u>	<u>-</u>	<u>45,378,925</u>
OTHER LOCAL REVENUE:					
5742 INVESTMENT EARNINGS	25,000	-	25,000	-	25,000
5799 ISD-TNT ADJUSTMENT	-	-	-	-	-
TOTAL OTHER LOCAL SOURCES	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
TOTAL LOCAL RESOURCES	<u>45,403,925</u>	<u>-</u>	<u>45,403,925</u>	<u>-</u>	<u>45,403,925</u>
STATE RESOURCES:					
5829 TEA/NON-FOUNDATION REVENUE	-	-	-	-	-
TOTAL STATE RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>45,403,925</u>	<u>-</u>	<u>45,403,925</u>	<u>-</u>	<u>45,403,925</u>
OTHER SOURCES :					
7911 SALE OF BONDS	-	-	-	-	-
7915 INTERFUND TRANSFERS IN	-	-	-	-	-
7916 PREMIUM (DISCOUNT) BONDS PAYABLE	-	-	-	-	-
TOTAL OTHER SOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE AND OTHER SOURCES	<u>45,403,925</u>	<u>-</u>	<u>45,403,925</u>	<u>-</u>	<u>45,403,925</u>
EXPENDITURES:					
71 DEBT SERVICE	45,278,925	-	45,278,925	-	45,278,925
TOTAL EXPENDITURES	<u>45,278,925</u>	<u>-</u>	<u>45,278,925</u>	<u>-</u>	<u>45,278,925</u>
OTHER USES :					
8949 REFUNDING BONDS	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	<u>45,278,925</u>	<u>-</u>	<u>45,278,925</u>	<u>-</u>	<u>45,278,925</u>
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	125,000	-	125,000	-	125,000
EST. BEGINNING FUND BALANCE	9,468,431	-	9,468,431	-	9,468,431
ENDING FUND BALANCE	<u>9,593,431</u>	<u>-</u>	<u>9,468,431</u>	<u>-</u>	<u>9,593,431</u>

CONSENT AGENDA
1/17/2023

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

SUBMITTED BY: Cher Elzy

BACKGROUND: The Board approved the tax roll on August 16, 2022. Supplements to the tax rolls are prepared monthly by the Dallas Central Appraisal District. Board action is required on any refunds greater than \$2,500.00. For ease in processing, we are presenting the total value of all supplements.

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

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

Attachments:

1. Memo from Cher Elzy to Fernando Natividad
2. Dallas Central Appraisal District Supplement Recap for November
3. Supplement 04 to the 2022 tax roll
4. Supplement 16 to the 2021 tax roll
5. Supplement 27 to the 2020 tax roll
6. Supplement 40 to the 2019 tax roll
7. Comparison of the Budget to the Actual Tax Roll Spreadsheet

MEMO

Date: January 17, 2023

To: Fernando Natividad, Chief Financial Officer

From: Cher Elzy, Director of Taxation

Subject: November Supplement Reports

Attached for your consideration is the November Supplement Reports.

Thank you.



DALLAS CENTRAL APPRAISAL DISTRICT

SUPPLEMENT 11-2022

As of November 09, 2022

**State of Texas
County of Dallas**

Property Tax Code, Section 25.25

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

IRVING ISD

Tax Year	Amount of
2022	55,395,081
2021	12,483,463-
2020	3,797,470-
2019	63,180-

Date : November 17, 2022

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

2022 SUPPLEMENT NO. 04

Real Property Additions		Personal Property Additions
\$ 60,506,065		\$ 0
Total Additions	Supplemental Change Report	Net Changes of Changes
\$ 60,506,065	\$ (5,110,984)	\$ 55,395,081

**Summary of Supplemental Change Report
#1 through #4**

Value	Reason
\$ (19,434,069)	Exemptions and Value Changes
\$ 503,782,063	Total Additions
\$ 484,347,994	Net Total

2021 SUPPLEMENT NO. 16

Real Property Additions		Personal Property Additions
\$ 0		\$ 0
Total Additions	Supplemental Change Report	Net Changes of Changes
\$ 0	\$ (12,483,463)	\$ (12,483,463)

**Summary of Supplemental Change Report
#1 through #16**

Value	Reason
\$ (222,342,335)	Exemptions and Value Changes
\$ 656,467,365	Total Additions
\$ 434,125,030	Net Total

2020 SUPPLEMENT NO. 27

Real Property Additions	Personal Property Additions
\$ 0	\$ 0
Total Additions	Supplemental Change Report
\$ 0	\$ (3,797,470)
	Net Changes of Changes
	\$ (3,797,470)

**Summary of Supplemental Change Report
#1 through #26**

Value	Reason
\$ (353,962,022)	Exemptions and Value Changes
\$ 1,241,851,292	Total Additions
\$ 887,889,270	Net Total

2019 SUPPLEMENT NO. 40

Real Property Additions		Personal Property Additions
\$ 0		\$ 0
Total Additions	Supplemental Change Report	Net Changes of Changes
\$ 0	\$ (63,180)	\$ (63,180)

**Summary of Supplemental Change Report
#1 through #40**

Value	Reason
\$ (293,612,896)	Exemptions and Value Changes
\$ 184,586,163	Total Additions
\$ (109,026,733)	Net Total

RECAP FOR NOVEMBER SUPPLEMENT

2022 SUPPLEMENT NO. 04	\$	55,395,081
2021 SUPPLEMENT NO. 16	\$	(12,483,463)
2020 SUPPLEMENT NO. 27	\$	(3,797,470)
2019 SUPPLEMENT NO. 40	\$	(63,180)

FY 2022-2023

COMPARISON OF BUDGET TO ACTUAL TAX ROLL

	ORIGINAL BUDGET	CERTIFIED TAX ROLL	ROLLS 1 - 4	ADJUSTED TAX ROLL
NET TAXABLE VALUE	\$ 19,462,591,586	\$ 19,095,365,105	484,347,994	\$ 19,579,713,099
M & O LEVY (0.9056)	\$ 176,253,229	\$ 172,927,626	4,386,255	\$ 177,313,881
I & S LEVY (.2418)	\$ 47,060,546	\$ 46,172,593	1,171,153	\$ 47,343,746
TOTAL LEVY (1.1474)	\$ 223,313,775	\$ 219,100,219	5,557,408	\$ 224,657,627

2022 SUPPLEMENT	TAXABLE VALUE
SUPPLEMENT NO. 1	88,407,442
SUPPLEMENT NO. 2	184,253,590
SUPPLEMENT NO. 3	156,291,881
SUPPLEMENT NO. 4	55,395,081

TOTAL **484,347,994**

* LEVY REFLECTS FROZEN LOSS FROM OVER 65 & DISABILITY ACCOUNTS

2020 SUPPLEMENTAL BUDGET	-150,000,000
NET GAIN (LOSS) TO TAX	634,347,994

LEVY GAIN (LOSS) M & O	5,744,655
LEVY GAIN (LOSS) I & S	1,533,853
TOTAL LEVY GAIN (LOSS) DUE TO SUPPLEMENTS	7,278,508

FY 2021-2022

COMPARISON OF BUDGET TO ACTUAL TAX ROLL

	ORIGINAL BUDGET	CERTIFIED TAX ROLL	ROLLS 1 - 16	ADJUSTED TAX ROLL
NET TAXABLE VALUE	\$ 16,919,405,875	\$ 16,326,839,855	434,125,030	\$ 16,760,964,885
M & O LEVY (0.9390)	\$ 158,873,221	\$ 153,309,026	4,076,434	\$ 157,385,460
I & S LEVY (.2687)	\$ 45,462,444	\$ 43,870,219	1,166,494	\$ 45,036,713
TOTAL LEVY (1.2077)	\$ 204,335,665	\$ 197,179,245	5,242,928	\$ 202,422,173

2021 SUPPLEMENT	TAXABLE VALUE
SUPPLEMENT NO. 1	187,588,065
SUPPLEMENT NO. 2	338,477,475
SUPPLEMENT NO. 3	69,878,757
SUPPLEMENT NO. 4	-19,818,397
SUPPLEMENT NO. 5	-1,019,588
SUPPLEMENT NO. 6	-25,232,162
SUPPLEMENT NO. 7	-5,375,060
SUPPLEMENT NO. 8	-20,866,519
SUPPLEMENT NO. 9	-9,933,965
SUPPLEMENT NO. 10	-17,212,668
SUPPLEMENT NO. 11	-13,951,049
SUPPLEMENT NO. 12	-17,375,836
SUPPLEMENT NO. 13	-9,031,030
SUPPLEMENT NO. 14	-8,608,430
SUPPLEMENT NO. 15	-911,100
SUPPLEMENT NO. 16	-12,483,463

TOTAL **434,125,030**

* LEVY REFLECTS FROZEN LOSS FROM OVER 65 & DISABILITY ACCOUNTS

2020 SUPPLEMENTAL BUDGET	-200,000,000
NET GAIN (LOSS) TO TAX	634,125,030
LEVY GAIN (LOSS) M & O	5,954,434
LEVY GAIN (LOSS) I & S	1,703,894
TOTAL LEVY GAIN (LOSS) DUE TO SUPPLEMENTS	7,658,328

EY 2020-2021

COMPARISON OF BUDGET TO ACTUAL TAX ROLL

	ORIGINAL BUDGET	CERTIFIED TAX ROLL	ROLLS 1 - 27	ADJUSTED TAX ROLL
NET TAXABLE VALUE	\$ 15,138,570,097	\$ 14,741,790,666	887,889,270	\$ 15,629,679,936
M & O LEVY (1.0148)	\$ 153,626,209	\$ 149,599,692	9,010,300	\$ 158,609,992
I & S LEVY (.2603)	\$ 39,405,698	\$ 38,372,881	2,311,176	\$ 40,684,057
TOTAL LEVY (1.2751)	\$ 193,031,907	\$ 187,972,573	11,321,476	\$ 199,294,049

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

TOTAL **887,889,270**

* LEVY REFLECTS FROZEN LOSS FROM OVER 65 & DISABILITY ACCOUNTS

2020 SUPPLEMENTAL BUDGET	-200,000,000
NET GAIN (LOSS) TO TAX	<u>1,087,889,270</u>
LEVY GAIN (LOSS) M & O	11,039,900
LEVY GAIN (LOSS) I & S	2,831,776
TOTAL LEVY GAIN (LOSS) DUE TO SUPPLEMENTS	<u>13,871,676</u>

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

	ORIGINAL BUDGET	CERTIFIED TAX ROLL	ROLLS 1 - 40	ADJUSTED TAX ROLL
NET TAXABLE VALUE	\$ 13,127,517,207	\$ 14,512,366,935	-109,026,733	\$ 14,403,340,202
M & O LEVY (1.03100)	\$ 135,344,702	\$ 149,622,503	-1,124,066	\$ 148,498,437
I & S LEVY (.27410)	\$ 35,982,525	\$ 39,778,398	-298,842	\$ 39,479,556
TOTAL LEVY (1.30510)	\$ 171,327,227	\$ 189,400,901	-1,422,908	\$ 187,977,993

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

SUPPLEMENT NO. 32	-1,509,840
SUPPLEMENT NO. 33	-243,373
SUPPLEMENT NO. 34	-192,127
SUPPLEMENT NO. 35	-110,140
SUPPLEMENT NO. 36	-295,209
SUPPLEMENT NO. 37	-768,998
SUPPLEMENT NO. 38	-4,890
SUPPLEMENT NO. 39	-11,160,885
SUPPLEMENT NO. 40	-63,180

TOTAL **-109,026,733**

* LEVY REFLECTS FROZEN LOSS FROM OVER 65 & DISABILITY ACCOUNTS

2019 SUPPLEMENTAL BUDGET	-150,000,000
NET GAIN (LOSS) TO TAX	<u>40,973,267</u>
LEVY GAIN (LOSS) M & O	422,434
LEVY GAIN (LOSS) I & S	<u>112,308</u>
TOTAL LEVY GAIN (LOSS) DUE TO SUPPLEMENTS	<u>534,742</u>

2022 ACTIVE LAWSUITS

OWNERS NAME	DCAD VALUE	TYPE OF PROPERTY
1031 NORTH STORY E 1 H LLC &	\$ 4,400,000	REAL
1111 TDS APARTMENTS LLC	\$ 23,500,000	REAL
1212 IRVING LLC	\$ 11,000,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 3,720,410	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 14,000,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 4,600,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 2,550,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 6,250,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 9,650,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 11,500,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 6,650,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 504,590	REAL
2010 KINWEST LLC	\$ 6,175,000	REAL
2325 STEMMONS HOTEL PTNRS LLC	\$ 8,000,000	REAL
250 290 B&C LLC	\$ 34,530,280	REAL
250 290 B&C LLC	\$ 17,253,980	REAL
250 290 B&C LLC	\$ 19,412,450	REAL
300 320 DECKER LLC	\$ 9,868,100	REAL
3228 WILLOW LLC	\$ 16,416,000	REAL
33-RENAL CENTER OF NORTH DALLAS	\$ 2,100,000	REAL
4303 MARIPOSA DRIVE	\$ 8,455,000	REAL
4525 W PIONEER DR PROPERTY	\$ 33,000,000	REAL
500 EJC OFFICE OWNER LLC	\$ 27,300,000	REAL
600 LAS COLINAS OWNER LLC	\$ 74,750,000	REAL
692 LAKE CAROLYN PARKWAY	\$ 58,760,000	REAL
7918 FERGUSON LLC	\$ 1,889,070	REAL
850 LAKE CAROLYN PKWY APARTMENTS INC	\$ 53,250,000	REAL
89 H A S HOTEL CORP	\$ 1,260,000	REAL
AARON HOLDINGS LLC	\$ 2,032,310	REAL
ABF FREIGHT SYSTEMS INC	\$ 7,000,000	REAL
ABRAHAM ALVIN V	\$ 2,987,630	REAL
ADDISON HOTELS LP	\$ 5,400,000	REAL
AGAP GARLAND LLC	\$ 6,985,000	REAL
AGAS VENTURES LLC	\$ 169,300	REAL
AGAS VENTURES LLC	\$ 182,780	REAL
AGAS VENTURES LLC	\$ 207,320	REAL
AGAS VENTURES LLC	\$ 185,370	REAL
AGAS VENTURES LLC	\$ 176,710	REAL
AGAS VENTURES LLC	\$ 231,570	REAL
AGAS VENTURES LLC	\$ 69 184,300	REAL

OWNERS NAME	DCAD VALUE	TYPE OF PROPERTY
AGAS VENTURES LLC	\$ 198,900	REAL
AGAS VENTURES LLC	\$ 188,670	REAL
AGAS VENTURES LLC	\$ 216,590	REAL
AGAS VENTURES LLC	\$ 187,240	REAL
AGAS VENTURES LLC	\$ 172,970	REAL
AGAS VENTURES LLC	\$ 213,650	REAL
AGAS VENTURES LLC	\$ 159,470	REAL
AGAS VENTURES LLC	\$ 243,150	REAL
AGAS VENTURES LLC	\$ 203,490	REAL
AGAS VENTURES LLC	\$ 165,670	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 108,705,190	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 62,259,620	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 9,153,170	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 61,882,020	REAL
AIGGRE TX HOTEL LAS COLINAS OWNER	\$ 7,692,500	REAL
ALAMO DRAFTHOUSE CINEMA	\$ 1,315,880	PERSONAL
ALC APARTMENTS LLC	\$ 53,250,000	REAL
ALDEN SHORT	\$ 147,760	REAL
ALDEN SHORT	\$ 175,530	REAL
ALDEN SHORT	\$ 220,280	REAL
ALESIO GARDEN &	\$ 139,000,000	REAL
ANGEL HOSPITALITY VIII LLC	\$ 5,000,000	REAL
ANGEL HOSPITALITY VIII LLC	\$ 1,354,500	REAL
AREA/EY WFT LLC	\$ 10,000,000	REAL
ASBURY AUTOMOTIVE GROUP	\$ 5,900,000	REAL
ASBURY AUTOMOTIVE GROUP	\$ 51,860	REAL
ASBURY AUTOMOTIVE GROUP	\$ 2,600,000	REAL
ASBURY AUTOMOTIVE GROUP	\$ 4,200,000	REAL
ASBURY AUTOMOTIVE GROUP	\$ 3,200,000	REAL
ASHER PARK IRVING LP	\$ 27,000,000	REAL
BELL STACY GREETHUM TRUST THE	\$ 938,150	REAL
BELTLINE & GRANDE LTD	\$ 11,500,000	REAL
BELTLINE VILLAGE PARTNERS	\$ 7,211,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTUI	\$ 3,217,350	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTUI	\$ 720,610	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTUI	\$ 7,836,860	REAL
BETTER INC	\$ 2,750,000	REAL
BHP INVESTMENTS CO	\$ 3,800,000	REAL
BLVD AL LP THE	\$ 1,622,460	REAL
BRE KNIGHT SH TX OWNER LLC	\$ 4,105,500	REAL
BRE KNIGHT SH TX OWNER LLC	\$ 1,459,500	REAL
BREIT INDUSTRIAL CANYON TX	\$ 115,390	REAL
BREIT INDUSTRIAL CANYON TX	\$ 11,134,220	REAL
BROWN COLINAS POINTE LLC	\$ 18,500,000	REAL
BW ZANDER PARK LLC	\$ 18,600,000	REAL

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OWNERS NAME	DCAD VALUE	TYPE OF PROPERTY
CAD ASSETS LLC	\$ 2,500,000	REAL
CANAL CENTRE INVESTORS LLC	\$ 35,000,000	REAL
CARE INN	\$ 15,800,000	REAL
CARMAX AUTO SUPERSTORES	\$ 11,250,000	REAL
CARMAX AUTO SUPERSTORES	\$ 1,025,370	REAL
CAROLYN PROPERTY OWNER LP	\$ 67,181,400	REAL
CEDAR CREST OF IRVING LLC	\$ 2,500,000	REAL
CENTERPOINT PROPERTIES TRUST	\$ 66,270,000	REAL
CFT NV DEVELOPMENTS LLC	\$ 1,080,000	REAL
CHALET APARTMENTS LLC	\$ 24,500,000	REAL
CHATHEAU AT WILDBRIAR LP	\$ 14,700,000	REAL
CHEP USA	\$ 647,510	PERSONAL
CHICK FIL A INC	\$ 906,300	REAL
CHIPOTLE MEXICAN GRILL INC	\$ 673,660	REAL
CL II LLC	\$ 4,800,000	REAL
COLE CV RICHARDSON TX LLC	\$ 1,847,480	REAL
COLINAS RANCH APARTMENTS LLC	\$ 17,750,000	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$ 4,418,000	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$ 1,530,050	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$ 4,531,840	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$ 6,420,110	REAL
COLUMBIA PROPERTIES	\$ 29,500,000	REAL
CP II CRESTVIEW LP	\$ 37,850,000	REAL
CREEKWOOD APTS LLC	\$ 23,000,000	REAL
CRESTVIEW STONEHILL LLC	\$ 24,700,000	REAL
CROSS COURT TEXAS LLC	\$ 1,285,090	REAL
CROSSINGSATIRVING RUBY	\$ 16,550,000	REAL
CVS AS LESSEE	\$ 2,002,440	REAL
DALLAS FT WORTH PARTNERS LLC	\$ 1,949,000	REAL
DALLAS FT WORTH PARTNERS LLC	\$ 1,670,570	REAL
DALLAS FT WORTH PARTNERS LLC	\$ 3,480,430	REAL
DALLAS METRO APARTMENTS LLC	\$ 4,828,000	REAL
DELUJO EL MOROCCO LLC	\$ 11,500,000	REAL
DEVA CORPORATION	\$ 4,500,000	REAL
DFW JOSEPH INVESTMENTS LLC	\$ 14,059,720	REAL
DFW TOWER VILLIAGE LP	\$ 11,193,730	REAL
DFW TOWER VILLIAGE LP	\$ 15,806,280	REAL
DILLARDS PROPERTIES INC	\$ 5,000,000	REAL
DILLARDS TEXAS CENTRAL LLC	\$ 2,549,040	PERSONAL
DK CREST OWNER LLC	\$ 62,000,000	REAL
DOGWOOD PROPCO TX II LP	\$ 10,700,000	REAL
DP WPC TX LLC AND DP WPC TX	\$ 11,158,950	REAL
DP WPC TX LLC AND DP WPC TX	\$ 1,969,340	REAL
DP WPC TX LLC AND DP WPC TX	\$ 173,800	REAL
DRIVER RE IRVING LLC	\$ 435,600	REAL

OWNERS NAME	DCAD VALUE	TYPE OF PROPERTY
EAGLE CREST BORROWER LLC	\$ 29,540,180	REAL
EAGLE CREST BORROWER LLC	\$ 21,359,820	REAL
EL PRIMERO EXPRESS LP	\$ 3,675,000	REAL
EMERALD POINT APARTMENT	\$ 5,770	REAL
EMERALD POINT APARTMENT	\$ 6,894,230	REAL
ESD DFW SOUTH 2011 LP	\$ 19,000,000	REAL
ESTRADA LUXURY APARTMENTS LLC	\$ 27,000,000	REAL
ESTRADA REVO LLC &	\$ 24,950,000	REAL
EX DALLAS LP	\$ 56,500,000	REAL
EX DALLAS LP	\$ 370,740	REAL
EX DALLAS LP	\$ 8,629,270	REAL
GEP SILVERTON LLC	\$ 27,840,000	REAL
GL MARBLETREE LLC	\$ 31,200,000	REAL
GL MARBLETREE LLC	\$ 10,400,000	REAL
GOLDEN RAM LLC	\$ 155,560	REAL
GOLDEN RAM LLC	\$ 901,740	REAL
GOLDEN RAM LLC	\$ 167,260	REAL
GOLDEN RAM LLC	\$ 427,430	REAL
GOLDEN RAM LLC	\$ 1,666,310	REAL
GOLDEN RAM LLC	\$ 220,380	REAL
GOLDEN RAM LLC	\$ 208,810	REAL
GOLDEN RAM LLC	\$ 204,160	REAL
GOLDEN RAM LLC	\$ 160,460	REAL
GOLDEN RAM LLC	\$ 151,680	REAL
GOLDEN RAM LLC	\$ 1,302,550	REAL
GOLDEN RAM LLC	\$ 402,530	REAL
GOLDEN RAM LLC	\$ 374,670	REAL
GOLDEN RAM LLC	\$ 106,770	REAL
GOLDEN RAM LLC	\$ 1,979,280	REAL
GRANITE CIMARRON MEADOWS LLC	\$ 9,639,510	REAL
GROUP 1 REALTY INC	\$ 3,500,000	REAL
GROUP 1 REALTY INC	\$ 900,000	REAL
GROUP 1 REALTY INC	\$ 309,360	REAL
H&B DEVELOPMENT AND	\$ 787,500	REAL
HAMPTON PLEASANT RUN JV	\$ 1,925,500	REAL
HCD DALLAS CORPORATION	\$ 800,000	REAL
HCD DALLAS CORPORATION	\$ 30,100,000	REAL
HILLTOPPER APARTMENTS IRVING LLC	\$ 6,340,370	REAL
HKRK MGNT INC	\$ 3,200,000	REAL
HOME DEPOT USA	\$ 5,425,000	REAL
HS GARDEN PLAZA LLC	\$ 6,950,000	REAL
IFCAP EVERGREEN LP	\$ 57,300	REAL
IFCAP EVERGREEN LP	\$ 62,200	REAL
IFCAP EVERGREEN LP	\$ 62,200	REAL
IFCAP EVERGREEN LP	\$ 57,300	REAL

OWNERS NAME	DCAD VALUE	TYPE OF PROPERTY
IFCAP EVERGREEN LP	\$ 90,400	REAL
IFCAP EVERGREEN LP	\$ 90,400	REAL
IFCAP EVERGREEN LP	\$ 90,400	REAL
IFCAP EVERGREEN LP	\$ 90,400	REAL
IFCAP EVERGREEN LP	\$ 90,400	REAL
IMT CAPITAL III LAKESIDE LOFTS LP	\$ 59,334,000	REAL
INTREPID HOLDINGS LLC	\$ 3,675,000	REAL
IRBY LANE ASSOCIATES LTD	\$ 21,000,000	REAL
IRIS ASSOCIATES LP	\$ 10,687,500	REAL
IRIS ASSOCIATES LP	\$ 27,312,500	REAL
IRVING 4600 WEST PIONEER	\$ 41,500,000	REAL
IRVING APARTMENTS 2017 LLC	\$ 3,417,000	REAL
IRVING APARTMENTS 2017 LLC	\$ 1,500,000	REAL
IRVING APARTMENTS 2017 LLC	\$ 1,575,000	REAL
IRVING BRITAIN WAY APARTMENTS LP	\$ 3,650,000	REAL
IRVING BRITAIN WAY APARTMENTS LP	\$ 7,300,000	REAL
IRVING BUS PROPERTIES LLC	\$ 2,250,000	REAL
IRVING LODGING LLC	\$ 6,250,000	REAL
IRVING MOB III	\$ 10,500,000	REAL
IRVING PEBBLEBROOK LLC	\$ 3,850,000	REAL
ISA HOSPITALITY	\$ 1,950,000	REAL
JAHCO FAIR OAKS LP	\$ 7,490,000	REAL
JARS BRITTANY 169 LLC	\$ 11,050,000	REAL
JARS HEIGHTS 79 LLC	\$ 2,065,820	REAL
JARS HEIGHTS 79 LLC	\$ 3,443,040	REAL
JDFW II LLC	\$ 78,000,000	REAL
JDFW LLC	\$ 56,000,000	REAL
JORDAN KATZ AVALON LLC	\$ 28,800,000	REAL
KARAN ASSOCIATES TWO	\$ 1,520,000	REAL
KARAN ASSOCIATES TWO	\$ 1,435,000	REAL
KHOSROW SADEGHIAN	\$ 112,170	REAL
KHOSROW SADEGHIAN	\$ 183,740	REAL
KHOSROW SADEGHIAN	\$ 1,370	REAL
KHOSROW SADEGHIAN	\$ 7,000	REAL
KHOSROW SADEGHIAN	\$ 23,700	REAL
KHOSROW SADEGHIAN	\$ 23,940	REAL
KHOSROW SADEGHIAN	\$ 1,020	REAL
KHOSROW SADEGHIAN	\$ 4,680	REAL
KHOSROW SADEGHIAN	\$ 105,740	REAL
KHOSROW SADEGHIAN	\$ 6,380	REAL
KHOSROW SADEGHIAN	\$ 6,380	REAL
KORE 125 JOHN CARPENTER LLC	\$ 71,500,000	REAL
KROGER TEXAS LP	\$ 11,680,630	REAL
KROGER TEXAS LP	\$ 927,080	REAL
KROGER TEXAS LP	\$ 3,978,130	REAL

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OWNERS NAME	DCAD VALUE	TYPE OF PROPERTY
KROGER TEXAS LP	\$ 1,502,570	REAL
KROGER TEXAS LP	\$ 1,738,070	REAL
LADERA RANCH LLC	\$ 26,250,000	REAL
LAKE WORTH HOTEL CORP	\$ 3,750,000	REAL
LAKERIDGE REALTY LP	\$ 310,140	REAL
LAKERIDGE REALTY LP	\$ 9,265,000	REAL
LAKERIDGE REALTY LP	\$ 8,089,860	REAL
LAS COLINAS I HOLDCO LP	\$ 92,000,000	REAL
LAS COLINAS II HOLDCO LP	\$ 51,600,000	REAL
LAS COLINAS INDUSTRIAL LLC	\$ 2,630,800	REAL
LAS COLINAS SURGERY	\$ 1,400,000	REAL
LBH LAS COLINAS PLAZA LLC	\$ 25,000,000	REAL
LEGACY REI GROUP SA LLC	\$ 11,762,190	REAL
LEGACY REI GROUP SA LLC	\$ 4,237,810	REAL
LEGACY REI GROUP TF LLC	\$ 6,900,000	REAL
LEGACY REI GROUP TF LLC	\$ 2,898,000	REAL
LION TRINITY LLC	\$ 55,550,000	REAL
LOONEY FAMILY 2014 TRUST THE	\$ 1,073,070	REAL
LOONEY FAMILY 2014 TRUST THE	\$ 2,217,330	REAL
LOOP HOTEL INC	\$ 850,000	REAL
LOWES HOME CENTERS INC	\$ 7,075,000	REAL
LPD REALTY LLC	\$ 16,150,000	REAL
LRF2 TOWNE NORTH	\$ 9,525,000	REAL
LRF2 TOWNE NORTH	\$ 4,575,000	REAL
M INDUSTRIAL PROPERTY	\$ 28,559,550	REAL
MAA ALLOY LLC	\$ 55,000,000	REAL
MAA TANC LLC	\$ 42,900,000	REAL
MACARTHUR PLACE	\$ 21,000,000	REAL
MACARTHUR PLACE	\$ 24,500,000	REAL
MACY'S RETAIL HOLDINGS INC	\$ 4,580,000	REAL
MACY'S RETAIL HOLDINGS INC	\$ 2,467,320	PERSONAL
MALL GROUND PORTFOLIO LLC	\$ 39,950,000	REAL
MALL GROUND PORTFOLIO LLC	\$ 1,650,000	REAL
MALL GROUND PORTFOLIO LLC	\$ 4,850,000	REAL
MALL GROUND PORTFOLIO LLC	\$ 193,440	REAL
MALL GROUND PORTFOLIO LLC	\$ 1,301,420	REAL
MARABELLA APARTMENTS II	\$ 29,551,810	REAL
MARABELLA APARTMENTS II	\$ 26,448,190	REAL
MEADOW CREEK RANCH MHC LLC	\$ 3,115,880	REAL
MEADOW CREEK RANCH MHC LLC	\$ 6,227,770	REAL
MESTEK LTD	\$ 3,130,040	REAL
MESTEK LTD	\$ 2,233,460	REAL
MESTEK LTD	\$ 1,389,000	REAL
MFO PPTIES LTD	\$ 1,602,700	REAL
MM COURTYARDS LLC	\$ 19,050,000	REAL

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OWNERS NAME	DCAD VALUE	TYPE OF PROPERTY
MONTEGO BAY LLC	\$ 4,650,000	REAL
MPG TEXAS 1 LLC	\$ 12,376,000	REAL
NEWPORT APARTMENTS PROPERTY OWNER	\$ 27,950,000	REAL
NL ASSETS LANDEN DE LLC	\$ 13,200,000	REAL
NORTHGATE CAPRI LLC &	\$ 19,500,000	REAL
NORTHGATE CONSOLIDATED GROUP LLC	\$ 4,808,430	REAL
NORTHWEST PARK ASSOC	\$ 6,438,260	REAL
NORTHWEST PARK ASSOC	\$ 10,043,680	REAL
OAKWAY MANOR LLC	\$ 3,640,000	REAL
OAKWAY MANOR LLC	\$ 6,141,000	REAL
OCONNOR MINI WAREHOUSES	\$ 1,520,000	REAL
OMNINET FOXBOROUGH LP	\$ 10,920,000	REAL
OMNINET FOXBOROUGH LP	\$ 26,880,000	REAL
ORANGE BISHOP ARTS LLC	\$ 1,794,690	REAL
P LURA LLC	\$ 940,000	REAL
PAR CAPITAL 122 WEST LLC	\$ 26,700,000	REAL
PARMA LAS COLINAS TOWERS LLC	\$ 4,752,000	REAL
PARMA LAS COLINAS TOWERS LLC	\$ 65,748,000	REAL
PARMA MANDALAY TOWER LLC	\$ 40,500,000	REAL
PBH VALLEY CREEK LLC	\$ 45,250,000	REAL
PBH VALLEY RIDGE LLC	\$ 48,000,000	REAL
PCPI UT OWNER	\$ 12,252,330	REAL
PCPI UT OWNER	\$ 137,747,670	REAL
PERFECT & COMFORT LIVING LLC	\$ 4,000,000	REAL
PERFECT AND MODERN TEAM LLC	\$ 2,925,000	REAL
PETCO ANIMAL SUPPLIES INC	\$ 323,800	REAL
PL LASCO OWNER LLC	\$ 77,000,000	REAL
POINT AT LAS COLINAS PROPERTIES LLC	\$ 73,455,000	REAL
POLO SANTIAGO	\$ 6,300,000	REAL
POST MONTORO LLC	\$ 31,000,000	REAL
PRIME US TOWER AT LAKE CAROLYN LLC	\$ 66,125,000	REAL
PROMENADE TX PARTNERS LLC	\$ 63,000,000	REAL
PROPERTY RESERVE INC	\$ 64,722,820	REAL
PROVIDENT GROUP IRVING PROPERTIES LLC	\$ 34,750,000	REAL
PS LPT PROPERTIES INVESTORS	\$ 3,117,360	REAL
PS TEXAS HOLDINGS II LTD	\$ 5,482,000	REAL
PS TEXAS HOLDINGS II LTD	\$ 5,774,350	REAL
RAIBLE PLACE APARTMENTS LLC	\$ 14,500,000	REAL
RAMSEY LUTHER H	\$ 1,526,560	REAL
RAMSEY LUTHER HAROLD	\$ 797,930	REAL
RANDALLS FOOD & DRUG LP	\$ 5,750,000	REAL
RAYO LLC	\$ 5,475,000	REAL
RAYO LLC	\$ 5,475,000	REAL
REGAL BUSINESS CENTER LLC	\$ 13,513,300	REAL
REGAL BUSINESS CENTER LLC	\$ 7,568,590	REAL

OWNERS NAME	DCAD VALUE	TYPE OF PROPERTY
RESIDENCE AT SURROUND	\$ 33,000,000	REAL
RESIDENCES NORTHGATE LLC	\$ 40,700,000	REAL
RICKY HOSPITALITY LLC	\$ 1,650,000	REAL
ROADWAY EXPRESS	\$ 7,224,530	REAL
ROCHELLE PLACE LP	\$ 9,500,000	REAL
ROCHELLE PLAZA RES LLC	\$ 13,865,000	REAL
ROSEMONT SUMMIT OPERATING LLC	\$ 60,875,000	REAL
RUSTIC RIDGE IRVING LP	\$ 19,800,000	REAL
RYDER TRUCK RENTAL INC	\$ 2,440,720	PERSONAL
SANDLIAN COLBY B &	\$ 3,000,000	REAL
SAVOY DALLAS HOTELS LLC	\$ 6,500,000	REAL
SEDONA PARK APARTMENTS LLC	\$ 29,500,000	REAL
SFS PROPERTIES LLC	\$ 4,102,000	REAL
SGJGM FAMILY LP	\$ 130,000	REAL
SHIRLEY ENTERPRISES LLC	\$ 1,870,740	REAL
SL1000 RRH SPE LLC &	\$ 16,560,000	REAL
SPANISH CHASE LLC	\$ 7,286,930	REAL
SPANISH HAVEN REDEVELOPMENT	\$ 10,500,000	REAL
SPRINT UNITED MGMT CO	\$ 13,800,000	REAL
STARCREST TEXAS PPTIES	\$ 6,100,000	REAL
STATE BANK OF TEXAS	\$ 1,275,000	REAL
SUN LIFE INSURANCE CO OF CANADA	\$ 36,620,270	REAL
SUNSET SPRINGS LP	\$ 17,520,410	REAL
SYMONDS STEPHAN M	\$ 1,541,930	REAL
TARGET CORP	\$ 5,715,000	REAL
TAURUS HOLDINGS LLC	\$ 1,015,670	REAL
TEXAS FLORIDA CEDARS LP	\$ 10,500,000	REAL
TEXAS PARK MANOR LP	\$ 10,315,000	REAL
TEXAS SFI PARTNERSHIP 37 LTD	\$ 37,000,000	REAL
THE YONEDA LIVING TRUST &	\$ 2,319,170	REAL
TMIF II BRIDGEPORT LP	\$ 29,254,330	REAL
TNP IRVING SQUARE DST	\$ 1,925,900	REAL
TOYOTA OF IRVING LTD	\$ 530,740	REAL
TOYOTA OF IRVING LTD	\$ 13,294,900	REAL
TOYOTA OF IRVING LTD	\$ 630,000	REAL
TP APARTMENTS LLC	\$ 6,498,990	REAL
TP APARTMENTS LLC	\$ 2,475,810	REAL
TR ATRUIM LP	\$ 15,500,000	REAL
TR ATRUIM LP	\$ 7,900,000	REAL
TSCA 222 LIMITED PS	\$ 5,200,000	REAL
TUP CARPENTER COURT LP	\$ 12,750,000	REAL
TX 2800 VALLEY VIEW LN DEL LLC	\$ 21,701,510	REAL
UNITED RENTALS	\$ 5,515,920	REAL
VAT CROSSROADS LLC	\$ 19,000,000	REAL
VELAZQUEZ CELIA &	\$ 1,881,520	REAL

OWNERS NAME	DCAD VALUE	TYPE OF PROPERTY
VILLAGE ON WEST IRVING LLC	\$ 10,090,000	REAL
VILLAS ESTANCIA APARTMENTS LLC	\$ 25,000,000	REAL
WALGREENS CO	\$ 1,424,820	REAL
WALGREENS CO	\$ 3,878,000	REAL
WALGREENS CO	\$ 2,374,270	REAL
WALMART REAL ESTATE	\$ 10,967,000	REAL
WALNUT HILL TX PARTNERS LLC	\$ 62,250,000	REAL
WATER STREET OCONNOR LP	\$ 90,400,990	REAL
WESTDALE BROOKSTONE TERRACE LP	\$ 16,098,640	REAL
WESTDALE BROOKSTONE TERRACE LP	\$ 21,250,000	REAL
WESTDALE LAKERIDGE	\$ 18,675,000	REAL
WESTDALE POLARIS PARTNERS	\$ 5,750,000	REAL
WESTDALE POLARIS PARTNERS	\$ 16,405,890	REAL
WESTDALE PPTIES AMERICA I	\$ 19,000,000	REAL
WESTDALE WOODMEADE LTD	\$ 28,000,000	REAL
WOODCHASE & CLARENDON	\$ 17,323,310	REAL
WOODCHASE & CLARENDON	\$ 6,676,690	REAL
WOODSHIRE MHC LLC	\$ 6,581,230	REAL
WOODSHIRE MHC LLC	\$ 6,473,550	REAL
WOODSHIRE MHC LLC	\$ 2,952,800	REAL
WWC LXXI LP	\$ 26,444,620	REAL
WWC XLII LP	\$ 29,875,000	REAL
WWC XLII LP	\$ 29,875,000	REAL
WWC XLV LP	\$ 80,000	REAL
WWC XLV LP	\$ 67,900,000	REAL
TOTAL	\$ 5,284,573,180	

2022 SETTLED LAWSUITS

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
3801 NORTH BELT LINE ROAD	\$ 17,750,000	\$ 16,500,000	REAL
ARMSTRONG GUADALUPE LP	\$ 1,628,830	\$ 1,628,830	REAL
DRIVR RE IRVING LLC	\$ 6,100,000	\$ 5,800,000	REAL
NEPTUNE VENTURES LLC	\$ 279,880	\$ 265,890	REAL
NEPTUNE VENTURES LLC	\$ 252,340	\$ 239,720	REAL
NEPTUNE VENTURES LLC	\$ 300,000	\$ 285,000	REAL
NEPTUNE VENTURES LLC	\$ 215,000	\$ 204,250	REAL
NEPTUNE VENTURES LLC	\$ 211,000	\$ 200,450	REAL
NEPTUNE VENTURES LLC	\$ 215,000	\$ 204,250	REAL
NEPTUNE VENTURES LLC	\$ 233,920	\$ 222,220	REAL
NEPTUNE VENTURES LLC	\$ 272,670	\$ 236,140	REAL
NEPTUNE VENTURES LLC	\$ 225,000	\$ 180,370	REAL
NEPTUNE VENTURES LLC	\$ 216,190	\$ 205,380	REAL
NEPTUNE VENTURES LLC	\$ 257,270	\$ 244,410	REAL
NEPTUNE VENTURES LLC	\$ 240,000	\$ 228,000	REAL
NEPTUNE VENTURES LLC	\$ 240,000	\$ 228,000	REAL
PPF AMLI 1050 LAKE CAROLYN PARKWAY	\$ 62,250,000	\$ 54,733,000	REAL
PPF AMLI 777 LAKE CAROLYN PARKWAY	\$ 83,900,000	\$ 77,156,000	REAL
WESTGATE MULTIFAMILY LLC	\$ 29,786,110	\$ 25,786,000	REAL
WESTGATE MULTIFAMILY LLC	\$ 12,938,340	\$ 11,201,000	REAL
WESTGATE MULTIFAMILY LLC	\$ 5,677,980	\$ 4,915,000	REAL
WESTGATE MULTIFAMILY LLC	\$ 5,212,570	\$ 4,512,000	REAL
WOODWIND LAND LLC	\$ 7,000,000	\$ 5,502,000	REAL
WOODWIND LAND LLC	\$ 400,000	\$ 400,000	REAL
TOTAL	\$ 235,802,100	\$ 211,077,910	

2021 ACTIVE LAWSUITS

OWNERS NAME	DCAD VALUE	TYPE OF PROPERTY
1000 EAST AIRPORT FREEWAY LLC	\$ 9,752,100	REAL
1111 TDS APARTMENTS LLC	\$ 18,750,000	REAL
14800 LANDMARK LLC	\$ 10,662,790	REAL
250 290 B&C LLC	\$ 32,980,000	REAL
250 290 B&C LLC	\$ 16,478,860	REAL
250 290 B&C LLC	\$ 18,540,360	REAL
4409 MONTROSE LTD	\$ 17,600,000	REAL
ADDISON STONE LLC	\$ 1,408,150	REAL
AGAVE APARTMENTS LLC	\$ 8,000,000	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 102,417,090	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 58,659,010	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 8,620,610	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 58,303,290	REAL
ALESIO GARDEN &	\$ 104,420,000	REAL
ASBURY AUTOMOTIVE TEXAS LLC	\$ 51,860	REAL
ASBURY AUTOMOTIVE TEXAS LLC	\$ 2,025,000	REAL
ASBURY AUTOMOTIVE TEXAS LLC	\$ 3,324,000	REAL
ASBURY AUTOMOTIVE TEXAS LLC	\$ 4,900,000	REAL
ASBURY AUTOMOTIVE TEXAS LLC	\$ 2,500,000	REAL
BELTLINE & GRANDE LTD	\$ 11,000,000	REAL
BETTER INC	\$ 2,300,000	REAL
BHP INVESTMENTS CO	\$ 2,300,000	REAL
BREIT INDUSTRIAL CANYON TX	\$ 115,390	REAL
BREIT INDUSTRIAL CANYON TX	\$ 10,018,430	REAL
CAROLYN PROPERTY OWNER LP	\$ 57,720,000	REAL
CLAY COOLEY REAL ESTATE	\$ 4,336,180	REAL
CLAY COOLEY REAL ESTATE	\$ 8,280,400	REAL
CLAY COOLEY REAL ESTATE	\$ 8,593,750	REAL
COLINAS RANCH APARTMENTS	\$ 13,598,880	REAL
COLUMBIA PROPERTIES	\$ 25,000,000	REAL
COP ENTERPRISES	\$ 200,830	REAL
COP ENTERPRISES	\$ 99,280	REAL
COP ENTERPRISES	\$ 99,280	REAL
COP ENTERPRISES	\$ 89,380	REAL
COP ENTERPRISES	\$ 99,280	REAL
CP II CRESTVIEW LP	\$ 35,200,000	REAL
CRESTVIEW STONEHILL LLC	\$ 19,000,000	REAL
CVS	\$ 1,785,000	REAL

D L PETERSON TRUST I	\$	4,517,150	PERSONAL
DENNIS D TOPLETZ	\$	152,950	REAL
DENNIS D TOPLETZ	\$	130,330	REAL
DENNIS D TOPLETZ	\$	638,060	REAL
DENNIS D TOPLETZ	\$	616,930	REAL
DENNIS D TOPLETZ	\$	442,410	REAL
DENNIS D TOPLETZ	\$	205,000	REAL
DENNIS D TOPLETZ	\$	205,290	REAL
DENNIS D TOPLETZ	\$	183,380	REAL
DENNIS D TOPLETZ	\$	197,640	REAL
DENNIS D TOPLETZ	\$	166,400	REAL
DENNIS D TOPLETZ	\$	177,240	REAL
DENNIS D TOPLETZ	\$	223,150	REAL
DENNIS D TOPLETZ	\$	177,060	REAL
DENNIS D TOPLETZ	\$	398,370	REAL
DENNIS D TOPLETZ	\$	145,000	REAL
DENNIS D TOPLETZ	\$	176,120	REAL
DENNIS D TOPLETZ	\$	238,730	REAL
DENNIS D TOPLETZ	\$	170,010	REAL
DENNIS D TOPLETZ	\$	185,310	REAL
DENNIS D TOPLETZ	\$	182,010	REAL
DENNIS D TOPLETZ	\$	190,650	REAL
DENNIS D TOPLETZ	\$	171,000	REAL
DENNIS D TOPLETZ	\$	181,630	REAL
DENNIS D TOPLETZ	\$	195,380	REAL
DENNIS D TOPLETZ	\$	166,050	REAL
DENNIS D TOPLETZ	\$	161,140	REAL
DENNIS D TOPLETZ	\$	153,050	REAL
DENNIS D TOPLETZ	\$	181,630	REAL
DENNIS D TOPLETZ	\$	173,820	REAL
DENNIS D TOPLETZ	\$	177,970	REAL
DENNIS D TOPLETZ	\$	174,430	REAL
DENNIS D TOPLETZ	\$	200,580	REAL
DENNIS D TOPLETZ	\$	196,560	REAL
DENNIS D TOPLETZ	\$	203,630	REAL
DENNIS D TOPLETZ	\$	1,087,140	REAL
DENNIS D TOPLETZ	\$	457,970	REAL
DFW RESORTS LLC	\$	6,100,000	REAL
DSJR LLC	\$	5,318,000	REAL
ELEMENT FLEET CORPORATION	\$	369,610	PERSONAL
EX DALLAS LP	\$	45,500,000	REAL
EX DALLAS LP	\$	7,629,260	REAL
EX DALLAS LP	\$	370,740	REAL
FIRST FLEET MASTER TITLING TRUST	\$	1,676,050	PERSONAL
FREO TEXAS LLC	\$	237,080	REAL

FREO TEXAS LLC	\$	201,510	REAL
FREO TEXAS LLC	\$	174,750	REAL
FREO TEXAS LLC	\$	147,590	REAL
FREO TEXAS LLC	\$	205,860	REAL
GELCO FLEET TRUST	\$	4,090,320	PERSONAL
GEP VANDERBILT LLC	\$	12,856,000	REAL
GROUP 1 REALTY INC	\$	3,000,000	REAL
GROUP 1 REALTY INC	\$	765,640	REAL
GROUP 1 REALTY INC	\$	309,360	REAL
GROUP 1 REALTY INC	\$	167,210	REAL
GROUP 1 REALTY INC	\$	600,000	REAL
HAMPTON/AIRPORT FREEWAY JOINT HD DEVELOPMENT PROPERTIES	\$	1,850,000	REAL
HKRK MGNT INC	\$	5,248,640	REAL
IRIS ASSOCIATES LP	\$	2,275,000	REAL
IRIS ASSOCIATES LP	\$	8,156,250	REAL
IRVING 4600 WEST PIONEER	\$	20,843,750	REAL
IRVING LODGING LLC	\$	34,272,000	REAL
JAHCO FAIR OAKS LP	\$	5,500,000	REAL
JARS HEIGHTS 79 LLC	\$	7,050,000	REAL
JARS HEIGHTS 79 LLC	\$	2,720,000	REAL
JARS HEIGHTS 79 LLC	\$	1,020,000	REAL
JARS HEIGHTS 79 LLC	\$	1,632,000	REAL
JASAN LLC	\$	3,200,230	REAL
JDFW II LLC	\$	71,000,000	REAL
KIMBERLY CLARK CORP	\$	9,000,000	REAL
LAKE WORTH HOTEL CORP	\$	3,650,000	REAL
LPD REALTY LLC	\$	12,300,000	REAL
MALL GROUND PORTFOLIO LLC	\$	38,155,140	REAL
MALL GROUND PORTFOLIO LLC	\$	1,650,000	REAL
MALL GROUND PORTFOLIO LLC	\$	4,700,000	REAL
MALL GROUND PORTFOLIO LLC	\$	193,440	REAL
MALL GROUND PORTFOLIO LLC	\$	1,301,420	REAL
METROPLEX PLAZA LP	\$	3,752,500	REAL
METROPLEX PLAZA LP	\$	2,362,500	REAL
METROPLEX PLAZA LP	\$	4,635,000	REAL
MNSF II ACQUISITIONS LLC	\$	165,910	REAL
MNSF II ACQUISITIONS LLC	\$	195,020	REAL
MNSF II ACQUISITIONS LLC	\$	222,430	REAL
MNSF II ACQUISITIONS LLC	\$	227,990	REAL
MNSF II ACQUISITIONS LLC	\$	203,000	REAL
PACIFIC PLATINUM TRUST	\$	555,310	REAL
PARMA LAS COLINAS TOWERS LLC	\$	61,167,000	REAL
PARMA LAS COLINAS TOWERS LLC	\$	4,048,000	REAL
PERFECT AND MODERN TEAM LLC	\$	2,332,000	REAL
PRIME US TOWER AT LAKE CAROLYN LLC	\$	61,500,000	REAL

PROGRESS RESIDENTIAL	\$	168,600	REAL
PROGRESS RESIDENTIAL	\$	170,510	REAL
RAMSEY LUTHER H	\$	1,490,700	REAL
RANDALLS FOOD & DRUG LP	\$	4,758,940	REAL
RESIDENCES NORTHGATE LLC	\$	28,233,600	REAL
RYDER TRUCK RENTAL INC	\$	2,440,720	PERSONAL
SUN LIFE INSURANCE CO OF CANADA	\$	34,178,320	REAL
SYMONDS STEPHAN M	\$	1,330,000	REAL
TARGET CORPORATION AS OWNER	\$	5,523,470	REAL
TEXAS FLORIDA CEDARS LP	\$	8,651,960	REAL
TMIF II BRIDGEPORT LP	\$	26,250,000	REAL
WALGREENS CO AS OWNER	\$	2,293,980	REAL
WALGREENS CO AS OWNER	\$	1,376,640	REAL
WALGREENS CO AS OWNER	\$	2,351,530	REAL
WOODSIDE VILLAS IRVING LLC	\$	13,000,000	REAL
TOTAL	\$	1,291,852,850	

2021 SETTLED LAWSUITS

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
2325 STEMMONS HOTEL PTNRS LLC	\$ 7,500,000	\$ 7,500,000	REAL
2929 PARK GROVE VNTRE LTD	\$ 14,336,450	\$ 13,518,600	REAL
2929 PARK GROVE VNTRE LTD	\$ 1,003,550	\$ 946,300	REAL
2ML REAL ESTATE INTEREST INC	\$ 1,390,000	\$ 1,300,000	REAL
4303 MARIPOSA DRIVE LLC	\$ 7,480,000	\$ 7,100,000	REAL
89 H A S HOTEL CORP	\$ 950,000	\$ 800,000	REAL
ABF FREIGHT SYSTEM INC	\$ 8,302,500	\$ 6,000,000	REAL
ADDISON HOTELS LP	\$ 4,257,250	\$ 3,900,000	REAL
AGAS VENTURES	\$ 148,200	\$ 139,000	REAL
AGAS VENTURES	\$ 136,980	\$ 123,000	REAL
AGAS VENTURES	\$ 145,280	\$ 136,000	REAL
AGAS VENTURES	\$ 156,980	\$ 156,980	REAL
AGAS VENTURES	\$ 170,630	\$ 155,000	REAL
AGAS VENTURES	\$ 164,780	\$ 152,000	REAL
AGAS VENTURES	\$ 189,640	\$ 175,000	REAL
AGAS VENTURES	\$ 139,290	\$ 139,290	REAL
AGAS VENTURES	\$ 123,890	\$ 123,890	REAL
AGAS VENTURES	\$ 170,670	\$ 170,670	REAL
AGAS VENTURES	\$ 126,750	\$ 126,600	REAL
AGAS VENTURES	\$ 200,780	\$ 160,000	REAL
AGAS VENTURES	\$ 175,500	\$ 175,500	REAL
AGAS VENTURES	\$ 152,100	\$ 144,500	REAL
AGAS VENTURES	\$ 136,500	\$ 129,680	REAL
AGAS VENTURES	\$ 120,900	\$ 121,370	REAL
AGAS VENTURES	\$ 100,000	\$ 100,000	REAL
AIGGRE TX HOTEL LAS COLINAS OWNER LLC	\$ 6,700,000	\$ 6,000,000	REAL
ALC APARTMENTS LLC	\$ 48,750,000	\$ 48,500,000	REAL
ANGEL HOSPITALITY VIII LLC	\$ 4,440,000	\$ 4,246,000	REAL
ANGEL HOSPITALITY VIII LLC	\$ 1,083,600	\$ 1,083,600	REAL
AREA/EY WFT LLC	\$ 8,600,000	\$ 8,000,000	REAL
ASHER PARK IRVING LP	\$ 21,750,000	\$ 18,486,000	REAL
BELL STACY GREETHUM TRUST THE	\$ 870,000	\$ 749,230	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$ 2,940,000	\$ 2,785,500	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$ 695,000	\$ 660,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$ 7,615,000	\$ 6,354,500	REAL
BLVD AL LP THE	\$ 1,437,890	\$ 1,397,460	REAL
BRE KNIGHT SH TX OWNER LLC	\$ 3,910,000	\$ 3,541,750	REAL
BRE KNIGHT SH TX OWNER LLC	\$ 1,390,000	\$ 1,258,250	REAL
BUDHWANI & VIRANI INC	\$ 2,025,000	\$ 1,900,000	REAL
CARE INN	\$ 15,300,000	\$ 13,775,000	REAL
CASTLE CROWN PROPERTIES	\$ 4,750,000	\$ 4,200,000	REAL
CEDAR CREST OF IRVING LLC	\$ 1,600,000	\$ 1,600,000	REAL
CENTRALAND GROUP LTD	\$ 4,186,480	\$ 4,186,480	REAL
CFT NV DEVELOPMENTS LLC	\$ 815,000	\$ 730,000	REAL
CHALET APARTMENTS LLC	\$ 21,434,000	\$ 20,000,000	REAL
CHATHEAU AT WILDBRIAR LP	\$ 14,000,000	\$ 11,000,000	REAL
CNC SPC LP	\$ ⁸⁴ 11,417,240	\$ 11,417,240	REAL

CNC SPC LP	\$	5,782,760	\$	5,782,760	REAL
COTTONWOOD LANE PROPERTIES LLC	\$	7,665,000	\$	7,200,000	REAL
CRAWFORD ELECTRIC SUPPLY LTD	\$	510,870	\$	459,780	PERSONAL
CROSS COURT TEXAS LLC	\$	1,122,000	\$	1,000,000	REAL
CROSSINGSATIRVING RUBY	\$	13,450,000	\$	12,750,000	REAL
CROWN ENTERPRISES INC	\$	5,946,820	\$	4,500,000	REAL
CVS	\$	1,734,000	\$	1,715,000	REAL
CVS AS LESSEE	\$	2,240,740	\$	1,940,000	REAL
CVS AS LESSEE	\$	1,973,410	\$	1,893,200	REAL
DALLAS METRO APARTMENTS LLC	\$	3,800,000	\$	3,450,000	REAL
DELUJO EL MOROCCO LLC	\$	9,345,000	\$	8,625,000	REAL
DEVA CORPORATION	\$	4,050,000	\$	3,766,000	REAL
DFW JOSEPH INVESTMENTS LLC	\$	11,160,000	\$	10,000,000	REAL
DK CREST OWNER LLC	\$	57,510,000	\$	56,000,000	REAL
DRIVER RE IRVING LLC	\$	5,785,570	\$	5,400,000	REAL
EAGLE CREST BORROWER LLC	\$	25,878,450	\$	23,765,630	REAL
EAGLE CREST BORROWER LLC	\$	18,712,110	\$	17,184,370	REAL
EBEX IRVING APARTMENTS LLC	\$	12,250,000	\$	11,875,000	REAL
EL PRIMERO EXPRESS LP	\$	3,375,000	\$	3,200,000	REAL
ESTRADA REVO LLC &	\$	20,100,000	\$	18,800,000	REAL
FPG THE POINT LP	\$	50,800,000	\$	50,000,000	REAL
GARDEN INVESTORS PROPERTIES	\$	5,273,440	\$	4,726,550	REAL
GARDEN INVESTORS PROPERTIES	\$	8,226,560	\$	7,373,450	REAL
GEP SILVERTON LLC	\$	22,000,000	\$	20,700,000	REAL
HCD DALLAS CORPORATION	\$	800,000	\$	800,000	REAL
HCD DALLAS CORPORATION	\$	30,150,000	\$	25,700,000	REAL
HERTZ CORP	\$	13,113,420	\$	3,495,160	PERSONAL
IMT CAPITAL III LAKESHORE LOFTS LP	\$	53,500,000	\$	52,200,000	REAL
IMV GROUP LLC	\$	155,560	\$	132,430	REAL
IMV GROUP LLC	\$	901,740	\$	767,690	REAL
IMV GROUP LLC	\$	167,260	\$	142,390	REAL
IMV GROUP LLC	\$	1,429,530	\$	1,217,010	REAL
IMV GROUP LLC	\$	189,600	\$	161,410	REAL
IMV GROUP LLC	\$	179,650	\$	152,940	REAL
IMV GROUP LLC	\$	175,650	\$	149,540	REAL
IMV GROUP LLC	\$	138,050	\$	117,530	REAL
IMV GROUP LLC	\$	130,490	\$	111,090	REAL
IMV GROUP LLC	\$	1,111,510	\$	964,270	REAL
IMV GROUP LLC	\$	351,290	\$	299,070	REAL
IMV GROUP LLC	\$	322,350	\$	274,430	REAL
IMV GROUP LLC	\$	91,860	\$	78,200	REAL
INTERGERMAN SUMMER GATE LP	\$	13,650,000	\$	12,700,000	REAL
INTREPID HOLDINGS	\$	3,586,730	\$	3,200,000	REAL
IRVING BRITAIN WAY APARTMENTS LP	\$	2,324,000	\$	2,203,000	REAL
IRVING BRITAIN WAY APARTMENTS LP	\$	4,480,000	\$	4,247,000	REAL
IRVING BUS PROPERTIES LLC	\$	2,300,000	\$	1,865,720	REAL
IRVING PARK SPRINGS PARTNERS LTD	\$	2,100,000	\$	1,726,570	REAL
ISA HOSPITALITY INC	\$	1,995,000	\$	1,700,000	REAL
JDFW LLC	\$	52,000,000	\$	47,000,000	REAL
KROGER TEXAS LP	\$	10,600,000	\$	10,600,000	REAL
LADERA RANCH LLC	\$	21,500,000	\$	21,000,000	REAL
LAKERIDGE REALTY LP	\$	310,140	\$	310,140	REAL
LAKERIDGE REALTY LP	\$ 85	9,052,500	\$	8,000,000	REAL

LAKERIDGE REALTY LP	\$	7,639,860	\$	7,100,000	REAL
LAS COLINAS I HOLDCO LP	\$	83,950,000	\$	80,000,000	REAL
LAS COLINAS II HOLDCO LP	\$	46,300,000	\$	45,425,000	REAL
LAS COLINAS SURGERY	\$	1,600,000	\$	1,400,000	REAL
LEGACY REI GROUP SA LLC	\$	8,972,740	\$	8,543,270	REAL
LEGACY REI GROUP SA LLC	\$	3,232,820	\$	2,956,730	REAL
LEGACY REI GROUP SP LLC	\$	17,933,000	\$	17,600,000	REAL
LEGACY REI GROUP VF LLC	\$	10,898,000	\$	9,800,000	REAL
LOWEN TRINITY MILLS	\$	197,830	\$	197,830	REAL
LOWEN TRINITY MILLS	\$	7,715,780	\$	7,350,000	REAL
MAA ALLOY LLC	\$	47,500,000	\$	44,500,000	REAL
MAA TANC LLC	\$	37,800,000	\$	36,800,000	REAL
MAAHIYAA HOTEL LLC	\$	4,000,000	\$	3,650,000	REAL
MACARTHUR PLACE BORROWER LLC	\$	17,538,460	\$	15,923,080	REAL
MACARTHUR PLACE BORROWER LLC	\$	20,461,540	\$	18,576,920	REAL
MACY'S RETAIL HOLDINGS	\$	4,410,970		4,000,000	REAL
MACY'S RETAIL HOLDINGS LLC	\$	2,822,470	\$	2,399,100	PERSONAL
MARABELLA APARTMENTS LP	\$	26,253,610	\$	25,594,000	REAL
MARABELLA APARTMENTS LP	\$	23,496,390	\$	22,906,000	REAL
MEDIAEVAL TIMES	\$	1,627,000	\$	1,627,000	PERSONAL
MERRICK BUSINESS PARK LLC	\$	4,423,500	\$	3,395,020	REAL
MERRICK BUSINESS PARK LLC	\$	1,434,100	\$	1,193,010	REAL
MPG TEXAS 1 LLC	\$	9,520,000	\$	9,000,000	REAL
NEPTUNE VENTURES LLC	\$	280,000	\$	280,000	REAL
NEPTUNE VENTURES LLC	\$	196,600	\$	184,480	REAL
NEPTUNE VENTURES LLC	\$	251,650	\$	259,040	REAL
NEPTUNE VENTURES LLC	\$	192,210	\$	213,750	REAL
NEPTUNE VENTURES LLC	\$	254,930	\$	239,220	REAL
NEPTUNE VENTURES LLC	\$	181,930	\$	170,720	REAL
NEPTUNE VENTURES LLC	\$	179,000	\$	167,970	REAL
NEPTUNE VENTURES LLC	\$	202,050	\$	189,600	REAL
NEPTUNE VENTURES LLC	\$	258,990	\$	243,030	REAL
NEPTUNE VENTURES LLC	\$	226,530	\$	212,940	REAL
NEPTUNE VENTURES LLC	\$	194,150	\$	182,190	REAL
NEPTUNE VENTURES LLC	\$	217,730	\$	204,310	REAL
NEPTUNE VENTURES LLC	\$	204,080	\$	191,500	REAL
NEPTUNE VENTURES LLC	\$	200,940	\$	192,530	REAL
NEWPORT APARTMENTS PROPERTY OWNER	\$	24,147,200	\$	21,000,000	REAL
NORTHGATE CARI LLC &	\$	16,500,000	\$	16,000,000	REAL
OMNINET FOXBOROUGH LP	\$	9,349,910	\$	8,248,000	REAL
OMNINET FOXBOROUGH LP	\$	23,015,170	\$	20,302,000	REAL
PAR CAPITAL 122 WEST LLC	\$	27,882,000	\$	25,100,000	REAL
PARMA MANDALAY TOWER LLC	\$	38,000,000	\$	35,900,000	REAL
PARRISH HARE ELECTRIC SUPPLY CORP	\$	15,469,580	\$	13,382,690	PERSONAL
PATEL RAMAN	\$	1,450,000	\$	1,340,000	REAL
PCPI UT OWNER LP AND TERRA FUNDING URBAN TC	\$	12,252,330	\$	12,252,330	REAL
PCPI UT OWNER LP AND TERRA FUNDING URBAN TC	\$	151,682,670	\$	123,247,670	REAL
PECAN VILLAGE APARTMENTS	\$	1,477,510	\$	1,392,860	REAL
PECAN VILLAGE APARTMENTS	\$	1,704,820	\$	1,607,140	REAL
PERFECT & COMFORT LIVING LLC	\$	3,200,000	\$	2,900,000	REAL
POLO SANTIAGO	\$	4,600,000	\$	4,140,000	REAL
POST MONTORO LLC	\$	26,259,000	\$	25,000,000	REAL
PPF AMLI 1050 LAKE CAROLYN PARKWAY LLC	\$ 86	51,832,000	\$	48,375,000	REAL

PPF AMLI 777 LAKE CAROLYN PARKWAY	\$	73,775,000	\$	69,191,000	REAL
PROVIDENT GROUP IRVING PROPERTIES LLC	\$	31,000,000	\$	24,250,000	REAL
RACETRAC PETROLEUM INC	\$	563,900	\$	301,100	REAL
RACETRAC PETROLEUM INC	\$	429,820	\$	331,760	PERSONAL
RACETRAC PETROLEUM INC	\$	1,750,000	\$	1,718,000	REAL
RACETRAC PETROLEUM INC	\$	2,315,310	\$	2,100,000	REAL
RACETRAC PETROLEUM INC	\$	457,820	\$	457,820	REAL
RACETRAC PETROLEUM INC	\$	382,310	\$	382,310	REAL
RAVEN SURROUND LLC	\$	26,500,000	\$	25,600,000	REAL
RAYO LLC	\$	4,800,000	\$	3,750,000	REAL
RAYO LLC	\$	4,897,600	\$	3,750,000	REAL
ROCHELLE PLACE L P	\$	7,500,000	\$	7,000,000	REAL
ROCHELLE PLAZA ASSOCIATES	\$	9,500,000	\$	8,475,000	REAL
ROSEMONT SUMMIT OPERATING LLC	\$	56,250,000	\$	54,500,000	REAL
RUSTIC RIDGE IRVING LP	\$	15,000,000	\$	13,800,000	REAL
SANDLIAN COLBY B & G B REV TR &	\$	2,600,000	\$	2,600,000	REAL
SAVOY DALLAS HOTELS LLC	\$	5,481,350	\$	4,500,000	REAL
SEDONA PARK APARTMENTS LLC	\$	24,880,000	\$	17,350,000	REAL
SOUTHERN STAR LAS COLINAS LP	\$	8,900,000	\$	8,000,000	REAL
SPANISH HAVEN REDEVELOPMT	\$	9,067,030	\$	7,000,000	REAL
TCI 600 LAS COLINAS INC	\$	80,837,780	\$	74,750,000	REAL
TEXAS PARK MANOR LP	\$	8,800,000	\$	8,250,000	REAL
TEXAS SFI PARTNERSHIP 37 LTD	\$	34,000,000	\$	33,400,000	REAL
TP APARTMENTS LLC	\$	5,415,830	\$	4,851,730	REAL
TP APARTMENTS LLC	\$	2,063,170	\$	1,848,270	REAL
TR ATRIUM LP	\$	14,215,000	\$	13,500,000	REAL
TR ATRIUM LP	\$	7,215,000	\$	7,100,000	REAL
TRELLIS PLACE DUPLEXES LTD	\$	14,428,000	\$	13,300,000	REAL
URBAN TOWNE LAKE APARTMENTS LP	\$	24,000,000	\$	23,500,000	REAL
VELAZQUEZ CELIA &	\$	1,100,000	\$	1,000,000	REAL
VILLAS ESTANCIA APARTMENTS LLC	\$	18,525,000	\$	14,500,000	REAL
WALNUT HILL TX PARTNERS LLC	\$	51,000,000	\$	47,000,000	REAL
WESTDALE BROOKSTONE/TERRACE LP	\$	14,400,000	\$	12,960,000	REAL
WESTDALE BROOKSTONE/TERRACE LP	\$	17,750,000	\$	16,950,000	REAL
WESTDALE LAKERIDGE	\$	15,950,000	\$	15,000,000	REAL
WESTDALE POLARIS PARTNERS	\$	13,400,000	\$	12,700,000	REAL
WESTDALE PPTIES AMERICA I	\$	15,850,000	\$	15,000,000	REAL
WESTDALE WOODMEADE LTD	\$	23,700,000	\$	21,400,000	REAL
WESTGATE MULTIFAMILY LLC	\$	4,358,000	\$	3,993,000	REAL
WESTGATE MULTIFAMILY LLC	\$	3,988,000	\$	3,665,000	REAL
WESTGATE MULTIFAMILY LLC	\$	23,524,000	\$	20,946,000	REAL
WESTGATE MULTIFAMILY LLC	\$	10,130,000	\$	9,098,000	REAL
WOODCHASE & CLARENDON APTS LLC	\$	15,388,870	\$	12,270,670	PERSONAL
WOODCHASE & CLARENDON APTS LLC	\$	5,931,130	\$	4,729,330	REAL
WOODWIND APARTMENTS	\$	5,193,000	\$	5,100,000	REAL
WOODWIND APARTMENTS	\$	400,000	\$	400,000	REAL
WWC XLV LP	\$	59,000,000	\$	55,500,000	REAL

TOTAL \$ 2,337,189,860 \$ 2,139,611,640

CONSENT AGENDA ITEM

1/17/2023

TOPIC: Consider Approval for the Proposed 2023 – 2024 Student and Teacher Calendars (R. Lizardo)

SUBMITTED BY: Reny Lizardo, Executive Director of Campus Operations

BACKGROUND: Campus Operations have met with several committees of community members, parents, students, and staff for recommendations towards the 2023-2024 school calendar. After listening and considering recommendations calendar options were put to a vote. The proposed 2023-2024 student and teacher calendar is a result of that vote.

ADMINISTRATIVE RECOMMENDATION: The administration recommends the Board of Trustees votes to approve the proposal to the 2023-2024 student and teacher calendar.

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

Additional Agenda Sheets Attached: Yes x No

CONSENT AGENDA ITEM
1/17/2023

TOPIC: Consider Approval of Award for Request for Quote (RFQ) #23-28-914 for the Re-Roofing Project at Nimitz High School

SUBMITTED BY: A. Smith /J. Pilgrim

BACKGROUND: On December 8, 2022 Irving ISD received five (5) proposals in response to Request for Quote (RFQ) # #23-28-914 for the Re-Roofing Project at Nimitz High School. Following the evaluation of proposals by the Facility Services Department with the assistance of the district's contracted roof consultant (Armko Industries, Inc.), Tri-Lam Roofing and Waterproofing Inc. ranked highest as the most qualified contractor meeting the Scope, Specifications, and Requirements of the Project. Three other companies proposed a lower price proposal than Tri-Lam, however, they were ranked lower and were not recommended for award by the committee based on poor reputation, noncompliance with the delivery and completion requirement, and not meeting the district's insurance deductible requirement.

FUNDING SOURCE: Local Funds and Risk Management Insurance Payments

COSTS: Estimated Cost \$578,200.00

ADMINISTRATIVE RECOMMENDATION: The Administration Recommends that the Board Approve the Award of Request for Quote (RFQ) #23-28-914 for the Re-Roofing Project at Nimitz Highschool to Tri-Lam Roofing and Waterproofing, Inc.

RECOMMENDED BOARD MOTION: I Move that the Board Approve the Award for Request for Quote (RFQ) #23-28-914 for a Re-Roofing Project at Nimitz Highschool to Tri-Lam Roofing and Waterproofing, Inc.

Additional Agenda Sheets Attached: Yes No

AGENDA SHEET

Meeting Date:1/17/2023

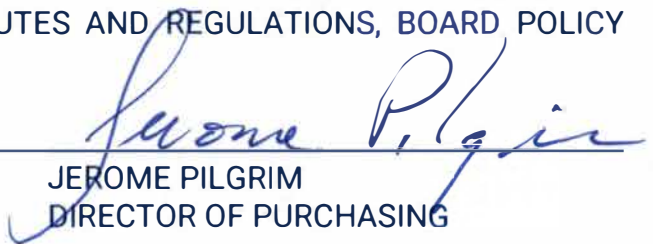
Topic: . Consider Approval of Award for Request for Quote (RFQ) #23-28-914 for the Re-Roofing project at Nimitz Highschool.

Recommended Vendor(s)	Tri-Lam Roofing and Waterproofing, Inc.
Contract Type (e.g. Co-op, RFP)	Request for Quote (Cooperative Purchasing)
Contract Term or One Time Purchase	One Time Purchase
Sole Source Vendor & Documentation	N/A
Vendor is at least 51% woman or minority business	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

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



ANDRE SMITH, Ed.D
CHIEF OF ADMINISTRATIVE SERVICES



JEROME PILGRIM
DIRECTOR OF PURCHASING

ATTACHMENT:

1. Memo from Andre Smith dated January 9, 2023
2. Memo from Jerome Pilgrim dated January 9, 2023

January 9, 2023

To: Jerome Pilgrim
Director of Purchasing

From: André L. Smith, Ed.D.

RE: Award Letter for RFQ #23-28-914 Re-Roofing at Nimitz High School

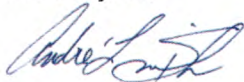
This is to inform you that I am recommending award of RFQ #23-28-914 to Tri-Lam Roofing & Waterproofing Inc. for the Re-Roofing project at Nimitz High School in Irving ISD in the amount of **\$578,200**.

The funding source will consist of Local Funds and Risk Management Insurance payments and reimbursements per insurance policy terms.

Rationale: Tri-Lam Roofing & Waterproofing Inc. was the selected vendor based on their reputation of their goods and services from references, the extent to which the goods and/or services met the Districts needs with the standard delivery time of materials and installation, the past relationship with the district in performance of quality workmanship, and price based on the approval of the insurance company for reimbursement. Based on the district's insurance plan, Irving ISD will pay out a total of **\$271,180** (\$250,000 for deductible + \$21,180 for code required upgrades not covered in the policy). The insurance will reimburse the \$307,020 (\$250,00 for buy down policy and \$57,020 with hail damage claim).

Please do not hesitate to contact me if you have any questions and/or concerns.

Thank you,



André L. Smith, Ed.D.
Chief of Administrative Services
Irving ISD

IRVING
Independent School District
PURCHASING DEPARTMENT

DATE: **January 9, 2023**

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

FROM: Jerome Pilgrim, Director of Purchasing

SUBJECT: **Recommendation: Award of RFQ #23-28-914 for Re-Roofing Project at Nimitz High School**

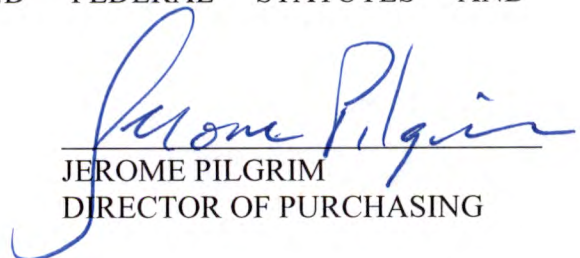
On December 8, 2023, Irving ISD Purchasing received the following five (5) proposals in response to **RFQ #23-28-914 for Re-Roofing Project at Nimitz High School**:

1. Cowboys Roofing
2. F. W. Walton Dallas, LLC
3. JJ Red Commerical Roofing, LLC
4. Star Roofing and Sheet Metal
5. Tri-Lam Roofing & Waterproofing Inc.

The proposals were evaluated for responsiveness by the Purchasing Department. Facility Services along with the district's roofing consultant, Armko Industries evaluated and ranked the proposals. Following evaluation of proposals, the committee scored Tri-Lam Roofing & Waterproofing Inc as the highest ranked proposal.

The recommended amount of award is \$578,200.00.

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



JEROME PILGRIM
DIRECTOR OF PURCHASING

ACTION ITEM – BIDS
1/17/2023

TOPIC: Consider Approval of the Final Expenditures associated with the Construction of the New Professional Learning and Wellness Center

SUBMITTED BY: F. Natividad/J. Pilgrim

BACKGROUND: On July 25, 2022, the Board Approved the contract for Construction of the Center for Employee Development and Wellness Project at Singley Academy. The Project was awarded to Lee Lewis Construction, Inc. as the Construction Manager at Risk. Per Board approval, TIF funds will be utilized to cover expenses associated with the construction of the new Professional Learning and Wellness Center. The additional expenses associated with the construction of the building, including Parking lot extension, lighting, safety, permits, etc. will be covered with local funds.

The Administration is requesting that the Board approve final funds of \$3,968,723 in general funds necessary to complete the parking lot and other non-building necessities to complete the project.

ADMINISTRATIVE RECOMMENDATION: The Administration recommends the Board Approve the final Expenditures associated with the Construction of the New Professional Learning and Wellness Center.

RECOMMENDED BOARD ACTION: I move the Board Approve the Final Expenditures Associated with the Construction of the New Professional Learning and Wellness Center.

Additional Agenda Sheets Attached: Yes No

AGENDA SHEET

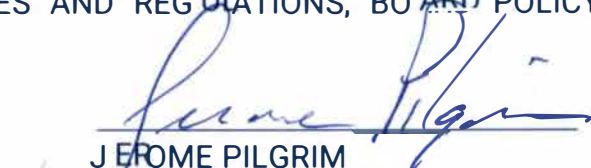
Meeting Date:1/17/2023

Topic: Consider Approval of the Final Expenditures associated with the Construction of the New Professional Learning and Wellness Center.

Recommended Vendor(s)	Lee Lewis Construction, Inc.
Contract Type (e.g. Co-op, RFP)	Request for Competitive Sealed Proposals #22-69-914
Contract Term or One Time Purchase	Substantial Completion January 2024
Sole Source Vendor & Documentation	NA
Vendor is at least 51% woman or minority business	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

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


FERNANDO NATIVIDAD
CHIEF FINANCIAL OFFICER


JEROME PILGRIM
DIRECTOR OF PURCHASING

ATTACHMENTS:

1. Memo from Fernando Natividad dated January 9, 2023
2. Memo from Lee Lewis Final GMP dated January 6, 2023
3. Guaranteed Maximum Price Amendment

MEMO

DATE: January 9, 2023
TO: Board of Trustees
FROM: Fernando Natividad, Chief of Administrative Services
CC: Magda Hernandez, Superintendent of Schools
CC: Jerome Pilgrim, Director of Purchasing,
RE: Construction Manager at Risk (CMAR) Guaranteed Maximum Price for Construction of the Employee Development and Wellness Center at Singley Academy.


On July 25, 2022 the board approved the Award of RFCSP #22-69-914 for Construction Manager at Risk (CMAR) for Construction of the Employee Development and Wellness Center at Singley Academy to Lee Lewis Construction, Inc.

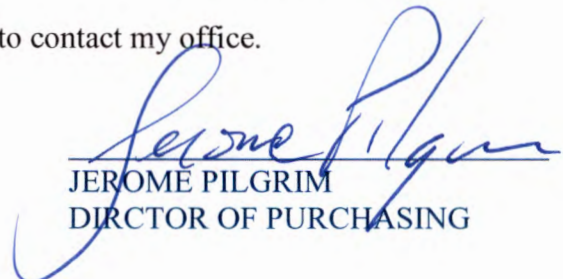
Pursuant to the Board's approval, the district's administration, the project Architect (WRA, Inc.) and Lee Lewis entered negotiations to finalize the Guaranteed Maximum Price (GNP) for the project.

Lee Lewis Construction has proposes the GMP construction phase services to complete the base scope of the Irving ISD Wellness Center for the Guaranteed Maximum Price as listed below.

- | | |
|---|-------------------------|
| 1. Total Building Breakout with Accepted Alts & VE: (TIF) | \$9,831,366.00 |
| 2. Total Site Breakout with Accepted Alts & VE: | \$ 3,968,723.00 |
| FINAL GMP with Accepted Alts & VE: | \$ 13,800,089.00 |

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


FERNANDO NATIVIDAD
CHIEF FINANCIAL OFFICER


JEROME PILGRIM
DIRECTOR OF PURCHASING



January 6, 2023

Irving Independent School District
2621 West Airport Freeway
Irving, Texas 75062

Attn: Mr. Fernando Natividad
Re: Irving ISD Wellness Center

Mr. Natividad,

Please allow this letter to serve as our request for your acceptance of our Guaranteed Maximum Price. Lee Lewis Construction proposes the GMP construction phase services to complete the base scope of the Irving ISD Wellness Center for the Guaranteed Maximum Price as listed below per the construction documents prepared by WRA Architects dated September 30, 2022.

TOTAL BASE BID:	\$ 18,199,921.00
Accepted Alternates & Value Engineering:	\$ (4,399,832.00)
Total Building Breakout with Accepted Alts & VE:	\$ 9,831,366.00
Total Site Breakout with Accepted Alts & VE:	\$ 3,968,723.00
FINAL GMP with Accepted Alts & VE:	\$ 13,800,089.00

Thank you for this opportunity. Should you have any questions, please do not hesitate to contact our office.

Sincerely,

Devin Sherman
Chief Estimator – Vice President

Attached: Exhibit A-Index of Drawings, Exhibit B-GMP Recap, Exhibit C-Assumptions and Clarifications, Exhibit D- VE Log, Exhibit E-Schedule, Exhibit F-RFI Log.

LUBBOCK
7810 Orlando Ave
Lubbock, Texas 79423
P 806.797.8400

DALLAS
17177 Preston Road, Suite 160
Dallas, Texas 75248
P 972.818.0700

AUSTIN
P.O. Box 92405
Austin, TX 78709
P 512.369.3921

DRAFT AIA® Document A133™ - 2019

Exhibit A

Guaranteed Maximum Price Amendment

This Amendment dated the « 17th » day of « January » in the year « 2023 », is incorporated into the accompanying AIA Document A133™-2019, Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee with a Guaranteed Maximum Price dated the « 23rd » day of « August » in the year « 2022 » (the "Agreement")
(In words, indicate day, month, and year.)

for the following PROJECT:
(Name and address or location)

«Irving ISD Wellness Center»
«4611 N. MacArthur Blvd.»
«Irving, TX 75308»

THE OWNER:
(Name, legal status, and address)

«Irving Independent School District » « 2621 W. Airport Freeway »
« Irving, TX 75062 »

THE CONSTRUCTION MANAGER:
(Name, legal status, and address)

« Lee Lewis Construction, Inc. » « 17177 Preston Road, Suite 160 »
« Dallas, TX 75248 »

TABLE OF ARTICLES

- A.1 GUARANTEED MAXIMUM PRICE
- A.2 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION
- A.3 INFORMATION UPON WHICH AMENDMENT IS BASED
- A.4 CONSTRUCTION MANAGER'S CONSULTANTS, CONTRACTORS, DESIGN PROFESSIONALS, AND SUPPLIERS

ARTICLE A.1 GUARANTEED MAXIMUM PRICE

§ A.1.1 Guaranteed Maximum Price

Pursuant to Section 3.2.6 of the Agreement, the Owner and Construction Manager hereby amend the Agreement to establish a Guaranteed Maximum Price. As agreed by the Owner and Construction Manager, the Guaranteed Maximum Price is an amount that the Contract Sum shall not exceed. The Contract Sum consists of the Construction Manager's Fee plus the Cost of the Work, as that term is defined in Article 6 of the Agreement.

§ A.1.1.1 The Contract Sum is guaranteed by the Construction Manager not to exceed «THIRTEEN MILLION EIGHT HUNDRED THOUSAND EIGHTY-NINE DOLLARS » (\$ « 13,800,089 »), subject to additions and deductions by Change Order as provided in the Contract Documents.

ADDITIONS AND DELETIONS: The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An Additions and Deletions Report that notes added information as well as revisions to the standard form text is available from the author and should be reviewed.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

AIA Document A201™-2017, General Conditions of the Contract for Construction, is adopted in this document by reference. Do not use with other general conditions unless this document is modified.

§ A.1.1.2 Itemized Statement of the Guaranteed Maximum Price. Provided below is an itemized statement of the Guaranteed Maximum Price organized by trade categories, including allowances; the Construction Manager's contingency; alternates; the Construction Manager's Fee; and other items that comprise the Guaranteed Maximum Price as defined in Section 3.2.1 of the Agreement.

(Provide itemized statement below or reference an attachment.)

« Reference attached Exhibit, GMP Proposal letter dated January 6th, 2023 with associated Exhibits on that letter (Exhibit A-Index of Drawings, Exhibit B-GMP Recap, Exhibit C-Assumptions and Clarifications, Exhibit D- VE Log, Exhibit E-Schedule, Exhibit F-RFI Log) »

§ A.1.1.3 The Construction Manager's Fee is set forth in Section 6.1.2 of the Agreement.

§ A.1.1.4 The method of adjustment of the Construction Manager's Fee for changes in the Work is set forth in Section 6.1.3 of the Agreement.

§ A.1.1.5 Alternates

§ A.1.1.5.1 Alternates, if any, included in the Guaranteed Maximum Price:

Item	Price
1. -New parking lots, site, and other related work South of existing curb	(\$1,941,656)
2. Manual Folding Partitions in lieu of motorized (NOT ACCEPTED)	N/A
3. Reduced lighting package that excludes cove lighting	(\$ 19,962)
4. Provide and install new information Display (NOT ACCEPTED)	N/A
5. Omit Mud Slab	(\$ 42,789)
6. Polished Concrete ILO Ceramic Tile and Vinyl Tile	(\$ 25,766)
7. Provide Stucco Ext Fascade per Drawing	(\$ 275,570)
8. Provide Southern Pine Timber for GluLam Structure (NOT ACCEPTED)	N/A

For all Alternates and Accepted Value Engineering, please refer to Exhibits noted in Article A1.1.2 above and the table as follows:

Accepted VE	\$	(4,337,093.02)
Alternate 1	INCLUDED IN BASE BID	
Alternate 2	CANNOT ACCEPT WITH VE 61a	
Alternate 3	\$	(19,962.37)
Alternate 4	REMOVED	
Alternate 5	\$	(42,776.52)
Alternate 6	DECLINED BY OWNER	
Alternate 7	CANNOT ACCEPT WITH VE 72d.4	
Alternate 8	NO SAVINGS	
Base GMP	\$	18,199,921
Base w/ Alterantes and Accepted VE	\$	13,800,089

§ A.1.1.5.2 Subject to the conditions noted below, the following alternates may be accepted by the Owner following execution of this Exhibit A. Upon acceptance, the Owner shall issue a Modification to the Agreement.

(Insert below each alternate and the conditions that must be met for the Owner to accept the alternate.)

Item	Price	Conditions for Acceptance
N/A	N/A	N/A

§ A.1.1.6 Unit prices, if any:

(Identify the item and state the unit price and quantity limitations, if any, to which the unit price will be applicable.)

Item	Units and Limitations	Price per Unit (\$0.00)
N/A	N/A	N/A

ARTICLE A.2 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION

§ A.2.1 The date of commencement of the Work shall be:
(Check one of the following boxes.)

The date of execution of this Amendment.

Established as follows:
(Insert a date or a means to determine the date of commencement of the Work.)

« Date of commencement will be established as either the day of issuance for the Building Permit, or Post Bid Addendum Documents, whichever of the two is later. »

If a date of commencement of the Work is not selected, then the date of commencement shall be the date of execution of this Amendment.

§ A.2.2 Unless otherwise provided, the Contract Time is the period of time, including authorized adjustments, allotted in the Contract Documents for Substantial Completion of the Work. The Contract Time shall be measured from the date of commencement of the Work.

§ A.2.3 Substantial Completion

§ A.2.3.1 Subject to adjustments of the Contract Time as provided in the Contract Documents, the Construction Manager shall achieve Substantial Completion of the entire Work:
(Check one of the following boxes and complete the necessary information.)

Not later than « FOUR HUNDRED TWENTY-FIVE » (« 425 ») calendar days from the date of commencement of the Work.

By the following date: « »

§ A.2.3.2 Subject to adjustments of the Contract Time as provided in the Contract Documents, if portions of the Work are to be completed prior to Substantial Completion of the entire Work, the Construction Manager shall achieve Substantial Completion of such portions by the following dates:

Portion of Work	Substantial Completion Date
N/A	N/A

§ A.2.3.3 If the Construction Manager fails to achieve Substantial Completion as provided in this Section A.2.3, liquidated damages, if any, shall be assessed as set forth in Section 6.1.6 of the Agreement.

ARTICLE A.3 INFORMATION UPON WHICH AMENDMENT IS BASED

§ A.3.1 The Guaranteed Maximum Price and Contract Time set forth in this Amendment are based on the Contract Documents and the following:

§ A.3.1.1 The following Supplementary and other Conditions of the Contract:

Document	Title	Date	Pages
N/A	N/A	N/A	N/A

§ A.3.1.2 The following Specifications:
(Either list the Specifications here, or refer to an exhibit attached to this Amendment.)

« See attached Exhibit for list of Specifications »

Section	Title	Date	Pages
N/A	N/A	N/A	N/A

§ A.3.1.3 The following Drawings:
(Either list the Drawings here, or refer to an exhibit attached to this Amendment.)

« See attached Exhibit for list of Drawings »

Number	Title	Date
N/A	N/A	N/A

§ A.3.1.4 The Sustainability Plan, if any:
(If the Owner identified a Sustainable Objective in the Owner's Criteria, identify the document or documents that comprise the Sustainability Plan by title, date and number of pages, and include other identifying information. The Sustainability Plan identifies and describes the Sustainable Objective; the targeted Sustainable Measures; implementation strategies selected to achieve the Sustainable Measures; the Owner's and Construction Manager's roles and responsibilities associated with achieving the Sustainable Measures; the specific details about design reviews, testing or metrics to verify achievement of each Sustainable Measure; and the Sustainability Documentation required for the Project, as those terms are defined in Exhibit C to the Agreement.)

Title	Date	Pages
N/A	N/A	N/A

Other identifying information:

§ A.3.1.5 Allowances, if any, included in the Guaranteed Maximum Price:
(Identify each allowance.)

Item	Price
N/A	N/A

§ A.3.1.6 Assumptions and clarifications, if any, upon which the Guaranteed Maximum Price is based:
(Identify each assumption and clarification.)

« Reference GMP Proposal letter Exhibit C, Assumptions and Clarifications. »

§ A.3.1.7 The Guaranteed Maximum Price is based upon the following other documents and information:
(List any other documents or information here, or refer to an exhibit attached to this Amendment.)

« N/A »

ARTICLE A.4 CONSTRUCTION MANAGER'S CONSULTANTS, CONTRACTORS, DESIGN PROFESSIONALS, AND SUPPLIERS

§ A.4.1 The Construction Manager shall retain the consultants, contractors, design professionals, and suppliers, identified below:
(List name, discipline, address, and other information.)

« N/A »

This Amendment to the Agreement entered into as of the day and year first written above.

OWNER (Signature)

« Dr. Andre Smith, Ed.D » « Chief of Administrative Services »

(Printed name and title)

CONSTRUCTION MANAGER (Signature)

« Ty Parsons » « Vice President of Construction »

(Printed name and title)

TE
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CONSENT AGENDA ITEM – BIDS
1/17/2023

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

SUBMITTED BY: J. Lindley/ L. Rosado

BACKGROUND: On January 17, 2022, the Board of Trustees approved the award of RFP #22-19-882 for the Purchase of Online Books and Instructional Materials. Multiple vendors were approved to provide a variety of instructional software that address the rigorous text needs of gifted learners. The materials will be provided on an “as needed” basis as requested by the Teaching and Learning department.

This is the second year of this award, with the option to renew for two (2) additional twelve (12) month terms.

FUNDING SOURCE: Various Funds

COSTS: Estimated Amount \$350,000 Annually

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

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

Additional Agenda Sheets Attached: Yes No


AGENDA SHEET

Meeting Date:1/17/2023

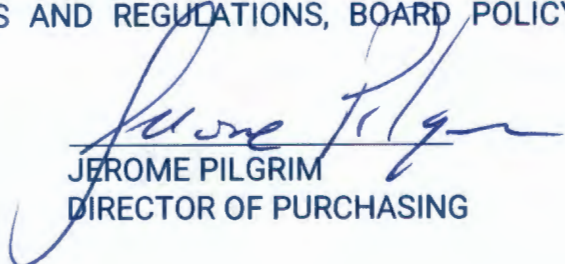
Topic: Consider Approval of the Renewal of Award for Request for Proposal (RFP) #22-19-882 for the Purchase of Online Books and Instructional Materials for Gifted and Talented

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

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



JACKIE LINDLEY
CHIEF LEARNING OFFICER



JEROME PILGRIM
DIRECTOR OF PURCHASING

Attachments:

1. Memo from Blanca De La Sierra dated January 5, 2023
2. Memo from Jerome Pilgrim dated January 5, 2023
3. Awarded Vendors List



Magda Hernandez
Superintendent of Schools

BOARD OF TRUSTEES:

Randy Randle, President

Dr. Rosemary Robin, Vice President

A.D. Jenkins, Secretary

Nuzhat Hye

Michael Kelley

Lisa Lobb

Mary Richarte

To: Jerome Pilgrim, Director of Purchasing

From: Blanca De La Sierra, Executive Director of Teaching and Learning

Date: January 5, 2023

**Subject: Award of RFP #22-19-882 Online Books and Instructional
Software for Gifted and Talented**

The Curriculum and Instruction Department is recommending the approval of RFP #22-19-882 for online books and instructional software that will be provided by multiple vendors to Irving ISD students on as needed basis.

Instructional software offered by the vendors will address the advanced language and rigorous text needs of gifted learners. In addition to reading texts, these materials provide a mode of interpretive discussions to deepen understanding, as well as supports for academic and creative writing.

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

PURCHASING RENEWAL RECOMMENDATION

To: Board of Trustees
Magda Hernandez,
Superintendent of
Schools

From: Jerome Pilgrim
Director of Purchasing

Date: January 5, 2023

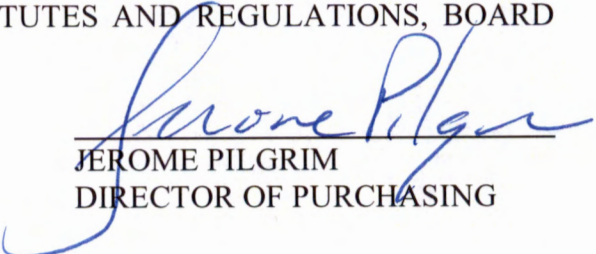
Subject: Recommendation: Approving the Renewal of Award of (RFP) #22-19-882 for the Purchase of Online Books and Instructional Materials for Gifted and Talented

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

Five (5) vendors were awarded on November 18, 2021, and have provided satisfactory products and services in accordance with the specifications established by the Gifted and Talented Department. Vendors will be utilized on an as needed basis and price quotes will be obtained prior to each purchase.

Purchasing concurs with the recommendation to approve the renewal of the award. The estimated amount recommended for the award is \$350,000.00 annually.

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



JEROME PILGRIM
DIRECTOR OF PURCHASING

Attachment 3 - List of Awarded Vendors

RFP 22-19-882 Online Books and Instructional Materials for Gifted & Talented

Software with Interpretive Activities

Great Books Foundation
Renaissance Learning

Software with Classroom Management Tools

Dynos, Inc
Great Books Foundation
Perfection Learning Corporation
Renaissance Learning, Inc

Software with Classroom Analytics

Dynos, Inc
Great Books Foundation
Newslea
Perfection Learning Corporation
Renaissance Learning, Inc

Software with Student Annotation Tools

Dynos, Inc
Great Books Foundation
Newslea
Perfection Learning Corporation
Renaissance Learning, Inc

Software with High Interest and Culturally Relevant Texts

Great Books Foundation
Newslea
Perfection Learning Corporation
Renaissance Learning, Inc

Software with Authentic Spanish Literature

Newsela
Renaissance Learning, Inc

Software with Multi-Disciplinary Content and Real-World Connections

Newsela
Perfection Learning Corporation
Renaissance Learning, Inc

Training Available to Teachers and Staff on Software

Dynos, Inc
107

Exhibit III-A #8
Attachment 3
Page 1 of 2

Attachment 3 - List of Awarded Vendors

Great Books Foundation
Newslea
Perfection Learning Corporation
Renaissance Learning, Inc

CONSENT AGENDA ITEM – BIDS
1/17/2023

TOPIC: Consider Approval of the Renewal of Interlocal Agreement with Region 10 for the Purchase of Food Product and Services for Food and Nutrition Services for the 2023-2024 School Year

SUBMITTED BY: F. Natividad/O. Rosenberger/L. Rosado

BACKGROUND: The Irving ISD Board of Trustees annually approve the renewal of the Region 10 Multi-Region Purchasing Cooperative Agreement (R10MRPC) for the purchase of various categories of Food Products. The cooperative provides a compliant manner of purchasing and the Food Services Department is satisfied with the products and pricing provided by the vendors. Specific categories of items purchased include Mainline Food Items, Supplemental Nutritional Products, Chemicals, Beverages, Ice Cream, Sanitation Systems and Commodity Processing. The cooperative will be the primary source for Mainline Food Products. In addition to the categories already mentions, the cooperative can also provide better pricing and a more expansive product selection of other Food Service-related products such as, groceries and paper products. The Administration therefore recommends that the Board approve the renewal of the R10MRPC Cooperative Agreement. The approval is for a term of one year, with options to renew annually.

FUNDING SOURCE: Federal Child Nutrition Funds

COSTS: Estimated \$7,500,000.00 Annually

ADMINISTRATIVE RECOMMENDATION: The Administration recommends the Renewal of Region 10 Multi-Region Purchasing Cooperative (R10MRPC) Interlocal Agreement for the Purchase of Mainline Food Items, Supplemental Nutrition Products, Chemicals, Beverages, Ice Cream, Sanitation Systems and Commodity Processing for the 2023-2024 School Year

RECOMMENDED BOARD ACTION: I move that the Board Approve the Renewal of the Region 10 Multi-Region Purchasing Cooperative Interlocal Agreement for the Purchase of Food Service Mainline Food Products, Supplemental Nutritional Products, Chemicals, Beverages, Ice Cream, Sanitation Systems and Commodity Processing for the 2023-2024 School Year

Additional Agenda Sheets Attached: Yes No

AGENDA SHEET

Meeting Date:1/17/2023

Topic: Consider Approval of the Renewal of Interlocal Agreement with Region 10 for the Purchase of Food Product and Services for Food and Nutrition Services for the 2023-2024 School Year

Recommended Vendor(s)	Region 10 Multi-Region Purchasing Cooperative
Contract Type (e.g. Co-op, RFP)	Interlocal Agreement
Contract Term or One Time Purchase	One-year term, with annual one-year renewals
Sole Source Vendor & Documentation	N/A
Vendor is at least 51% woman or minority business	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

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



OLGA ROSENBERGER
EXECUTIVE DIRECTOR OF ADULT
SUPPORT SERVICES AND STUDENT NUTRITION



JEROME PILGRIM
DIRECTOR OF PURCHASING

Attachments:

1. Memo from Olga Rosenberger dated December 14, 2022
2. Memo from Jerome Pilgrim dated January 10, 2023
3. Region 10 Multi-Region Purchasing Cooperative Interlocal Agreement, SY2023-2024

MEMORANDUM

To: **Jerome Pilgrim**
Director of Purchasing

Fernando Natividad
Chief Financial Officer

From: **Olga Rosenberger**
Executive Director of Adult Support Services and Student Nutrition

Date: December 14th, 2022

Subject: Recommendation for procurement of Full-Line Groceries, Paper Products and other related materials

We are recommending that Food and Nutrition Services continue to use the Region 10 Multi-Region Purchasing Cooperative (R10MRPC) to procure Full-Line Groceries, Ice Cream, Dispensed Fruit Beverages, Kitchen Chemicals/Cleaning Products, Sanitation Systems and Safety Training, Small Wares and USDA Foods for Further Processing.

This recommendation represents the best value for the district. The R10MRPC, with its vast purchasing power and staff to manage the cooperative, will not only provide better pricing, but will reduce costs associated with advertising, paperwork, as well as reduce time spent on the bidding process. An additional benefit of purchasing through the R10MRPC is that it will address most of the documentation requested in the Texas Department of Agriculture Procurement Review process.

PURCHASING RENEWAL RECOMMENDATION

DATE: January 10, 2023

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

FROM: Jerome Pilgrim, Director of Purchasing

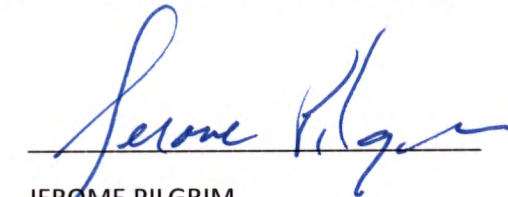
SUBJECT: Approval of Renewal of Region 10 Multi-Region Purchasing Cooperative (R10MRPC) for the Purchase of Mainline Food Items, Supplemental Nutrition Products, Chemicals, Beverages, Ice Cream, Sanitation Systems and Commodity Processing for the 2023-2024 School Year.

Purchasing concurs with the recommendation from the Director of Food and Nutrition Services to approve the renewal of the Interlocal Agreement with Region 10 Purchasing Cooperative for the purchase of Mainline Food Items, Supplemental Nutrition Products, Chemicals, Beverages, Ice Cream, Sanitation Systems and Commodity Processing for SY 2023-2024. Participation in such Purchasing Cooperative Programs is authorized under Section 8.053 of the Texas Education Code.

The cooperative can provide the district with better pricing and a more expansive product selectin. The district recommends the board approve the purchase of Mainline Food Items, Supplemental Nutrition Products, Chemicals, Beverages, Ice Cream, Sanitation Systems and Commodity Processing.

The Region 10 Multi-Region Purchasing Cooperative is a totally self-funded entity through a vendor participation fee. This fee is collected directly from the awarded vendors. Lastly, purchases made from R10MRPC will be compliant with EDGAR requirements.

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



JEROME PILGRIM
DIRECTOR OF PURCHASING



ACTION REQUIRED!
Due Date: February 28, 2023

November 15, 2022

Re: Membership and Participation in the Region 10 ESC Multi-Region Purchasing Cooperative, SY23-24

Dear Food Service Director Addressed:

Multi-Region Purchasing Cooperative (hereinafter "R10MRPC") requires all Interlocal Agreements (hereinafter "Agreement") to be approved by each Contracting Entity's Board of Trustees. Completed Agreements must be submitted with proof of Board approval. R10MRPC is also utilizing an annual, single-year agreement that encompasses both membership roles and responsibilities along with bid participation for the Agreement term.

This packet includes the complete Interlocal Agreement for Contracting Entities (hereinafter the "CE") participating in the School Nutrition Programs that wish to purchase foodservice products through the R10MRPC formally procured and awarded bids. If the CE does not plan to purchase from any of the awarded bids, there is no need to complete an Interlocal Agreement.

The **Interlocal Agreement** (pages 3-11) is both a "membership and participation" agreement that commences on July 1st and extends through June 30th of the following calendar year. By signing the Agreement, you are agreeing to the General Provisions of Member Roles and Responsibilities along with your bid participation selection(s) indicating your entity's purchasing commitment. Members are now required to provide estimated quantities for each product planned on each bid category selected. This is done through a specialized software created by R10MRPC called "Maestro Forecasting."

The Multi-Region Purchasing Cooperative is a fully self-funded entity through a Vendor Participation Fee. This fee is collected directly from the awarded commercial-only vendors. Fees are used to cover expenses related to the administration and operation of R10MRPC and growth in services. Studies indicate that school districts benefit through cooperative participation with a considerable cost savings. While the purchasing power of the R10MRPC is significant, the costs of goods and services continues to rise annually. Studies prove that schools participating in a child nutrition purchasing cooperative receive better pricing and higher selection of products with higher fill rates. Additional benefits of participating in the R10MRPC include reduced costs associated with advertising, paperwork, reduced time, and worry spent on the bidding process, as well as Industry-specific workshops, trainings, and technical support for child nutrition programs.

If I can be of further assistance in this matter, please contact me at 512-487-4597. I am available to talk to your school board if needed. Thank you for your consideration for participation in the SY 2023-2024 R10MRPC.

Sincerely,

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

Keri Warnick
Program Coordinator

Enclosures

INTERLOCAL AGREEMENT

The following Interlocal Agreement (pages 3-11) is to be completed by all contracting entities (CE) that wish to participate in Region 10 ESC Multi-Region Purchasing Cooperative (R10MRPC) and purchase from formally procured bids.

This Interlocal Agreement is a one-year agreement for school year 2023-2024 (July 1, 2023 through June 30, 2024). If completed, a fully executed copy will be returned to the CE and kept on file with R10MRPC.

Each CE wishing to purchase from any procured and awarded bid must complete and sign all required pages. Each CE is asked to seriously consider which bids best fit their needs. R10MRPC requires forecasting of each product planned for purchase prior to all bid renewals and new bids through Maestro Forecasting, the customized software program.

The fully completed and signed Interlocal Agreement must be approved by your school Board of Trustees and returned no later than February 28, 2023. Please note that Interlocal Agreements received after the due date or later after bids have been released, may not be approved due to forecasting requirements and procurement regulations.

Please return the entire Agreement fully executed: pages 3-11.

Region 10 Education Service Center
Multi-Region Purchasing Cooperative
SY23-24: INTERLOCAL AGREEMENT

This Interlocal Agreement (hereinafter the "Agreement") is entered into by and between the agencies shown below as contracting parties for a single-year term, in accordance with the section entitled "Membership Term" below. The Member Contracting Entity (CE) shall be responsible for paying any vendors invoices for goods and services purchased by CE through the effective termination date.

Contracting Parties

<u>Region 10 Education Service Center</u> Fiscal Agent/Coordinating Entity	<u>057-950</u> County District Number	
<u>Irving Independent School District</u> District/Contracting Entity (CE)	<u>00281</u> CE County District Number	<u>TX-UNPS CE ID</u>

STATEMENT OF SERVICE'S TO BE PERFORMED

The Region 10 Multi-Region Purchasing Cooperative (hereinafter the "R10MRPC") organizes and administers the child nutrition cooperative purchasing and commodity processing program for CEs located in the state of Texas. Authority for such service is granted by Section 8.053 of the Texas Education Code, Chapter 791 of the Texas Government Code, and Chapter 271, Subchapter F, of the Texas Local Government Code. The goal of the cooperative is to obtain substantial savings on food service items through volume purchasing. The R10MRPC does not charge a membership fee.

MEMBERSHIP:

Membership is a single-year term in the R10MRPC. The R10MRPC procures a variety of formal, competitive requests for proposals (RFP's) to assist CEs with their fiscal budgetary needs. CEs have the option to commit to any bid(s) that best fits their needs. Members are required to select from a list of offered bids, which is seen as a commitment to purchase from the R10MRPC awarded vendor(s). Prior to the release of any formal solicitation or bid renewal, members are required to provide estimated quantities/forecast for each product they plan to purchase on each bid selected, although R10MRPC makes no guarantees of quantities to any vendor. Currently the following formally procured bids are offered:

1. USDA Foods for Further Processing (USDA Processed Commodities)
2. Full-Line Grocery Distributor (to include processed commodities)
3. Manufacturer Direct-to-District Delivery (commercial foods; approval required)
4. Small Wares
5. Kitchen Chemicals & Cleaning Products (products)
6. Sanitation System & Safety Training (services)
7. Fresh Produce & Raw Meats
8. Fresh Bread
9. Milk Full-Service Delivery
10. Ice Cream Novelties
11. Chips and Snacks
12. Beverages (contained)
13. Dispensed Fruit Beverages
14. Coffee Bar Products

LIMITATION OF AGREEMENT:

The R10MRPC reviews this Agreement each year to ensure compliance with United States Department of Agriculture (USDA) and Texas Department of Agriculture (TDA) regulations. If, following such review, the R10MRPC discovers that any provision contained herein is not in accordance with USDA and TDA regulation, R10MRPC will have 30 days to make all necessary updates and require that each CE sign a new Agreement. If R10MRPC does not amend the provision within the given timeframe, the CE may terminate this agreement on 10 days' written notice to R10MRPC. Child Nutrition Federal Funds are governed by USDA and TDA, therefore, if any conflicts between the procurement requirements set forth in EDGAR and those required by TDA/USDA exist, those required by TDA/USDA will apply to any solicitations when CN Federal Funds will be used for purchasing.

GENERAL PROVISIONS:

1. The Parties agree to comply with all applicable federal, state, and local statutes, ordinances, rules, and regulations in connection with the procurement activities and programs contemplated under this Agreement. This Agreement is subject to all applicable present and future valid laws governing such programs.
2. This Agreement shall be governed by the law of the State of Texas and venue for any dispute resolution shall be in the county in which the administrative offices of Region 10 ESC are located, which is currently Dallas County, Texas.
3. The R10MRPC reserves the right, but is not obligated, to add additional members and allow participation, because adding a CE may "materially changes the existing contract(s)" and, thereby, require rebidding of said contract(s). Consequently, the CE may not be permitted to participate in those affected contracts to avoid rebidding and possibly negatively affecting the membership in place at the time of the current contract(s) award. The membership of a new CE may become effective upon any new bids, rebids being awarded, new fiscal year, or as permitted at the sole discretion of the R10MRPC.
4. This Agreement and any addenda executed by the parties contains the entire agreement of the Parties hereto with respect to the matters covered by its terms, and it may not be modified in any manner without the express written consent of both Parties. Modifications may be required by law or regulation, which shall require action by the R10MRPC and the CE. Failure to act by either party, within a reasonable period, on legally required modifications shall constitute good cause to terminate this Agreement effective upon written notification to the other party.
5. If any term(s) or provision(s) of this Agreement are held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions of this Agreement shall remain in full force and effect.
6. Before any Party may resort to litigation, any claims, disputes, or other matters in question between the Parties to this Agreement shall be submitted to nonbinding mediation. The selection of the mediator shall be mutually agreed upon, and the costs for such mediation borne equally between the Parties.
7. No Party to this Agreement waives or relinquishes any immunity or defense on behalf of itself, its trustees, directors, officers, employees, and agents, because of its execution of this Agreement or the performance of the functions and obligations set forth herein.

8. All parts of this Agreement, when executed by both Parties, are binding upon the Parties, and may be changed only by written agreement executed by authorized representatives of the Parties.

9. In accordance with USDA Federal Regulations and TDA Administrator's Reference Manual (ARM) Section 17, the R10MRPC is a Child Nutrition Program (CNP) Operator-Only Cooperative that is categorized as a "for profit cooperative". Per ARM Section 17, R10MRPC is required to return "unanticipated profits" to the CE. This Agreement allows R10MRPC to deduct the cost of services from the collected vendor fees and pay any remaining amount to members on a regular basis. The R10MRPC's "profit margin", for purposes of this Agreement, shall be defined as the revenue received by the R10MRPC through the charging of the vendor fees set forth in the "Membership Fees" section below minus the expenses to the R10MRPC to operate the cooperative. The Coordinating Entity shall retain the profit margin; however, any revenue received more than the profit margin ("unanticipated profit"), if any, shall be distributed to the R10MRPC's participating members by the Fiscal Agent.

10. This Agreement and any modification(s) may be executed in separate copies; however, the Agreement must be Board of Trustee approved and physically signed by both participating parties using a "physical signature." Electronic or typed signatures will not be accepted. This Agreement may be exchanged and/or transmitted electronically via fax or scanned email. Proof of Board approval acceptable to R10MRPC must be submitted along with completed and signed Agreement.

Membership Term. This Agreement shall be for a one-year term unless sooner terminated in accordance with the provisions of this Agreement. The conditions set forth in this Agreement shall apply to this single-year term. The Agreement year for each purchasing cooperative program commences on July 1st and will extend through June 30th of the following calendar year.

Membership Fees. No membership fee shall be directly charged to participating members of the R10MRPC.

The United States Department of Agriculture does not allow federal funds received by ESC Child Nutrition components to be used to support purchasing cooperatives. Therefore, the R10MRPC is a fully self-funded entity through a "Vendor Participation Fee" on all commercial sales. This fee is collected directly from the awarded vendors in the fixed amount of .0085 for every \$1.00 of revenue. R10MRPC "does not charge" any fees to the Commodity Processors. All fees are used to cover expenses related to the administration, direct operation, and growth in services or software programs offered by the Cooperative to the members that benefit their foodservice operation. CEs, even though they may incur these fees indirectly, pay no direct fee to R10MRPC for participation.

The parties agree that the payments under this Agreement and any related exhibits and documents are amounts that fairly compensate Coordinating Entity for the services or functions to be performed under the Agreement.

Authorization to Participate. The R10MRPC and each CE represents and warrants, by the execution and delivery of the Interlocal Agreement, that they have obtained all requisite authority through governing board action to enter and perform the terms of this Agreement. Proof of Board approval acceptable to R10MRPC is required.

Cooperation and Access. Each party agrees that it will cooperate with any reasonable requests for information and/or records made by the other party. Each party reserves the right to audit the relevant records of the other party during

normal working hours. Any breach of this Article shall be considered material and shall make the Agreement subject to termination on ten (10) days written notice to the CE.

Primary and Secondary Contact. The CE agrees to appoint a primary and secondary contact who shall have express authority to represent and bind the CE, and R10MRPC will not be required to contact any other individual regarding program matters. Any notice to a primary or secondary contact shall be binding upon the CE. The CE reserves the right to change the contacts as needed by giving written notice to R10MRPC. Such notice is not effective until actual receipt by R10MRPC.

Defense and Prosecution of Claims. The CE authorizes the Fiscal Agent, only with respect to matters arising out of or contemplated by this Agreement: (1) to control the commencement, defense, intervention or participation in a judicial, administrative or other governmental proceeding; (2) to represent the R10MRPC in an arbitration, mediation, or any other form of alternative dispute resolution; (3) to represent the R10MRPC in any other appearance necessary to protect the rights of the R10MRPC relating to actions concerning any past or current CE, including any appearances and actions in litigation, claim or dispute; and (4) to engage legal counsel and appropriate experts that, in the Fiscal Agent's sole discretion, will assist with such defense or prosecution of any action or claim in matters arising out of this Agreement. The CE does hereby agree that any suit brought against R10MRPC, the Fiscal Agent, or a R10MRPC or Fiscal Agent employee or agent may be defended in the name of R10MRPC, Region 10 Education Service Center, or the CE by the counsel selected by the Fiscal Agent, in its sole discretion, or its designee, on behalf of and at the expense of the R10MRPC as necessary for the prosecution or defense of any litigation or claim. Full cooperation by the CE shall be extended to supplying any information needed or requested by the Fiscal Agent or R10MRPC in such prosecution or defense. Subject to specific revocation, the CE hereby designates the Fiscal Agent to act as a class representative on its behalf in matters arising out of this Agreement.

Governance. R10MRPC shall be governed by the Fiscal Agent's Board of Trustees (hereinafter the "Board") in accordance with applicable law and regulation. Procurement processes and procedures are governed by applicable law and regulation.

Limitations of Liability. The Fiscal Agent, its endorsers and servicing contactors, do not warrant that the operation or use of R10MRPC services will be uninterrupted or error free. The Fiscal Agent, its endorsers and servicing contractors, hereby disclaim any and all warranties, express or implied, regarding any information, product or service furnished under this Agreement, including without limitation, any and all implied warranties of merchantability or fitness for a particular purpose. The Parties agree that regarding all causes of action arising out of or relating to this Agreement, neither Party shall be liable to the other under any circumstances for special, incidental, consequential, or exemplary damages, even if it has been advised of the possibility of such damages.

Notice. Any written notice to the R10MRPC or the Fiscal Agent shall be made by: first class mail, postage prepaid and delivered to the Multi-Region Purchasing Cooperative, Region 10 Education Service Center, 400 E Spring Valley Rd, Richardson, TX 75081-1300; faxed to 972 348-1449, Attn: Keri Warnick (contact person); or emailed to keri.warnick@region10.org with a copy to sue.hayes@region10.org.

Acceptance of USDA Foods Sent for Further Processing. The R10MRPC, through the Fiscal Agent, is granted the right to issue a cooperative bid/proposal (RFP) for the processing of selected commodity foods donated by participating

members. The R10MRPC, through the Fiscal Agent, is further granted the right to enter into a Contract for Services with the processor(s) receiving the processing award(s) for agreed upon processed end-products, for the purpose of executing a service agreement on behalf of participating members. Participating members will have the right and responsibility to accept the processed end-product(s) for the life of the contract between R10MRPC, through the Fiscal Agent, and the processor for all commodity foods donated to, and for which processing was subsequently procured through, the R10MRPC. Excess commodities may be distributed according to USDA or TDA regulation and guidance.

Payment for Goods. Each Party, paying for any goods or services under this Agreement or related to this Agreement, must pay for such goods and services from available current revenues only.

PARTY ROLES AND RESPONSIBILITIES:

Role of the R10MRPC, through the Fiscal Agent:

1. Provide for the organizational and administrative structure of the program.
2. Provide staff time necessary for efficient operation of the program.
3. Provide procurement trainings as group or on an individual basis if requested.
4. Provide guidance and assistance or templates for the school's Procurement Procedures Manual and Code of Conduct Manual if requested.
5. The R10MRPC shall coordinate the Competitive Procurement Process for all Awarded Contracts through use of the Formal Procurement method of Requests for Proposals (RFP).
6. The R10MRPC shall follow the local, State, and Federal procurement guidelines as listed below:
 - a. United States Department (USDA) Code of Federal Regulations (2 CFR) parts 200.318-200.327 and Appendix II
 - b. Texas Department of Agriculture's (TDA) Administrator's Reference Manual (ARM) Sections 16 and 17, 17a, 17b, and 17c.
 - c. Requiring Board of Directors' approval on all R10MRPC bid award recommendations.
 - d. Texas Education Code 44.031 relating to purchasing contracts.
 - e. Education Department General Administrative Regulations (EDGAR) as the guidelines pertain to Purchasing Cooperatives' procuring on behalf of its CEs. Currently EDGAR refers and requires Child Nutrition Food Purchasing Cooperatives to adhere to 2 CFR 200.318-200.327
 - f. Form 1295 will be required to be filled out and filed with the Texas Ethics Commission by all awarded vendors and will be managed by the Fiscal Agent's Business Office.
7. Send solicitations for the Further Processing of USDA foods to all companies found on the TDA "Approved List of Vendors" without limitations.
8. Enter into a detailed agreement with distributors that provide the distribution of processed end-products containing USDA Foods that includes language to ensure proper resolution of errors such as data, pricing, product, reports, etc.
9. Do the following regarding USDA Foods:
 - a. Track and assist CEs with management of their USDA Foods inventory balances to ensure compliance with TDA and USDA Foods inventory requirements.
 - b. Assist CEs with Sales Verifications of end products sold through a distributor, including but not limited to verification of rebates, discounts, and credits.
 - c. Assist CEs with the utilization of carryover pounds to avoid swept inventory.

- d. Provide CEs with information on commodity processing, including, but not limited to, anticipated delivery dates, product recalls or production issues, discontinued products, and replacement recommendations.
 - e. Make all surveys open to the CEs as surveys are opened by TDA.
 - f. Provide the list of commodity items to CEs for purposes of obtaining quantity requests. This is done using an online software program.
 - g. Receive quantity requests from CEs for commodity processing through district entries into the online software and prepare appropriate quantity totals by item.
 - h. Provide a delivery schedule, on behalf of each CE, for all selected USDA Foods for Further Processing to each processor and distributor based on information collected from each CE.
10. The R10MRPC assumes no responsibility for failure of delivery by vendors, however, the R10MRPC will assist all CEs with service and product quality issues to ensure all vendors adhere to the terms and conditions of the awarded contract.
 11. Initiate and implement activities related to the bidding and vendor selection process. Competitive bidding procedures for Texas public schools using Child Nutrition federal funds will be strictly followed.
 12. Provide CEs with procedures for ordering, delivery, and billing.
 13. Mediate problems/concerns between vendors and CEs.
 14. Provide CEs access to all records, reports, and documents to ensure rebates, discounts and other applicable credits will accrue to the CE.
 15. Make available or provide easy access to all procurement documents created and received for each awarded RFP and vendor, as required and in compliance with State Agency Administrative and Procurement Reviews.
 16. Act ethically always and in accordance with all federal, state, and local guidelines.
 17. Create and monitor/host an Advisory Committee. The Advisory Committee is a voluntary member committee with a 2-year commitment that meets quarterly. The Committee goals are to act as liaison between R10MRPC and the membership base if needed, communicate information received from TDA to R10MRPC as necessary, and review or sample products to assist in the streamlining of offered bid awards and best products.

Role of the CE:

1. Commit to the General Provisions and Roles and Responsibilities of this Agreement by authorization of its governing body (School Board of Trustees) and by execution by an approved foodservice employee in the appropriate spaces on the attached form (physical signature copy must be provided to R10MRPC promptly following CE execution).
2. Designate a primary and secondary contact.
3. Commit to purchasing on selected bid categories on an as needed basis.
4. Provide an estimated quantity for each of the products desired through use of the online required software or as requested by the Program Coordinator during any single-year term of Participation.
5. Comply with all USDA and TDA regulations, including, but not limited to, Roles and Responsibilities for Further Processing of USDA Foods or any other Annual Agreement per USDA or TDA.
6. Prepare purchase orders issued to the appropriate vendor from the official award list provided by R10MRPC.
7. Accept shipments of products ordered from vendors in accordance with standard purchasing procedures.
8. Address product warranties and product qualities with manufacturer.
9. Pay vendors net amount due within agreed upon terms after receipt of a correct monthly statement.

10. Participate in bid evaluation committees for the bid's that the CE is utilizing. Evaluation committee meetings will include, but not be limited to, face-to-face group meetings, online voting, or any other form of participation as requested by the R10MRPC.
11. Act ethically always and in accordance with all Federal, State, and local guidelines, as well as R10MRPC Member Roles. The R10MRPC shares information with participating members that at times is considered confidential and proprietary. Members may be asked to sign Non-Disclosure Agreements and agree to adhere to the terms set forth in those agreements. Future membership in the R10MRPC may be jeopardized based on unethical handling of sensitive R10MRPC and/or vendor information.
12. Attend R10MRPC meetings and training classes to stay informed of the cooperative's processes and services offered. Training classes are specific to some of the "tools" offered by R10MRPC. Attending meetings and classes helps ensure your success as a CE in the R10MRPC.
13. Participates in a Member Advisory Committee through selection or appointment. The Member Advisory Committee is a small committee of R10MRPC participating members formed every 2 years. The Advisory Committee serves as the liaison for all participating members when a conflict or concern arises regarding R10MRPC if needed, and annually reviews all procurement practices by the R10MRPC to ensure compliance in all areas, along with other tasks.
14. The following roles will apply to participating members who commit entitlement dollars for the USDA processed commodity foods:
 - a. The CE shall access the Texas Unified Nutrition Program System (TX-UNPS) Food Distribution Program (FDP) Module on a regular basis to effectively manage USDA Foods entitlement, food requests, allocations, and as applicable, storage and delivery of USDA Foods from assigned state-contracted warehouse.
 - b. The CE shall track and manage USDA Foods inventory balances to ensure compliance with TDA and USDA Foods inventory requirements, i.e., inventory levels shall not exceed a six (6) month supply at any given time; access processor tracking systems (K12 Foodservice, ProcessorLink, Lunchline Inc., or other) on a regular basis; and report inventory issues to R10MRPC.
 - c. The CE shall conduct Sales Verifications of end-products sold through a distributor, including but not limited to verification of rebates, discounts, and credits.
 - d. The CE shall maintain copies of the original Child Nutrition ("CN") Label from the product, carton; or a photograph of the CN Label as it appears on the original product carton if available.
 - e. The CE shall attend and/or access online trainings provided by TDA on the management of the USDA Foods program to obtain the latest information on the program.

BID PARTICIPATION SELECTIONS for SY 2023-2024

The following Bid Participation agreement, as an integrated part of the Agreement, is entered into by and between the District/CE, as indicated below, and Region 10 Multi-Region Purchasing Cooperative (R10MRPC) for participation in one or more of the R10MRPC awarded bids. This agreement is a single-term agreement effective July 1, 2023, through June 30, 2024.

The R10MRPC formally procures several competitive RFPs (Request for Proposals) on behalf of all participating members. Each CE member is required to complete this Bid Participation Agreement and forecast all products planned for purchase if they wish to utilize the R10MRPC awarded bids during the term of this agreement.

To help the R10MRPC represent the most accurate information to potential bidders, ***please place a check mark to the left of each bid listed below that you “plan” to use during the SY 2023-2024.*** Each RFP is explained on the next page to assist you in the best decision as to which bid(s) best fit your needs. The R10MRPC does not guarantee any vendor that any item will be purchased, however, CE members should seriously consider each selected bid as member forecasting of each product planned on each selected bid is required prior to the release of a new bid or renewal bid.

<input checked="" type="checkbox"/>	Full-Line Grocery, NOI/FFS Distributor
<input checked="" type="checkbox"/>	USDA Foods For Further Processing
<input type="checkbox"/>	Milk: Full-Service Delivery
<input type="checkbox"/>	Fresh Bread
<input checked="" type="checkbox"/>	Ice Cream Novelties
<input type="checkbox"/>	Beverages (container)
<input type="checkbox"/>	Manufacturer Direct-to-District (commercial foods) – requires MRPC approval

<input checked="" type="checkbox"/>	Dispensed Fruit Beverages
<input type="checkbox"/>	Chips & Snacks
<input type="checkbox"/>	Fresh Meats and Produce
<input checked="" type="checkbox"/>	Small Wares
<input checked="" type="checkbox"/>	Kitchen Chemicals & Cleaning Supplies
<input checked="" type="checkbox"/>	Sanitation Systems & Safety Training
<input type="checkbox"/>	Coffee Bar Products

Please provide us with your district main address as listed on your website or in directory:

Irving ISD

Administration Building

District Name

Campus/Bldg. Name

2621 W. Airport Freeway

Irving

TX 75062

Street Number & Name

City

State Zip Code

Interlocal Agreement for SY 2023-2024 Signature and Authorization Form

By signing this page, the CE confirms entering into agreement with Region 10 Education Service Center, as the Fiscal Agent and Coordinating Entity for the R10MRPC, in accordance with all Agreement terms, Membership Roles and Responsibilities, and Bid Participation selection(s) as stated on pages 3-10 and indicated on page 11.

As of July 1, 2023, Irving ISD and the Region 10 Education Service Center/Fiscal District Name/Contracting Entity (CE)

As the authorized Agent for the Board of Trustees of CE, I do hereby execute and enter into this Interlocal Agreement, including Bid Participation, on behalf of CE and intend CE to be bound by the provisions set forth herein for a single-year term, unless otherwise terminated by either party in accordance with the terms set forth in the Agreement. Physical signatures are required, typed or digital signatures will not be accepted.

Irving ISD	10	31,770
District/CE Name	ESC Region	2022-2023 Enrollment
37	Dallas	
# Of Participating Campuses	County/Countries in Which Campuses are Located	
Olga Rosenberger	x	
Printed Name: Primary Foodservice Contact	Signature: Primary Foodservice Contact	Date Signed
orosenberger@irvingisd.net		972-600-6900
Email: Primary Contact		Phone: Primary Contact
Amber Evans	aevans@irvingisd.net	
Printed Name: Secondary Foodservice Contact	Email: Secondary Foodservice Contact	
972-600-6904		
Phone: Secondary Foodservice Contact		

Board of Director Approval: Signature or Attached Meeting Minutes are acceptable.

Printed Name: Authorized Board Director	
x	
Signature: Authorized Board Director	Date Signed

Below Area: For Region 10 MRPC Use Only

	Keri Warnick
R10MRPC Authorized Signature	R10MRPC Contact Person
Program Coordinator	972-348-1448
Title of Contact Person	Office Phone

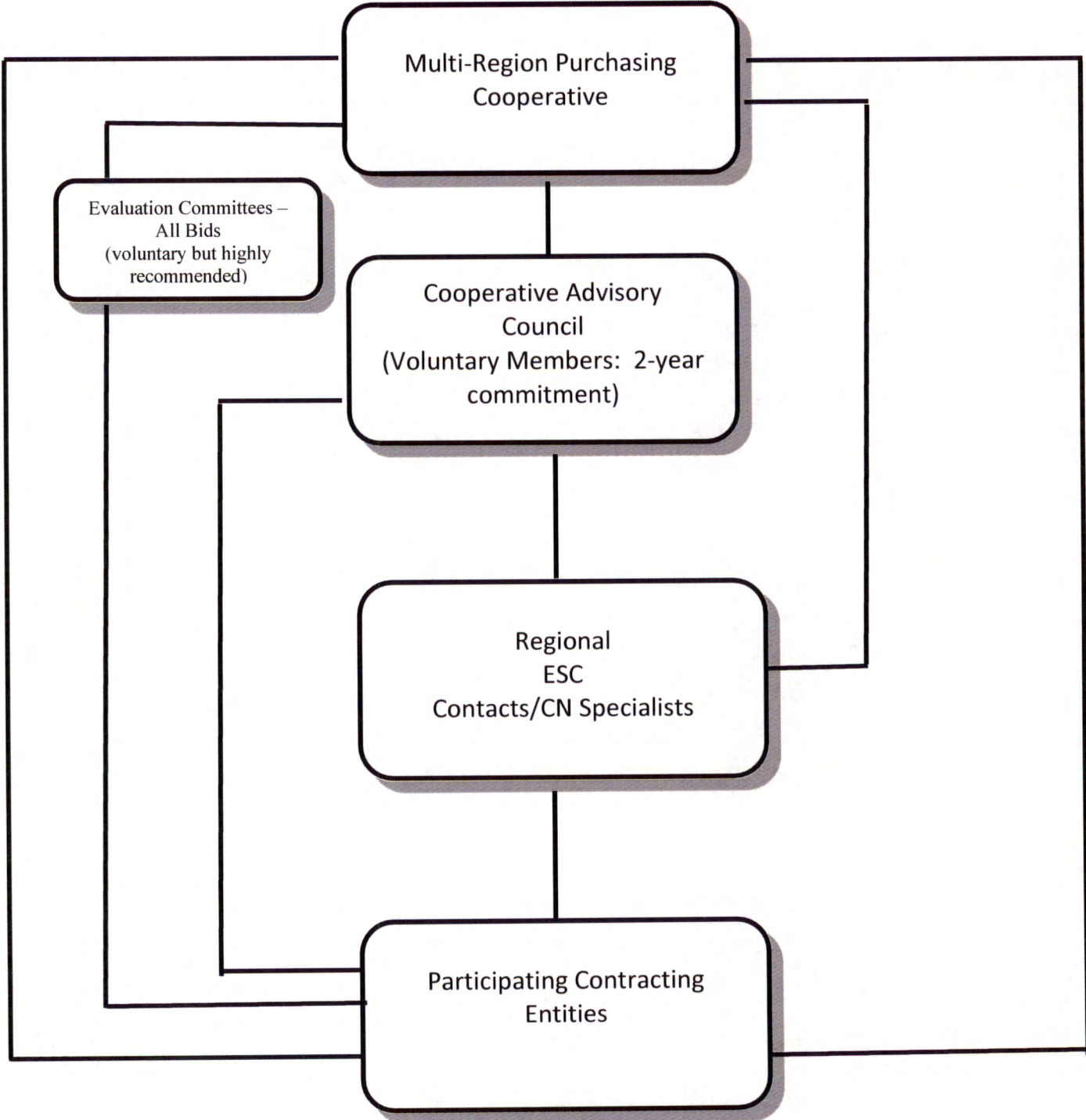
Bids Overview

Each year awarded bids are either renewed, if options are available, or released as new based on factors such as no remaining renewal options, material change in contract value, growth in cooperative membership participation, too many discontinuations or new items to consider, or restructuring of the areas to be serviced in the cooperative. The following is the list of RFP's that will be offered in SY23-24 and information if they will be new or renewed.

Bid Category	Bid Description	SY22-23 RFP #	Will This Bid Be Renewed?	Vendors To Be Renewed	Contract Year in SY23-24
Beverages - Container	Drinks in containers such as Coke, Dr Pepper, Gatorade, Water, etc....that meet Smart Snack and/or used for before or after school events if managed by foodservice	2022-01-12'	Yes	Coca Cola; Dr Pepper; Master's Distribution	2 of 5
Chips & Snacks	Smart Snack approved chips and snacks for a' la carte sales	2022-02-13'	Yes	Master's Distribution	2 of 5
Coffee Bar	Cold contained coffees, coffee beans or grounds, syrups, etc.... for Coffee Bars. Smart Snack compliant	2022-10	No	New Bid	1 of 5
Dispensed Fruit Beverages	100% dispensed fruit slush beverages, awarded company provides dispensing machine and product.	2021-11	Yes	Trident Beverage	3 of 5
Fresh Bread	Direct delivery from bread vendor to campuses. Fresh bread products	2021-04	No	New Bid	1 of 5
Fresh Produce & Raw Meats	Fresh produce and raw meats; produce held to weekly market price	2021-06	Yes	Brother's Food Service; Farmers Market Ft Worth; R Craig Stephens; Walnut Creek Farms	3 of 5
Full-Line Grocery, NOI & FFS	Main-line distributor of commercial foods, processed commodity foods, fresh produce, and non-food foodservice items.	2021-02	Yes	Labatt	3 of 5

Bid Category	Bid Description	SY22-23 RFP #	Will This Bid Be Renewed?	Vendors To Be Renewed	Contract Year in SY23-24
Ice Cream	Frozen Ice Cream novelties, delivered directly from vendor, smart snack compliant	2021-05	Yes	Blue Bonnet, Klement Distribution, Yumi Ice Cream	3 of 5
Kitchen Chemicals & Cleaning Supplies	Kitchen and cafeteria cleaning supplies such as chemicals, mops, gloves, as well as testing kits, etc....	2022-08	Yes	Complete Supply, Eco Lab, Kirby	2 of 5
Manufacturer Direct-to-District	Direct delivery in large quantities to approved CEs of commercial foods only. Must have a loading dock and ability to unload the truck and store large minimum drops of food product.	2021-08	No	New Bid	1 of 5
Milk - Full Service Delivery	Milk delivery, rotate and restock of needed products, milk boxes supplied if needed by some vendors	2021-03	No	New Bid	1 of 5
Sanitation Systems & Safety Training	Sanitation System, monthly visit from rep to restock needed sanitation products; staff training and safety training classes available	2021-15	Yes	SFS PortionPac; Sanitech	3 of 5
Small Wares	All types of small wares for foodservice needs	2022-09	Yes	Ace Mart, Pasco, Sam Tell & Son, Strategic Equipment	2 of 5
USDA Foods for Further Processing	Processed USDA foods to be received through direct delivery, distributor or contracted warehouse	2021-22	Yes	Multiple processors approved by TDA	1 of 5

Region 10 Education Service Center
Multi-Region Purchasing Cooperative



ACTION ITEM

01/17/2023

TOPIC: Consider Approval of Annual Comprehensive Financial Report for the Fiscal Year Ended August 31, 2022

SUBMITTED BY: Fernando Natividad; Chief Financial Officer and Mahdia Lalee; Director of Business Services;
S. Dempsey;C.Wootton

BACKGROUND: The District's Annual Comprehensive Financial Report (ACFR) includes the independent auditors' report on the financial statements, the internal control structure, the Single Audit Report, the federal assistance programs for both the GASB 34 government-wide statements and the general-purpose fund financial statements. The Annual Comprehensive Financial Report is required to be received by the Texas Education Agency within 150 days after the end of the fiscal year (January 28, 2023).

ADMINISTRATIVE RECOMMENDATION: The Administration recommends that the Board approve the ACFR for fiscal year ended August 31, 2022.

RECOMMENDED BOARD MOTION: I move the Board to approve the ACFR for fiscal year ended August 31, 2022.

Attachment:

1. Memo to Superintendent Hernandez from Fernando Natividad, CFO

To: Magda Hernandez, Superintendent

From: Fernando Natividad, Chief Financial Officer

Subject: 2021-2022 Annual Comprehensive Financial Report

Attached you will find the District's Annual Comprehensive Financial Report (ACFR) which includes the independent auditors' reports on the financial statements, the internal control structure, the Single Audit Reports, the federal assistance programs for both the GASB 34 government-wide statements, and the general-purpose fund financial statements. The Comprehensive Annual Financial Report is required to be received by the Texas Education Agency within 150 days after the end of the fiscal year (January 28, 2023).

Based on the 01/12/2023 draft-for-discussion ACFR, the Business Office would like to point out the following financial facts displayed in the 2021-2022 Annual Comprehensive Financial Report (ACFR):

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

1. Total Capital Assets are \$657,988,391 net of accumulated depreciation. Total capital assets decreased slightly due to additional depreciation in 2021-2022.
2. Net Delinquent Property Taxes Receivable are \$3,165,129 for the General Fund and \$874,675 for the Debt Service Fund, which is a total decrease of \$1,080,302 from last year.
3. Accrued wages payable are \$14,727,116 in the General Fund. This represents salaries earned but not paid at fiscal year-end. Last year's accrued wages were \$16,554,056. The decrease of \$1,826,940 is due to one less workday in 2021-2022 versus 2020-2021.
4. The total fund balance for the General Fund at year-end decreased by \$19,872,867 to \$98,220,167 or approximately 16.8%. The fund balance is classified as follows:
 - a. Unassigned - The unassigned portion of the fund is 81,719,354 or 83.2% of the total fund balance. These funds are available for any legal expenditure.
 - b. Assigned – the funds are designated for specific purposes:
 - i. Campus Activity Funds - \$2,075,890 has been collected through fundraisers, donations, etc., by campuses, but not yet expended.
 - ii. Construction Projects - \$3,500,000 designated to account for future construction.
 - iii. Technology - \$7,000,000 designated for future technology use.
 - iv. Future debt reduction - \$3,000,000 designated for future debt reduction to potentially decrease debt rate.
 - v. Non-spendable – this category represents assets (inventory and prepaid items) that are not available for appropriation.

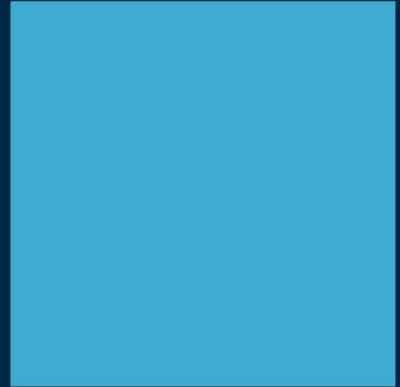
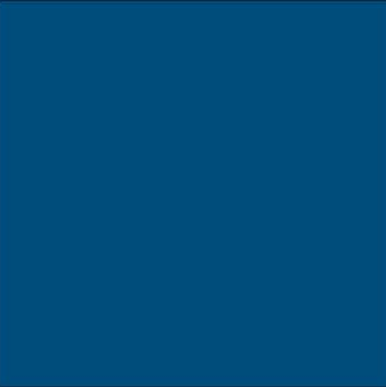
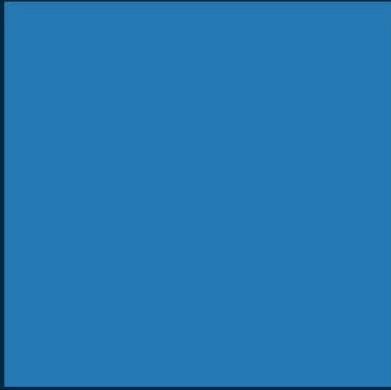
1. Total General Operating Fund revenues decreased by \$3,854,528 to 330,924,652 or 1.2%. State aid decreased by \$2,637,344 due to decline in enrollment.
2. Total General Operating Fund expenditures increased by \$10,923,370 or 3.3% to \$342,430,695. Expenditures increased by \$3,791,455 to contracted transportation and an increase of \$6,730,166 to maintenance and operations the increase is caused by several factors including price increases due to impact of COVID-19 as well as an increase to repairs and renovations to district properties.
3. Total General Operating Fund expenditures exceeded revenue by \$11,506,043. Resulting in a decrease to General Operating fund balance.
4. The General Fund fund-balance to operating expenditures percentage is 28.7% compared to 35.6% last year. The Board's policy states a goal to strive to maintain a minimum of 25% fund balance to expenditures.

Significant facts relating to Notes to Basic Financial Statements:

1. Note 8. – This note provides total outstanding bonds debt as of August 31, 2022, a change from \$379,227,793 at August 31, 2021 to \$342,975,751 on August 31, 2022. This represents a decrease of \$36,252,042 or 9.6%.

Schedule of Required Responses to School Financial Indicator Rating System of Texas (FIRST) Indicator for the Year Ended August 31, 2022.

1. Page 160 details certain indicators in the audit used to rate the District for the Fall FIRST report. The district passed all Indicators.



2022 ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal Year Ending August 31, 2022 | 2621 W. Airport Freeway | Irving, TX 75062





**Annual
Comprehensive Financial
Report**



Irving, Texas

**For the
Fiscal Year Ended
August 31, 2022**

Magda Hernandez
Superintendent of Schools

Prepared by
Irving ISD Business Office
Fernando Natividad
Chief Financial Officer

Mahdia Lalee
Director of Business Operations



Irving Independent School District
 Comprehensive Annual Financial Report
 For The Fiscal Year Ended August 31, 2022
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Introductory Section

Certificate of Board

Irving Independent School District
Name of School District

Dallas
County

057-912
Co-District Number

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and (check one) ___ approved _____ disapproved for the year ended August 31, 2022, at a meeting of the board of school trustees of such school district on the 17th day of January, 2023.

Board President
Randy Randle

Board Secretary
A.D. Jenkins

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



FERNANDO NATIVIDAD
Chief Financial Officer
Business Services

MAGDA HERNANDEZ
Superintendent of Schools

January 17, 2023

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

Dear Citizens and Board Members:

The Annual Comprehensive Financial Report (ACFR) of Irving Independent School District (the District) for the fiscal year ended August 31, 2022, is submitted herewith. The District's Business Office has prepared this ACFR, assuming full responsibility for the accuracy and completeness of the information contained therein, based upon a comprehensive framework of internal control that has been established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

We believe the data is presented in a manner to fairly represent the financial position and results of operations of the District, and that all disclosures necessary to enable the reader to gain the maximum understanding of the District's financial affairs have been included. The ACFR for the year ended August 31, 2022, is prepared in accordance with generally accepted accounting principles (GAAP) and is in conformance with standards of financial reporting established by the Governmental Accounting Standards Board (GASB) using guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Weaver and Tidwell, L.L.P. has issued an unmodified ("clean") opinion on the Irving Independent School District's financial statements for the year ended August 31, 2022. The independent auditor's report is located at the front of the Financial Section.

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

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

Profile of the District

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

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

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

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

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

Student enrollment is a major factor in the District's current and future financial plan. Enrollment for the 2020-2021 school year, enrollment was 32,687 students. During the 2021-2022 school year, enrollment has decreased to 32,378 students or a decline of 309 students.

The District's facilities include three early childhood schools (PK), twenty elementary schools (K-5), eight middle schools (6-8), three high schools (9-12), a high school academy (9-12), a career preparatory center (9-12), a reassignment center (9-12), and two collegiate academy centers. All campuses are air-conditioned facilities complete with cafeterias, library/media centers and gymnasiums. In addition, the District owns and operates facilities, which include an administration building and an annex, a facilities service center, a safety and security department, a food and nutrition center, a career development center, and an athletic stadium. The age of the District's campuses range from 75 years (Britain Elementary and Bowie Middle School) to 11 years (Lady Bird Johnson Middle School).

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

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

Economic Condition and Outlook

Local Economy

The City of Irving, Texas, is conveniently located between Dallas and Fort Worth and just minutes away from the Dallas/Fort Worth (DFW) International Airport – one of the country's busiest airports. Irving's commitment to providing diverse, business-friendly, economic opportunities has made it the destination for the global headquarters for eight Fortune 500 and four Fortune 1000 companies and the site of more than 140 international companies currently operating throughout the city.

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

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

Long-term Financial Planning

The District's unassigned fund balance for the General Fund is approximately 24% of the operating expenditures, or about three months of expenditures. The Board adopted financial policy CE(LOCAL)-X to strive to maintain a minimum general operating fund balance equal to the sum of at least three months (i.e., 25 percent) of total budgeted general fund operating expenditures. For the last thirteen years, the fund balance for the General Fund has consistently been above the 25% goal of Fund Balance to Actual Expenditures.

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

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

Financial Policies

The Comprehensive Annual Report for the year ended August 31, 2022, is prepared in accordance with GAAP and in conformance with standards of financial reporting established by GASB using guidelines recommended by the GFOA. This report covers all funds of the District. Presented funds are organized into three types dictated by the nature of the activities involved:

Governmental Funds:

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

Proprietary Funds:

- Internal Service Funds

Fiduciary Funds:

- Custodial Funds

Single Audit

As a recipient of Federal financial assistance, the District is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to federal programs, and is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984, as amended in 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). As a part of the District's single audit, tests are made to determine the adequacy of internal controls, including that portion related to Federal financial assistance programs, as well as to determine the District's compliance with applicable laws and regulations. The results of the District's single audit for the fiscal year ended August 31, 2022, provided no conditions that would be considered a material weakness in relation to a Federal financial assistance program, and no material instances of non-compliance with applicable laws and regulations were noted. Information related to this single audit, including the schedule of expenditure of federal awards, findings and recommendations, and independent auditor's reports on internal controls and compliance with applicable laws and regulations, is included in this report.

Budgetary Controls

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

Internal Controls

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

Independent Audit

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

Awards

The Association of School Business Officials awarded the Certificate of Excellence in Financial Reporting, and the Government Finance Officers Association awarded the Certificate of Achievement for Excellence in Financial Reporting, to the District for its comprehensive annual financial report for the fiscal year ended August 31, 2021. To be awarded these certificates, the District must publish an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements. This is the thirty-first consecutive year that the district has prepared this report and won these prestigious awards.

These certificates are valid for a period of one year only. We believe that our dedication toward the current comprehensive annual financial report continues to meet the programs' requirements; therefore, we are preparing submissions to ASBO and GFOA, so the organizations can evaluate their eligibility for the fiscal year 2022 certificates.

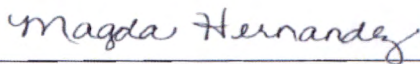
The District received a Superior rating for the 2022 School's Financial Integrity Rating System of Texas (FIRST). For the previous twenty years, the District earned a Superior Achievement (or Perfect) rating from the School's FIRST. The superior and perfect ratings confirm the District's excellence in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

Acknowledgements

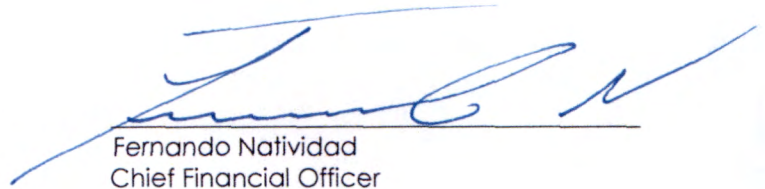
The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Business Services Department. We would like to express our appreciation to all members of the department who assisted and contributed to its preparation.

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

Sincerely,



Magda Hernandez
Superintendent



Fernando Natividad
Chief Financial Officer

LIST OF PRINCIPAL OFFICIALS

BOARD OF TRUSTEES

<u>Name</u>	<u>Length of Service</u>	<u>Term Expires</u>	<u>Occupation</u>
Randy Randle, President	10 years	2025	Business Owner
Dr. Rosemary Robbins, Vice President	3 years	2023	Educator
A.D. Jenkins, Secretary	10 years	2025	Software Engineer
Lisa Lobb, Member	1 year	2022	Educator
Mary Richarte, Member	< 1 year	2023	Community leader
Michael Kelley, Member	3 years	2023	Realtor
Nuzhat Hye, Member	4 years	2024	Educator

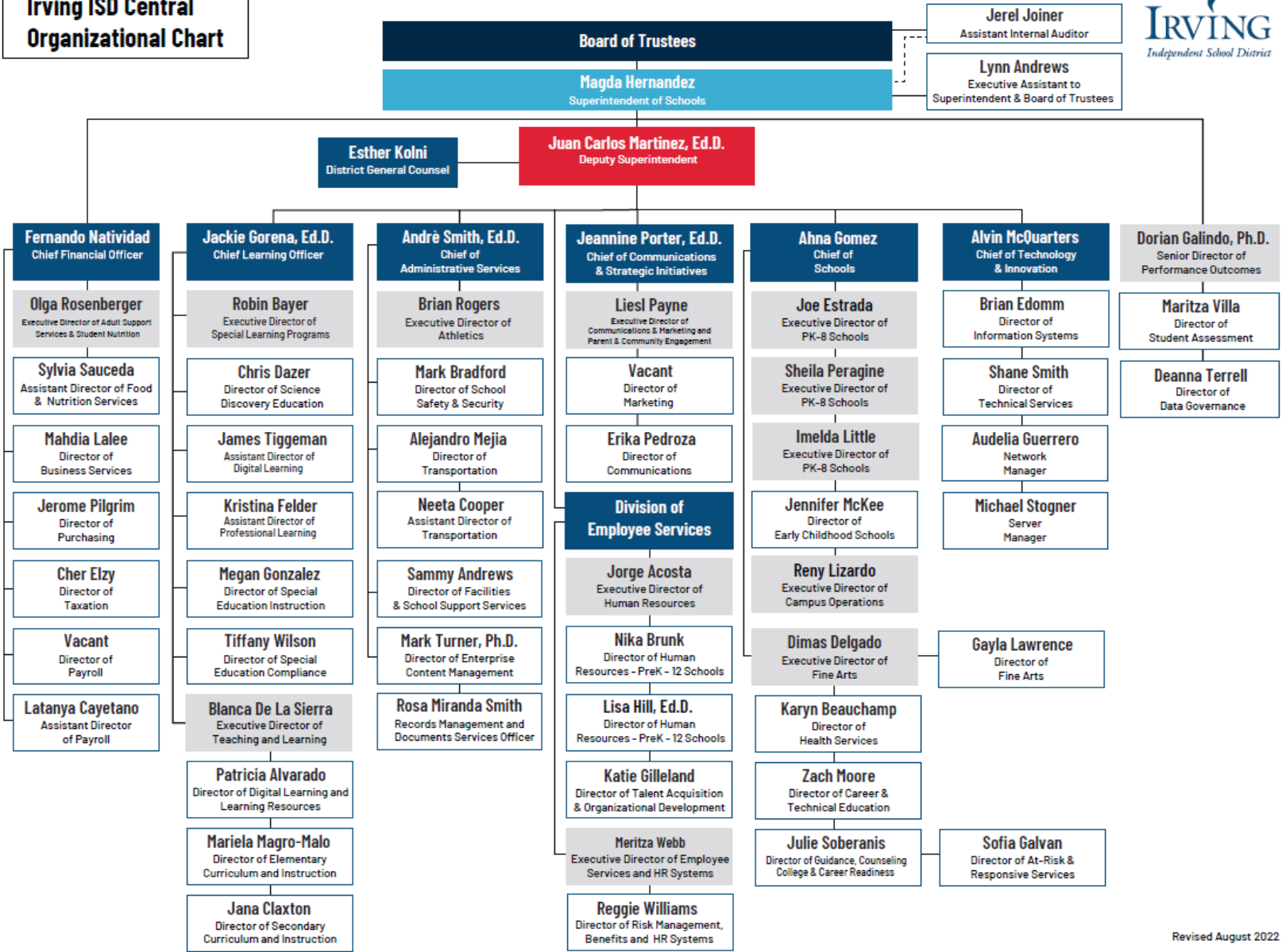
ADMINISTRATIVE OFFICIALS

<u>Name</u>	<u>Position</u>	<u>Length of Service</u>
Magda Hernandez	Superintendent	4 years
Juan Carlos Martinez, Ed.D	Deputy Superintendent	6 years
Fernando Natividad	Chief Financial Officer	2 years
Esther Kolni	District General Counsel	2 years

CONSULTANTS AND ADVISORS

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

**Irving ISD Central
Organizational Chart**



Revised August 2022



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Irving Independent School District
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

August 31, 2021

Christopher P. Morill

Executive Director/CEO



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

**The Certificate of Excellence in Financial Reporting
is presented to**

Irving Independent School District

**for its Annual Comprehensive Financial Report
for the Fiscal Year Ended August 31, 2021.**

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



A handwritten signature in black ink, reading 'William A. Sutter'.

William A. Sutter
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director

Financial Section





Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Irving Independent School District (the District), as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of August 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 1 to the basic financial statements, during the year ended August 31, 2022, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Weaver and Tidwell, L.L.P.
2300 North Field Street, Suite 1000 / Dallas, Texas 75201
192 Main: 972.490.1970

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The other supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplementary information, as listed in the table of contents and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Management is responsible for the other information included in the (ACFR). The other information comprises the introductory section, statistical section and schedule of required responses to selected school FIRST indicators but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 13, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas
January 13, 2023



Management's Discussion And Analysis

As management of the Irving Independent School District (the "District"), we offer readers of the District's basic financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended August 31, 2022. We encourage readers to consider the information presented here in conjunction with the District's financial statements and in conjunction with additional information that we have furnished in our letter of transmittal.

Financial Highlights

- General revenues accounted for \$365,622,088, or 82%, of all fiscal year 2022 revenues. Program-specific revenues in the form of charges for services and grants and contributions accounted for \$78,713,963, or 18%, of total fiscal year 2022 revenues.
- The District had \$416,588,974 in expenses related to governmental activities, of which \$78,713,963 was offset by program-specific charges for services or grants and contributions. General revenues of \$365,622,088 were adequate to provide for the remaining costs of these programs, resulting in a \$27,747,077 increase in net position.
- Among major funds, the General Fund had \$330,924,652 in revenues which primarily consisted of state aid and property taxes, and \$342,430,695 in expenditures. The General Fund's fund balance decreased \$19,872,867 from \$118,093,034 as of August 31, 2021 to \$98,220,167 as of August 31, 2022.

Overview of Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

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

Government-Wide Financial Analysis

Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, the District's overall assets and deferred outflows of resources exceeded the liabilities and deferred inflows of resources by \$47,638,022 as of August 31, 2022.

A portion of the District's net position represents resources subject to external restrictions on how they may be used. As of August 31, 2022, the District's restricted net position for federal and state programs was \$12,864,345 and restricted net position for future debt service payments was \$10,010,118. Unrestricted net position can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements. As of August 31, 2022, unrestricted net position showed a \$138,000,569 deficit at the end of the year.

Net investment in capital assets was \$162,764,128. The District uses capital assets to provide services; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

The following table presents a summary of the District's net position for the fiscal years ended August 31, 2022 and 2021.

	Governmental Activities			
	2022	2021	Increase (Decrease)	Percentage Change
Current and other assets	\$ 176,271,236	\$ 181,104,094	\$ (4,832,858)	-3%
Capital assets (net)	481,717,155	492,345,571	(10,628,416)	-2%
Total assets	657,988,391	673,449,665	(15,461,274)	-2%
Deferred outflows	79,853,638	74,771,702	5,081,936	7%
Current liabilities	71,287,863	66,374,399	4,913,464	7%
Long-term liabilities	472,425,664	560,554,250	(88,128,586)	-16%
Total liabilities	543,713,527	626,928,649	(83,215,122)	-13%
Deferred inflows	146,490,480	101,401,773	45,088,707	44%
Net investment in capital assets	162,764,128	139,875,980	22,888,148	16%
Restricted	22,874,463	16,564,816	6,309,647	38%
Unrestricted	(138,000,569)	(136,549,851)	(1,450,718)	1%
Total net position	\$ 47,638,022	\$ 19,890,945	\$ 27,747,077	139%

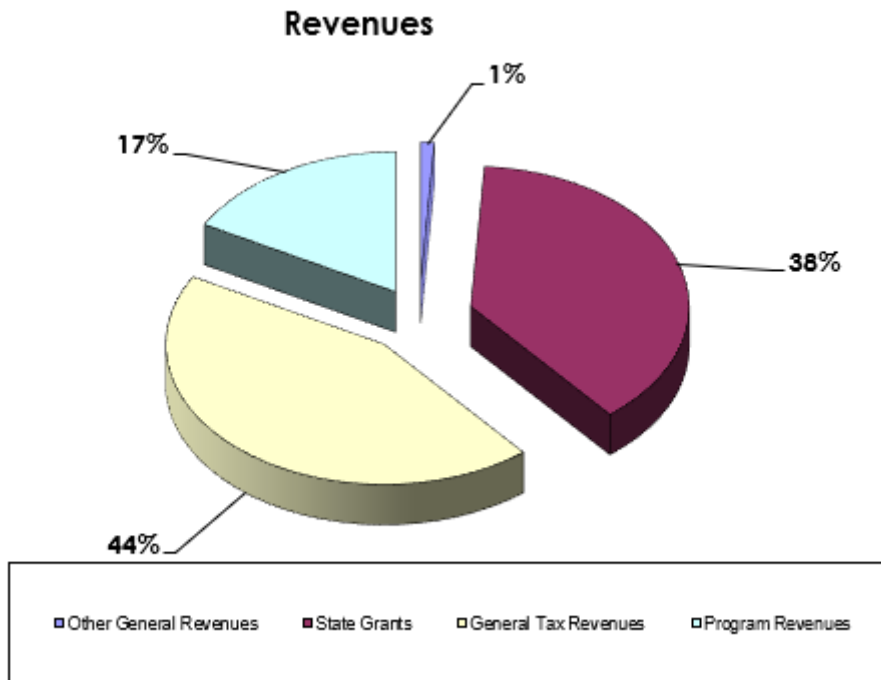
The following are significant current-year transactions that have had an impact on the statement of net position:

- Current and other assets decreased by \$4.8 million, or 3%, due to a decrease in Due from Other Governments.
- Capital assets decreased \$10.8 million, or 2%, which was due to depreciation exceeding cost of new assets acquired.
- Deferred outflows of resources increased by \$5.0 million, or 7%, due to an increase in deferred outflows for OPEB of \$7.5 million and decrease in deferred outflows for refunding charges of \$2.1 million.
- Deferred inflows of resources increased \$45 million, or 44%, due to an increase in deferred inflows for pensions of \$47.4 million and a decrease in deferred inflows for OPEB of \$2.3 million.
- Long-term liabilities decreased \$88.1 million, or 16% due to a decrease of net pension liability in the amount of \$54.5 million.

The District's total revenues for the fiscal year ended August 31, 2022 were \$444,336,051. The total cost of all programs and services was \$416,588,974. The following table presents a summary of the changes in net position for the fiscal years ended August 31, 2022 and 2021.

	Governmental Activities			
	2022	2021	Increase (Decrease)	Percentage Change
Revenues:				
Program revenues:				
Charges for services	\$ 2,218,812	\$ 1,056,220	\$ 1,162,592	110%
Operating grants and contributions	76,495,151	83,618,350	(7,123,199)	-9%
General revenues:				
Maintenance and operations taxes	151,607,384	157,647,163	(6,039,779)	-4%
Debt service taxes	43,505,087	40,238,396	3,266,691	8%
State grants	167,880,473	170,517,817	(2,637,344)	-2%
Investment earnings	966,403	394,410	571,993	145%
Miscellaneous	1,662,741	2,005,275	(342,534)	-17%
Total revenues	444,336,051	455,477,631	(11,141,580)	-2%
Expenses:				
Instruction, curriculum, and media services	239,276,888	263,361,952	(24,085,064)	-9%
Instructional and school leadership	29,844,412	32,036,296	(2,191,884)	-7%
Student support services, child nutrition and co-curricular activities	64,676,687	60,786,399	3,890,288	6%
General administration	11,845,009	14,940,341	(3,095,332)	-21%
Plant maintenance, security, and data processing	54,817,642	46,198,145	8,619,497	19%
Community services	3,216,080	2,598,094	617,986	24%
Interest and fiscal charges	11,098,813	11,916,900	(818,087)	-7%
Other facility costs	1,186,808	1,401,030	(214,222)	-15%
Intergovernmental charges	626,635	615,728	10,907	2%
Total expenses	416,588,974	433,854,885	(17,265,911)	-4%
Increase (decrease) in net position	27,747,077	21,622,746	6,124,331	28%
Change in net position	27,747,077	21,622,746	6,124,331	28%
Net position - beginning	19,890,945	(1,731,801)	19,890,945	(1,731,801)
Ending net position	\$ 47,638,022	\$ 19,890,945	\$ 26,015,276	131%

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



The District's total revenue this year was \$444,336,051, down \$11,141,580 from the prior year. The decrease in revenues was due to the following events:

- Net tax revenue decreased \$2.7 million (combined maintenance and operations, and debt service) due to an increase in refunds in the current year.
- Operating grants and contributions decreased by \$7.1 million. The decrease is due to the effect of GASB 68. This, along with an increase in grant revenue is attributing to the overall decrease in operating grants.

The cost of all governmental activities this year was \$416,588,974. However, as shown in the statement of activities, the amount that our taxpayers ultimately financed for these activities through district taxes was \$195,112,471 because some of the costs were paid by those who directly benefited from the programs (\$2,218,812), by other governments and organizations that subsidized certain programs with grants and contributions (\$76,495,151), or by state aid (\$167,880,473), investment income (\$966,403), and other miscellaneous income (\$1,662,741).

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

	<u>Total Expenses</u>	<u>Net Expenses</u>
Instruction, curriculum, and media services	\$ 239,276,888	\$ 210,848,267
Instructional and school leadership	29,844,412	28,040,061
Student support services, child nutrition and co-curricular activities	64,676,687	29,111,126
General administration	11,845,009	10,116,664
Plant maintenance, security, and data processing	56,004,450	47,272,483
Community services	3,216,080	765,174
Interest and fiscal charges	11,098,813	11,098,813
Intergovernmental charges	626,635	622,423
Total expenses	<u>\$ 416,588,974</u>	<u>\$ 337,875,011</u>

The District's Funds

As the District completed the year, its governmental funds reported a combined fund balance of \$132,299,006 which is an decrease of \$7,430,189 from the prior year.

The schedule below indicates the fund balance by fund type as of August 31, 2022 and August 31, 2020.

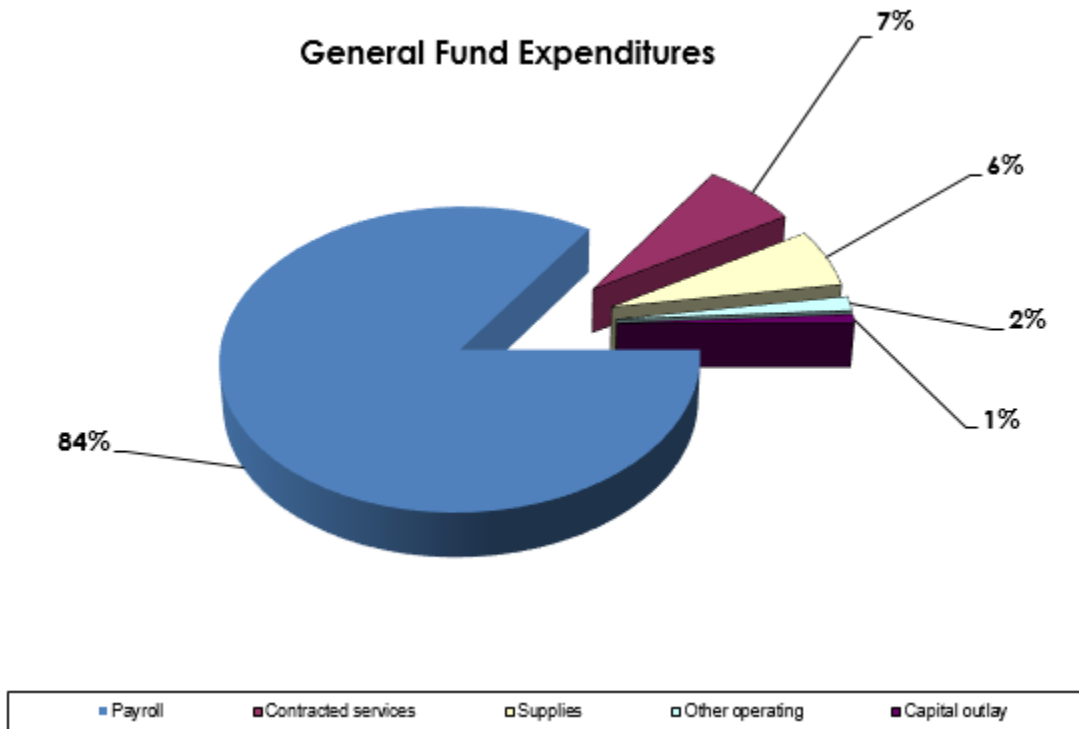
	<u>Fund Balance August 31, 2022</u>	<u>Fund Balance August 31, 2021</u>	<u>Change in Fund Balance</u>
General fund	\$ 98,220,167	\$ 118,093,034	\$ (19,872,867)
Food service	12,852,515	5,176,509	7,676,006
Debt service	9,730,167	10,914,557	(1,184,390)
Capital projects	11,683,215	5,511,642	6,171,573
Nonmajor funds	(187,058)	33,453	(220,511)
Total	<u>\$ 132,299,006</u>	<u>\$ 139,729,195</u>	<u>\$ (7,430,189)</u>

General Fund

The fund balance of the General Fund decreased \$19,872,867 from the prior year. The following factors contributed to the decrease:

- \$10 million of TIF funds were transferred out of the General Fund and into the Capital Project fund.
- There was a \$5.9 million decrease in actual state general fund revenue than the amount that was originally budgeted due to a decline in enrollment.
- There was a \$1.6 million decrease in actual federal program revenues than the amount that was originally budgeted.
- Overall changes in General Fund activity in fiscal year 2022, were due to TIF funds transfer out of the General Fund, an overall increase to expenditures due to inflation nationwide but a decrease in state revenues due to a decline in enrollment.

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



Food Service Fund

The fund balance of the Food Service Fund increased \$7,676,006 from the prior year. Prior year, the District’s Food Service was impacted by COVID-19 and distance learning resulting in less meals served but in 2021-2022 operations resumed to pre-COVID-19 times.

Debt Service Fund

The Debt Service fund balance decreased \$1,184,390. State revenue in the 2021-2022 fiscal year decreased by \$966,378 compared to prior year.

Capital Projects Fund

The Capital Projects fund balance increased \$6,171,573 from the prior year. In 2021-2022 TIF funds were transferred out of the General Fund and into the Capital Project Fund in preparation for building a new district building.

Budgetary Highlights

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

The difference between the original budget and the final amended budget were necessary amendments for changes in situations and estimates. Expenditures had budget amendments increasing the appropriation budget by \$19,893,797. Revenues had budget amendment increasing revenue budget by \$645,893. The major components of these changes are reflected on Exhibit G-1 and the key factors for the changes can be summarized below.

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

- Function 53 for data processing services was approved to be amended by \$4.5 million to accommodate greater than anticipated technological expenditures including network switches, student, and staff devices.
- Function 51 for plant maintenance and operations was approved to be amended by \$3.9 million to accommodate greater expenditures that were anticipated in the original budget.
- Function 81 for facilities acquisition and construction was approved to be amended by \$3.0 million to accommodate the purchase of the YMCA and some renovation to various district facilities.
- Function 34 for student transportation was approved to be amended by \$1.6 million in anticipation of acquisition of new regular student buses and charter buses.

The following factor contributed to the increase in the revenue budget:

- There was a \$645,893 increase to the final amended budget compared to the original budget for general fund local revenue and other sources. The increase was for campus activity funds to accommodate campus activities as they raise funds through the year.

Capital Assets and Debt Administration

Capital Assets

As of August 31, 2022, the District had invested \$481,717,155 in capital assets, net of accumulated depreciation and amortization of \$495,519,639, including land and improvements, facilities, and equipment for instruction, transportation, athletics, administration, and maintenance. This amount represents a net decrease in capitalized cost of \$10,628,416 from last year. The total depreciation and amortization expense for the year was \$17,944,925. The following schedule presents capital asset balances net of depreciation for the fiscal year ended August 31, 2022:

Land and improvements	\$	24,624,240
Furniture and equipment		19,523,051
Right-to-use leased assets		501,419
Buildings and improvements		435,388,025
Construction in progress		1,680,420
Total	\$	481,717,155

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

Debt

As of August 31, 2022, the District had \$342,975,751 in general obligation bonds payable, including accreted interest, with \$32,710,000 due within one year. The District continues to have favorable general obligation bond ratings indicated by Aa2 and AA+ ratings from Moody's Investors Service and Standard & Poor's Ratings Group, respectively.

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

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

Economic Factors and Next Year's Budgets and Rates

The District's elected and appointed officials considered many factors when preparing the 2022-2023 budget and setting the 2022 tax rates. For the tenth year, property values increased. The certified tax roll reflected values of \$19,095,365,105 which is a 16.9% increase in value compared to the prior fiscal year.

The Board approved a decreased total tax rate of \$1.1474 for the 2022 tax year. The Maintenance and Operations tax rate decreased by \$.0334 from \$0.9390 to \$0.9056; the interest and sinking rate decreased by .0269 from \$.2687 to \$.2418. As the result of the increase to local property appraised values, it is anticipated that local property tax collections will increase approximately 1.3% for maintenance and operations.

As of August 31, 2022, the fund balance for the general fund decreased by \$19.8 million to \$98,922,167. The non-spendable fund balance increased by \$157,435 to \$924,923. The unassigned fund balance decreased by \$5,016,779 to \$81,719,354. The assigned fund balance decreased by \$15 million to \$15,575,890.

Contacting the District's Financial Management

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



Basic Financial Statements



Government-Wide Financial Statements



Irving Independent School District
Statement of Net Position
August 31, 2022

Exhibit A-1

DATA CONTROL CODES		1 GOVERNMENTAL ACTIVITIES
ASSETS		
1110	Cash and cash equivalents	\$ 125,520,745
1120	Investments	37,111,020
1220	Delinquent taxes receivable - net of estimated uncollectible taxes	4,039,804
1240	Due from other governments	7,964,134
1250	Accrued interest	89,691
1290	Other receivables	140,827
1300	Inventories	1,326,861
1490	Other assets	78,154
1510	Land	20,073,841
1515	Land improvements	23,801,393
1520	Buildings and improvements	771,884,976
1530	Furniture and equipment	159,182,181
1550	Right-to-use leased assets	613,983
1580	Construction in progress	1,680,420
1570	Accumulated depreciation and amortization	(495,519,639)
1000	Total assets	657,988,391
DEFERRED OUTFLOWS OF RESOURCES		
1701	Deferred charges on refunding	18,061,646
1705	Deferred outflows of resources - pension	40,522,428
1706	Deferred outflows of resources - OPEB	21,269,564
1700	Total deferred outflows of resources	79,853,638
LIABILITIES		
2110	Accounts payable and claims liabilities	2,628,585
2150	Payroll deductions and withholdings	2,704,629
2160	Accrued wages payable	14,727,116
2140	Interest payable	594,724
2180	Due to other governments	15,897,229
2300	Unearned revenue	1,595,433
Noncurrent liabilities:		
2501	Due within one year	33,140,147
2502	Due in more than one year	
	Bonds payable, claims, leases, etc.	311,354,645
2540	Net pension liability	59,673,163
2545	Net OPEB liability	101,397,856
2000	Total liabilities	543,713,527
DEFERRED INFLOWS OF RESOURCES		
2605	Deferred inflows of resources - pension	68,073,578
2606	Deferred inflows of resources - OPEB	78,416,902
2600	Total deferred inflows of resources	146,490,480
NET POSITION		
3200	Net investment in capital assets	162,764,128
3820	Restricted for federal and state programs	12,864,345
3850	Restricted for debt service	10,010,118
3900	Unrestricted	(138,000,569)
3000	TOTAL NET POSITION	\$ 47,638,022

Irving Independent School District
Statement of Activities
For the Year Ended August 31, 2022

Exhibit B-1

DATA CONTROL CODES	FUNCTIONS/PROGRAMS	1 EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
			2 CHARGES FOR SERVICES	3 OPERATING GRANTS AND CONTRIBUTIONS	
	GOVERNMENTAL ACTIVITIES				
11	Instruction	\$ 220,104,380	\$ 560,783	\$ 18,719,341	\$ (200,824,256)
12	Instructional resources and media services	5,523,746	-	62,549	(5,461,197)
13	Curriculum development and instructional staff development	13,648,762	-	9,085,948	(4,562,814)
21	Instructional leadership	8,391,814	-	1,563,386	(6,828,428)
23	School leadership	21,452,598	-	240,965	(21,211,633)
31	Guidance, counseling, and evaluation services	20,165,604	-	4,386,321	(15,779,283)
32	Social work services	1,437,039	-	155,302	(1,281,737)
33	Health services	4,013,444	-	924,427	(3,089,017)
34	Student (pupil) transportation	10,268,381	-	73,001	(10,195,380)
35	Food services	22,192,009	627,849	28,381,578	6,817,418
36	Co-curricular/extracurricular activities	6,600,210	975,388	41,695	(5,583,127)
41	General administration	11,845,009	-	1,728,345	(10,116,664)
51	Plant maintenance and operations	33,065,611	54,792	244,792	(32,766,027)
52	Security and monitoring services	5,241,723	-	947,686	(4,294,037)
53	Data processing services	16,510,308	-	5,550,850	(10,959,458)
61	Community services	3,216,080	-	2,450,906	(765,174)
72	Debt service - Interest and fiscal charges	11,098,813	-	-	(11,098,813)
81	Other facility costs	1,186,808	-	1,933,847	747,039
95	Payments to juvenile justice alternative education program	11,094	-	73	(11,021)
99	Other intergovernmental charges	615,541	-	4,139	(611,402)
	TOTAL PRIMARY GOVERNMENT	\$ 416,588,974	\$ 2,218,812	\$ 76,495,151	\$ (337,875,011)

DATA CONTROL CODES		
	General revenues	
	Taxes	
MT	M & O property taxes	\$ 151,607,384
DT	Debt service property taxes	43,505,087
SF	State aid - Not restricted to specific programs	167,880,473
IE	Investment income	966,403
MI	Miscellaneous	1,662,741
TR	Total general revenues	365,622,088
CN	Change in net position	27,747,077
NB	Net position - beginning	19,890,945
NE	NET POSITION - ENDING	\$ 47,638,022

Governmental Fund Financial Statements

Irving Independent School District
Balance Sheet
Governmental Funds
August 31, 2022

DATA CONTROL CODES		MAJOR	
		GENERAL	FOOD SERVICE
	ASSETS		
	Current assets		
1110	Cash and cash equivalents	\$ 89,175,088	\$ 10,883,104
1120	Investments	37,111,020	-
	Receivables		
1220	Property taxes - delinquent	5,474,418	-
1230	Allowance for uncollectible taxes	(2,309,289)	-
1240	Due from other governments	251,062	1,706,100
1250	Accrued interest	89,691	-
1260	Due from other funds	6,560,476	-
1290	Other receivables	15,827	-
1300	Inventories, at cost	846,769	277,537
1410	Prepaid items	78,154	-
1000	TOTAL ASSETS	\$ 137,293,216	\$ 12,866,741
	LIABILITIES		
	Current liabilities		
2110	Accounts payable	\$ 2,542,352	\$ 14,226
2150	Payroll deductions and withholdings	2,704,629	-
2160	Accrued wages payable	14,727,116	-
2170	Due to other funds	-	-
2180	Due to other governments	15,897,229	-
2300	Unearned revenue	-	-
2000	Total liabilities	35,871,326	14,226
	DEFERRED INFLOWS OF RESOURCES		
2600	Unavailable revenue	3,201,723	-
2600	Total deferred inflows of resources	3,201,723	-
	FUND BALANCES		
	Nonspendable		
3410	Inventory	846,769	-
3430	Prepaid items	78,154	-
	Restricted		
3450	Food service	-	12,852,515
3450	Grant funds	-	-
3480	Retirement of long-term debt	-	-
	Assigned		
3590	Campus activity funds	2,075,890	-
3590	Construction projects	3,500,000	-
3590	Technology	7,000,000	-
3590	Future debt reduction	3,000,000	-
3600	Unassigned	81,719,354	-
3000	Total fund balance	98,220,167	12,852,515
4000	TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	\$ 137,293,216	\$ 12,866,741

MAJOR		NONMAJOR	TOTALS
DEBT SERVICE	CAPITAL PROJECTS	OTHER FUNDS	GOVERNMENTAL FUNDS
\$ 10,010,305	\$ 11,702,189	\$ 1,259,155	\$ 123,029,841
-	-	-	37,111,020
1,570,925	-	-	7,045,343
(696,250)	-	-	(3,005,539)
33,776	-	5,973,196	7,964,134
-	-	-	89,691
-	-	-	6,560,476
-	-	-	15,827
-	-	-	1,124,306
-	-	-	78,154
<u>\$ 10,918,756</u>	<u>\$ 11,702,189</u>	<u>\$ 7,232,351</u>	<u>\$ 180,013,253</u>
\$ -	\$ 18,974	\$ 51,916	\$ 2,627,468
-	-	-	2,704,629
-	-	-	14,727,116
313,914	-	5,772,060	6,085,974
-	-	-	15,897,229
-	-	1,595,433	1,595,433
<u>313,914</u>	<u>18,974</u>	<u>7,419,409</u>	<u>43,637,849</u>
<u>874,675</u>	<u>-</u>	<u>-</u>	<u>4,076,398</u>
874,675	-	-	4,076,398
-	-	-	846,769
-	-	-	78,154
-	-	-	12,852,515
-	-	11,830	11,830
9,730,167	-	-	9,730,167
-	-	-	2,075,890
-	11,683,215	-	15,183,215
-	-	-	7,000,000
-	-	-	3,000,000
-	-	(198,888)	81,520,466
<u>9,730,167</u>	<u>11,683,215</u>	<u>(187,058)</u>	<u>132,299,006</u>
<u>\$ 10,918,756</u>	<u>\$ 11,702,189</u>	<u>\$ 7,232,351</u>	<u>\$ 180,013,253</u>



Irving Independent School District
 Reconciliation of the Governmental Funds Balance Sheet
 to the Statement of Net Position
 August 31, 2022

Exhibit C-1R

Total Fund Balances - Governmental Funds \$ 132,299,006

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

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets \$976,471,500 and the accumulated depreciation is \$495,407,075, which does not include those assets held in the internal service fund (\$501,419). 481,215,736

Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds. 4,076,398

Internal Service Funds are used by the District's management to charge the cost of health insurance, workers compensation, unemployment, and benefits administration to the funds. The assets and liabilities of the Internal Service Funds are included with governmental activities. 1,325,218

The deferred loss on refundings is not a current period transaction and therefore is not reported in the funds. The deferred loss on refundings is included in the deferred outflows of resources with governmental activities. 18,061,646

Included in the items related to debt is the recognition of the District's proportionate share of the TRS net pension liability (\$59,673,163) and a deferred inflow of resources (\$68,073,578), and a deferred outflow of resources (\$40,522,428). The result is a decrease in net position. (87,224,313)

Included in the items related to debt is the recognition of the District's proportionate share of the TRS-Care net OPEB liability (\$101,397,856) and a deferred inflow of resources (\$78,416,902), and a deferred outflow of resources (\$21,269,564). The result is a decrease in net position. (158,545,194)

Bonds payable are not due and payable in the current period and therefore are not reported as liabilities in the funds. Bonds payable and related accounts at year-end consist of:

Bonds Payable	\$ (321,164,677)	
Premium/Discount on Bonds Payable	(21,811,074)	
Interest Payable	(594,724)	(343,570,475)
		<hr/>

Net Position - Governmental Activities \$ 47,638,022

Irving Independent School District
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Governmental Funds
For the Year Ended August 31, 2022

DATA CONTROL CODES		MAJOR	
		GENERAL	FOOD SERVICE
REVENUES			
5700	Local and intermediate sources	\$ 157,010,999	\$ 818,939
5800	State program revenues	167,306,269	38,416
5900	Federal program revenues	6,607,384	27,833,604
5020	Total revenues	330,924,652	28,690,959
EXPENDITURES			
Current:			
0011	Instruction	202,358,800	-
0012	Instructional resources and media services	5,522,214	-
0013	Curriculum development and instructional staff development	5,259,287	-
0021	Instructional leadership	7,236,780	-
0023	School leadership	21,603,571	-
0031	Guidance, counseling, and evaluation services	16,360,307	-
0032	Social work services	1,380,257	-
0033	Health services	3,182,227	-
0034	Student (pupil) transportation	10,853,728	-
0035	Food services	459,894	20,775,032
0036	Co-curricular/extracurricular activities	6,199,256	-
0041	General administration	10,562,741	-
0051	Plant maintenance and operations	33,761,299	239,921
0052	Security and monitoring services	4,532,083	-
0053	Data processing services	9,059,160	-
0061	Community services	897,629	-
Debt service:			
0071	Principal on long-term debt	-	-
0072	Interest and charges on long-term debt	-	-
0073	Bond issuance costs and fees	-	-
0081	Facilities acquisition and construction	2,574,827	-
0095	Payments to juvenile justice alternative education program	11,094	-
0099	Intergovernmental charges	615,541	-
6030	Total expenditures	342,430,695	21,014,953
1100	Excess (deficiency) of revenues over (under) expenditures	(11,506,043)	7,676,006
OTHER FINANCING SOURCES (USES)			
7912	Proceeds from sale of capital assets	40,610	-
7915	Transfers in	-	-
7919	Insurance Recoveries	1,599,566	-
8911	Transfers out	(10,007,000)	-
7080	Total other financing sources (uses)	(8,366,824)	-
1200	Net change in fund balances	(19,872,867)	7,676,006
0100	Fund balance, September 1 (beginning)	118,093,034	5,176,509
3000	FUND BALANCE - AUGUST 31 (ENDING)	\$ 98,220,167	\$ 12,852,515

MAJOR		NONMAJOR		TOTALS
DEBT SERVICE	CAPITAL PROJECTS	OTHER FUNDS	GOVERNMENTAL FUNDS	
\$ 43,527,181	\$ -	\$ 430,641	\$ 201,787,760	
574,204	-	2,475,184	170,394,073	
-	-	41,849,632	76,290,620	
44,101,385	-	44,755,457	448,472,453	
-	864,366	17,667,947	220,891,113	
-	-	25,409	5,547,623	
-	-	9,020,110	14,279,397	
-	-	1,482,057	8,718,837	
-	-	95,662	21,699,233	
-	-	4,276,284	20,636,591	
-	-	146,019	1,526,276	
-	-	903,025	4,085,252	
-	-	960	10,854,688	
-	-	506,464	21,741,390	
-	-	-	6,199,256	
-	-	1,657,303	12,220,044	
-	-	17,720	34,018,940	
-	-	916,566	5,448,649	
-	1,736,234	5,497,593	16,292,987	
-	-	2,444,868	3,342,497	
31,750,000	-	-	31,750,000	
13,527,025	-	-	13,527,025	
8,750	-	-	8,750	
-	1,192,827	317,981	4,085,635	
-	-	-	11,094	
-	-	-	615,541	
45,285,775	3,793,427	44,975,968	457,500,818	
(1,184,390)	(3,793,427)	(220,511)	(9,028,365)	
-	-	-	40,610	
-	9,965,000	-	9,965,000	
-	-	-	1,599,566	
-	-	-	(10,007,000)	
-	9,965,000	-	1,598,176	
(1,184,390)	6,171,573	(220,511)	(7,430,189)	
10,914,557	5,511,642	33,453	139,729,195	
\$ 9,730,167	\$ 11,683,215	\$ (187,058)	\$ 132,299,006	

Irving Independent School District
Reconciliation of the Governmental Funds Statement of
Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
For the Year Ended August 31, 2022

Exhibit C-3

Total Net Change in Fund Balances - Governmental Funds	\$	(7,430,189)	
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation (\$17,832,361) exceeded capital outlay (\$6,702,526) in the current period.			(11,129,835)
Because some property taxes will not be collected for several months after the district's fiscal year ends, they are not considered "available" revenues and are deferred inflows in the governmental funds. Unavailable revenue, net of bad debt, decreased by this amount this year.			(1,050,919)
Internal Service Funds are used by the district's management to charge the cost of health insurance, workers compensation, unemployment, and benefits administration to the funds. The net revenue (expense) of the Internal Service Funds is reported with governmental activities.			(29,518)
Current year long-term debt payments on bonds payable and payments of accreted interest on capital appreciation bonds are expenditures in the fund financial statements, but they also reduce long-term liabilities in the statement of net position.			31,750,000
Bond issuances and refundings and related costs are shown as "other sources" and "other uses" in the governmental funds, but are shown on the statement of net position with related costs amortized over the life of the bonds. Differences consist of the following:			
Amortization of Refunding Loss	\$	(2,121,458)	
Amortization of Bond Premiums		4,781,621	2,660,163
The net change in net pension liability, deferred outflows, and deferred inflows is reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of a decrease in deferred outflows (\$308,746); increase in deferred inflows (\$47,445,756); and decrease in net pension liability \$54,577,307.			6,822,805
The net change in net OPEB liability, deferred outflows, and deferred inflows is reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of an increase in deferred outflows \$7,512,140; decrease in deferred inflows \$2,357,049; and an increase in net OPEB liability (\$3,491,418).			6,377,771
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. Differences consist of the following:			
Change in Accrued Interest	\$	56,378	
Interest Accretion		(279,579)	(223,201)
Change in Net Position - Governmental Activities	\$		27,747,077

Irving Independent School District
Statement of Net Position
Proprietary Funds
August 31, 2022

Exhibit D-1

<u>DATA CONTROL CODES</u>		<u>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS</u>
	ASSETS	
	Current assets	
1110	Cash and temporary investments	\$ 2,490,904
1290	Other receivables	125,000
1310	Inventories, at cost	202,555
	Total current assets	<u>2,818,459</u>
	Noncurrent Assets	
1500	Right-to-use leased assets, net	<u>501,419</u>
	Total noncurrent assets	<u>501,419</u>
1000	Total assets	3,319,878
	LIABILITIES	
	Current liabilities	
2110	Accounts payable	1,117
2170	Due to other funds	474,502
2800	Claims due within one year	309,031
2800	Right-to-use lease liability - current portion	121,116
	Total current liabilities	<u>905,766</u>
	Noncurrent liabilities	
	Claims due in more than one year	706,411
	Right-to-use lease liability	382,483
	Total noncurrent liabilities	<u>1,088,894</u>
2000	Total liabilities	<u>1,994,660</u>
	NET POSITION	
3900	Unrestricted net position	<u>1,325,218</u>
3000	TOTAL NET POSITION	<u><u>\$ 1,325,218</u></u>

Irving Independent School District
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended August 31, 2022

Exhibit D-2

<u>DATA CONTROL CODES</u>		<u>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS</u>
	OPERATING REVENUES	
5700	Charges for services	\$ 1,942,490
5020	Total operating revenues	1,942,490
	OPERATING EXPENSES	
6100	Payroll costs	327,334
6200	Professional/contracted services	102,754
6300	Supplies and materials	390,163
6400	Claims, administration, and other expenses	1,206,278
6030	Total operating expenses	2,026,529
	Operating loss	(84,039)
	NONOPERATING REVENUES	
7955	Interest income	12,521
7915	Transfers in	42,000
	CHANGE IN NET POSITION	(29,518)
0100	Total net position - September 1 (beginning)	1,354,736
3000	TOTAL NET POSITION - AUGUST 31 (ENDING)	\$ 1,325,218

Irving Independent School District
Statement of Cash Flows
Proprietary Funds
For the Year Ended August 31, 2022

Exhibit D-3

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received for premiums and services	\$ 2,686,062
Cash paid to employees	(327,334)
Cash paid for claims and administration, and other costs	(2,222,917)
Net cash provided by operating activities	135,811
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from other funds	42,000
Net cash provided by noncapital financing activities	42,000
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	12,521
Net cash provided by investing activities	12,521
Net increase in cash and cash equivalents	190,332
Cash and cash equivalents at beginning of the year	2,300,572
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	\$ 2,490,904
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating loss	\$ (84,039)
Adjustments to reconcile operating loss to net cash provided by operating activities	
Change in current assets and liabilities	
Increase in inventories	(5,335)
Increase in right-to-use leased assets	(501,419)
Decrease in accounts payable	(1,400)
Increase in due to other funds	127,216
Increase in long-term claims reserve	97,189
Increase in right-to-use lease liability	503,599
Total adjustments	219,850
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 135,811

Irving Independent School District
Statement of Fiduciary Net Position
August 31, 2022

Exhibit E-1

	<u>CUSTODIAL FUNDS</u>
ASSETS	
Cash and temporary investments	\$ 902,645
TOTAL ASSETS	<u>\$ 902,645</u>
LIABILITIES	
Accounts payable	\$ 25,612
TOTAL LIABILITIES	25,612
NET POSITION	
Restricted for students and other organizations	<u>877,033</u>
TOTAL NET POSITION	<u>\$ 877,033</u>

Irving Independent School District
Statement of Changes in Fiduciary Net Position
For the Year Ended August 31, 2022

Exhibit E-2

	<u>CUSTODIAL FUNDS</u>
ADDITIONS	
Miscellaneous revenue from student groups	\$ 1,230,756
Additions from flex funds	<u>973,972</u>
TOTAL ADDITIONS	<u>2,204,728</u>
DEDUCTIONS	
Dues and fees	\$ 1,199,657
Distribution of flex funds	<u>984,938</u>
TOTAL DEDUCTIONS	<u>2,184,595</u>
Change in net position	20,133
Net position, beginning	<u>856,900</u>
Net position, ending	<u>\$ 877,033</u>



Irving Independent School District

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

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

B. Government-Wide and Fund Financial Statements

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

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

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

The District reports the following Major Funds:

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

Irving Independent School District

Notes to the Financial Statements

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

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

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

The District reports the following Proprietary Fund:

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

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

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

Irving Independent School District

Notes to the Financial Statements

C. Basis of Accounting/Measurement Focus

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

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

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

D. Budgetary Data

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

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

Irving Independent School District

Notes to the Financial Statements

E. Encumbrance Accounting

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

An encumbrance represents a commitment of Board appropriations related to unperformed contracts for goods and services. The issuance of a purchase order or the signing of a contract creates an encumbrance but does not represent an expenditure for the period, only a commitment to expend resources. Appropriations lapse at August 31, and encumbrances outstanding at that time are either canceled or provided for in the subsequent year's budget. Outstanding encumbrances at August 31, 2022 that were subsequently provided for in the 2022-2023 budget totaled \$7,191,517 for the General Fund.

F. Deposits and Investments

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

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

G. Due From (To) Other Funds

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

H. Inventories

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

I. Prepaid Items

Prepaid items of \$78,154 in the General Fund are purchases which benefit the next school year. The consumption method is used to account for these items paid in advance. In the governmental funds, they are reported as nonspendable fund balance.

Irving Independent School District

Notes to the Financial Statements

J. Capital Assets

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

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

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

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

K. Leases

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

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

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

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.

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Notes to the Financial Statements

- Lease payments included in the measurement of the lease liability are composed of fixed payments, variable payments fixed in substance or that depend on an index or a rate, purchase option price that the District is reasonably certain to exercise, lease incentives receivable from the lessor, and any other payments that are reasonably certain of being required based on an assessment of all relevant factors.

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

L. Long-Term Debt

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

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

M. Fund Equity

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

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

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

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

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

Irving Independent School District

Notes to the Financial Statements

As of August 31, 2022, the District has assigned fund balance in the General Fund for the following purposes: 1) Campus Activity Funds – assigned to distinguish the portion of fund balance allocated to activity funds, 2) Construction projects – assigned to planned capital projects not completed during the fiscal year, 3) Technology, and 4) Future Debt Reduction.

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

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

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

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

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

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

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

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

N. Vacation and Sick Leave

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

O. Data Control Codes

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

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Notes to the Financial Statements

P. Self-Insured Workers' Compensation

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

The total liabilities for the Workers' Compensation self-insurance fund of \$1,016,385 include incurred but not reported claims in the amount of \$706,411 (of which \$0 is expected to be paid within one year) and accounts payable of \$943. The claims liability reported in the fund at August 31, 2022, is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred as of the date of the financial statements, and the amount of loss can be reasonably estimated. Because actual claim liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing the liability does not result necessarily in an exact amount. Lewis & Ellis, Inc. through its actuarial review of the Workers' Compensation self-insurance program, projected an estimated discounted liability of \$706,411 as of August 31, 2022, for the ultimate loss reserve of the fund. The fund had net position at August 31, 2022, of \$1,017,363.

Changes in the workers' compensation claims liability amounts in fiscal year 2022 and 2021 are presented below:

	Beginning of Fiscal-Year Liability	Current-Year Claims & Changes in Estimates	Claim Payments	Balance at Fiscal Year-End
2021 Workers' compensation	\$ 917,630	\$ 2,736,424	\$ 2,735,801	\$ 918,253
2022 Workers' compensation	918,253	2,791,017	2,693,828	1,015,442

Q. Self-Insured Unemployment

The District through a reimbursement program provides unemployment insurance protection through the Texas Workforce Commission (TWC), should an employee experience a job loss through no fault of his own. As a reimbursing employer (IISD employees receive unemployment benefits directly from the Texas Workforce Commission), the District refunds unemployment benefit claims on a quarterly basis to TWC. Unemployment liabilities have been established at \$0 for claims reported and not paid, and net position as of August 31, 2022, was \$582,156.

R. Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The risk is minimized by the purchase of excess workers' compensation insurance, property and liability coverage, and a set-aside loss fund for damages under a particular deductible or for where no other protection exists. During fiscal year 2022, there were no significant reductions in insurance coverage for any category of risk. In addition, there are no settlements in excess of the insurance coverage in any of the three prior fiscal years.

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Notes to the Financial Statements

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

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

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

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

S. Pensions

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

Irving Independent School District

Notes to the Financial Statements

Other Post-Employment Benefits

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

T. Deficit Fund Balance

At August 31, 2022, the Federal Special Revenue Fund and State Special Revenue Fund, both nonmajor governmental funds, had deficit fund balances of \$8,784 and \$190,104, respectively. These funds incurred expenditures under grants that were not reimbursed in a timely manner under the modified accrual basis of accounting to be included in revenue. However, the District anticipates receiving reimbursement for these grants in fiscal year 2023.

GASB Pronouncements Implemented by the District

GASB Statement No. 87, *Leases*. This Statement was issued in June 2017 and provides guidance to increase the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Upon implementation of this standard, the District recognized right-to-use lease assets and a right-to-use lease liability.

Note 2. Deposits and Investments

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

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

At August 31, 2022, the carrying amount of the District's cash, not including fiduciary funds, was \$8,261. The bank balance was \$3,709,453. During 2021-2022, the District's combined deposits were fully insured by federal depository insurance or collateralized with securities pledged to the District and held in the District's name by the District's agent.

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

1. Name of bank: J.P. Morgan Chase - Irving, Texas.
2. Amount of bond and/or security pledged as of the date of the highest combined balance on deposit was \$15,059,561.

Irving Independent School District

Notes to the Financial Statements

3. Largest combined collected cash account balance required to be collateralized amounted to \$13,076,336 and occurred on January 26, 2022.
4. Total amount of FDIC coverage at the time of the largest combined balance was \$250,000.

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

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

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

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

Irving Independent School District

Notes to the Financial Statements

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

	August 31, 2022	Fair Value Measurements Using			Percent of Total Investments	Weighted Average Maturity (Days)	Credit Risk
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)			
Cash and imprest funds	\$ 8,261	\$ -	\$ -	\$ -	0.01%		
Money market funds	30,836,530	-	-	-	18.86%		
Landing Rock	10,068,848	-	-	-	6.16%		
Investments measured at amortized Cost:							
Certificates of deposit	15,000,000	-	15,000,000	-	9.17%	245	
Investment pools:							
TexPool	1,028,652	-	-	-	0.63%	23	AAAm
Investments measured at net asset Value (NAV):							
Investment pools:							
Lone Star	6,346,017	-	-	-	3.88%	6	AAAm
TexSTAR	8,977,985	-	-	-	5.49%	27	AAAm
Texas CLASS	60,602,837	-	-	-	37.06%	34	AAAm
LOGIC	8,554,260	-	-	-	5.23%	28	AAAm
Investment pools total	85,509,751	-	-	-			
Investments subject to fair value							
Agency securities	22,111,020	-	22,111,020	-	13.52%	807	
Total Value	\$ 163,534,410	\$ -	\$ 37,111,020	\$ -			

Portfolio weighted average maturity

147

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

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

Irving Independent School District

Notes to the Financial Statements

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

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

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

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

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

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

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

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

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

Irving Independent School District

Notes to the Financial Statements

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

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

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

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

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

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

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

Concentration of credit risk is the risk associated with holding investments that are not in pools and in excess of 5% of the total portfolio. As of August 31, 2022, the District held \$0 of securities with a zero par amount. All agency securities held by the District are rated AA+ by Standard and Poor's and Aaa by Moody's Investors Service. The District controls this risk by laddering the portfolio, limiting the final maturity of each investment of a maximum of five years through its investment policy with most purchases between 1.5 and 3.5 years, and by diversifying between agency types when possible.

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

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Notes to the Financial Statements

Note 3. Property Taxes

Property taxes are considered available when they become due and receivable within the current accounting period or within 60 days thereafter. The District levies taxes on October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due upon receipt of the tax bill and are past due and subject to interest if not paid by the lien date, February 1 of the year following the October 1 levy date. The assessed value of the property tax roll on January 1, 2021, upon which the levy for the 2021-2022 fiscal year was based, was \$16,326,839,855. The roll was subsequently increased to a year-end assessed value of \$16,791,998,908. Taxes not paid by June 30 are subject to both penalty and interest charges plus 20% delinquent collection fees for attorney costs.

The tax rates assessed for the year ended August 31, 2022, to finance General Fund operations and the payment of principal and interest on general obligation long-term debt were \$0.9390 and \$0.2687 per \$100 valuation, respectively, for a total of \$1.2077 per \$100 valuation.

Current tax collections for the year ended August 31, 2022, were 98.90% of the year-end adjusted tax levy. Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectible taxes within the General and Debt Service Funds are based on historical experience in collecting taxes.

Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature. As of August 31, 2022, property taxes receivable, net of estimated uncollectible taxes, totaled \$3,165,129 and \$874,675 for the General and Debt Service Funds, respectively.

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

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

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

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

Irving Independent School District

Notes to the Financial Statements

Note 4. Due from Other Governments

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

Balances at August 31, 2022 consisted of the following Due from Other Governments:

Fund	State Entitlements	Federal Grants
General fund	\$ 251,062	\$ -
Food service fund	-	1,706,100
Debt service fund	33,776	-
Nonmajor special revenue funds	-	5,973,196
Total	\$ 284,838	\$ 7,679,296

Note 5. Capital Assets

Capital asset activity, as reported in governmental activities, for the year ended August 31, 2022, was as follows:

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Capital assets not depreciated:					
Land	\$ 20,073,841	\$ -	\$ -	\$ -	\$ 20,073,841
Construction in progress	1,122,964	557,456	-	-	1,680,420
Total capital assets not depreciated	21,196,805	557,456	-	-	21,754,261
Capital assets depreciated:					
Land improvements	23,801,393	-	-	-	23,801,393
Buildings and improvements	768,475,927	3,409,049	-	-	771,884,976
Right-to-Use Leased Equipment	-	613,983	-	-	613,983
Furniture and equipment	156,446,160	2,736,021	-	-	159,182,181
Total capital assets depreciated	948,723,480	6,759,053	-	-	955,482,533
Total capital assets	969,920,285	7,316,509	-	-	977,236,794
Less accumulated depreciation/amortization for:					
Land improvements	18,278,715	972,279	-	-	19,250,994
Buildings and improvements	322,035,808	14,461,143	-	-	336,496,951
Right-to-Use Leased Equipment	-	112,564	-	-	112,564
Furniture and equipment	137,260,191	2,398,939	-	-	139,659,130
Total accumulated depreciation/amortization	477,574,714	17,944,925	-	-	495,519,639
Governmental activities capital assets, net	\$ 492,345,571	\$ (10,628,416)	\$ -	\$ -	\$ 481,717,155

Irving Independent School District

Notes to the Financial Statements

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

Governmental activities:		
Instruction	\$	10,753,397
Instructional resources & media services		358,763
Curriculum development & instructional staff development		15,475
Instructional leadership		106,850
School leadership		940,888
Guidance, counseling & evaluation services		647,506
Health services		136,921
Student transportation		587,818
Food services		1,396,876
Co-curricular/extracurricular activities		658,728
General administration		235,783
Plant maintenance & operations		525,429
Security & monitoring services		14,984
Data processing services		534,839
Facilities		1,030,668
		<hr/>
Total depreciation/amortization expense, governmental activities	\$	17,944,925

The District has active construction projects that started near the end of the fiscal year. Of the District's active construction projects, the total construction commitment as of August 31, 2022 is \$9,915,593 for projects under the General and Capital Project funds.

Note 6. Defined Benefit Pension Plan

A. Plan Description

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

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

B. Pension Plan Fiduciary Net Position

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

Irving Independent School District

Notes to the Financial Statements

C. Benefits Provided

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

D. Contributions

Employee contribution rates are set in state statute, Texas Government Code 825.402. Contribution requirements are established or amended pursuant to Article XVI, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year. Texas Government Code section 821.006 prohibits benefit improvements if, as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action.

Rates for such plan fiscal years are as follows:

	Contribution Rates	
	2022	2021
Member	8.00%	7.70%
Non-employer contributing entity (State)	7.75%	7.50%
Employers (District)	7.75%	7.50%

The contribution amounts for the District's fiscal year 2022 are as follows:

2022 Employer Contributions	\$ 10,506,255
2022 Member Contributions	20,614,743
2022 NECE On-behalf Contributions	12,599,853

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

Irving Independent School District

Notes to the Financial Statements

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

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

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

- When employing a retiree of the Teacher Retirement System the employer shall pay both the member contribution and the state contribution as an employment-after-retirement surcharge.
- Public education employer contribution - all public schools, charter schools and regional education service centers must contribute 1.6% of the member's salary beginning in September 1, 2020, gradually increasing to 2.0% on September 1, 2025.

Irving Independent School District

Notes to the Financial Statements

E. Actuarial Assumptions

The actuarial valuation of the total pension liability was performed as of August 31, 2020. Update procedures were used to roll forward the total pension liability to August 31, 2021 and was determined using the following actuarial methods and assumptions:

Actuarial cost method	Individual entry age normal
Asset valuation method	Market value
Single discount rate	7.25%
Long-term expected rate of return	7.25%
Municipal bond rate as of August 2021	1.95%. Source for the rate is the Fixed Income Market Data / Yield Curve / Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index."
Last year ending August 31 in projection period (100 years)	2120
Inflation	2.30%
Salary increases	3.05% to 9.05% including inflation
Ad hoc post-employment benefit changes	None
Active mortality rates	Based on 90 percent of the RP 2014 Employee Mortality Tables for males and females with full generational mortality. The post-retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables with full generational projection using the ultimate improvement rates from the most recently published projection scale U-MP.

The actuarial methods and assumptions are based primarily on a study of actual experience for the three year period ending August 31, 2017, and adopted in July 2018.

Irving Independent School District

Notes to the Financial Statements

F. Discount Rate

A single discount rate of 7.25% was used to measure the total pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 7.25%. The projection of cash flows used to determine the single discount rate assumed that contributions from active members and those of the contributing employers and the non-employer contributing entity will be made at the statutorily required rates. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in TRS's target asset allocation as of August 31, 2021 are summarized below:

Asset Class*	Target Allocation**	Long-term Expected Geometric Real Rate of Return***	Expected Contribution to Long-Term Portfolio Returns
Global equity:			
U.S.	18.00%	3.60%	0.94%
Non-U.S. developed	13.00%	4.40%	0.83%
Emerging markets	9.00%	4.60%	0.74%
Private equity	14.00%	6.30%	1.36%
Stable value:			
Government bonds	16.00%	-0.20%	0.01%
Absolute return	-	1.10%	-
Stable value hedge funds	5.00%	2.20%	0.12%
Real return:			
Real estate	15.00%	4.50%	1.00%
Energy, natural resources and infrastructure	6.00%	4.70%	0.35%
Commodities	-	1.70%	-
Risk parity:			
Risk parity	8.00%	2.80%	0.28%
Asset allocation leverage:			
Cash	2.00%	-0.70%	-0.01%
Asset allocation leverage	-6.00%	-0.50%	0.03%
Inflation expectation			2.20%
Volatility drag****			-0.95%
Totals	100.00%		6.90%

*Absolute return includes credit sensitive investments.

**Target allocations are based on the FY 2021 policy model.

***Capital market assumptions come from Aon Hewitt (as of 8/31/2021).

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

Irving Independent School District

Notes to the Financial Statements

G. Discount Rate Sensitivity Analysis

The following table presents the District's proportionate share of the TRS net pension liability calculated using the discount rate of 7.25%, as well as what the District's proportionate share of the net pension liability would be if it was calculated using a discount rate that is 1% lower or 1% higher than the current rate.

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
District's proportionate share of the net pension liability:	\$ 130,395,333	\$ 59,673,163	\$ 2,296,017

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

At August 31, 2022, the District reported a liability of \$59,673,163 for its proportionate share of the TRS's net pension liability. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District are as follows:

District's proportionate share of the collective net pension liability	\$ 59,673,163
State's proportionate share that is associated with the District	<u>68,972,089</u>
Total	<u><u>\$ 128,645,252</u></u>

The net pension liability was measured as of August 31, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as August 31, 2020 rolled forward to August 31, 2021. The District's proportion of the net pension liability was based on the District's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2020 through August 31, 2021. The net pension liability is typically liquidated by the General fund.

At the measurement date of August 31, 2021, the District's proportion of the collective net pension liability was 0.2343206%, which was an increase of .020999% from its proportion measured as of August 31, 2020.

I. Changes Since the Prior Actuarial Valuation

There were no changes of assumptions that affected measurement of the total pension liability during the measurement period.

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

Irving Independent School District

Notes to the Financial Statements

For the year ended August 31, 2022, the District recognized pension expense of \$3,959,192 and revenue of \$275,742 for support provided by the State.

At August 31, 2022, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 99,861	\$ 4,201,038
Changes in actuarial assumptions	21,093,297	9,194,869
Difference between projected and actual investment earnings	-	50,035,173
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	8,823,015	4,642,498
Contributions paid to TRS subsequent to the measurement date	10,506,255	-
Total	\$ 40,522,428	\$ 68,073,578

\$10,506,255 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended August 31, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending August 31,	Pension Expense (Income)
2023	\$ (6,899,326)
2024	(6,976,641)
2025	(11,342,941)
2026	(14,188,803)
2027	985,567
Thereafter	364,739
Total	\$ (38,057,405)

Irving Independent School District

Notes to the Financial Statements

Note 7. Defined Other Post-Employment Benefit Plan

A. Plan Description

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined Other Postemployment Benefit (OPEB) plan that has a special funding situation. The plan is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees. It is established and administered in accordance with the Texas Insurance Code, Chapter 1575.

B. OPEB Plan Fiduciary Net Position

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

C. Benefits Provided

TRS-Care provides a basic health insurance coverage (TRS-Care 1), at no cost to all retirees from public schools, charter schools, regional education service centers and other educational districts who are members of the TRS pension plan. Optional dependent coverage is available for an additional fee.

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. The Board of Trustees of TRS is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052.

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

TRS-Care Monthly Premium Rates

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

Irving Independent School District

Notes to the Financial Statements

D. Contributions

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

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

	Contribution Rates	
	2022	2021
Active employee	0.65%	0.65%
Non-employer contributing entity (State)	1.25%	1.25%
Employers (District)	0.75%	0.75%
Federal/private funding*	1.25%	1.25%

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

The contribution amounts for the District's fiscal year 2022 are as follows:

2022 District contributions	\$	2,228,656
2022 Member contributions		1,674,948
2022 NECE on-behalf contributions (state)		3,515,466

In addition, the State of Texas contributed \$1,072,202 and \$1,114,130, in 2022 and 2021, respectively, for on-behalf payments for Medicare Part D.

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

TRS-Care received a supplemental appropriation from the State of Texas as the Non-Employer Contributing Entity in the amount of \$5.5 million in fiscal year 2021 for consumer protections against medical health care billing by certain out-of-network providers.

Irving Independent School District

Notes to the Financial Statements

E. Actuarial Assumptions

The actuarial valuation of the total OPEB liability was performed as of August 31, 2020. Update procedures were used to roll forward the total OPEB liability to August 31, 2021.

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

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

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

The initial medical trend rates were 8.50% for Medicare retirees and 7.10% for non-Medicare retirees. There was an initial prescription drug trend rate of 8.50% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period of 12 years.

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

Actuarial cost method	Individual entry age normal
Single discount rate	1.95%
Aging factors	Based on plan specific experience
Election rates	Normal retirement: 65% participation prior to age 65 and 40% after age 65. 25% of pre-65 retirees are assumed to discontinue coverage at age 65.
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Ad hoc post-employment benefit changes	None

F. Discount Rate

A single discount rate of 1.95% was used to measure the total OPEB liability at August 31, 2021. This was a decrease of 0.38% in the discount rate since the August 31, 2020 measurement date. The plan is essentially a "pay-as-you-go" plan, and based on the assumption that contributions are made at the statutorily required rates, the OPEB plan's fiduciary net position was projected to not be able to make all future benefit payments to current members and therefore, the single discount rate is equal to the prevailing municipal bond rate. The source for the rate is the Fixed Income Market Data / Yield Curve / Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of August 31, 2021.

Irving Independent School District

Notes to the Financial Statements

G. Sensitivity of the Net OPEB Liability

Discount Rate

The following table presents the District's proportionate share of the TRS-Care net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that was 1% less than and 1% greater than the discount rate that was used (1.95%) in measuring the net OPEB liability.

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

	1% Decrease (0.95%)	Current Discount Rate (1.95%)	1% Increase (2.95%)
District's Proportionate share of the Net OPEB Liability	\$ 122,309,179	\$ 101,397,856	\$ 84,939,964

Healthcare Cost Trend Rates

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

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

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's Proportionate share of the Net OPEB Liability	\$ 82,128,903	\$ 101,397,856	\$ 127,252,004

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

At August 31, 2022, the District reported a liability of \$101,397,856 for its proportionate share of the TRS's net OPEB liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the net OPEB liability	\$ 101,397,856
State's proportionate share of the net OPEB liability associated with the District	<u>135,850,530</u>
Total	<u><u>\$ 237,248,386</u></u>

The net OPEB liability was measured as of August 31, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as August 31, 2020 rolled forward to August 31, 2021. The District's proportion of the net OPEB liability was based on the District's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2020 through August 31, 2021. The Net OPEB liability is typically liquidated by the General fund.

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At the measurement date of August 31, 2021, the employer’s proportion of the collective Net OPEB Liability was 0.2628626% which was an increase of 0.0053125% from its proportion measured as of August 31, 2020.

Changes Since the Prior Actuarial Valuation – The following were changes to the actuarial assumptions or other inputs that affected measurement of the Total OPEB liability since the prior measurement period:

- The discount rate changed from 2.33% as of August 31, 2020 to 1.95% as of August 31, 2021. This change increased the total OPEB liability.

Change of Benefit Terms Since the Prior Measurement Date

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

For the fiscal year ended August 31, 2022, the District recognized negative OPEB expense of \$9,163,036 and revenue of \$5,013,922 for support provided by the State.

At August 31, 2022, the District reported its proportionate share of the TRS’s deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 4,365,658	\$ 49,083,656
Changes of assumptions	11,231,003	21,443,770
Net difference between projected and actual earnings on plan investments	110,086	-
Changes in proportion and differences between District contributions and proportionate share of contributions (cost-sharing plan)	3,334,160	7,889,476
District contributions after measurement date	2,228,657	-
Totals	\$ 21,269,564	\$ 78,416,902

\$2,228,657 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended August 31, 2023. The net amounts of the employer’s balances of deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending August 31,	
2023	\$ (11,446,243)
2024	(11,448,723)
2025	(11,448,046)
2026	(8,778,984)
2027	(5,165,547)
Thereafter	(11,088,452)
Total	\$ (59,375,995)

Irving Independent School District
Notes to the Financial Statements

Note 8. Long-Term Liabilities

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

	Beginning 09/01/21	Increases	Decreases	Balance 08/31/22	Current Portion
Claims payable	\$ 918,253	\$ 2,791,017	\$ 2,693,828	\$ 1,015,442	\$ 309,031

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

Description	Final Maturity	Interest Rate Payable	Amounts Original Issue	Bonds			Bonds		
				Outstanding at 09/01/2021	Additions	Reductions/ Refunded	Interest Accretion	Outstanding at 08/31/2022	Due Within One Year
2011 Qualified school construction bond	2026	None	34,770,000	\$ 9,040,000	\$ -	\$ (1,800,000)	\$ -	\$ 7,240,000	\$ 1,810,000
2012 School building	2025	2.00% - 5.00%	13,985,000	4,920,000	-	(1,160,000)	-	3,760,000	1,205,000
2013 Refunding	2023	2.00% - 4.00%	66,145,000	20,865,000	-	(10,215,000)	-	10,650,000	10,650,000
2014 Refunding	2027	4.00%	4,685,000	4,395,000	-	(255,000)	-	4,140,000	230,000
2015 Refunding	2033	4.00%	60,010,000	51,235,000	-	(435,000)	-	50,800,000	460,000
2015A Refunding	2031	4.00% - 5.00%	139,295,000	119,570,000	-	(10,860,000)	-	108,710,000	11,405,000
2016 Refunding	2038	2.00% - 5.00%	79,345,000	71,915,000	-	(4,880,000)	-	67,035,000	5,130,000
2016A Refunding	2033	3.00% - 5.00%	20,185,000	18,805,000	-	(270,000)	-	18,535,000	280,000
2017 Refunding	2029	3.00% - 5.00%	8,885,000	7,415,000	-	(1,485,000)	-	5,930,000	1,540,000
2019 Refunding	2040	3.00% - 5.00%	42,020,000	37,900,000	-	-	-	37,900,000	-
Total bonded indebtedness				346,060,000	-	(31,360,000)	-	314,700,000	32,710,000
Accreted interest and CAB premium				6,575,098	279,579	-	(390,000)	6,464,677	-
Premium/discounts on bonds				26,592,695	-	(4,781,621)	-	21,811,074	-
Total bonds payable				\$ 379,227,793	\$ 279,579	\$ (36,141,621)	\$ (390,000)	\$ 342,975,751	\$ 32,710,000
Right-to-use lease liability				\$ -	\$ 613,983	\$ (110,384)	\$ -	503,599	\$ 121,116
Net pension liability				114,250,470	11,144,582	(65,721,889)	-	59,673,163	-
Net OPEB liability				97,906,438	14,981,475	(11,490,057)	-	101,397,856	-
Total long-term liabilities				\$ 591,384,701	\$ 27,019,619	\$ (113,463,951)	\$ (390,000)	\$ 504,550,369	\$ 32,831,116

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

Year Ended August 31,	Principal	Interest	Total Requirements
2023	\$ 32,710,000	\$ 12,568,925	\$ 45,278,925
2024	32,565,000	12,560,850	45,125,850
2025	33,980,000	11,153,400	45,133,400
2026	32,195,000	9,872,500	42,067,500
2027	22,035,000	7,784,850	29,819,850
2028-2032	107,570,000	19,964,325	127,534,325
2033-2037	38,005,000	5,365,108	43,370,108
2038-2040	15,640,000	635,675	16,275,675
Totals	\$ 314,700,000	\$ 79,905,633	\$ 394,605,633

There are a number of limitations and restrictions contained in the various general obligation bond indentures. The District is in compliance with all limitations and restrictions at August 31, 2022.

Irving Independent School District

Notes to the Financial Statements

Note 9. Debt Issuances and Defeased Debt

In prior years, the District issued refunding bonds for the purpose of restructuring outstanding debt service requirements or decreasing the total debt service payments. These refunding issues defeased selected general obligation and maintenance bonds. There was no defeased debt outstanding as of August 31, 2022.

Note 10. Leases Payable

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

	<u>Interest Rate</u>	<u>Liability at Commencement</u>	<u>Lease Term in Years</u>	<u>Ending Balance</u>
Governmental activities				
Copiers	1.17	\$ 613,983	5	<u>\$ 503,599</u>
Total governmental activities				<u>\$ 503,599</u>

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

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 121,116	\$ 5,244	\$ 126,360
2024	122,541	3,819	126,360
2025	123,982	2,378	126,360
2026	125,441	919	126,360
2027	10,519	10	10,529
Total governmental activities	<u>\$ 503,599</u>	<u>\$ 12,370</u>	<u>\$ 515,969</u>

The value of the right-to-use assets as of the end of the current fiscal year was \$613,983 and had accumulated amortization of \$112,564.

Irving Independent School District

Notes to the Financial Statements

Note 11. Interfund Receivables, Payables, and Transfers

In the fund financial statements, interfund balances are the results of normal transactions between funds and will be liquidated in the subsequent fiscal year. These balances at August 31, 2022, consisted of the following individual fund receivables and payables:

Fund	Receivable	Payable	Reason
General fund:			
Debt service fund	\$ 313,914	\$ -	To reclassify deficit pooled cash
Other nonmajor funds	5,772,060	-	To reclassify deficit pooled cash
Internal service	474,502	-	To reclassify deficit pooled cash
Debt service fund:			
General fund	-	313,914	To reclassify deficit pooled cash
Other nonmajor funds:			
General fund	-	5,772,060	To reclassify deficit pooled cash
Internal service:			
General fund	-	474,502	To reclassify deficit pooled cash
	<u>\$ 6,560,476</u>	<u>\$ 6,560,476</u>	

Note 12. Litigation, Commitments, and Contingencies

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

The District participates in numerous state and federal grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies. Therefore, to the extent that the District has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required and the collectability of any related receivable at August 31, 2022, may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants, therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Irving Independent School District

Notes to the Financial Statements

Note 13. Local, Intermediate, and Out-of-State Revenues – Governmental Funds

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

	General Fund	Food Service Fund	Debt Service Fund	Nonmajor Other Funds	Total
Property taxes	\$ 151,051,551	\$ -	\$ 43,249,366	\$ -	\$ 194,300,917
Food sales	-	627,849	-	-	627,849
Investment income	780,676	151,112	22,094	-	953,882
Rental of facilities	50,878	-	-	-	50,878
Tuition	492,783	-	-	-	492,783
Gifts and bequests	302,077	-	-	-	302,077
Penalties, interest & other tax-related Income	1,606,752	-	255,721	-	1,862,473
Co-curricular					
Student activities	776,261	-	-	-	776,261
Athletics	199,127	-	-	-	199,127
Other	1,750,894	39,978	-	430,641	2,221,513
Total	\$ 157,010,999	\$ 818,939	\$ 43,527,181	\$ 430,641	\$ 201,787,760

Note 14. Unearned Revenue and Deferred Inflows of Resources

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

	General Fund	Debt Service Fund	Nonmajor Other Funds	Total
Deferred inflows of resources:				
Net tax revenue	\$ 3,201,723	\$ 874,675	\$ -	\$ 4,076,398
Total deferred inflows of resources	<u>\$ 3,201,723</u>	<u>\$ 874,675</u>	<u>\$ -</u>	<u>\$ 4,076,398</u>
Unearned revenue:				
Other unearned revenues	\$ -	\$ -	\$ 1,595,433	\$ 1,595,433
Total unearned revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,595,433</u>	<u>\$ 1,595,433</u>

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

Irving Independent School District

Notes to the Financial Statements

Note 15. Shared Services Arrangement

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

Expenditures billed to the SSA members as of August 31, 2022, are summarized below:

	<u>2022</u>
Duncanville ISD	\$ 144,278
Grand Prairie ISD	<u>252,113</u>
	<u>\$ 396,391</u>

Note 16. New Accounting Pronouncements

The GASB issued Statement No. 91, *Conduit Debt Obligations*. This standard becomes effective for the District in fiscal year 2023.

The GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. This standard becomes effective for the District in fiscal year 2023.

The GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This standard becomes effective for the District in fiscal year 2023.

The GASB issued Statement No. 99, *Omnibus 2022*. This standard becomes effective for the District in fiscal year 2023 (requirements related to PPPs and SBITAs are effective for the District in fiscal year 2023 and requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement No. 53 are effective for the District in fiscal year 2024).

The GASB issued Statement No. 100, *Accounting Changes and Error Corrections*. This standard becomes effective for the District in fiscal year 2024.

The GASB issued Statement No. 101, *Compensated Absences*. This standard becomes effective for the District in fiscal year 2025.

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



Required Supplementary Information



Irving Independent School District
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - General Fund
For the Year Ended August 31, 2022

Exhibit G-1

DATA CONTROL CODES		ORIGINAL BUDGET	FINAL AMENDED BUDGET	FISCAL YEAR ACTUAL	VARIANCE POSITIVE OR (NEGATIVE)
REVENUES					
5700	Local and intermediate sources	\$ 155,701,147	\$ 156,347,040	\$ 157,010,999	\$ 663,959
5800	State program revenues	173,388,172	173,388,172	167,306,269	(6,081,903)
5900	Federal program revenues	8,250,000	8,250,000	6,607,384	(1,642,616)
5020	Total revenues	337,339,319	337,985,212	330,924,652	(7,060,560)
EXPENDITURES					
Current					
0010	Instruction and instructional-related services				
0011	Instruction	207,112,942	205,954,995	202,358,800	3,596,195
0012	Instructional resources and media services	5,835,743	6,189,223	5,522,214	667,009
0013	Curriculum development and instructional staff development	6,243,489	5,698,518	5,259,287	439,231
	Total instruction and instructional-related services	219,192,174	217,842,736	213,140,301	4,702,435
0020	Instructional and school leadership				
0021	Instructional leadership	6,694,264	7,635,483	7,236,780	398,703
0023	School leadership	21,442,778	22,533,175	21,603,571	929,604
	Total instructional and school leadership	28,137,042	30,168,658	28,840,351	1,328,307
0030	Support services - student (pupil)				
0031	Guidance, counseling, and evaluation services	16,594,182	16,580,321	16,360,307	220,014
0032	Social work services	1,339,196	1,542,819	1,380,257	162,562
0033	Health services	3,511,571	3,624,384	3,182,227	442,157
0034	Student (pupil) transportation	12,738,232	14,355,022	10,853,728	3,501,294
0035	Food services	759,846	758,246	459,894	298,352
0036	Co-curricular/extracurricular activities	6,206,606	6,796,288	6,199,256	597,032
	Total support services - student (pupil)	41,149,633	43,657,080	38,435,669	5,221,411
0040	Administrative support services				
0041	General administration	10,228,713	11,573,703	10,562,741	1,010,962
	Total administrative support services	10,228,713	11,573,703	10,562,741	1,010,962
0050	Support services - nonstudent based				
0051	Plant maintenance and operations	32,751,820	36,701,865	33,761,299	2,940,566
0052	Security and monitoring services	4,434,074	6,885,891	4,532,083	2,353,808
0053	Data processing services	5,447,746	9,952,957	9,059,160	893,797
	Total support services - nonstudent based	42,633,640	53,540,713	47,352,542	6,188,171
0060	Ancillary services				
0061	Community services	501,179	1,060,579	897,629	162,950
	Total ancillary services	501,179	1,060,579	897,629	162,950
0080	Capital outlay				
0081	Facilities acquisition and construction	14,138	3,171,429	2,574,827	596,602
	Total capital outlay	14,138	3,171,429	2,574,827	596,602
0090	Intergovernmental charges				
0095	Payments to JJAEP	190,000	190,000	11,094	178,906
0099	Intergovernmental charges	625,457	625,457	615,541	9,916
	Total intergovernmental charges	815,457	815,457	626,635	188,822
6030	Total expenditures	342,671,976	361,830,355	342,430,695	19,399,660
	Excess (deficiency) of revenues				
1100	Over (under) expenditures	(5,332,657)	(23,845,143)	(11,506,043)	12,339,100
OTHER FINANCING SOURCES (USES)					
7912	Proceeds from sale of capital assets	-	-	40,610	40,610
7919	Insurance Recoveries	-	-	1,599,566	1,599,566
8911	Transfers out	-	(10,027,000)	(10,007,000)	20,000
	Total other financing sources (uses)	-	(10,027,000)	(8,366,824)	1,660,176
1200	Net change in fund balances	(5,332,657)	(33,872,143)	(19,872,867)	13,999,276
0100	Fund balance - September 1 (beginning)	118,093,034	118,093,034	118,093,034	-
3000	FUND BALANCE - AUGUST 31 (ENDING)	\$ 112,760,377	\$ 84,220,891	\$ 98,220,167	\$ 13,999,276

See Notes to the Required Supplementary Information.



Irving Independent School District

Exhibit G-2

Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget and Actual - Food Service Fund
For The Year Ended August 31, 2022

DATA CONTROL CODES		ORIGINAL BUDGET	FINAL AMENDED BUDGET	FISCAL YEAR ACTUAL	VARIANCE POSTIVE OR (NEGATIVE)
REVENUES					
5700	Local and intermediate sources	\$ 2,185,000	\$ 2,185,000	\$ 818,939	\$ (1,366,061)
5800	State program revenues	120,000	120,000	38,416	(81,584)
5900	Federal program revenues	21,410,193	21,410,193	27,833,604	6,423,411
5020	Total revenues	23,715,193	23,715,193	28,690,959	4,975,766
EXPENDITURES					
Current					
0030	Support services - student (pupil)				
0035	Food services	21,162,462	21,378,597	20,775,032	603,565
	Total support services - student (pupil)	21,162,462	21,378,597	20,775,032	603,565
0050	Support services - nonstudent based				
0051	Plant maintenance and operations	799,015	1,082,880	239,921	842,959
	Total support services - nonstudent based	799,015	1,082,880	239,921	842,959
0080	Capital outlay				
0081	Facilities acquisition and construction	3,000,000	3,000,000	-	3,000,000
	Total capital outlay	3,000,000	3,000,000	-	3,000,000
6030	Total expenditures	24,961,477	25,461,477	21,014,953	4,446,524
1100	Excess (deficiency) of revenues over (under) expenditures	(1,246,284)	(1,746,284)	7,676,006	9,422,290
1200	Net change in fund balances	(1,246,284)	(1,746,284)	7,676,006	9,422,290
0100	Fund balance - September 1 (beginning)	5,176,509	5,176,509	5,176,509	-
3000	FUND BALANCE - AUGUST 31 (ENDING)	\$ 3,930,225	\$ 3,430,225	\$ 12,852,515	\$ 9,422,290

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>
District's proportion of the net pension liability	0.2343206%	0.2133212%	0.2215461%
District's proportionate share of net pension liability	\$ 59,673,163	\$ 114,250,470	\$ 115,166,596
State's proportionate share of the net pension liability associated with the district	<u>68,972,089</u>	<u>167,803,830</u>	<u>145,983,130</u>
TOTALS	<u>\$ 128,645,252</u>	<u>\$ 282,054,300</u>	<u>\$ 261,149,726</u>
District's covered payroll	247,403,973	234,382,771	226,131,194
District's proportionate share of the net pension liability as a percentage of its covered payroll	24.12%	48.75%	50.93%
Plan fiduciary net position as a percentage of the total pension liability	88.79%	75.54%	75.24%

Note: GASB 68,81,2,a requires that the information on this schedule be data from the period corresponding with the period covered as of the measurement date of August 31, 2021 - the period from September 1, 2020 - August 31, 2021.

Note: Ten years of data is not available.

2019	2018	2017	2016	2015
0.2284947%	0.23231111%	0.2260375%	0.2410883%	0.1782444%
\$ 125,769,039	\$ 74,280,583	\$ 85,416,214	\$ 85,221,505	\$ 47,611,544
163,101,251	100,274,354	123,700,991	122,441,157	105,347,641
<u>\$ 288,870,290</u>	<u>\$ 174,554,937</u>	<u>\$ 209,117,205</u>	<u>\$ 207,662,662</u>	<u>\$ 152,959,185</u>
226,139,762	225,816,020	219,842,627	218,700,802	210,264,992
55.62%	32.89%	38.85%	38.97%	22.64%
73.74%	82.17%	78.00%	78.43%	83.25%

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contractually required contribution	\$ 7,665,090	\$ 5,874,293	\$ 4,813,250
Contribution in relation to the contractually required contribution	<u>(7,665,090)</u>	<u>(5,874,293)</u>	<u>(4,813,250)</u>
CONTRIBUTIONS DEFICIENCY (EXCESS)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	257,684,288	247,403,973	234,382,771
Contributions as a percentage of covered payroll	2.97%	2.37%	2.05%

Note: GASB 68, Paragraph 81.2.b. requires that the data in this schedule be presented as the District's current fiscal year as opposed to the time period covered by the measurement date of September 1, 2020 - August 31, 2021.

Note: Ten years of data is not available.

Exhibit G-4

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 5,500,632	\$ 5,412,795	\$ 5,272,151	\$ 5,816,323	\$ 5,760,719
<u>(5,500,632)</u>	<u>(5,412,795)</u>	<u>(5,272,151)</u>	<u>(5,816,323)</u>	<u>(5,760,719)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
226,131,194	226,139,762	225,816,020	219,842,627	218,700,802
2.43%	2.39%	2.33%	2.65%	2.63%

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>
District's proportion of the net OPEB liability	0.2628626%	0.2575501%	0.2669724%
District's proportionate share of net OPEB liability	\$ 101,397,856	\$ 97,906,438	\$ 126,254,519
State's proportionate share of the net OPEB liability associated with the District	<u>135,850,530</u>	<u>131,562,784</u>	<u>167,764,011</u>
TOTALS	<u>\$ 237,248,386</u>	<u>\$ 229,469,222</u>	<u>\$ 294,018,530</u>
District's covered payroll	247,403,973	234,382,771	226,131,194
District's proportionate share of the net pension liability as a percentage of its covered payroll	40.98%	41.77%	55.83%
Plan fiduciary net position as a percentage of the total pension liability	6.18%	4.99%	2.66%

Note: The amounts presented for the fiscal year were determined as of the Plan's fiscal year end, August 31, 2021.
 Ten years of data is not available.

<u>2019</u>	<u>2018</u>
0.2748384%	0.2735990%
\$ 137,229,320	\$ 118,977,920
<u>191,416,641</u>	<u>174,501,471</u>
<u>\$ 328,645,961</u>	<u>\$ 293,479,391</u>
226,139,762	225,816,020
60.68%	52.69%
1.57%	0.91%

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contractually required contribution	\$ 2,228,657	\$ 2,052,843	\$ 1,955,632
Contribution in relation to the contractually required contribution	<u>(2,228,657)</u>	<u>(2,052,843)</u>	<u>(1,955,632)</u>
CONTRIBUTIONS DEFICIENCY (EXCESS)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	257,684,288	247,403,973	234,382,771
Contributions as a percentage of covered payroll	0.86%	0.83%	0.83%

Note: The amounts presented for the fiscal year were determined as of the District's fiscal year end August 31, 2022. Ten years of data is not available.

<u>2019</u>	<u>2018</u>
\$ 1,895,974	\$ 1,901,915
<u>(1,895,974)</u>	<u>(1,901,915)</u>
<u>\$ -</u>	<u>\$ -</u>
226,131,194	226,139,762
0.84%	0.84%



Irving Independent School District

Notes to the Required Supplementary Information

Note 1. Budgetary Legal Compliance

A. Budgetary Information

The Official Budget was prepared for adoption prior to August 16, 2021 for all required Governmental Funds on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles (see Note 1(D) in the Notes to the Financial Statements). The budget is adopted by fund and function for expenditures and by fund and object for revenues. The appropriate department head or campus principal controls the budget. Therefore, management may transfer appropriations at the object level as necessary without the approval of the Board. The Board of Trustees maintains control within Fund Groups at the function code level for appropriations and object code level for revenues.

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

Should any change in the approved budget be required, budget amendment requests are presented to the Board of Trustees for consideration. Amendments are made before the fact and, once approved, are reflected in the official minutes. During the year, the budget was properly amended in accordance with the above procedures. The Board of Trustees approved the final amendment on August 16, 2022.



Other Supplementary Information



Combining and Individual Fund Statements and Schedules



Nonmajor Governmental Funds



Irving Independent School District
 Combining Balance Sheet
 Nonmajor Governmental Funds
 August 31, 2022

Exhibit H-1

<u>DATA CONTROL CODES</u>		<u>FEDERAL SPECIAL REVENUE</u>	<u>STATE SPECIAL REVENUE</u>	<u>LOCAL SPECIAL REVENUE</u>	<u>TOTALS NONMAJOR GOVERNMENTAL FUNDS</u>
	ASSETS				
1110	Cash and cash equivalents	\$ 717,584	\$ 462,532	\$ 79,039	\$ 1,259,155
	Receivables				
1240	Due from other governments	5,973,196	-	-	5,973,196
1000	TOTAL ASSETS	<u>\$ 6,690,780</u>	<u>\$ 462,532</u>	<u>\$ 79,039</u>	<u>\$ 7,232,351</u>
	LIABILITIES				
2110	Accounts payable	\$ 32,591	\$ 19,325	\$ -	\$ 51,916
2170	Due to other funds	5,772,060	-	-	5,772,060
2180	Due to Other Governments	-	-	-	-
2300	Unearned revenue	894,913	633,311	67,209	1,595,433
2000	Totals liabilities	6,699,564	652,636	67,209	7,419,409
	FUND BALANCE				
	Restricted	-	-	11,830	11,830
	Unassigned	(8,784)	(190,104)	-	(198,888)
3000	Total fund balance	(8,784)	(190,104)	11,830	(187,058)
4000	TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 6,690,780</u>	<u>\$ 462,532</u>	<u>\$ 79,039</u>	<u>\$ 7,232,351</u>

Irving Independent School District
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended August 31, 2022

Exhibit H-2

DATA CONTROL CODES		FEDERAL SPECIAL REVENUE	STATE SPECIAL REVENUE	LOCAL SPECIAL REVENUE	TOTALS NONMAJOR GOVERNMENTAL FUNDS
REVENUES					
5700	Local and intermediate sources	\$ -	\$ 396,641	\$ 34,000	\$ 430,641
5800	State program revenues	-	2,475,184	-	2,475,184
5900	Federal program revenues	41,849,632	-	-	41,849,632
5020	Total revenues	41,849,632	2,871,825	34,000	44,755,457
EXPENDITURES					
Current					
0010	Instruction and instructional-related services				
0011	Instruction	15,103,519	2,561,428	3,000	17,667,947
0012	Instructional resources and media services	25,409	-	-	25,409
0013	Curriculum development and instructional staff development	8,984,880	33,230	2,000	9,020,110
	Total instruction and instructional-related services	24,113,808	2,594,658	5,000	26,713,466
0020	Instructional and school leadership				
0021	Instructional leadership	1,378,480	103,577	-	1,482,057
0023	School Leadership	94,162	1,500	-	95,662
	Total instructional and school leadership	1,472,642	105,077	-	1,577,719
0030	Support services - student (pupil)				
0031	Guidance, counseling, and evaluation services	4,276,284	-	-	4,276,284
0032	Social work services	146,019	-	-	146,019
0033	Health services	903,025	-	-	903,025
0034	Student (pupil) transportation	-	960	-	960
0035	Food services	506,464	-	-	506,464
	Total support services - student (pupil)	5,831,792	960	-	5,832,752
0040	Administrative support services				
0041	General administration	1,657,303	-	-	1,657,303
	Total administrative support services	1,657,303	-	-	1,657,303
0050	Support services - nonstudent based				
0051	Plant Maintenance and Operation	17,720	-	-	17,720
0052	Security and Monitoring Services	516,259	400,307	-	916,566
0053	Data processing services	5,478,033	19,560	-	5,497,593
	Total support services - nonstudent based	6,012,012	419,867	-	6,431,879
0060	Ancillary services				
0061	Community services	2,444,089	779	-	2,444,868
	Total ancillary services	2,444,089	779	-	2,444,868
0080	Capital outlay				
0081	Facilities acquisition and construction	317,981	-	-	317,981
	Total capital outlay	317,981	-	-	317,981
6030	Total expenditures	41,849,627	3,121,341	5,000	44,975,968
1200	Net change in fund balances	5	(249,516)	29,000	(220,511)
0100	Fund balance - September 1 (beginning)	(8,789)	59,412	(17,170)	33,453
	FUND BALANCE - AUGUST 31 (ENDING)	\$ (8,784)	\$ (190,104)	\$ 11,830	\$ (187,058)

Internal Service Funds

Irving Independent School District
Combining Statement of Net Position
Internal Service Funds
August 31, 2022

<u>DATA CONTROL CODES</u>		<u>WORKERS' COMPENSATION</u>	<u>UNEMPLOYMENT</u>
	ASSETS		
	Current assets		
1110	Cash and temporary investments	\$ 1,908,748	\$ 582,156
1290	Other Receivables	125,000	-
1310	Inventories, at cost	-	-
	Total current assets	<u>2,033,748</u>	<u>582,156</u>
	Non-Current Assets:		
1500	Right-to-use leased assets	-	-
	Total Noncurrent Assets	<u>-</u>	<u>-</u>
1000	Total assets	2,033,748	582,156
	LIABILITIES		
	Current liabilities		
2110	Accounts payable	943	-
2170	Due to other funds	-	-
2800	Claims due within one year	309,031	-
2800	Right-to-use lease liability - current portion	-	-
	Total current liabilities	<u>309,974</u>	<u>-</u>
	Noncurrent liabilities		
	Claims due in more than one year	706,411	-
	Right-to-use lease liability	-	-
	Total long-term liabilities	<u>706,411</u>	<u>-</u>
2000	Total liabilities	1,016,385	-
	NET POSITION		
3900	Unrestricted net position	<u>1,017,363</u>	<u>582,156</u>
3000	TOTAL NET POSITION	<u>\$ 1,017,363</u>	<u>\$ 582,156</u>

SCIENCE KIT REFURBISHMENT	PRINT SHOP	TOTALS INTERNAL SERVICE FUNDS
\$ -	\$ -	\$ 2,490,904
-	-	125,000
122,507	80,048	202,555
122,507	80,048	2,818,459
-	501,419	501,419
-	501,419	501,419
122,507	581,467	3,319,878
174	-	1,117
404,892	69,610	474,502
-	-	309,031
-	121,116	121,116
405,066	190,726	905,766
-	-	706,411
-	382,483	382,483
-	382,483	1,088,894
405,066	573,209	1,994,660
(282,559)	8,258	1,325,218
<u>\$ (282,559)</u>	<u>\$ 8,258</u>	<u>\$ 1,325,218</u>

Irving Independent School District
Combining Statement of Revenues, Expenses, and
Changes in Net Position
Internal Service Funds
For the Year Ended August 31, 2022

<u>DATA CONTROL CODES</u>		<u>WORKERS' COMPENSATION</u>	<u>UNEMPLOYMENT</u>
OPERATING REVENUES			
5700	Charges for services	\$ 1,342,275	\$ 12,218
5020	Total operating revenues	1,342,275	12,218
OPERATING EXPENSES			
6100	Payroll costs	73,848	16,196
6200	Professional/contracted services	83,988	-
6300	Supplies and materials	7,236	-
6400	Claims, administration, and other expenses	1,033,276	59,732
6030	Total operating expenses	1,198,348	75,928
	Operating income (loss)	143,927	(63,710)
NONOPERATING REVENUES			
7955	Interest income	12,521	-
7915	Transfers in	-	-
	Change in net position	156,448	(63,710)
0100	Total net position - September 1 (beginning)	860,915	645,866
3000	TOTAL NET POSITION - AUGUST 31 (ENDING)	\$ 1,017,363	\$ 582,156

SCIENCE KIT REFURBISHMENT	PRINT SHOP	TOTALS INTERNAL SERVICE FUNDS
\$ 460,093	\$ 127,904	\$ 1,942,490
460,093	127,904	1,942,490
237,290	-	327,334
2,173	16,593	102,754
351,141	31,786	390,163
706	112,564	1,206,278
591,310	160,943	2,026,529
(131,217)	(33,039)	(84,039)
-	-	12,521
-	42,000	42,000
(131,217)	8,961	(29,518)
(151,342)	(703)	1,354,736
\$ (282,559)	\$ 8,258	\$ 1,325,218

Irving Independent School District
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended August 31, 2022

	<u>WORKERS' COMPENSATION</u>	<u>UNEMPLOYMENT</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received for premiums and services	\$ 1,439,869	\$ 12,218
Cash paid to employees	(73,848)	(16,196)
Cash Paid for claims, administration, and other costs	(1,124,500)	(59,732)
	<hr/>	<hr/>
Net cash provided by (used in) operating activities	241,521	(63,710)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers from Other Funds	-	-
	<hr/>	<hr/>
Net cash provided by noncapital financing activities	-	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	12,521	-
	<hr/>	<hr/>
Net cash provided by investing activities	12,521	-
	<hr/>	<hr/>
Net increase (decrease) in cash & cash equivalents	254,042	(63,710)
Cash and cash equivalents at beginning of the year	1,654,706	645,866
	<hr/>	<hr/>
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	<u>\$ 1,908,748</u>	<u>\$ 582,156</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Operating income (loss)	\$ 143,927	\$ (63,710)
	<hr/>	<hr/>
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities		
Decrease (increase) in inventories	-	-
Increase in right-to-use leased assets	-	-
Increase (decrease) in accounts payable	405	-
Increase (decrease) in due to other funds	-	-
Increase in long-term claims reserve	97,189	-
Increase in right-to-use lease liability	-	-
	<hr/>	<hr/>
Total adjustments	97,594	-
	<hr/>	<hr/>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>\$ 241,521</u>	<u>\$ (63,710)</u>

SCIENCE KIT REFURBISHMENT	PRINT SHOP	TOTALS INTERNAL SERVICE FUNDS
\$ 600,461	\$ 633,514	\$ 2,686,062
(237,290)	-	(327,334)
<u>(363,171)</u>	<u>(675,514)</u>	<u>(2,222,917)</u>
-	(42,000)	135,811
-	42,000	42,000
<u>-</u>	<u>42,000</u>	<u>42,000</u>
-	42,000	42,000
<u>-</u>	<u>-</u>	<u>12,521</u>
-	-	12,521
<u>-</u>	<u>-</u>	<u>190,332</u>
-	-	2,300,572
<u>-</u>	<u>-</u>	<u>2,300,572</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,490,904</u>
\$ (131,217)	\$ (33,039)	\$ (84,039)
(7,346)	2,011	(5,335)
-	(501,419)	(501,419)
(1,805)	-	(1,400)
140,368	(13,152)	127,216
-	-	97,189
-	503,599	503,599
<u>131,217</u>	<u>(8,961)</u>	<u>219,850</u>
<u>\$ -</u>	<u>\$ (42,000)</u>	<u>\$ 135,811</u>



Fiduciary Funds



Irving Independent School District
Combining Statement of Fiduciary Net Position
Custodial Funds
August 31, 2022

Exhibit H-6

	STUDENT ACTIVITY FUNDS	FLEXIBLE BENEFITS	TOTAL CUSTODIAL FUNDS
ASSETS			
Cash and temporary investments	\$ 722,366	\$ 180,279	\$ 902,645
TOTAL ASSETS	<u>\$ 722,366</u>	<u>\$ 180,279</u>	<u>\$ 902,645</u>
LIABILITIES			
Accounts payable	\$ 25,612	\$ -	\$ 25,612
TOTAL LIABILITIES	<u>25,612</u>	<u>-</u>	<u>25,612</u>
NET POSITION			
Restricted for for students and other organizations	696,754	180,279	877,033
TOTAL NET POSITION	<u>\$ 696,754</u>	<u>\$ 180,279</u>	<u>\$ 877,033</u>

Irving Independent School District

Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended August 31, 2022

Exhibit H-7

	STUDENT ACTIVITY FUNDS	FLEXIBLE BENEFITS	TOTAL CUSTODIAL FUNDS
ADDITIONS			
Miscellaneous revenue from student groups	\$ 1,230,756	\$ -	\$ 1,230,756
Additions from flex funds	-	973,972	973,972
TOTAL ADDITIONS	<u>1,230,756</u>	<u>973,972</u>	<u>2,204,728</u>
DEDUCTIONS			
Dues and fees	1,199,657	-	1,199,657
Distribution of flex funds	-	984,938	984,938
TOTAL DEDUCTIONS	<u>1,199,657</u>	<u>984,938</u>	<u>2,184,595</u>
Change in net position	<u>31,099</u>	<u>(10,966)</u>	<u>20,133</u>
Net position, beginning	<u>665,655</u>	<u>191,245</u>	<u>856,900</u>
Net position, ending	<u><u>\$ 696,754</u></u>	<u><u>\$ 180,279</u></u>	<u><u>\$ 877,033</u></u>

Required T.E.A. Schedules

Irving Independent School District
 Schedule of Delinquent Taxes Receivable
 For the Year Ended August 31, 2022

LAST TEN YEARS TAX ROLL FISCAL YEAR ENDING August 31	OPERATIONS	INTEREST & SINKING	3 ASSESSED/ APPRAISED VALUE FOR SCHOOL TAX
2013 & Prior Years	Various	Various	Various
2014	1.0400	0.4250	9,423,271,055
2015	1.0400	0.3950	9,875,806,062
2016	1.1700	0.4050	10,428,027,790
2017	1.1700	0.2750	11,457,829,623
2018	1.1700	0.2614	12,120,027,696
2019	1.1700	0.2311	13,358,205,288
2020	1.0310	0.2741	14,537,517,847
2021	1.0148	0.2603	15,884,792,736
2022	0.9390	0.2687	16,791,998,908 *

1000 TOTALS

Column 3 - Assessed/Appraised Value for School Tax Purposes:

This is the net appraised value through the July supplement as reported by the Dallas Central Appraisal District, after exemptions provided by law and those granted by the District, which includes tax abatements.

Column 20 - Current Year's Tax Levy:

This amount is calculated by multiplying the total tax rate times per \$100 of Assessed/Appraised value, then deducting the levy lost due to the over 65 tax freeze exemption and proration of taxes of \$5,413,167.

* Source: 2021 School District Report of Property Value
 (Includes all Supplements and Litigated Accounts).

10 BEGINNING BALANCE 9/1/2021	20 CURRENT YEAR'S TOTAL LEVY	30 MAINTENANCE TOTAL COLLECTIONS	30a DEBT SERVICE TOTAL COLLECTIONS	40 FISCAL YEAR'S ADJUSTMENT	50 ENDING BALANCE 8/31/2022
\$ 1,101,928	\$ -	\$ 31,522	\$ 11,172	\$ (82,947)	\$ 976,287
203,715	-	8,162	3,336	(47,028)	145,189
235,212	-	10,195	3,872	(54,098)	167,047
335,755	-	25,592	9,966	(75,987)	224,210
382,254	-	40,564	9,534	(58,783)	273,373
558,541	-	37,796	8,444	(124,759)	387,542
732,889	-	89,267	17,632	(91,763)	534,227
1,330,099	-	53,107	14,119	(275,389)	987,484
2,907,082	-	(1,104,540)	(283,319)	(3,112,449)	1,182,492
-	191,766,083	151,845,157	43,451,328	5,697,894	2,167,492
<u>\$ 7,787,475</u>	<u>\$ 191,766,083</u>	<u>\$ 151,036,822</u>	<u>\$ 43,246,084</u>	<u>\$ 1,774,691</u>	<u>\$ 7,045,343</u>

Column 30 - Fiscal Year Collections:

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

Column 40 - Fiscal Year's Adjustments:

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

Column 50 - Ending balance 8/31/22:

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

Irving Independent School District
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual - Debt Service Fund
 For the Year Ended August 31, 2022

Exhibit J-2

DATA CONTROL CODES		ORIGINAL BUDGET	FINAL AMENDED BUDGET	FISCAL YEAR ACTUAL	VARIANCE POSITIVE OR (NEGATIVE)
REVENUES					
5700	Local and intermediate sources	\$ 43,660,644	\$ 43,660,644	\$ 43,527,181	\$ (133,463)
5800	State program revenues	546,520.00	546,520.00	574,204	27,684
5020	Total revenues	44,207,164	44,207,164	44,101,385	(105,779)
EXPENDITURES					
0070	Debt service				
0071	Principal	31,360,000	31,360,000	31,750,000	(390,000)
0072	Interest and charges on long-term debt	13,917,025	13,917,025	13,527,025	390,000
0073	Bond issue costs and fees	300,000	300,000	8,750	291,250
	Total debt services	45,577,025	45,577,025	45,285,775	291,250
6030	Total expenditures	45,577,025	45,577,025	45,285,775	291,250
1100	Excess (deficiency) of revenues over (under) expenditures	(1,369,861)	(1,369,861)	(1,184,390)	185,471
1200	Net change in fund balances	(1,369,861)	(1,369,861)	(1,184,390)	185,471
0100	Fund balance - September 1 (beginning)	10,914,557	10,914,557	10,914,557	-
3000	FUND BALANCE - AUGUST 31 (ENDING)	\$ 9,544,696	\$ 9,544,696	\$ 9,730,167	\$ 185,471

<u>Data Codes</u>		<u>Responses</u>
<u>Section A: Compensatory Education Programs</u>		
AP1	Did your LEA expend any state compensatory education program state allotment funds during the District's fiscal year?	Yes
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	Yes
AP3	List the total state allotment funds received for state compensatory education programs during the District's fiscal year.	\$ 44,284,624
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30, 34)	\$ 24,372,466
<u>Section B: Bilingual Education Programs</u>		
AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes
AP6	Does the LEA have written policies and procedures for its bilingual education program?	Yes
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	\$ 9,970,629
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25, 35)	\$ 15,120,986

Irving Independent School District

Index for Statistical Section

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

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



Irving Independent School District

Net Position By Component Last Ten Fiscal Years (Unaudited)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Governmental activities				
Net investment in capital assets	\$ 33,082,682	\$ 34,787,416	\$ 32,289,637	\$ 32,387,346
Restricted				
Federal and state programs	8,548,803	5,840,117	5,434,057	6,190,761
Debt service	9,270,928	11,811,520	10,505,814	4,202,628
Unrestricted	27,784,480	25,431,713	(482,474)	19,157,439
TOTAL GOVERNMENTAL NET POSITION	<u>\$ 78,686,893</u>	<u>\$ 77,870,766</u>	<u>\$ 47,747,034</u>	<u>\$ 61,938,174</u>
Business-type activities				
Unrestricted	\$ -	\$ -	\$ -	\$ -
TOTAL BUSINESS-TYPE NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total primary government				
Net investment in capital assets	\$ 33,082,682	\$ 34,787,416	\$ 32,289,637	\$ 32,387,346
Restricted				
Federal and state programs	8,548,803	5,840,117	5,434,057	6,190,761
Debt service	9,270,928	11,811,520	10,505,814	4,202,628
Unrestricted	27,784,480	25,431,713	(482,474)	19,157,439
TOTAL PRIMARY GOVERNMENT	<u>\$ 78,686,893</u>	<u>\$ 77,870,766</u>	<u>\$ 47,747,034</u>	<u>\$ 61,938,174</u>

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

2017	2018	2019	2020	2021	2022
\$ 49,947,282	\$ 76,698,608	\$ 89,114,218	\$ 118,667,802	\$ 139,875,980	\$ 162,764,128
6,926,005	6,687,877	5,722,247	2,867,679	5,235,921	12,864,345
4,239,051	4,792,224	16,675,173	14,646,882	11,328,895	10,010,118
32,925,745	(134,227,899)	(127,105,683)	(137,914,164)	(136,549,851)	(138,000,569)
<u>\$ 94,038,083</u>	<u>\$ (46,049,190)</u>	<u>\$ (15,594,045)</u>	<u>\$ (1,731,801)</u>	<u>\$ 19,890,945</u>	<u>\$ 47,638,022</u>
\$ (48,721)	\$ (182,385)	\$ -	\$ -	\$ -	\$ -
<u>\$ (48,721)</u>	<u>\$ (182,385)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 49,947,282	\$ 76,698,608	\$ 89,114,218	\$ 118,667,802	\$ 139,875,980	\$ 162,764,128
6,926,005	6,687,877	5,722,247	2,867,679	5,235,921	12,864,345
4,239,051	4,792,224	16,675,173	14,646,882	11,328,895	10,010,118
32,877,024	(134,410,284)	(127,105,683)	(137,914,164)	(136,549,851)	(138,000,569)
<u>\$ 93,989,362</u>	<u>\$ (46,231,575)</u>	<u>\$ (15,594,045)</u>	<u>\$ (1,731,801)</u>	<u>\$ 19,890,945</u>	<u>\$ 47,638,022</u>

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
EXPENSES				
Governmental activities				
Instruction	\$ 188,974,526	\$ 209,800,052	\$ 211,808,998	\$ 217,338,877
Instructional resources and media services	5,595,410	5,915,181	5,488,376	6,368,683
Curriculum and staff development services	6,703,099	8,471,201	9,135,362	8,217,047
Instructional leadership	5,311,012	5,112,718	4,577,973	5,027,383
School leadership	17,688,291	19,926,467	20,401,286	21,467,618
Guidance, counseling, & evaluation services	14,731,022	15,040,908	15,721,776	17,071,237
Social work services	452,558	584,649	1,576,516	1,556,815
Health services	2,728,362	2,814,171	3,001,895	3,294,065
Student transportation	4,600,440	6,354,947	5,267,894	6,032,429
Food service	19,032,015	19,309,738	19,738,827	21,381,006
Extracurricular activities	6,338,475	6,559,814	6,538,184	6,986,735
General administration	7,559,425	8,104,538	7,122,438	7,791,108
Plant maintenance and operations	21,523,347	21,912,291	22,191,155	23,796,087
Security and monitoring services	2,998,649	3,182,215	3,130,271	3,467,941
Data processing services	3,888,670	4,261,484	4,031,182	4,254,484
Community services	1,839,893	1,818,555	1,724,124	2,323,519
Interest on long-term debt	27,340,450	26,343,364	20,023,429	20,103,591
Facilities acquisition/construction	2,559	10,703	71,682	92,834
Intergovernmental charges	56,430	116,850	173,772	15,882
Payments to TIF	3,100,836	2,182,197	6,465,553	8,945,883
Other intergovernmental charges	520,707	534,086	538,945	568,476
Total governmental activities expenses	<u>340,986,176</u>	<u>368,356,129</u>	<u>368,729,638</u>	<u>386,101,700</u>
Business-type activities				
Vending	-	-	-	-
Total business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL PRIMARY EXPENSES	<u>\$ 340,986,176</u>	<u>\$ 368,356,129</u>	<u>\$ 368,729,638</u>	<u>\$ 386,101,700</u>
PROGRAM REVENUES				
Governmental activities				
Charges for services				
Instruction	\$ 440,510	\$ 425,016	\$ 360,438	\$ 242,247
Food service	3,131,771	3,284,981	3,110,102	3,136,952
Extracurricular activities	1,381,483	1,421,847	1,814,044	1,861,280
Plant maintenance and operations	2,045,158	231,145	388,564	466,364
Operating grants and contributions	48,772,209	51,231,188	57,542,541	62,385,043
Total governmental activities revenues	<u>55,771,131</u>	<u>56,594,177</u>	<u>63,215,689</u>	<u>68,091,886</u>
Business-type activities				
Charges for services				
Vending	-	-	-	-
Total business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT REVENUES	<u>\$ 55,771,131</u>	<u>\$ 56,594,177</u>	<u>\$ 63,215,689</u>	<u>\$ 68,091,886</u>

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

2017	2018	2019	2020	2021	2022
\$ 224,360,321	\$ 155,169,170	\$ 237,621,653	\$ 246,100,617	\$ 245,346,028	\$ 220,104,380
6,581,856	7,625,079	6,293,049	6,491,369	6,151,185	5,523,746
9,400,847	7,027,424	10,023,173	10,855,730	11,864,739	13,648,762
5,654,331	3,800,568	6,218,861	7,699,350	7,765,880	8,391,814
22,393,869	14,444,144	23,225,973	24,539,037	24,270,416	21,452,598
17,081,638	11,411,772	17,879,474	20,161,822	19,150,363	20,165,604
1,728,065	1,022,686	1,719,611	1,607,543	1,523,025	1,437,039
3,403,554	2,317,808	3,711,880	4,058,513	3,924,641	4,013,444
7,009,837	6,857,230	10,376,215	7,584,884	7,636,526	10,268,381
22,262,789	18,844,875	22,592,999	23,473,075	21,833,111	22,192,009
7,151,176	5,866,123	7,372,719	7,231,954	6,718,733	6,600,210
7,939,216	5,431,463	8,335,489	9,385,916	14,940,341	11,845,009
25,112,397	23,008,223	28,772,770	27,820,383	28,203,793	33,065,611
3,551,287	3,030,946	4,237,373	4,753,222	5,221,637	5,241,723
4,868,754	4,606,508	7,528,670	9,281,368	12,772,715	16,510,308
2,144,097	1,411,289	2,057,946	2,602,644	2,598,094	3,216,080
16,096,943	13,029,722	13,689,128	12,573,923	11,916,900	11,098,813
122,425	475,180	589,580	774,581	1,401,030	1,186,808
42,900	21,162	11,322	19,986	2,394	11,094
11,010,364	13,382,139	15,380,261	248,209	-	-
583,498	599,317	624,457	607,393	613,334	615,541
398,500,164	299,382,828	428,262,603	427,871,519	433,854,885	416,588,974
476,486	453,958	261,306	-	-	-
476,486	453,958	261,306	-	-	-
\$ 398,976,650	\$ 299,836,786	\$ 428,523,909	\$ 427,871,519	\$ 433,854,885	\$ 416,588,974
\$ 572,448	\$ 651,901	\$ 651,901	\$ 406,586	\$ 251,178	\$ 560,783
2,782,044	2,565,563	2,565,563	1,175,220	290,826	627,849
1,885,027	1,855,358	1,855,358	1,065,052	507,212	975,388
331,195	383,429	383,429	72,766	7,004	54,792
75,499,383	7,052,625	7,052,625	73,015,452	83,618,350	76,495,151
81,070,097	12,508,876	12,508,876	75,735,076	84,674,570	78,713,963
321,361	320,294	320,294	-	-	-
321,361	320,294	320,294	-	-	-
\$ 81,391,458	\$ 12,829,170	\$ 12,829,170	\$ 75,735,076	\$ 84,674,570	\$ 78,713,963

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
NET (EXPENSE)/REVENUE				
Governmental activities	\$ (285,215,045)	\$ (311,761,952)	\$ (305,513,949)	\$ (318,009,814)
Business-type activities	-	-	-	-
	<u>(285,215,045)</u>	<u>(311,761,952)</u>	<u>(305,513,949)</u>	<u>(318,009,814)</u>
Total primary government expenses	(285,215,045)	(311,761,952)	(305,513,949)	(318,009,814)
GENERAL REVENUES				
Governmental activities				
Taxes				
Property taxes levied for general purposes	89,907,666	91,269,145	96,135,459	100,440,711
Property taxes levied for debt service	36,708,071	37,578,332	36,447,373	38,749,543
State aid formula grants	165,468,694	184,171,041	187,211,926	184,411,595
Investment earnings	410,848	254,184	285,316	832,337
Miscellaneous	3,985,381	2,693,365	9,254,222	7,766,768
Special item	-	-	-	-
Transfers	-	-	-	-
	<u>296,480,660</u>	<u>315,966,067</u>	<u>329,334,296</u>	<u>332,200,954</u>
Total governmental activities	296,480,660	315,966,067	329,334,296	332,200,954
Business-type activities				
Transfers	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total business-type activities	-	-	-	-
Total primary government	296,480,660	315,966,067	329,334,296	332,200,954
CHANGE IN NET POSITION				
Governmental activities	11,265,615	4,204,115	23,820,347	14,191,140
Business-type activities	-	-	-	-
	<u>11,265,615</u>	<u>4,204,115</u>	<u>23,820,347</u>	<u>14,191,140</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 11,265,615</u>	<u>\$ 4,204,115</u>	<u>\$ 23,820,347</u>	<u>\$ 14,191,140</u>

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

2017	2018	2019	2020	2021	2022
\$ (317,906,553)	\$ (286,873,952)	\$ (415,753,727)	\$ (352,136,443)	\$ (349,180,315)	\$ (337,875,011)
(155,125)	(133,664)	58,988	-	-	-
(318,061,678)	(287,007,616)	(415,694,739)	(352,136,443)	(349,180,315)	(337,875,011)
122,229,287	127,929,303	141,267,808	144,594,888	157,647,163	151,607,384
28,770,790	28,367,128	27,771,138	38,586,051	40,238,396	43,505,087
187,453,054	175,530,606	174,875,485	177,306,711	170,517,817	167,880,473
1,612,463	3,016,736	4,769,472	2,861,202	394,410	966,403
9,570,786	13,846,942	12,302,304	2,649,835	2,005,275	1,662,741
-	6,268,735	-	-	-	-
(106,404)	-	(208,532)	-	-	-
349,529,976	354,959,450	360,777,675	365,998,687	370,803,061	365,622,088
106,404	-	208,532	-	-	-
106,404	-	208,532	-	-	-
349,636,380	354,959,450	360,986,207	365,998,687	370,803,061	365,622,088
31,623,423	68,085,498	(54,976,052)	13,862,244	21,622,746	27,747,077
(48,721)	(133,664)	267,520	-	-	-
\$ 31,574,702	\$ 67,951,834	\$ (54,708,532)	\$ 13,862,244	\$ 21,622,746	\$ 27,747,077

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General fund				
Nonspendable	\$ 1,286,199	\$ 1,351,036	\$ 976,874	\$ 1,207,087
Assigned	6,310,707	5,919,083	17,091,518	9,696,748
Unassigned	89,241,873	91,248,384	89,501,266	92,208,290
TOTAL GENERAL FUND	<u>\$ 96,838,779</u>	<u>\$ 98,518,503</u>	<u>\$ 107,569,658</u>	<u>\$ 103,112,125</u>
All other governmental funds				
Nonspendable	\$ 113,409	\$ 183,405	\$ 268,747	\$ 283,454
Restricted	49,865,661	38,826,806	33,001,787	20,287,005
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL ALL OTHER GOVERNMENTAL FUNDS	<u>\$ 49,979,070</u>	<u>\$ 39,010,211</u>	<u>\$ 33,270,534</u>	<u>\$ 20,570,459</u>

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

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 1,249,468	\$ 738,981	\$ 706,024	\$ 803,181	\$ 767,488	\$ 924,923
3,402,196	2,959,931	3,024,775	35,357,935	30,589,413	15,575,890
<u>109,226,931</u>	<u>101,102,211</u>	<u>101,393,315</u>	<u>78,516,748</u>	<u>86,736,133</u>	<u>81,719,354</u>
<u>\$ 113,878,595</u>	<u>\$ 104,801,123</u>	<u>\$ 105,124,114</u>	<u>\$ 114,677,864</u>	<u>\$ 118,093,034</u>	<u>\$ 98,220,167</u>
\$ 79,029	\$ 301,724	\$ 203,880	\$ -	\$ -	\$ -
18,846,703	12,171,275	22,122,651	17,283,119	16,150,478	22,594,512
-	21,148,829	9,661,547	6,329,038	5,511,642	11,683,215
-	(3,014)	(3,014)	(3,612)	(25,959)	(198,888)
<u>\$ 18,925,732</u>	<u>\$ 33,618,814</u>	<u>\$ 31,985,064</u>	<u>\$ 23,608,545</u>	<u>\$ 21,636,161</u>	<u>\$ 34,078,839</u>

Irving Independent School District

Governmental Funds Revenues¹

Last Ten Fiscal Years (Unaudited)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
REVENUES				
Federal sources				
Federal grants	\$ 23,543,714	\$ 22,794,674	\$ 24,456,450	\$ 27,010,564
Food service	18,417,218	18,888,553	19,241,145	19,662,942
Capital projects	752,305	729,889	729,102	-
Total federal sources	42,713,237	42,413,116	44,426,697	46,673,506
State sources				
State grants and other	157,474,464	178,517,736	182,775,755	177,764,921
Public education capital outlay				
Food service	116,578	119,653	119,678	140,759
Debt service	10,197,164	12,008,997	10,203,552	8,106,227
Total state sources	167,788,206	190,646,386	193,098,985	186,011,907
Local sources				
Local & intermediate sources	99,972,999	100,004,325	112,277,764	120,590,560
Food service	3,136,942	3,286,672	3,112,454	3,150,051
Debt service	36,744,653	37,613,336	36,478,013	38,831,336
Capital projects	121,990	36,458	20,001	58,264
Total local sources	139,976,584	140,940,791	151,888,232	162,630,211
TOTAL REVENUES	\$ 350,478,027	\$ 374,000,293	\$ 389,413,914	\$ 395,315,624

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

Note:

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

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 27,194,891	\$ 22,754,974	\$ 28,404,157	\$ 23,476,893	\$ 37,188,710	\$ 48,457,016
19,972,952	19,519,459	19,317,791	19,329,531	21,354,176	27,833,604
-	-	-	-	2,706,475	-
47,167,843	42,274,433	47,721,948	42,806,424	61,249,361	76,290,620
184,875,873	174,183,511	179,619,223	178,375,154	171,370,950	169,781,453
119,779	120,605	108,021	101,455	106,702	38,416
5,898,837	2,557,992	2,361,280	650,956	1,540,582	574,204
190,894,489	176,862,108	182,088,524	179,127,565	173,018,234	170,394,073
148,042,048	160,412,398	174,329,176	152,799,363	160,679,841	157,441,640
2,813,945	2,667,739	3,055,992	1,533,389	336,446	818,939
28,920,869	28,450,971	28,079,531	38,792,525	40,252,185	43,527,181
126,741	223,268	-	-	-	-
179,903,603	191,754,376	205,464,699	193,125,277	201,268,472	201,787,760
<u>\$ 417,965,935</u>	<u>\$ 410,890,917</u>	<u>\$ 435,275,171</u>	<u>\$ 415,059,266</u>	<u>\$ 435,536,067</u>	<u>\$ 448,472,453</u>

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
EXPENDITURES				
Governmental funds				
11 Instruction	\$ 182,329,142	\$ 195,714,227	\$ 198,653,525	\$ 197,401,989
12 Instructional resources & media services	5,307,001	5,300,771	4,988,675	5,526,231
13 Curriculum & staff development services	6,689,081	8,456,104	9,182,998	7,969,790
Total function 10	194,325,224	209,471,102	212,825,198	210,898,010
21 Instructional leadership	5,232,228	5,026,844	4,583,961	5,016,246
23 School leadership	16,804,379	19,002,786	19,658,156	19,783,704
Total function 20	22,036,607	24,029,630	24,242,117	24,799,950
31 Guidance, counseling, & evaluation services	14,117,350	14,402,200	15,195,030	15,879,307
32 Social work services	452,578	584,539	1,591,463	1,499,289
33 Health services	2,599,288	2,679,805	2,891,635	3,116,593
34 Student transportation	4,573,269	6,327,776	5,240,723	6,005,258
35 Food service	18,185,254	18,468,763	21,441,982	21,770,990
36 Extracurricular activities	5,862,983	5,959,930	6,324,888	6,261,632
Total function 30	45,790,722	48,423,013	52,685,721	54,533,069
41 General administration	7,468,154	7,996,682	7,038,599	7,380,628
Total function 40	7,468,154	7,996,682	7,038,599	7,380,628
51 Plant maintenance and operations	21,510,075	21,707,212	22,166,761	23,605,883
52 Security and monitoring services	3,010,376	3,647,381	3,192,050	3,434,715
53 Data processing services	4,312,260	4,533,127	4,065,945	4,855,841
Total function 50	28,832,711	29,887,720	29,424,756	31,896,439
61 Community services	1,839,947	1,810,100	1,775,912	2,271,083
Total function 60	1,839,947	1,810,100	1,775,912	2,271,083
71 Debt service				
Principal on long-term debt	19,379,223	17,901,432	22,133,623	28,884,818
Interest on long-term debt	28,839,306	28,633,014	24,989,938	25,751,096
Bond issuance costs and fees	535,898	150,754	1,147,082	1,895,655
Total function 70	48,754,427	46,685,200	48,270,643	56,531,569
81 Facilities acquisition/construction	29,255,048	14,841,570	6,679,429	16,547,033
Total function 80	29,255,048	14,841,570	6,679,429	16,547,033
95 Payments to JJAEP	56,430	116,850	173,772	15,882
97 Payments to TIF	3,100,836	2,182,197	6,465,553	8,945,883
99 Intergovernmental charges	520,707	534,086	538,945	568,476
Total function 90	3,677,973	2,833,133	7,178,270	9,530,241
TOTAL EXPENDITURES	\$ 381,980,813	\$ 385,978,150	\$ 390,120,645	\$ 414,388,022
Debt service as a percentage of noncapital expenditures	13.9%	12.7%	12.5%	14.0%

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

Notes:

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

2017	2018	2019	2020	2021	2022
\$ 200,221,263	\$ 199,797,948	\$ 200,765,138	\$ 206,544,626	\$ 220,889,648	\$ 220,891,113
5,504,998	5,330,043	5,410,461	5,437,001	5,471,182	5,547,623
9,020,339	9,281,871	9,066,158	9,703,012	11,277,269	14,279,397
214,746,600	214,409,862	215,241,757	221,684,639	237,638,099	240,718,133
5,183,399	5,227,105	5,527,490	6,679,890	7,221,635	8,718,837
20,127,642	19,832,979	19,927,818	20,590,610	21,890,998	21,699,233
25,311,041	25,060,084	25,455,308	27,270,500	29,112,633	30,418,070
15,488,239	15,296,284	15,493,457	17,137,376	17,382,209	20,636,591
1,547,947	1,535,770	1,528,468	1,394,998	1,424,180	1,526,276
3,076,661	3,200,964	3,190,606	3,417,307	3,548,961	4,085,252
6,982,666	8,337,203	12,836,911	8,122,489	7,066,573	10,854,688
21,909,340	19,983,800	20,340,593	20,812,466	20,124,379	21,741,390
6,320,974	6,657,455	6,220,574	5,986,379	5,777,843	6,199,256
55,325,827	55,011,476	59,610,609	56,871,015	55,324,145	65,043,453
7,399,101	7,352,690	7,420,674	8,252,606	14,116,306	12,220,044
7,399,101	7,352,690	7,420,674	8,252,606	14,116,306	12,220,044
23,849,262	24,908,521	24,960,391	25,371,458	27,565,054	34,018,940
3,406,129	3,663,243	4,040,839	4,474,203	5,064,923	5,448,649
5,893,963	5,308,629	7,008,988	10,626,975	12,224,096	16,292,987
33,149,354	33,880,393	36,010,218	40,472,636	44,854,073	55,760,576
1,964,314	1,884,851	1,878,956	2,347,479	2,472,111	3,342,497
1,964,314	1,884,851	1,878,956	2,347,479	2,472,111	3,342,497
27,860,000	28,230,000	28,720,000	30,990,000	30,490,000	31,750,000
18,811,331	18,335,258	17,854,470	15,596,599	14,789,600	13,527,025
226,110	147,775	14,550	412,082	14,050	8,750
46,897,441	46,713,033	46,589,020	46,998,681	45,293,650	45,285,775
12,528,765	7,122,345	28,277,832	9,540,400	4,809,851	4,085,635
12,528,765	7,122,345	28,277,832	9,540,400	4,809,851	4,085,635
42,900	21,162	11,322	19,986	2,394	11,094
11,010,364	13,382,139	15,380,261	248,209	-	-
583,498	599,317	624,457	607,393	613,334	615,541
11,636,762	14,002,618	16,016,040	875,588	615,728	626,635
\$ 408,959,205	\$ 405,437,352	\$ 436,500,414	\$ 414,313,544	\$ 434,236,596	\$ 457,500,818
12.0%	11.9%	11.5%	11.6%	10.6%	10.0%

Irving Independent School District

Other Financing Sources and Uses and Net Change in Fund Balances

Last Ten Fiscal Years (Unaudited)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (31,502,786)	\$ (11,977,857)	\$ (706,731)	\$ (19,072,398)
Other financing sources (uses)				
Proceeds from sale of bonds	-	-	-	-
Premium or (discount) on bonds issued	6,487,601	5,165,908	8,319,033	54,633,023
Proceeds from sale of refunding bonds	66,145,000	4,685,000	60,010,000	218,640,000
Sale of real or personal property	304,732	148,857	668,453	25,711
Extraordinary other uses	-	-	2,764,638	-
Transfers in	489,118	487,672	-	364,551
Transfers out	-	-	-	(364,551)
Insurance recoveries	9,654,036	2,061,466	20,108	-
Payments to escrow agents	(72,703,808)	(9,860,181)	(67,764,023)	(271,383,944)
Total other financing sources (uses)	<u>10,376,679</u>	<u>2,688,722</u>	<u>4,018,209</u>	<u>1,914,790</u>
NET CHANGE IN FUND BALANCE	<u>\$ (21,126,107)</u>	<u>\$ (9,289,135)</u>	<u>\$ 3,311,478</u>	<u>\$ (17,157,608)</u>

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

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 9,006,730	\$ 5,453,565	\$ (1,225,243)	\$ 745,722	\$ 1,299,471	\$ (9,028,365)
-	-	-	-	-	-
2,334,052	1,114,581	-	2,152,914	-	-
20,105,000	8,885,000	-	42,020,000	-	-
-	40,907	123,016	33,128	143,315	40,610
-	-	-	-	-	-
19,161,450	36,995,556	35,340,431	6,650,000	-	9,965,000
(19,267,854)	(36,995,556)	(35,548,963)	(6,650,000)	-	(10,007,000)
-	-	-	-	-	1,599,566
(22,217,635)	(9,878,443)	-	(43,774,533)	-	-
<u>115,013</u>	<u>162,045</u>	<u>(85,516)</u>	<u>431,509</u>	<u>143,315</u>	<u>1,598,176</u>
<u>\$ 9,121,743</u>	<u>\$ 5,615,610</u>	<u>\$ (1,310,759)</u>	<u>\$ 1,177,231</u>	<u>\$ 1,442,786</u>	<u>\$ (7,430,189)</u>



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

Exhibit S-8

YEAR	APPRAISED VALUE ¹			TOTAL ESTIMATED TAXABLE VALUE	TOTAL DIRECT RATE ²
	RESIDENTIAL OR REAL PROPERTY	PERSONAL PROPERTY	LESS: EXEMPTIONS		
2013	7,770,689,855	1,727,551,530	438,181,976	9,060,059,409	1.465
2014	7,968,927,106	1,815,107,590	476,189,436	9,307,845,260	1.465
2015	8,540,194,076	1,851,556,660	515,944,674	9,875,806,062	1.435
2016	9,196,806,320	1,970,652,639	739,431,169	10,428,027,790	1.445
2017	10,063,104,220	2,159,669,550	764,944,147	11,457,829,623	1.975
2018	10,815,368,840	2,176,647,460	871,988,604	12,120,027,696	1.431
2019	12,177,326,684	2,266,360,810	1,085,482,216	13,358,205,278	1.401
2020	13,340,709,844	2,359,943,750	1,163,135,747	14,537,517,847	1.305
2021	14,563,116,768	2,520,764,560	1,199,088,592	15,884,792,736	1.275
2022	15,008,883,159	2,840,488,460	1,057,372,711	16,791,998,908	1.208

Source: Dallas Central Appraisal District

Notes:

¹ Property is appraised at full market value. Properties are reappraised at least once every three years.

² Per \$100 of assessed value.

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

FISCAL YEAR	IRVING INDEPENDENT SCHOOL DISTRICT			OVERLAPPING RATES ¹	
	MAINTENANCE AND OPERATIONS	DEBT SERVICE	TOTAL	CITY OF IRVING	IRVING FLOOD CONTROL DISTRICT SECTION 1
2013	1.040	0.425	1.465	0.599	0.500
2014	1.040	0.425	1.465	0.594	0.505
2015	1.040	0.395	1.435	0.594	0.520
2016	1.170	0.275	1.445	0.594	0.520
2017	1.170	0.275	1.445	0.594	0.453
2018	1.170	0.261	1.431	0.594	0.446
2019	1.170	0.231	1.401	0.594	0.455
2020	1.031	0.274	1.305	0.594	0.471
2021	1.015	0.260	1.275	0.594	0.506
2022	0.939	0.269	1.208	0.594	0.527

Source: Appropriate government entities' tax departments

Note:

¹ Includes levies for operating and debt service costs.

² Information not available.

OVERLAPPING RATES ¹

CITY OF GRAND PRAIRIE	CITY OF DALLAS	DALLAS COUNTY	DALLAS COUNTY COMMUNITY COLLEGE	DALLAS COUNTY HOSPITAL	DALLAS COUNTY FLOOD CONTROL	DALLAS COUNTY SCHOOLS	DALLAS COUNTY UTILITY AND RECLAMATION
0.670	0.797	0.243	0.125	0.271	2.750	0.010	1.791
0.670	0.797	0.243	0.125	0.276	2.750	0.010	1.983
0.670	0.797	0.243	0.124	0.286	2.650	0.010	1.590
0.670	0.797	0.243	0.124	0.286	2.250	0.009	1.590
0.670	0.783	0.243	0.123	0.279	2.250	0.009	1.295
0.670	0.780	0.243	0.124	0.279	2.000	0.010	1.249
0.670	0.777	0.243	0.124	0.279	1.800	-	1.111
0.670	0.777	0.243	0.124	0.270	1.500	-	0.986
0.670	0.776	0.240	0.124	0.266	1.500	-	0.937
0.665	0.773	0.228	0.124	0.255	0.300	-	0.817



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

Exhibit S-10

TAXPAYER	2022			2013		
	TAXABLE ASSESSED VALUE	RANK	PERCENTAGE OF TOTAL TAXABLE ASSESSED	TAXABLE ASSESSED VALUE	RANK	PERCENTAGE OF TOTAL TAXABLE ASSESSED
Frito Lay Inc.	\$ 237,859,380	1	1.4%	\$ 47,300,850	9	0.5%
AGRE Williams Square	228,083,500	2	1.4%			
PCPI UT Owners LP	151,692,790	3	0.9%			
Texas Utilities	138,187,900	4	0.8%	82,389,940	4	0.9%
Las Colinas Irving	130,250,000	5	0.8%			
PPF AMLI	125,607,000	6	0.7%			
JDFW II LLC	123,000,000	7	0.7%			
Amazon Com Services Inc	117,407,200	8	0.7%			
San Mar Corporation	116,758,480	9	0.7%	91,006,620	3	1.0%
Alesio Garden	104,420,000	10	0.6%			
F6TAWS LLC				209,651,470	1	2.3%
Verizon				193,285,510	2	2.1%
Dr. Pepper Bottling Co.				75,195,060	5	0.8%
SP Millennium				71,000,000	6	0.8%
4150 North MacArthur				67,299,200	7	0.7%
Owens Corning				47,546,020	8	0.5%
Rosemont Summit				46,963,000	10	0.5%
	<u>\$ 1,473,266,250</u>		<u>8.7%</u>	<u>\$ 931,637,670</u>		<u>10.1%</u>

Source: Dallas Central Appraisal District

Note:

¹ Total appraised taxable value for 2022 = \$16,791,998,908

8.7

² Total appraised taxable value for 2013 = \$9,060,059,409

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

Exhibit S-11

FISCAL YEAR ENDING	TAXES LEVIED FOR THE FISCAL YEAR ²	COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY		COLLECTIONS OTHER THAN CURRENT YEAR	TOTAL COLLECTION TO DATE ³	
		AMOUNT	PERCENTAGE OF LEVY	DELINQUENT TAXES	AMOUNT	PERCENTAGE OF TOTAL COLLECTIONS TO TAX LEVY
2013	129,608,617	128,579,225	99.21%	1,001,456	129,580,681	99.98%
2014	133,509,350	132,829,508	99.49%	937,831	133,767,339	100.19%
2015	139,082,613	136,448,528	98.11%	(1,092,647)	135,355,881	97.32%
2016	147,746,423	146,065,624	98.86%	(19,273)	146,046,351	98.85%
2017	162,102,609	160,305,584	98.89%	685,256	160,990,840	99.31%
2018	169,627,666	167,602,097	98.81%	(309,075)	167,293,023	98.62%
2019	182,531,008	180,268,628	98.76%	613,277	180,881,906	99.10%
2020	185,126,866	182,282,195	98.46%	422,344	182,704,539	98.69%
2021	197,250,132	194,343,050	98.53%	48,755	194,391,805	99.06%
2022	197,463,977	195,296,481	98.90%	-	195,296,481	98.39%

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

Notes:

¹ The District performs its own tax collection activities.

² The tax levy reflects the original levy as submitted in the State Property Tax Board School District Report of Property Values, net of any additions or deletions occurring during the year.

³ Total cash collections is total cash, net of interest and penalties and other judgments, as a result collections as a percentage of initial levy may exceed 100%.

Irving Independent School District

Outstanding Debt By Type¹

Last Ten Fiscal Years (Unaudited)

Exhibit S-12

FISCAL YEAR	GOVERNMENTAL ACTIVITIES			TOTAL PRIMARY GOVERNMENT	PERCENTAGE OF PERSONAL INCOME ²	PER CAPITA ²
	GENERAL OBLIGATION BONDS	CONTRACTUAL OBLIGATIONS				
2013	600,739,284	-		600,739,284	10.17%	2,721
2014	595,590,237	-		595,590,237	9.73%	2,623
2015	575,787,804	-		575,787,804	9.44%	2,519
2016	548,208,687	-		548,208,687	8.89%	2,373
2017	517,484,320	-		517,484,320	7.44%	2,205
2018	484,133,205	-		484,133,205	6.65%	2,039
2019	449,855,021	-		449,855,021	5.80%	1,817
2020	414,677,805	-		414,677,805	5.04%	1,658
2021	379,227,793	-		379,227,793	4.57%	1,531
2022	342,975,751	-		342,975,751	3.49%	1,309

Source: Dallas Central Appraisal District

Notes:

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

² See Schedule S-16 for personal income and population data.



Irving Independent School District
 Direct and Overlapping Governmental Activities Debt
 Last Ten Fiscal Years (Unaudited)

Exhibit S-13

GOVERNMENTAL UNIT	DEBT OUTSTANDING	ESTIMATED PERCENTAGE APPLICABLE ¹	ESTIMATED SHARE OF DIRECT AND OVERLAPPING DEBT
City of Irving	\$ 746,810,000	47.46%	\$ 354,436,026
Irving Flood Control District # 1	3,255,000	94.58%	3,078,579
City of Grand Prairie	449,467,000	0.58%	2,606,909
City of Dallas	1,952,170,416	0.19%	3,709,124
Dallas College	110,835,000	4.87%	5,397,665
Dallas County Utility and Reclamation	136,755,000	49.04%	67,064,652
Dallas County Hospital	559,905,000	4.87%	27,267,374
Dallas County Flood Control	19,230,000	35.53%	6,832,419
Dallas County	236,605,000	4.87%	11,522,664
Subtotal, overlapping bonded debt			481,915,412
Irving Independent School District direct debt	\$ 342,975,751	100.00%	\$ 342,975,751
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 824,891,163
RATIO OF (NET) GENERAL BONDED DEBT TO THE ESTIMATED ACTUAL PROPERTY VALUE			2.04%

Source: Taxable value data used to estimate applicable percentages provided by the Dallas Central Appraisal District. Debt outstanding data provided by each governmental unit.

Notes:

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the district. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the district. This process recognizes that, when considering the district's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

¹ The percentage of overlapping debt applicable is estimated using taxable property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the district's boundaries and dividing it by each unit's total taxable value.

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

Exhibit S-14

<u>FISCAL YEAR</u>	<u>POPULATION¹</u>	<u>ASSESSED VALUE²</u>	<u>TOTAL BONDED DEBT OUTSTANDING³</u>	<u>LESS DEBT SERVICE FUNDS</u>	<u>NET BONDED DEBT OUTSTANDING</u>	<u>RATIO OF NET BONDED DEBT ASSESSED VALUE</u>	<u>NET BONDED DEBT PER CAPITA</u>
2013	220,750	9,060,059,409	600,739,282	12,567,151	588,172,131	6.49%	2,664
2014	227,030	9,307,845,260	595,590,237	15,495,011	580,095,226	6.23%	2,555
2015	228,610	9,875,806,062	575,827,393	14,519,439	561,307,954	5.68%	2,455
2016	231,040	10,428,027,790	542,765,501	6,766,016	535,999,485	5.14%	2,320
2017	234,710	11,457,829,623	517,484,320	6,909,698	510,574,622	4.46%	2,175
2018	237,490	12,120,027,696	484,133,205	5,751,972	478,381,233	3.95%	2,014
2019	247,615	13,358,205,278	449,855,021	16,572,259	433,282,762	3.24%	1,750
2020	250,063	14,537,517,847	414,677,805	14,415,440	400,262,365	2.75%	1,601
2021	247,669	15,884,792,736	379,227,793	10,914,557	368,313,236	2.32%	1,487
2022	261,915	16,791,998,908	342,975,751	9,730,167	333,245,584	1.98%	1,272

Source:

¹ See Exhibit S-16 for population data.

² See Exhibit S-8 for assessed value.

³ Details of the District's outstanding debt can be found in the notes to the financial statements.

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

Exhibit S-15

PERIOD ENDING	POPULATION ¹	PERSONAL INCOME ² (THOUSANDS OF DOLLARS)	PER CAPITA PERSONAL INCOME ² (DOLLARS)	UNEMPLOYMENT RATE ³
2013	220,750	5,905,946	26,754	6.58%
2014	227,030	6,122,999	26,970	5.79%
2015	228,610	6,096,800	26,669	4.90%
2016	231,040	6,166,771	26,691	3.60%
2017	234,710	6,953,988	29,628	3.52%
2018	237,490	7,281,918	30,662	3.20%
2019	247,615	7,750,597	31,301	3.11%
2020	250,063	8,221,321	32,877	6.79%
2021	247,669	8,295,921	33,496	5.72%
2022	261,915	9,832,027	37,539	3.54%

Sources:

¹ Texas Home Town Locator

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

³ Texas Workforce Commission



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

Exhibit S-16

EMPLOYER	2022 ¹			2013 ²		
	EMPLOYEES	RANK	PERCENTAGE OF TOTAL EMPLOYMENT	EMPLOYEES	RANK	PERCENTAGE OF TOTAL EMPLOYMENT
Citigroup, Inc.	6,500	1	2.98%	7,500	1	3.61%
Irving Independent School District	4,322	2	1.98%	4,220	2	2.03%
Verizon Communications	3,260	3	1.50%	3,260	3	1.57%
Accenture	2,235	4	1.03%			
Irving Mall	2,100	5	0.96%	2,100	4	1.01%
McKesson Corp	2,000	6	0.92%			
Vizient Inc	2,000	7	0.92%			
YRC Freight	1,941	8	0.89%			
Vistra Corp	1,900	9	0.87%			
7-Eleven Inc	1,580	10	0.72%			
Nokia				1,700	5	0.82%
Allstate Insurance				1,650	6	0.79%
NEC Corp of America				1,515	7	0.73%
Microsoft Corporation				1,351	8	0.65%
Neiman Marcus Direct				1,339	9	0.64%
HMS				1,299	10	0.62%
TOTAL	27,838		12.77%	25,934		12.47%

Source(s):

¹ Irving - Las Colinas Chamber of Commerce

² Irving ISD 2013 ACFR

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
TEACHERS	2,304.0	2,351.3	2,351.7	2,284.0
PROFESSIONAL SUPPORT				
Associate School Psychologist	9.0	10.6	9.2	9.6
Counselor	79.5	85.0	87.4	88.3
Educational Diagnostician	32.5	31.4	36.4	39.9
Librarian	27.0	32.0	32.9	29.0
Occupational Therapist	5.5	5.6	5.6	5.5
Physical Therapist	2.0	2.0	3.0	3.0
School Nurse	36.0	35.9	38.0	38.0
Speech Therapist/Speech- Language Pathologist	30.3	34.9	35.1	38.4
Teacher Facilitator	37.9	40.7	78.4	76.8
Campus Professional Personnel	51.0	83.8	75.1	75.0
Non-Campus Professional Personnel	80.0	78.9	92.0	93.4
Total Professional Support	<u>390.7</u>	<u>440.8</u>	<u>493.1</u>	<u>496.9</u>
CAMPUS ADMINISTRATION				
Assistant Principal	69.0	65.0	71.9	70.2
Instructional Officer	0.0	0.0	0.0	0.0
Principal	38.0	36.9	37.0	37.0
Teacher Supervisor	30.0	33.0	36.9	37.7
Athletic Director	1.0	1.0	1.0	1.0
Total Campus Administration	<u>138.0</u>	<u>135.9</u>	<u>146.8</u>	<u>145.9</u>
CENTRAL ADMINISTRATION				
Assistant/Assoc./Deputy Superintendent	7.0	5.7	4.0	4.0
Superintendent	1.0	0.6	1.0	1.0
Instructional Program Director or Exec Director	13.0	12.0	12.9	13.0
Business Manager	1.0	1.0	1.0	1.0
Tax Assessor &/or Collector	1.0	1.0	3.0	3.0
Director of Personnel/HR	2.0	1.7	2.0	2.0
Total Central Administration	<u>25.0</u>	<u>22.0</u>	<u>23.9</u>	<u>24.0</u>
EDUCATIONAL AIDES				
Educational Aides	387.5	403.5	426.1	437.4
Interpreter	4.0	8.3	9.5	8.5
Total Educational Aides	<u>391.5</u>	<u>411.8</u>	<u>435.6</u>	<u>445.9</u>
AUXILIARY STAFF	<u>707.0</u>	<u>721.3</u>	<u>732.0</u>	<u>709.9</u>
TOTAL ALL FULL-TIME EQUIVALENT EMPLOYEES	<u><u>3,956.2</u></u>	<u><u>4,083.1</u></u>	<u><u>4,183.1</u></u>	<u><u>4,106.6</u></u>

Source: District records from the Fall PEIMS submission

Notes:

¹ Detailed information was not available for fiscal year 2002.

2017	2018	2019	2020	2021	2022
2,283.4	2,261.9	2,220.8	2,146.3	2,191.9	2,239.6
10.5	10.9	10.0	8.9	9.7	9.0
87.8	89.3	88.6	96.7	95.5	104.4
39.7	38.4	37.9	40.8	41.1	39.6
29.0	28.8	26.9	29.4	31.2	29.1
7.0	7.0	7.0	6.0	6.0	6.0
3.0	2.9	3.0	3.0	4.0	4.0
39.0	37.9	37.5	39.0	37.3	38.9
36.9	36.9	38.7	37.4	41.8	39.7
85.7	87.0	84.4	88.7	68.7	71.0
77.2	59.4	58.8	55.2	66.6	63.6
95.7	75.8	74.2	80.8	89.3	97.5
511.5	474.3	467.0	485.9	491.2	502.8
72.9	73.0	74.0	74.9	77.1	77.1
0.0	0.0	0.0	0.0	0.0	0.0
37.0	37.0	37.0	37.0	37.0	39.0
37.0	37.0	33.0	35.1	38.8	49.8
1.0	1.0	2.0	1.0	1.0	1.0
147.9	148.0	146.0	148.0	153.9	166.9
4.0	4.9	6.0	9.0	7.9	7.0
1.0	1.0	1.0	1.0	1.0	1.0
12.0	52.8	36.0	38.3	37.2	49.6
1.0	1.0	1.0	1.0	1.0	1.0
3.0	3.0	3.0	1.0	1.0	1.0
2.0	3.0	3.0	3.0	4.0	5.0
23.0	65.7	50.0	53.3	52.1	64.6
446.1	460.0	459.7	464.9	534.5	543.1
8.0	7.9	6.0	7.9	7.0	5.5
454.1	467.9	465.7	472.8	541.5	548.6
717.1	676.7	680.4	701.6	826.5	799.6
4,137.0	4,094.5	4,029.9	4,007.9	4,257.1	4,322.1



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

Exhibit S-18

FISCAL YEAR	ENROLLMENT	OPERATING EXPENDITURES	COST PER PUPIL	PERCENTAGE CHANGE	TEACHING STAFF	PUPIL-TEACHING RATIO	PERCENTAGE OF STUDENTS RECEIVING FREE OR REDUCED-PRICE MEALS
2013	35,114	257,769,548	7,341	4.92 %	2,304.0	15.2	81.3%
2014	35,403	276,784,658	7,818	6.49 %	2,351.3	15.1	80.5%
2015	35,191	288,104,156	8,187	4.72 %	2,351.7	15.0	76.9%
2016	34,929	307,995,593	8,818	7.71 %	2,284.0	15.3	77.2%
2017	34,792	305,606,427	8,784	(0.39)%	2,283.4	15.2	77.2%
2018	33,971	308,520,704	9,082	3.39 %	2,261.9	15.0	73.5%
2019	33,464	320,576,970	9,580	5.48 %	2,220.8	15.1	72.5%
2020	33,544	316,543,475	9,437	(1.49)%	2,146.3	15.6	75.9%
2021	33,544	331,507,325	9,883	4.73 %	2,191.9	15.3	75.0%
2022	32,378	342,430,695	10,576	7.01 %	2,239.6	14.5	76.1%

Source: District records

Irving Independent School District

Capital Asset Information

Last Ten Fiscal Years (Unaudited)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
SCHOOL				
Elementary				
Buildings	24	24	24	24
Square feet	2,025,940	2,025,940	2,027,517	2,027,517
Maximum capacity	20,000	20,000	20,000	20,000
Enrollment	18,178	18,406	17,912	17,912
Middle				
Buildings	8	8	8	8
Square feet	1,328,012	1,328,012	1,328,012	1,328,012
Maximum capacity	8,000	8,000	8,000	8,000
Enrollment	7,397	7,355	7,454	7,454
High				
Buildings	7	7	7	7
Square feet	1,546,281	1,546,281	1,546,281	1,546,281
Maximum capacity	9,800	9,800	9,800	9,800
Enrollment	9,490	9,632	9,778	9,778
Administrative				
Buildings	9	9	9	9
Square feet	247,992	247,992	247,992	255,064
Transportation				
Buses (quantity) ¹	0	0	0	0
Athletics				
Football fields (quantity)	15	15	15	15
Soccer fields (quantity)	11	11	11	11
Running tracks (quantity)	11	11	11	11
Baseball/softball (quantity)	6	6	6	6
Playgrounds (quantity)	24	24	24	24
Natatorium (quantity)	-	-	-	-

Source: District records

Note:

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

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

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

2017	2018	2019	2020	2021	2022
24	24	24	24	24	24
2,027,517	2,027,517	2,027,517	2,027,517	2,027,517	2,027,517
20,000	20,000	20,000	20,000	20,000	20,000
17,912	16,585	15,945	15,841	15,203	15,442
8	8	8	8	8	8
1,328,012	1,328,012	1,328,012	1,328,012	1,328,012	1,328,012
8,000	8,000	8,000	8,000	8,000	8,000
7,454	7,451	7,514	7,696	7,533	7,115
7	7	7	7	7	7
1,546,281	1,546,281	1,587,400	1,587,400	1,587,400	1,587,400
9,800	9,800	9,800	9,800	9,800	9,800
9,778	9,935	10,005	10,007	9,946	9,821
9	9	9	9	13	9
255,064	255,064	255,064	255,064	269,286	255,064
0	175 ²	175 ²	181 ²	181 ²	180 ²
15	15	15	15	15	15
11	11	11	11	11	11
11	11	11	11	11	11
6	6	6	6	6	6
24	24	24	39	39	47
-	1 ³	1 ³	1 ³	1 ³	1 ³



Single Audit Reports





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

Board of Trustees
Irving Independent School District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Irving Independent School District (the District) as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 13, 2023.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Weaver and Tidwell, L.L.P.
2300 North Field Street, Suite 1000 / Dallas, Texas 75201
Main: 972.490.1970

Board of Trustees
Irving Independent School District

Purpose of this Report

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

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas
January 13, 2023



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

Board of Trustees
Irving Independent School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Irving Independent School District's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance.

Board of Trustees
Irving Independent School District

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas
January 13, 2023

Irving Independent School District
Schedule of Expenditures of Federal Awards
For the Year Ended August 31, 2022

Exhibit K-1

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
Passed Through State Department of Education:			
Texas Education For Homeless Children & Youth	84.196A	224600057110039	\$ 67,588
Title I Part A Improving Basic Programs	84.010A	20610101057912	3,504
Title I Part A Improving Basic Programs	84.010A	21610101057912	21,800
Title I Part A Improving Basic Programs	84.010A	22610101057912	10,294,414
Title I 1003 School Improvement	84.010A	22610141057912	32,059
2021-2023 TIL I, 1003 ESF-Focused Support	84.010A	226101577110076	845,229
Total Assistance Listing # 84.010A			11,197,006
Adult Ed English Literacy & Civics Awareness	84.002A	IISD-AEL1-2020-1	662,675
IDEA-B Formula	84.027A	216600010579126000	84,120
IDEA-B Formula	84.027A	226600010579126000	6,022,526
COVID-19 IDEA-B Formula - ARP	84.027X	225350010579125000	253,255
IDEA-B Preschool	84.173A	226610010579126000	82,653
IDEA-B Discretionary Deaf	84.027A	226610010579126000	81,162
Total Special Education Cluster (IDEA) Cluster			6,523,716
2021-2023 P-TECH Planning and Implementation	84.048A	213922027110023	10,380
Carl D Perkins Basic Grant for Career & Technology	84.048A	22420006057912	424,798
Carl D Perkins Basic Grant for Career & Technology	84.048A	23420006057912	4,626
Total Assistance Listing # 84.048A			439,804
Title II Part A- Supporting Effective Instruction	84.367A	22694501057912	1,173,304
Title IV, Part A, Subpart 1	84.424A	22680101057912	683,363
Title III Part A Limited English Proficiency	84.365A	21671001057912	49
Title III Part A Limited English Proficiency	84.365A	22671001057912	1,543,189
Total Assistance Listing # 84.365A			1,543,238
COVID-19 CARES Act ESSER I	84.425D	20521001057912	3,340,344
COVID-19 CRRSA ESSER II	84.425D	21521001057912	1,419,830
COVID-19 ARP ESSER III	84.425U	21528001057912	11,431,581
COVID-19 TCLAS ESSER III	84.425U	21528042057912	384,035
Total Assistance Listing # 84.425D, 84.425U			16,575,790
LEP Summer School	84.369A	69552002	1,095
TOTAL U.S. DEPARTMENT OF EDUCATION			38,867,579
U.S. TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Texas Health and Human Services Commission:			
Medicaid Administrative Claiming (MAC)	93.778	529-07-0157-00133	304,257
Passed through State Department of Education:			
COVID-19 School Health Support	93.323	39352201	426,610
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			730,867
U.S. DEPARTMENT OF AGRICULTURE			
Child Nutrition Cluster:			
Passed through State Department of Agriculture			
USDA Donated Commodities - Noncash assistance	10.555	806780706	2,115,033
Passed through State Department of Education:			
National School Lunch	10.555	71400701	18,807,388
School Breakfast Program	10.553	71300701	6,406,011
Total Child Nutrition Cluster			27,328,432
Passed through State Department of Agriculture:			
Child & Adult Care Program	10.558	00057912	505,172
TOTAL U.S. DEPARTMENT OF AGRICULTURE			27,833,604
U.S. DEPARTMENT OF DEFENSE			
Reserve Officer Training Corps	12.000	N/A	258,232
TOTAL U.S. DEPARTMENT OF DEFENSE			258,232
FEDERAL COMMUNICATIONS COMMISSION			
COVID-19 Emergency Connectivity Fund Program	32.009	N/A	3,625,600
TOTAL FEDERAL COMMUNICATIONS COMMISSION			3,625,600
U.S. DEPARTMENT OF LABOR			
Passed through State Department of Education:			
2021-2023 P-TECH Planning and Implementation	17.258	213933017110023	88,400
TOTAL U.S. DEPARTMENT OF LABOR			88,400
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 71,404,282

Irving Independent School District
 Notes to Schedule of Expenditures of Federal Awards
 For the Year Ended August 31, 2022

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the District under programs of the federal government for the year ended August 31, 2021. The information in this schedule is presented in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

The District has elected not to use the 10% de minimis indirect cost rate as allowed under Uniform Guidance.

Note 2. Summary of Significant Accounting Policies

The District accounts for all awards under federal programs in the General Fund and certain Special Revenue funds in accordance with the Texas Education Agency's Financial Accountability System Resource Guide. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e. both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement. Pass-through entity identifying numbers are presented where available.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as unearned revenues until earned. Generally, unused balances are returned to the grantor at the close of specified project periods. National School Lunch Program non-cash commodities are recorded at their estimated market value at the time of donation.

Note 3. Reconciliation to Basic Financial Statements

The following is a reconciliation of expenditures of federal awards programs per Exhibit K-1 and Federal revenues reported on Exhibit C-2:

Total expenditures of federal awards per Exhibit K-1	\$ 71,404,282
E-Rate	-
SHARS	<u>4,886,338</u>
Total federal revenues per Exhibit C-2	<u>\$ 76,290,620</u>

Irving Independent School District
 Schedule of Findings and Questioned Costs
 For the Year Ended August 31, 2022

Section 1. Summary of Auditor's Results

Financial Statements

- a. An unmodified opinion was issued on the financial statements.
- b. Internal control over financial reporting:
 - Material weakness(es) identified? Yes No
 - Significant deficiency(ies) identified? Yes None Reported
- c. Is any noncompliance material to the financial statements noted? Yes No

Major Programs

- d. Internal control over major programs:
 - Material weakness(es) identified? Yes No
 - Significant deficiency(ies) identified? Yes None Reported
- e. An unmodified opinion was issued on compliance for major programs.
- f. Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? Yes No
- g. Identification of major programs:

84.425D	COVID-19 CARES Act ESSER I
84.425D	COVID-19 CRRSA ESSER II
84.425U	COVID-19 ARP ESSER III
84.425U	COVID-19 TCLAS ESSER III
32.009	COVID-19 Emergency Connectivity Fund Program
- h. The dollar threshold used to distinguish between Type A and Type B programs: \$2,142,128
- i. Auditee qualified as a low-risk auditee? Yes No

Irving Independent School District

Schedule of Findings and Questioned Costs - Continued

For the Year Ended August 31, 2022

Section 2. Financial Statement Findings

None

Section 3. Federal Award Findings and Questioned Costs

No

Section 4. Schedule of Prior Audit Findings and Questioned Costs

Finding 2021-001 – Activities Allowed or Unallowed, Allowable Cost Principles

84.010A – Title I Part A Improving Basic Programs

Type of Finding – Compliance Finding and Significant Deficiency in Internal Control over Compliance

Person(s) Responsible

Martina Fernandez, Federal Programs Monitoring & Compliance Specialist

Mahdia Lalee, Director of Business Operations

Corrective Action

Personnel Action Form was submitted on 10/12/2021 to make change from 75%/25% to 50%/50%. Effective January 2022, we will add a step in the process to verify that Time Distribution logs “agree” to the initial split.

Status – Corrected

Finding 2021-002 – Activities Allowed or Unallowed, Allowable Cost Principles

84.425D – COVID-19 Elementary & Secondary Emergency Relief I

Type of Finding – Compliance Finding and Significant Deficiency in Internal Control over Compliance

Person(s) Responsible

Mahdia Lalee, Director of Business Operations

Gretchen McConathy, Payroll Coordinator

Corrective Action Plan

Each Payroll Clerk receives an email notifying them of new hires, once they receive this notification each Payroll Clerk will review the employee in Kronos to confirm a reviewer/approver has been assigned to the new employee, if not, the payroll department will work with each department head/campus principal to setup the appropriate reviewer. Payroll Coordinator will also work with Kronos to setup an automated notification for any employee within Kronos that does not have a reviewer/approver assigned. In the event a correction is needed the Timekeeping Correction Form must be submitted and approved by the supervisor. The forms will be retained at the campus/department.

Status – Corrected

Irving Independent School District
 Schedule of Required Responses to Selected
 School FIRST Indicators (Unaudited)
 For the Fiscal Year Ended August 31, 2022

<u>Data Control Codes</u>		<u>Response</u>
SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year-end?	No
SF3	Did the school district make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	Yes
SF4	Was the school district issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the school district is considered to have been issued a warrant hold.	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	Yes
SF8	Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on capital appreciation bonds included in	\$ 6,464,677

TOPIC: Consider Approval of Order No. 22-23-01 Calling for a Bond Election

SUBMITTED BY: F. Natividad, Bracewell LLP

BACKGROUND: A Bond Committee was formed in July of 2022. During the meetings, the committee was informed of bond processes, reviewed district needs assessment data, and engaged in collaborative processes to determine final recommendations for projects to be included in the next bond. Representatives of the Bond Committee presented the final list of project recommendations to the Irving Independent School Board during the previous Work Session. Ultimately, the School Board is the authorized body to call for a bond election.

ADMINISTRATIVE RECOMMENDATION: The Administration recommends approval of Order No. 22-23-01 to call an election for and within the district to be held on Saturday, May 6, 2023.

RECOMMENDED BOARD MOTION: I move the Board approval of Order No. 22-23-01 to call an election for and within the district to be held on Saturday, May 6, 2023.

Additional Agenda Sheets Attached: Yes No

ORDER BY THE BOARD OF TRUSTEES OF IRVING INDEPENDENT SCHOOL DISTRICT CALLING A BOND ELECTION TO BE HELD WITHIN SAID DISTRICT; MAKING PROVISIONS FOR THE CONDUCT AND THE GIVING OF NOTICE OF THE ELECTION; AND CONTAINING OTHER PROVISIONS RELATING THERETO

WHEREAS, the Board of Trustees (the “Board”) of the Irving Independent School District (the “District”) finds and determines that it is necessary and advisable to call and hold an election for and within the District on the propositions hereinafter set forth; and

WHEREAS, the Board finds, determines and declares that the meeting at which this Order is considered is open to the public, and that the public notice of the time, place and purpose of the meeting was given, as required by Chapter 551, Texas Government Code, as amended.

NOW THEREFORE, BE IT ORDERED BY THE BOARD OF TRUSTEES OF IRVING INDEPENDENT SCHOOL DISTRICT:

Section 1. Findings. The statements contained in the preamble of this Order are true and correct and are hereby adopted as findings of fact and as a part of the operative provisions hereof.

Section 2. Election Ordered; Date; Propositions. A bond election (the “Election”) shall be held for and within the District on Saturday, May 6, 2023 (“Election Day”), a uniform election date established by Section 41.001(a), Texas Election Code, as amended (the “Code”), as required by Texas law. At the Election the following propositions (each individually, the “Proposition” and collectively, the “Propositions”) shall be submitted to the qualified voters of the District in accordance with law:

IRVING ISD – PROPOSITION A

Shall the Board of Trustees (the “Board”) of Irving Independent School District (the “District”) be authorized to issue and sell at any price or prices the bonds of the District in the amount of \$538,750,000 for the construction, acquisition, renovation and equipment of school buildings in the District, including equipment used for school safety and security purposes, a new Crockett Middle School, a new Farine Elementary School, a new Barton Elementary School, a Career and Technical Education Center and for the purchase of the necessary sites for school buildings, which bonds may be issued in various issues or series, shall mature serially or otherwise not more than 40 years from their date, and shall bear interest at such rate or rates, not to exceed the maximum rate now or hereafter authorized by law, as shall be determined by the Board within the discretion of the Board at the time of issuance; and shall the Board be authorized to levy and pledge, and cause to be assessed and collected, annual ad valorem taxes on all taxable property in the District sufficient, without limit as to rate or amount, to pay the principal of and interest on said bonds and the costs of any credit agreements executed or authorized in anticipation of, in relation to, or in connection with the bonds; said bonds to be issued and said taxes to be levied, pledged, assessed, and collected

under the constitution and laws of the State of Texas including the Texas Education Code?

IRVING ISD - PROPOSITION B

Shall the Board of Trustees (the “Board”) of Irving Independent School District (the “District”) be authorized to issue and sell at any price or prices the bonds of the District in the amount of \$18,000,000 for the acquisition, improvement, equipment and updating of technology, including computers and tablet devices for students and the District, which bonds may be issued in various issues or series, shall mature serially or otherwise not more than 40 years from their date, and shall bear interest at such rate or rates, not to exceed the maximum rate now or hereafter authorized by law, as shall be determined by the Board within the discretion of the Board at the time of issuance; and shall the Board be authorized to levy and pledge, and cause to be assessed and collected, annual ad valorem taxes on all taxable property in the District sufficient, without limit as to rate or amount, to pay the principal of and interest on said bonds and the costs of any credit agreements executed or authorized in anticipation of, in relation to, or in connection with the bonds; said bonds to be issued and said taxes to be levied, pledged, assessed, and collected under the constitution and laws of the State of Texas, including the Texas Education Code?

IRVING ISD - Proposition C

Shall the Board of Trustees (the “Board”) of Irving Independent School District (the “District”) be authorized to issue and sell at any price or prices the bonds of the District in the amount of \$17,000,000 for the construction, acquisition and equipment of a new student transportation and logistics center, which bonds may be issued in various issues or series, shall mature serially or otherwise not more than 40 years from their date, and shall bear interest at such rate or rates, not to exceed the maximum rate now or hereafter authorized by law, as shall be determined by the Board within the discretion of the Board at the time of issuance; and shall the Board be authorized to levy and pledge, and cause to be assessed and collected, annual ad valorem taxes on all taxable property in the District sufficient, without limit as to rate or amount, to pay the principal of and interest on said bonds and the costs of any credit agreements executed or authorized in anticipation of, in relation to, or in connection with the bonds; said bonds to be issued and said taxes to be levied, pledged, assessed, and collected under the constitution and laws of the State of Texas including the Texas Education Code?

IRVING ISD – PROPOSITION D

Shall the Board of Trustees (the “Board”) of Irving Independent School District (the “District”) be authorized to issue and sell at any price or prices the bonds of the District in the amount of \$45,000,000 for the construction, acquisition and equipment of three multi-purpose indoor athletic facilities at Irving High School, MacArthur High School and Nimitz High School, which bonds may be issued in

various issues or series, shall mature serially or otherwise not more than 40 years from their date, and shall bear interest at such rate or rates, not to exceed the maximum rate now or hereafter authorized by law, as shall be determined by the Board within the discretion of the Board at the time of issuance; and shall the Board be authorized to levy and pledge, and cause to be assessed and collected, annual ad valorem taxes on all taxable property in the District sufficient, without limit as to rate or amount, to pay the principal of and interest on said bonds and the costs of any credit agreements executed or authorized in anticipation of, in relation to, or in connection with the bonds; said bonds to be issued and said taxes to be levied, pledged, assessed, and collected under the constitution and laws of the State of Texas including the Texas Education Code?

IRVING ISD - Proposition E

Shall the Board of Trustees (the “Board”) of Irving Independent School District (the “District”) be authorized to issue and sell at any price or prices the bonds of the District in the amount of \$83,000,000 for the construction, acquisition, and equipment of a multi-purpose events and exhibition center for use in connection with events including performances, concerts, science and technology exhibitions and convocations, which bonds may be issued in various issues or series, shall mature serially or otherwise not more than 40 years from their date, and shall bear interest at such rate or rates, not to exceed the maximum rate now or hereafter authorized by law, as shall be determined by the Board within the discretion of the Board at the time of issuance; and shall the Board be authorized to levy and pledge, and cause to be assessed and collected, annual ad valorem taxes on all taxable property in the District sufficient, without limit as to rate or amount, to pay the principal of and interest on said bonds and the costs of any credit agreements executed or authorized in anticipation of, in relation to, or in connection with the bonds; said bonds to be issued and said taxes to be levied, pledged, assessed, and collected under the constitution and laws of the State of Texas, including the Texas Education Code?

Section 3. Official Ballot.

- (a) Voting at the Election, and early voting therefor, shall be by the use of the lawfully approved Dallas County, Texas (“Dallas County” or the “County”) voting systems and ballots.
- (b) The preparation of the necessary equipment and the official ballots for the Election shall conform to the requirements of the Code so as to permit the electors to vote “FOR” or “AGAINST” each Proposition which shall be set forth on the ballots substantially in the following form:

IRVING ISD – PROPOSITION A

- FOR) “THE ISSUANCE OF \$538,750,000 OF BONDS FOR THE CONSTRUCTION, ACQUISITION, RENOVATION AND
- AGAINST) EQUIPMENT OF SCHOOL BUILDINGS IN THE DISTRICT, INCLUDING EQUIPMENT USED FOR SCHOOL SAFETY AND SECURITY PURPOSES, A NEW CROCKETT MIDDLE SCHOOL, A NEW FARINE ELEMENTARY SCHOOL, A NEW BARTON ELEMENTARY SCHOOL, A CAREER AND TECHNICAL EDUCATION CENTER AND FOR THE PURCHASE OF THE NECESSARY SITES FOR SCHOOL BUILDINGS, AND THE LEVYING OF A TAX SUFFICIENT TO PAY THE PRINCIPAL OF AND INTEREST ON THE BONDS AND THE COSTS OF ANY CREDIT AGREEMENTS EXECUTED IN CONNECTION WITH THE BONDS. THIS IS A PROPERTY TAX INCREASE.”

IRVING ISD – PROPOSITION B

- FOR) “THE ISSUANCE OF \$18,000,000 OF BONDS FOR THE ACQUISITION, IMPROVEMENT, EQUIPMENT AND UPDATING
- AGAINST) OF TECHNOLOGY, INCLUDING COMPUTERS AND TABLET DEVICES FOR STUDENTS AND THE DISTRICT, AND THE LEVYING OF A TAX SUFFICIENT TO PAY THE PRINCIPAL OF AND INTEREST ON THE BONDS AND THE COSTS OF ANY CREDIT AGREEMENTS EXECUTED IN CONNECTION WITH THE BONDS. THIS IS A PROPERTY TAX INCREASE.”

IRVING ISD – PROPOSITION C

- FOR) “THE ISSUANCE OF \$17,000,000 OF BONDS FOR THE CONSTRUCTION, ACQUISITION AND EQUIPMENT OF A NEW
- AGAINST) STUDENT TRANSPORTATION AND LOGISTICS CENTER, AND THE LEVYING OF A TAX SUFFICIENT TO PAY THE PRINCIPAL OF AND INTEREST ON THE BONDS AND THE COSTS OF ANY CREDIT AGREEMENTS EXECUTED IN CONNECTION WITH THE BONDS. THIS IS A PROPERTY TAX INCREASE.”

IRVING ISD – PROPOSITION D

- FOR) “THE ISSUANCE OF \$45,000,000 OF BONDS FOR THE CONSTRUCTION, ACQUISITION AND EQUIPMENT OF THREE
- AGAINST) MULTI-PURPOSE INDOOR ATHLETIC FACILITIES AT IRVING HIGH SCHOOL, MACARTHUR HIGH SCHOOL AND NIMITZ HIGH SCHOOL, AND THE LEVYING OF A TAX SUFFICIENT TO PAY THE PRINCIPAL OF AND INTEREST ON THE BONDS AND THE COSTS OF ANY CREDIT AGREEMENTS EXECUTED IN CONNECTION WITH THE BONDS. THIS IS A PROPERTY TAX INCREASE.”

IRVING ISD – PROPOSITION E

- FOR) “THE ISSUANCE OF \$83,000,000 OF BONDS FOR THE CONSTRUCTION, ACQUISITION, AND EQUIPMENT OF A
- AGAINST) MULTI-PURPOSE EVENTS AND EXHIBITION CENTER FOR USE IN CONNECTION WITH EVENTS INCLUDING PERFORMANCES, CONCERTS, SCIENCE AND TECHNOLOGY EXHIBITIONS AND CONVOCATIONS, AND THE LEVYING OF A TAX SUFFICIENT TO PAY THE PRINCIPAL OF AND INTEREST ON THE BONDS AND THE COSTS OF ANY CREDIT AGREEMENTS EXECUTED IN CONNECTION WITH THE BONDS. THIS IS A PROPERTY TAX INCREASE.”

Section 4. Bilingual Election Materials. All notices, instructions, and ballots pertaining to the Election shall be furnished to voters in English, Spanish and Vietnamese in compliance with the Federal Voting Rights Act of 1965, as amended (the “Voting Rights Act”), and the Code, including particularly Chapter 272 of the Code pertaining to bilingual requirements.

Section 5. Persons Qualified to Vote. All resident, qualified electors of the District shall be eligible to vote at the Election.

Section 6. Election Precincts, Voting Locations and Voting Hours on Election Day. The election precincts for the Election shall consist of the territory within the boundaries of the District situated within one or more County election precincts located wholly or partially within the District. The precinct numbers for the District’s election precincts shall be the same as those assigned by the County to the County election precincts. The polling places for the Election are hereby designated to be those locations identified by the Elections Administrator (as defined herein). Voting on Election Day shall be conducted at the polling locations for the precincts designated on Exhibit A attached hereto, with such locations being incorporated herein by reference and made a part hereof for all purposes; provided, however, such locations may be changed if so directed by the Elections Administrator without further action of the District. Dallas County or its Elections Administrator are hereby authorized and directed to make such changes in polling locations as may be necessary for the proper conduct of the Election, without further action by the District, and the President of the Board or his/her designee is hereby authorized to update

Exhibit A to reflect the locations designated by Dallas County or its Elections Administrator, which locations are hereby approved. Each polling place shall be open from 7:00 a.m. to 7:00 p.m. on Election Day.

Section 7. Elections Administrator; Early Voting Clerk; Early Voting Locations, Dates and Times.

(a) Michael Scarpello, the Dallas County Elections Administrator (the “Elections Administrator”) is hereby appointed as the Early Voting Clerk for purposes of this Election (the “Early Voting Clerk”) and appointed Elections Administrator for the District and agent for the custodian of voted ballots in the jurisdiction.

(b) The address for the Early Voting Clerk of Dallas County is Dallas County Elections Administration, 1520 Round Table Drive, Dallas, Texas 75247, and the Early Voting Clerk may be reached at: (i) Telephone:(469) 627-8683, (ii) Email: dallascountyvotes@dallascounty.org, and (iii) Website: <https://www.dallascountyvotes.org/>.

(c) Applications for early voting by mail shall be submitted to the Elections Administrator by regular mail to Michael Scarpello, Dallas County Election, Attn: Early Voting Clerk, 1520 Round Table Drive, Dallas, Texas 75247, or by common or contract carrier to Michael Scarpello, Dallas County Election, Attn: Early Voting Clerk, 1520 Round Table Drive, Dallas, Texas 75247.

(d) The main early voting polling place for Dallas County is hereby designated to be Elections Training/Warehouse 1460 Round Table Dr. Dallas Tx 75247

(e) Early voting by personal appearance for all election precincts shall be held at the locations, at the times and on the days set forth in Exhibit B, attached hereto and incorporated herein, or at such other locations, times, and days as hereafter may be designated by the County or Elections Administrator as provided in the Election Agreement without further action by the District. The President of the Board or his/her designee is hereby authorized to update Exhibit B to reflect the locations and times designated by the County or the Elections Administrator, and such locations are hereby approved.

(f) The Elections Administrator and/or Early Voting Clerk are hereby authorized to appoint the members of the early voting ballot board and the presiding judges and alternate judges for each polling location in accordance with the requirements of the Code. Each of the presiding judges shall be authorized to approve the necessary election clerks to assist in conducting the Elections.

(g) Voting times may be changed if so directed by the Elections Administrator without further action of the District. The Elections Administrator is hereby authorized and directed to make such changes in voting hours as may be necessary for the proper conduct of the Election.

Section 8. Joint Election. The District has determined that it is in the best interest of the District to participate in a joint election with other governmental entities in the County holding elections on Election Day and contract with the Elections Administrator for election services (the “Election Agreement”).

Section 9. Appointment of Election Officers. The election judges, alternate judges, clerks, members of the early voting ballot board, the central counting station officials, and other personnel necessary for conducting the Election shall be appointed, election judges and alternate judges may be changed, and the central counting station shall be established and staffed all as provided in the Election Agreement and such actions are hereby approved. Further, the Board hereby authorizes the President of the Board to appoint any such other officials not designated herein or appointed pursuant to the Election Agreement as are necessary and appropriate to conduct the Election in accordance with the Code.

Section 10. Notice of Election. Notice of the Election shall be given by: (i) publishing a substantial copy of this Order, in English, Spanish and Vietnamese one time not earlier than the thirtieth (30th) day nor later than the tenth (10th) day prior to the date set for the Election, in a newspaper published in the District (or that otherwise complies with applicable law), (ii) posting a copy of this Order and the Voter Information Documents (as hereinafter defined), in English, Spanish and Vietnamese, on the bulletin board used for posting notices of meetings of the Board and in at least three (3) other public places within the boundaries of the District, not later than the twenty-first (21st) day prior to the date set for the Election, and (iii) posting a copy of this Order and the Voter Information Documents, in English, Spanish and Vietnamese on the District's website, prominently and together with the notice of the Election, the contents of the Propositions and any sample ballot prepared for the election, not later than the twenty-first (21st) day prior to the date set for the Election through Election Day. Additionally, on Election Day and during early voting by personal appearance, this Order and the Voter Information Documents shall be posted in a prominent location at each polling place. Notice of the Election shall also be provided to the County Clerk and voter registrar of Dallas County not later than the sixtieth (60th) day before the Election Day; which notice the County is hereby authorized and directed to post to its website not later than the twenty-first (21st) day prior to Election Day. Notice of the Election shall be posted to the District's internet website not later than the twenty-first (21st) day before the election, in compliance with Section 4.009, Texas Election Code, as amended. The website for the District can be found at www.irvingisd.net.

Section 11. Conduct of Election. The Election shall be held in accordance with the Code, except as modified by the Texas Education Code, the Texas Government Code, and the Voting Rights Act, including particularly Chapter 272 of the Code pertaining to bilingual requirements.

Section 12. Information Required by Section 3.009 of the Election Code.

(a) District's Outstanding Debt. As of the date of this Order, the District's aggregate principal amount of outstanding tax-supported debt was \$314,700,000 and the aggregate amount of outstanding interest on such tax-supported debt was \$79,905,633.33. As of the date of this Order, for fiscal year 2022-23 the District's total ad valorem tax rate is \$1.1474 per \$100 of assessed valuation, which is made up of a maintenance and operations tax rate of \$0.9056 per \$100 of assessed valuation and a debt service tax rate of \$0.2418 per \$100 of assessed valuation of taxable property in the District.

(b) Issuance of New Debt. The District intends to issue the bonds authorized by the Propositions over a period of years in a manner and in accordance with a schedule to be determined

by the Board based upon a number of factors, including, but not limited to, the then current needs of the District, demographic changes, prevailing market conditions, assessed valuations of property in the District, the use of variable rate debt and management of the District's short-term and long-term interest rate exposure. Market conditions, demographics and assessed valuations of property vary based upon a number of factors beyond the District's control, and the use of variable rate debt involves periodic adjustments in interest rates that vary based on market conditions and contractual obligations. Therefore, the District cannot and does not guarantee a particular interest rate or tax rate associated with the bonds authorized by the Propositions. As such, the information contained in this paragraph is provided solely for illustrative purposes and does not establish any limitations or restrictions or create a contract with the voters. The District estimates that, based on the District's current taxable assessed valuation, current market conditions as of the date of this Order, and estimated future growth in the District's taxable assessed valuation, if the Propositions were approved and all of the bonds authorized by the Propositions were issued in accordance with the District's current projected plan of finance, the maximum interest rate on the bonds is not expected to exceed 6%.

(c) Additional Information Required by Section 3.009 of the Code. The additional information required by Section 3.009 of the Code is located in Sections 2 and 3 of this Order.

Section 13. Voter Information Documents. The Board hereby approves a voter information document for each Proposition (collectively, the "Voter Information Documents"), in substantially the forms presented to the Board, with such changes as may be approved by the President of the Board, the Superintendent of the District, or their designee, acting on behalf of the Board, in consultation with the District's general counsel, bond counsel, and financial advisor, as prescribed by Section 1251.052(b), Texas Government Code.

The President of the Board, the Superintendent of the District, or their designee, acting on behalf of the Board, is further authorized and directed to post or provide for the posting of the Voter Information Documents in the manner provided under Section 10 of this Order, and additionally on the District's website in an easily accessible manner beginning not later than the twenty-first (21st) day before the date set for the Election and ending on the day after Election Day.

Section 14. Findings and Determinations. The Board finds and determines that the facilities and equipment to be acquired, constructed, renovated or equipped pursuant to Proposition A are predominately for required classroom instruction and essential administrative operations for faculty and staff, gymnasiums, playgrounds or play areas, equipment used for school security purposes, and/or technology infrastructure integral to the construction of a facility.

Section 15. Necessary Actions. The President of the Board or the Superintendent or his designee, acting on behalf of the Board, in consultation with the District's attorney and bond counsel is hereby authorized and directed to take any and all actions necessary to comply with the provisions of the Code and the Voting Rights Act in carrying out and conducting the Election, whether or not expressly authorized herein, including making changes or additions to polling places or procedures to the extent required or desirable as determined by the Elections Administrator.

Section 16. Severability. If any provision, section, subsection, sentence, clause or phrase of this Order, or the application of same to any person or set of circumstances is for any reason held to be unconstitutional, void, invalid, or unenforceable, neither the remaining portions of this Order nor their application to other persons or sets of circumstances shall be affected thereby, it being the intent of the Board in adopting this Order that no portion hereof or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness, invalidity or unenforceability of any other portion hereof, and all provisions of this Order are declared to be severable for that purpose.

Section 17. Effective Date. This Order shall take effect immediately upon its approval.

[Signature Page Follows]

PASSED AND APPROVED the ___ day of _____, 2023.

President, Board of Trustees
Irving Independent School District

ATTEST:

Secretary, Board of Trustees
Irving Independent School District

[SEAL]

EXHIBIT A
ELECTION DAY SCHEDULE LOCATIONS
Saturday, May 6, 2023 – Polls are open from 7:00 a.m. to 7:00 p.m.



Dallas County Elections

Election Day Vote Center Locations

Vote Center #	Vote Center Name	Address	City	Zip
V1001	SAM TASBY MIDDLE SCHOOL	7001 FAIR OAKS AVE	DALLAS	75231
V1002	VICKERY BAPTIST CHURCH	5814 RIDGECREST RD	DALLAS	75231
V1003	HAMILTON PARK UNITED METHODIST CHURCH	11881 SCHROEDER DR	DALLAS	75243
V1004	FOREST MEADOW JR HIGH SCHOOL	9373 WHITEHURST DR	DALLAS	75243
V1005	NEW MOUNT ZION BAPTIST CHURCH	9530 SHEPHERD RD	DALLAS	75243
V1006	MOSS HAVEN ELEM SCHOOL	9202 MOSS FARM LN	DALLAS	75243
V1008	LEE MCSHAN JR ELEMENTARY SCHOOL	8307 MEADOW RD	DALLAS	75231
V1013	NORTH DALLAS HIGH SCHOOL	3120 N HASKELL AVE	DALLAS	75204
V1015	MULTIPLE CAREERS MAGNET CTR	4528 RUSK AVE	DALLAS	75204
V1019	SOLAR PREPARATORY SCHOOL FOR GIRLS	2617 N HENDERSON AVE	DALLAS	75206
V1020	BEN MILAM ELEM SCH - DISD	4200 MCKINNEY AVE	DALLAS	75205
V1022	OAKLAWN BRANCH LIBRARY	4100 CEDAR SPRINGS RD	DALLAS	75219
V1023	THE FATHER'S CHURCH	2707 ABRAMS RD	DALLAS	75214
V1027	AUDELIA CREEK ELEM SCHOOL	12600 AUDELIA RD	DALLAS	75243
V1029	RICHLAND COLLEGE-LECROY CENTER	12800 ABRAMS RD	DALLAS	75243
V1030	A M AIKIN ELEM SCHOOL	12300 PLEASANT VALLEY DR	DALLAS	75243
V1032	NORTHWOOD HILLS ELEM SCH	14532 MEANDERING WAY	DALLAS	75254
V1033	SPRING VALLEY ELEM SCHOOL	13535 SPRING GROVE AVE	DALLAS	75240
V1036	RISD ACADEMY	13630 COIT RD	DALLAS	75240
V1040	DALLAS FIRE STATION #57	9666 FERRIS BRANCH BLVD	DALLAS	75238
V1043	SKYVIEW ELEM SCHOOL	9229 MEADOWKNOLL DR	DALLAS	75243
V1045	PERSONALIZED LEARN. ACADEMY@HIGHLAND MDW ES	8939 WHITEWING LN	DALLAS	75238
V1047	MARTHA T REILLY ELEM	11230 LIPPITT AVE	DALLAS	75218
V1049	MERRIMAN PARK ELEM SCHOOL	7101 WINEDALE DR	DALLAS	75231
V1052	LOCHWOOD BRANCH LIBRARY	11221 LOCHWOOD BLVD	DALLAS	75218
V1054	CASA VIEW ELEM SCHOOL	2100 N FAROLA DR	DALLAS	75228
V1056	CHARLES A GILL ELEM SCH	10910 FERGUSON RD	DALLAS	75228

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Locations are subject to change

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EXHIBIT A
ELECTION DAY SCHEDULE LOCATIONS
Saturday, May 6, 2023 – Polls are open from 7:00 a.m. to 7:00 p.m.



Dallas County Elections

Election Day Vote Center Locations

Vote Center #	Vote Center Name	Address	City	Zip
V1057	ST PIUS X CHURCH PARISH	3030 GUS THOMASSON RD	DALLAS	75228
V1058	BRYAN ADAMS HIGH SCHOOL	2403 MILLMAR DR	DALLAS	75228
V1059	REINHARDT ELEM SCHOOL	10122 LOSA DR	DALLAS	75218
V1060	ALEX SANGER PREPARATORY SCHOOL	8410 SAN LEANDRO DR	DALLAS	75218
V1061	W H GASTON MIDDLE SCHOOL	9565 MERCER DR	DALLAS	75228
V1063	GEORGE TRUETT ELEM SCH	1811 GROSS RD	DALLAS	75228
V1070	GRACE UNITED METH CHURCH	4105 JUNIUS ST	DALLAS	75246
V1071	LAKEWOOD BRANCH LIBRARY	6121 WORTH ST	DALLAS	75214
V1073	THE CHURCH AT JUNIUS HEIGHTS	5429 REIGER AVE	DALLAS	75214
V1074	SAMUELL GRAND REC CENTER	6220 E GRAND AVE	DALLAS	75223
V1076	EDUARDO MATA MONTESSORI SCHOOL	7420 LA VISTA DR	DALLAS	75214
V1078	BAYLES ELEM SCHOOL	2444 TELEGRAPH AVE	DALLAS	75228
V1079	S S CONNER ELEM SCHOOL	3037 GREENMEADOW DR	DALLAS	75228
V1081	OWENWOOD FARM & NEIGHBOR SPACE	1451 JOHN WEST RD	DALLAS	75228
V1083	COLONIAL BAPTIST CHURCH	6459 SCYENE RD	DALLAS	75227
V1084	EDNA ROWE ELEM SCHOOL	4918 HOVENKAMP DR	DALLAS	75227
V1085	URBAN PARK ELEM SCHOOL	6901 MILITARY PKWY	DALLAS	75227
V1087	SKYLINE HIGH SCHOOL	7777 FORNEY RD	DALLAS	75227
V1088	SKYLINE BRANCH LIBRARY	6006 EVERGLADE RD	DALLAS	75227
V1090	SAN JACINTO ELEM SCHOOL	7900 HUME DR	DALLAS	75227
V1091	ANNIE WEBB BLANTON	AVE	DALLAS	75227
V1092	EDWARD TITCHE ELEM SCHOOL	9560 HIGHFIELD DR	DALLAS	75227
V1093	NUEVA VIDA LIFE ASSEMBLY	10747 BRUTON RD	DALLAS	75217
V1094	SYLVIA MENDEZ (CREW) LEADERSHIP ACADEMY	1515 N JIM MILLER RD	DALLAS	75217
V1095	NATHANIEL HAWTHORNE SCHOOL	7800 UMPHRESS RD	DALLAS	75217
V1096	EASTFIELD COLLEGE PLEASANT GROVE CAMPUS	802 S BUCKNER BLVD	DALLAS	75217
V1097	W W SAMUELL HIGH SCHOOL	8928 PALISADE DR	DALLAS	75217
V1098	YMLA @ FLORENCE MIDDLE SCHOOL	1625 N MASTERS DR	DALLAS	75217

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Locations are subject to change

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EXHIBIT A
ELECTION DAY SCHEDULE LOCATIONS
Saturday, May 6, 2023 – Polls are open from 7:00 a.m. to 7:00 p.m.



Dallas County Elections

Election Day Vote Center Locations

Vote Center #	Vote Center Name	Address	City	Zip
V1100	E B COMSTOCK MIDDLE SCHOOL	7044 HODDE ST	DALLAS	75217
V1101	PLEASANT GROVE LIBRARY	7310 LAKE JUNE RD	DALLAS	75217
V1102	B H MACON ELEM SCHOOL	650 HOLCOMB RD	DALLAS	75217
V1104	WILLIAM ANDERSON ELEM SCH	620 N ST AUGUSTINE RD	DALLAS	75217
V1107	RICHARD LAGOW ELEM SCHOOL	637 EDGEWORTH DR	DALLAS	75217
V1108	H GRADY SPRUCE HIGH SCHOOL	9733 OLD SEAGOVILLE RD	DALLAS	75217
V1109	SURE FOUNDATION BAPTIST CHURCH	8601 FIRESIDE DR	DALLAS	75217
V1116	EDWIN J KIEST ELEM SCHOOL	2611 HEALEY DR	DALLAS	75228
V1118	IGNITE MIDDLE SCHOOL	2211 CADDO ST	DALLAS	75204
V1119	ST LUKE COMMUNITY UMC	5710 E R L THORNTON FRWY	DALLAS	75223
V1120	SOLAR PREPARATORY SCHOOL FOR BOYS	1802 MOSER AVE	DALLAS	75206
V1121	LIVING WATERS CHURCH OF GOD	11110 SHILOH RD	DALLAS	75228
V1128	LAKE HIGHLANDS HIGH SCHOOL	9449 CHURCH RD	DALLAS	75238
V1134	FORESTER FIELD HOUSE	8233 MILITARY PKWY	DALLAS	75227
V1300	ED VANSTON MIDDLE SCHOOL	3230 KARLA DR	MESQUITE	75150
V1301	FLORENCE RECREATION CENTER	2501 WHITSON WAY	MESQUITE	75150
V1302	VERNON PRICE ELEM SCHOOL	630 STROUD LN	GARLAND	75043
V1303	EASTFIELD COLLEGE-MAIN CAMPUS, C BLDG	3737 MOTLEY DR	MESQUITE	75150
V1304	GOODBAR RECREATION CENTER	3000 CONCORD DR	MESQUITE	75150
V1305	ZACK MOTLEY ELEM SCHOOL	3719 MOON DR	MESQUITE	75150
V1308	RANGE ELEM SCHOOL	4060 EMERALD DR	MESQUITE	75150
V1310	TOSCH ELEM SCHOOL	2424 LARCHMONT DR	MESQUITE	75150
V1311	J C RUGEL ELEM SCHOOL	2701 SYBIL DR	MESQUITE	75149
V1312	GALLOWAY ELEM SCHOOL	200 CLARY DR	MESQUITE	75149
V1314	WEST MESQUITE HIGH SCHOOL	2500 MEMORIAL PKWY	MESQUITE	75149
V1500	DOVER ELEM SCHOOL	700 DOVER DR	RICHARDSON	75080
V1501	PROFESSIONAL DEVELOPMENT CTR-RISD	701 W BELT LINE RD	RICHARDSON	75080
V1502	MATH/SCIENCE TECHNOLOGY MAGNET-RISD	450 ABRAMS RD	RICHARDSON	75081

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Locations are subject to change

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EXHIBIT A
ELECTION DAY SCHEDULE LOCATIONS
Saturday, May 6, 2023 – Polls are open from 7:00 a.m. to 7:00 p.m.



Dallas County Elections

Election Day Vote Center Locations

Vote Center #	Vote Center Name	Address	City	Zip
V1503	RICHLAND ELEM SCHOOL	550 PARK BEND DR	RICHARDSON	75081
V1700	BRADFIELD REC CENTER	1146 CASTLE DR	GARLAND	75040
V1701	BUSSEY MIDDLE SCHOOL	1204 TRAVIS ST	GARLAND	75040
V1702	GOLDEN MEADOWS ELEM SCHOOL	1726 TRAVIS ST	GARLAND	75042
V1703	A R DAVIS ELEM SCHOOL	1621 MCCALLUM DR	GARLAND	75042
V1705	O. HENRY ELEMENTARY SCHOOL	4100 TYNES DR	GARLAND	75042
V1706	BRADFIELD ELEM SCHOOL-GISD	3817 BUCKNELL DR	GARLAND	75042
V1708	RICHLAND COLLEGE - GARLAND CAMPUS	675 W WALNUT ST	GARLAND	75040
V1709	AUSTIN ACADEMY	1125 BEVERLY DR	GARLAND	75040
V1710	KIMBERLIN ACADEMY	1520 CUMBERLAND DR	GARLAND	75040
V1711	GRANGER RECREATION CENTER	1310 W AVE F	GARLAND	75040
V1712	WILLIAMS ELEM SCHOOL	1821 OLD GATE LN	GARLAND	75042
V1713	MEMORIAL PATHWAY ACADEMY	2825 S FIRST ST	GARLAND	75041
V1715	WATSON TECHNOLOGY CENTER	2601 DAIRY RD	GARLAND	75041
V1716	SOUTH GARLAND HIGH SCHOOL	600 COLONEL DR	GARLAND	75043
V1717	CLASSICAL CENTER @ BRANDENBURG MS	626 NICKENS RD	GARLAND	75043
V1718	SOUTHGATE ELEM SCHOOL	1115 MAYFIELD AVE	GARLAND	75041
V1719	MONTCLAIR ELEM SCHOOL	5200 BROADMOOR DR	GARLAND	75043
V1720	O'BANION MIDDLE SCHOOL	700 BIRCHWOOD DR	GARLAND	75043
V1722	CLASSICAL CENTER AT VIAL ELEM SCHOOL	126 CREEKVIEW DR	GARLAND	75043
V1723	SOUTH GARLAND BRANCH LIBRARY	4845 BROADWAY BLVD	GARLAND	75043
V1726	ROUTH ROACH ELEM SCHOOL	1811 MAYFIELD AVE	GARLAND	75041
V1728	SAM HOUSTON MIDDLE SCHOOL	2232 SUSSEX DR	GARLAND	75041
V2002	THOMAS C MARSH PREPARATORY ACADEMY	3838 CROWN SHORE DR	DALLAS	75244
V2003	W T WHITE HIGH SCHOOL	4505 RIDGESIDE DR	DALLAS	75244
V2004	NATHAN ADAMS ELEM SCHOOL	12600 WELCH RD	DALLAS	75244
V2005	MARSH LANE BAPTIST CHURCH	10716 MARSH LANE	DALLAS	75229
V2006	HARRY C WITHERS ELEM SCHOOL	3959 NORTHAVEN RD	DALLAS	75229

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Locations are subject to change

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EXHIBIT A
ELECTION DAY SCHEDULE LOCATIONS
Saturday, May 6, 2023 – Polls are open from 7:00 a.m. to 7:00 p.m.



Dallas County Elections

Election Day Vote Center Locations

Vote Center #	Vote Center Name	Address	City	Zip
V2007	MIDWAY HILLS CHRISTIAN CHURCH	11001 MIDWAY RD	DALLAS	75229
V2008	JOHN J PERSHING ELEM SCHOOL	5715 MEADERS LN	DALLAS	75229
V2009	L G CIGARROA ELEM SCHOOL	9990 WEBB CHAPEL RD	DALLAS	75220
V2010	EDWARD CARY MIDDLE SCHOOL	3978 KILLION DR	DALLAS	75229
V2011	WALNUT HILL REC CENTER	10011 MIDWAY RD	DALLAS	75229
V2013	LOVERS LANE UNITED METHODIST CHURCH	9200 INWOOD RD	DALLAS	75220
V2016	UNITY CHURCH OF DALLAS	6525 FOREST LN	DALLAS	75230
V2018	NORTHAVEN UN METHODIST CHURCH	11211 PRESTON RD	DALLAS	75230
V2019	GEORGE B DEALEY MONTESSORI ACADEMY	6501 ROYAL LN	DALLAS	75230
V2020	ARTHUR KRAMER ELEM SCHOOL	7131 MIDBURY DR	DALLAS	75230
V2021	HILLCREST HIGH SCHOOL	9924 HILLCREST RD	DALLAS	75230
V2023	BENJAMIN FRANKLIN - IEA	6920 MEADOW RD	DALLAS	75230
V2026	PRESTON HOLLOW UN METHODIST CHURCH	6315 WALNUT HILL LN	DALLAS	75230
V2027	OUR REDEEMER LUTHERAN CHURCH	7611 PARK LN	DALLAS	75225
V2029	WESTMINISTER PRESBYTERIAN CHURCH	8200 DEVONSHIRE	DALLAS	75209
V2030	THE MUSEUM OF BIBLICAL ART	7500 PARK LN	DALLAS	75225
V2032	SKILLMAN SOUTHWESTERN BRANCH LIBRARY	5707 SKILLMAN ST	DALLAS	75206
V2034	HENRY W LONGFELLOW - CEA	5314 BOAZ ST	DALLAS	75209
V2035	MOCKINGBIRD COMMUNITY CHURCH	5470 ELLSWORTH AVE	DALLAS	75206
V2036	ZION LUTHERAN CHURCH	6121 E LOVERS LN	DALLAS	75214
V2038	GENEVA HEIGHTS ELEMENTARY	2911 DELMAR AVE	DALLAS	75206
V2040	ST ANDREWS PRESBYTERIAN CHURCH	3204 SKILLMAN ST	DALLAS	75206
V2041	UNIVERSITY OF TEXAS-DALLAS, VISITOR CTR	800 W CAMPBELL RD	RICHARDSON	75080
V2042	PARKHILL JR HIGH SCHOOL	16500 SHADYBANK DR	DALLAS	75248
V2043	BRENTFIELD PRIMARY SCHOOL	6767 BRENTFIELD DR	DALLAS	75248
V2044	TEXAS A&M RESEARCH EXT CTR	17360 COIT RD	DALLAS	75252
V2047	JAMES BOWIE ELEM SCHOOL-RISD	7643 LA MANGA DR	DALLAS	75248
V2048	DALLAS FIRE STATION #7	6010 DAVENPORT RD	DALLAS	75248

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Locations are subject to change

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EXHIBIT A
ELECTION DAY SCHEDULE LOCATIONS
Saturday, May 6, 2023 – Polls are open from 7:00 a.m. to 7:00 p.m.



Dallas County Elections

Election Day Vote Center Locations

Vote Center #	Vote Center Name	Address	City	Zip
V2050	PRESTONWOOD ELEM SCHOOL	6525 LA COSA DR	DALLAS	75248
V2051	SPRING CREEK ELEM-RISD	7667 ROUNDROCK RD	DALLAS	75248
V2052	FRETZ PARK LIBRARY	6990 BELT LINE RD	DALLAS	75254
V2056	KING OF GLORY LUTHERAN CHURCH	6411 LBJ FWY	DALLAS	75240
V2058	PARK CENTRAL BAPTIST CHURCH	7777 LBJ FWY	DALLAS	75240
V2059	BETHANY LUTHERAN CHURCH	10045 AUDELIA RD	DALLAS	75238
V2060	NORTHLAKE ELEM SCH - RISD	10059 RAVENSWAY DR	DALLAS	75238
V2061	LAKE HIGHLANDS ELEM SCHOOL	9501 FERNDAL RD	DALLAS	75238
V2062	LAKE HIGHLANDS JR HIGH	10301 WALNUT HILL LN	DALLAS	75238
V2063	WALLACE ELEM SCHOOL-RISD	9921 KIRKHAVEN DR	DALLAS	75238
V2064	HIGHLAND OAKS CHURCH OF CHRIST	505 EASTON RD	DALLAS	75218
V2065	VICTOR HEXTER ELEM SCHOOL	9720 WATERVIEW RD	DALLAS	75218
V2066	LAKE HIGHLANDS NORTH REC CTR	9940 WHITE ROCK TRL	DALLAS	75238
V2067	L L HOTCHKISS ELEM SCHOOL	6929 TOWN NORTH DR	DALLAS	75231
V2068	DAN D ROGERS ELEM SCHOOL	5314 ABRAMS RD	DALLAS	75214
V2069	RIDGEWOOD REC CENTER	6818 FISHER RD	DALLAS	75214
V2071	LAKEWOOD ELEM SCHOOL	3000 HILLBROOK ST	DALLAS	75214
V2072	NORTHRIDGE PRESBYTERIAN CHURCH	6920 BOB-O-LINK DR	DALLAS	75214
V2073	BATH HOUSE CULTURAL CENTER	521 E LAWYER DR	DALLAS	75218
V2077	E D WALKER MIDDLE SCHOOL	12532 NUESTRA DR	DALLAS	75230
V2079	ANNE FRANK ELEM SCHOOL	5201 CELESTIAL RD	DALLAS	75254
V2200	CENTRAL COMMONS CHURCH	4711 WESTSIDE DR	DALLAS	75209
V2203	JOHN S ARMSTRONG ELEM	3600 CORNELL AVE	DALLAS	75205
V2220	UNIVERSITY PARK UNITED METHODIST CHURCH	4024 CARUTH BLVD	DALLAS	75225
V2221	JOHN S. BRADFIELD ELEMENTARY	4300 SOUTHERN AVE	DALLAS	75205
V2223	UNIVERSITY PARK SCH-W	3505 AMHERST AVE	DALLAS	75225
V2224	HIGHLAND PARK MIDDLE SCHOOL	3555 GRANADA DR	DALLAS	75205
V2225	SMU/HUGHES-TRIGGS STUDENT CTR	3140 DYER ST	DALLAS	75205

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Locations are subject to change

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EXHIBIT A
ELECTION DAY SCHEDULE LOCATIONS
Saturday, May 6, 2023 – Polls are open from 7:00 a.m. to 7:00 p.m.



Dallas County Elections

Election Day Vote Center Locations

Vote Center #	Vote Center Name	Address	City	Zip
V2226	HIGHLAND PARK ISD ADMIN BLDG	7015 WESTCHESTER DR	DALLAS	75205
V2300	ST ANDREWS EPISCOPAL CHURCH	2783 VALWOOD PKWY	FARMERS BRANCH	75234
V2301	LOOS FIELD HOUSE	3815 SPRING VALLEY RD	ADDISON	75001
V2302	VIVIAN FIELD MIDDLE SCHOOL	13551 DENNIS LN	FARMERS BRANCH	75234
V2303	FARMERS BRANCH RECREATION CENTER	14050 HEARTSIDE PL	FARMERS BRANCH	75234
V2305	FARMERS BRANCH MANSKE LIBRARY	13613 WEBB CHAPEL RD	FARMERS BRANCH	75234
V2306	CHAPEL HILL PREPARATORY SCHOOL	12701 TEMPLETON TRL	DALLAS	75234
V2307	BROOKHAVEN COLLEGE	3939 VALLEY VIEW LN	FARMERS BRANCH	75244
V2310	WEBB CHAPEL UMC	2536 VALLEY VIEW LN	FARMERS BRANCH	75234
V2401	TED POLK MIDDLE SCHOOL	2001 KELLY BLVD	CARROLLTON	75006
V2402	MCCOY ELEMENTARY SCHOOL	2425 MCCOY RD	CARROLLTON	75006
V2403	JERRY R JUNKINS ELEM SCHOOL	2808 RUNNING DUKE DR	CARROLLTON	75006
V2404	BLANTON ELEM SCHOOL	2525 SCOTT MILL RD	CARROLLTON	75006
V2405	NEWMAN SMITH HIGH SCHOOL	2335 N JOSEY LN	CARROLLTON	75006
V2406	KELLER SPRINGS BAPTIST CHUR	3227 KELLER SPRINGS RD	CARROLLTON	75006
V2407	JOSEY RANCH LAKE LIBRARY	1700 KELLER SPRINGS RD	CARROLLTON	75006
V2408	CROSBY RECREATION CENTER	1610 E CROSBY RD	CARROLLTON	75006
V2409	NORTH DALLAS FAMILY CHURCH	1700 S JOSEY LN	CARROLLTON	75006
V2500	GREENWOOD HILLS ELEM SCHOOL	1313 W SHORE DR	RICHARDSON	75080
V2501	CANYON CREEK ELEM SCHOOL	2100 COPPER RIDGE DR	RICHARDSON	75080
V2502	PRAIRIE CREEK ELEM SCHOOL	2120 E PRAIRIE CREEK DR	RICHARDSON	75080
V2503	MOHAWK ELEM SCHOOL	1500 MIMOSA DR	RICHARDSON	75080
V2504	RICHARDSON N JR HIGH SCHOOL	1820 N FLOYD RD	RICHARDSON	75080
V2505	NORTHRICH ELEM SCHOOL	1301 CUSTER RD	RICHARDSON	75080
V2506	ARAPAHO CLASSICAL MAGNET SCHOOL	1300 CYPRESS DR	RICHARDSON	75080
V2507	RICHARDSON HEIGHTS ELEM	101 N FLOYD RD	RICHARDSON	75080
V2508	RICHARDSON TERRACE ELEMENTARY	300 N DOROTHY DR	RICHARDSON	75081
V2509	CARE CHURCH	1504 E CAMPBELL RD	RICHARDSON	75081

Locations are subject to change

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EXHIBIT A
ELECTION DAY SCHEDULE LOCATIONS
Saturday, May 6, 2023 – Polls are open from 7:00 a.m. to 7:00 p.m.



Dallas County Elections

Election Day Vote Center Locations

Vote Center #	Vote Center Name	Address	City	Zip
V2510	YALE ELEM SCHOOL	1900 E COLLINS BLVD	RICHARDSON	75081
V2511	DARTMOUTH ELEM SCHOOL	417 DARTMOUTH LN	RICHARDSON	75081
V2513	SPRINGRIDGE ELEMENTARY SCHOOL	1801 E SPRING VALLEY RD	RICHARDSON	75081
V2514	JESS HARBEN ELEM SCHOOL	600 S GLENVILLE DR	RICHARDSON	75081
V2516	RICHARDSON CIVIC CENTER	411 W ARAPAHO RD	RICHARDSON	75080
V2601	VALLEY RANCH ELEM SCHOOL	9800 RODEO DR	IRVING	75063
V2602	CIMARRON RECREATION CENTER	201 RED RIVER TRL	IRVING	75063
V2603	FREEMAN ELEM SCHOOL-CFBISD	8757 VALLEY RANCH PKWY W	IRVING	75063
V2604	VALLEY RANCH BRANCH LIBRARY	401 CIMARRON TRL	IRVING	75063
V2700	BIG SPRINGS ELEM SCHOOL	3301 W CAMPBELL RD	GARLAND	75044
V2701	SPRINGPARK SPORTS CLUB	3330 SPRINGPARK WAY	GARLAND	75044
V2702	SPRING CREEK ELEM -GISD	1510 SPRING CREEK DR	GARLAND	75040
V2704	NORTH GARLAND BRANCH LIBRARY	3845 N GARLAND AVE	GARLAND	75040
V2705	HICKMAN ELEM SCHOOL	3114 PINEWOOD DR	GARLAND	75044
V2706	WALLACE ETHRIDGE ELEM SCHOOL	2301 SAM HOUSTON DR	GARLAND	75044
V2709	COOPER ELEM SCHOOL	1200 KINGSBRIDGE DR	GARLAND	75040
V2710	LISTER ELEM SCHOOL	3131 MARS DR	GARLAND	75040
V2712	NORTHLAKE ELEM SCHOOL -GISD	1626 BOSQUE DR	GARLAND	75040
V2713	CLUB HILL ELEM SCHOOL	1330 COLONEL DR	GARLAND	75043
V2714	LYLES MIDDLE SCHOOL	4655 S COUNTRY CLUB RD	GARLAND	75043
V2715	NORTHSIDE BAPTIST CHURCH-GA	2510 N GLENBROOK DR	GARLAND	75040
V2801	COPPELL ARTS CENTER	505 TRAVIS ST	COPPELL	75019
V2802	WILSON ELEMENTARY SCHOOL	200 S COPPELL RD	COPPELL	75019
V2803	MOCKINGBIRD ELEM SCHOOL	300 MOCKINGBIRD LN	COPPELL	75019
V2805	COPPELL TOWN CENTER	255 E PARKWAY BLVD	COPPELL	75019
V2807	LAKESIDE ELEM SCHOOL-COISD	1100 VILLAGE PKWY	COPPELL	75019
V2808	COTTONWOOD CREEK ELEM SCH	615 MINYARD DR	COPPELL	75019
V2809	RIVERCHASE ELEM SCHOOL	272 S MACARTHUR BLVD	COPPELL	75019

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Locations are subject to change

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EXHIBIT A
ELECTION DAY SCHEDULE LOCATIONS
Saturday, May 6, 2023 – Polls are open from 7:00 a.m. to 7:00 p.m.



Dallas County Elections

Election Day Vote Center Locations

Vote Center #	Vote Center Name	Address	City	Zip
V2900	ADDISON FIRE STATION # 2	3950 BELTWAY DR	ADDISON	75001
V2902	ADDISON FIRE STATION # 1	4798 AIRPORT PKWY	ADDISON	75001
V2920	COYLE MIDDLE SCHOOL	4500 SKYLINE DR	ROWLETT	75088
V2921	BACK ELEM SCHOOL	7300 BLUEBONNET DR	ROWLETT	75089
V2922	LIBERTY GROVE ELEM SCHOOL	10201 LIBERTY GROVE RD	ROWLETT	75089
V2924	ROWLETT CITY HALL ANNEX	5300 MAIN ST	ROWLETT	75088
V2925	ROWLETT ELEM SCHOOL	3315 CARLA DR	ROWLETT	75088
V2926	HERFURTH ELEM SCHOOL	7500 MILLER RD	ROWLETT	75088
V2927	SCHRADE MIDDLE SCHOOL	6201 DANRIDGE RD	ROWLETT	75089
V2940	CHASE OAKS CHUCH-WOODBRIDGE CAMPUS	2709 3RD ST	SACHSE	75048
V2941	SACHSE SENIOR CENTER	3815 SACHSE RD	SACHSE	75048
V2942	BG HUDSON MIDDLE SCHOOL	4405 HUDSON DR	SACHSE	75048
V3000	WILLIAM B TRAVIS ACADEMY	3001 MCKINNEY AVE	DALLAS	75204
V3003	T W BROWNE MIDDLE SCHOOL	3333 SPRAGUE DR	DALLAS	75233
V3004	DANIEL WEBSTER ELEM SCHOOL	3815 S FRANKLIN ST	DALLAS	75233
V3007	EL CENTRO COLLEGE CAMPUS	801 MAIN ST	DALLAS	75202
V3008	GEORGE L ALLEN SR. COURTS BLDG	600 COMMERCE ST	DALLAS	75202
V3009	EXALL RECREATION CENTER	1355 ADAIR ST	DALLAS	75204
V3011	ST EDWARDS CATHOLIC CHURCH	4033 ELM ST	DALLAS	75226
V3016	Dallas College - BILL J PRIEST Center	1402 CORINTH ST	DALLAS	75215
V3017	MARTIN LUTHER KING JR ARTS ACADEMY	1817 WARREN AVE	DALLAS	75215
V3018	PARK SOUTH YMCA	2500 ROMINE AVE	DALLAS	75215
V3019	JAMES MADISON HIGH SCHOOL	3000 MLK BLVD	DALLAS	75215
V3020	MARTIN LUTHER KING CORE BLDG	2922 MARTIN L KING BLVD	DALLAS	75215
V3022	IRMA RANGEL-YOUNG WOMEN'S SCHOOL	1718 ROBERT B CULLUM BLVD	DALLAS	75210
V3025	MT HOREB BAPTIST CHURCH	3306 CARPENTER AVE	DALLAS	75215
V3026	ST PAUL BAPTIST CHURCH	1600 PEAR ST	DALLAS	75215
V3027	LINCOLN HIGH SCHOOL -CHM	2826 ELSIE FAYE HEGGINS ST	DALLAS	75215

Locations are subject to change

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EXHIBIT A
ELECTION DAY SCHEDULE LOCATIONS
Saturday, May 6, 2023 – Polls are open from 7:00 a.m. to 7:00 p.m.



Dallas County Elections

Election Day Vote Center Locations

Vote Center #	Vote Center Name	Address	City	Zip
V3029	EVANGELIST TEMPLE CHURCH	2627 DORRIS ST	DALLAS	75215
V3032	HECTOR P GARCIA MIDDLE SCHOOL-DISD	700 E 8TH ST	DALLAS	75203
V3034	GREATER MT PLEASANT BAPTIST CHURCH	1403 MORRELL AVE	DALLAS	75203
V3035	F D ROOSEVELT HS OF INNOVATION	525 BONNIE VIEW RD	DALLAS	75203
V3038	THE WAY-TRUTH-LIFE CHRISTIAN CHURCH	1702 S DENLEY DR	DALLAS	75216
V3039	OLIVER W HOLMES MIDDLE SCHOOL	2001 E KIEST BLVD	DALLAS	75216
V3040	GOOD STREET BAPTIST CHURCH	3110 BONNIE VIEW RD	DALLAS	75216
V3042	JOHN NEELY BRYAN ELEM SCHOOL	2001 DEER PATH DR	DALLAS	75216
V3043	PAUL L DUNBAR LANCASTER-KEIST LIBRARY	2008 EAST KIEST BLVD	DALLAS	75216
V3044	W W BUSHMAN ELEM SCHOOL	4200 BONNIE VIEW RD	DALLAS	75216
V3045	GETHSEMANE MISSIONARY BAPTIST CHURCH	4600 SOLAR LN	DALLAS	75216
V3046	JOHN W CARPENTER ELEM SCHOOL	2121 TOSCA LN	DALLAS	75224
V3047	CFNI STUDENT CENTER	444 FAWN RIDGE DR	DALLAS	75224
V3048	SOUTH OAK CLIFF HIGH SCHOOL	3601 S MARSALIS AVE	DALLAS	75216
V3049	CLARA OLIVER ELEM SCHOOL	4010 IDAHO AVE	DALLAS	75216
V3050	H I HOLLAND ELEM SCHOOL @ LISBON	4203 S LANCASTER RD	DALLAS	75216
V3051	FOUNTAIN OF THE LIVING WORD CHURCH	2543 E LEDBETTER DR	DALLAS	75216
V3052	ELISHA M PEASE ELEM SCHOOL	2914 CUMMINGS ST	DALLAS	75216
V3054	W M HAWLEY ATWELL LAW ACADEMY	1303 REYNOLDSTON LN	DALLAS	75232
V3055	ADELLE TURNER ELEM SCHOOL	5505 S POLK ST	DALLAS	75232
V3056	MARK TWAIN LEADERSHIP VANGUARD	724 GREEN COVE LN	DALLAS	75232
V3057	TG TERRY ELEM SCHOOL	6661 GREENSPAN AVE	DALLAS	75232
V3058	ST PAUL LUTHERAN CHURCH	5725 S MARSALIS AVE	DALLAS	75241
V3059	IDEAL FAMILY CHURCH	1000 E REDBIRD LN	DALLAS	75241
V3060	R L THORNTON ELEM SCHOOL	6011 OLD OX RD	DALLAS	75241
V3061	BOML ACADEMY @ A MACEO SMITH	3030 STAG RD	DALLAS	75241
V3062	J N ERVIN ELEM SCHOOL	3722 BLACK OAK DR	DALLAS	75241
V3063	RONALD E MCNAIR ELEM SCHOOL	3150 BAINBRIDGE AVE	DALLAS	75237

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Locations are subject to change

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EXHIBIT A
ELECTION DAY SCHEDULE LOCATIONS
Saturday, May 6, 2023 – Polls are open from 7:00 a.m. to 7:00 p.m.



Dallas County Elections

Election Day Vote Center Locations

Vote Center #	Vote Center Name	Address	City	Zip
V3064	FRIENDSHIP WEST BAPTIST CHURCH	2020 WHEATLAND RD	DALLAS	75232
V3065	UMPHREY LEE ELEM SCHOOL	7808 RACINE DR	DALLAS	75232
V3066	MARTIN WEISS ELEM SCHOOL	8601 WILLOUGHBY BLVD	DALLAS	75232
V3067	DA HULCY STEAM MIDDLE SCHOOL	9339 S POLK ST	DALLAS	75232
V3068	SINGING HILLS REC CENTER	6805 PATROL WAY	DALLAS	75241
V3069	CORNERSTONE COMMUNITY CHURCH	2817 CHERRY VALLEY BLVD	DALLAS	75241
V3070	TOMMIE ALLEN REC CENTER	7071 BONNIE VIEW RD	DALLAS	75241
V3071	HIGHLAND HILLS UN METHODIST CHURCH	3800 SIMPSON STUART RD	DALLAS	75241
V3072	CEDAR VALLEY COLLEGE-M BLDG	3030 N DALLAS AVE	LANCASTER	75134
V3073	HIGHLAND HILLS LIBRARY	6200 BONNIE VIEW RD	DALLAS	75241
V3075	WILMER-HUTCHINS HIGH SCHOOL	5520 LANGDON RD	DALLAS	75241
V3078	PARK IN THE WOODS REC CENTER	6801 MOUNTAIN CREEK PKWY	DALLAS	75249
V3079	HENRIE ELEMENTARY SCHOOL	253 W LAWSON RD	DALLAS	75253
V3080	KLEBERG/RYLIE REC CENTER	1515 EDD RD	DALLAS	75253
V3081	BOOKER T WASHINGTON HIGH SCHOOL	2501 FLORA ST	DALLAS	75201
V3082	W A BLAIR ELEM SCHOOL	7720 GAYGLEN DR	DALLAS	75217
V3083	EBBY HALLIDAY ELEM SCHOOL	10210 TEAGARDEN RD	DALLAS	75217
V3090	JONSSON CENTRAL LIBRARY	1515 YOUNG ST	DALLAS	75201
V3092	THURGOOD MARSHALL REC CENTER	5150 MARK TRAIL WAY	DALLAS	75232
V3097	UNIVERSITY OF NORTH TEXAS AT DALLAS	7300 UNIVERSITY HILLS BLVD	DALLAS	75216
V3100	A E SIMS CEDAR HILL RECREATION CENTER	310 E PARKERVILLE RD	CEDAR HILL	75104
V3102	KIM LEWIS AUXILIARY SERVICES CTR	202 E BELTLINE RD	CEDAR HILL	75104
V3103	BESSIE COLEMAN MIDDLE SCHOOL	1208 E PLEASANT RUN RD	CEDAR HILL	75104
V3104	MADDOX TEACHING & LEARNING CTR	1533 HIGH POINTE LN	CEDAR HILL	75104
V3105	CEDAR HILLS GOVERNMENT CENTER	285 UPTOWN BLVD	CEDAR HILL	75104
V3106	PLUMMER ELEMENTARY SCHOOL	1203 S CLARK RD	CEDAR HILL	75104
V3107	HIGHLANDS ELEM SCHOOL-CHISD	131 SIMS DR	CEDAR HILL	75104
V3108	BRAY ELEMENTARY SCHOOL	218 N BROAD ST	CEDAR HILL	75104

Locations are subject to change

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EXHIBIT A
ELECTION DAY SCHEDULE LOCATIONS
Saturday, May 6, 2023 – Polls are open from 7:00 a.m. to 7:00 p.m.



Dallas County Elections

Election Day Vote Center Locations

Vote Center #	Vote Center Name	Address	City	Zip
V3109	LAKE RIDGE ELEM SCHOOL	1020 LAKE RIDGE PKWY	CEDAR HILL	75104
V3200	H BOB DANIEL SR INTERMEDIATE SCHOOL	1007 SPRINGWOOD DR	DUNCANVILLE	75137
V3201	ALEXANDER ELEMENTARY SCHOOL	510 SOFTWOOD DR	DUNCANVILLE	75137
V3202	DUNCANVILLE LIBRARY	201 JAMES COLLINS BLVD	DUNCANVILLE	75116
V3203	DUNCANVILLE'S FIRST BAPTIST CHURCH	323 W WHEATLAND RD	DUNCANVILLE	75116
V3204	REED MIDDLE SCHOOL	530 E FREEMAN ST	DUNCANVILLE	75116
V3205	BRANDENBURG INTERMEDIATE SCH-DUISD	1903 BLUERIDGE DR	DUNCANVILLE	75116
V3206	BYRD MIDDLE SCHOOL	1040 W WHEATLAND RD	DUNCANVILLE	75116
V3207	ARISE CHURCH	201 W CENTER ST	DUNCANVILLE	75116
V3208	CENTRAL ELEM SCHOOL- DUISD	302 E FREEMAN ST	DUNCANVILLE	75116
V3209	DUNCANVILLE HS PERFORMANCE HALL	900 W CAMP WISDOM RD	DUNCANVILLE	0
V3211	FAIRMEADOWS ELEM SCHOOL	101 E FAIRMEADOWS DR	DUNCANVILLE	75116
V3300	PORTER ELEM SCHOOL	517 VIA AVENIDA	MESQUITE	75150
V3301	DUNFORD REC CENTER	1015 GREEN CANYON DR	MESQUITE	75150
V3302	GEORGIA KIMBALL ELEM	4010 CORYELL WAY	MESQUITE	75150
V3303	DR JC CANNADAY ELEM SCHOOL	2701 CHISOLM TRL	MESQUITE	75150
V3304	POTEET HIGH SCHOOL	3300 POTEET DR	MESQUITE	75150
V3305	MESQUITE CITY HALL	757 N S GALLOWAY AVE	MESQUITE	75149
V3307	W L WILKINSON MIDDLE SCHOOL	2100 CREST PARK DR	MESQUITE	75149
V3309	LAKESIDE ACTIVITY CENTER	101 HOLLEY PARK DR	MESQUITE	75149
V3310	MESQUITE HIGH SCHOOL	300 E DAVIS ST	MESQUITE	75149
V3312	PIRRUNG ELEM SCHOOL	1500 CREEK VALLEY RD	MESQUITE	75181
V3313	J R THOMPSON ELEM SCHOOL	2525 HELEN LN	MESQUITE	75181
V3314	A C NEW MIDDLE SCHOOL	3700 S BELT LINE RD	MESQUITE	75181
V3315	TISINGER ELEM SCHOOL	1701 HILLCREST ST	MESQUITE	75149
V3316	RUTHERFORD REC CENTER	900 RUTHERFORD DR	MESQUITE	75149
V3317	HORN HIGH SCHOOL	3300 E CARTWRIGHT RD	MESQUITE	75181
V3400	BALCH SPRINGS CIVIC CENTER	12400 ELAM RD	BALCH SPRINGS	75180

Locations are subject to change

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EXHIBIT A
ELECTION DAY SCHEDULE LOCATIONS
Saturday, May 6, 2023 – Polls are open from 7:00 a.m. to 7:00 p.m.



Dallas County Elections

Election Day Vote Center Locations

Vote Center #	Vote Center Name	Address	City	Zip
V3404	HICKORY TREE BAPTIST CHURCH	3200 HICKORY TREE RD	BALCH SPRINGS	75180
V3405	HODGES ELEM SCHOOL	14401 SPRING OAKS DR	BALCH SPRINGS	75180
V3408	BALCH SPRINGS RECREATION CENTER	4372 SHEPHERD LN	BALCH SPRINGS	75180
V3500	SUNNYVALE TOWN HALL	127 N COLLINS RD	SUNNYVALE	75182
V3601	FAITH BIBLE CHURCH	1437 W PLEASANT RUN RD	DESOTO	75115
V3604	RUBY YOUNG ELEM SCHOOL	707 YOUNG BLVD	DESOTO	75115
V3605	DISCIPLE CENTRAL COMMUNITY CHURCH	901 N POLK ST	DESOTO	75115
V3606	THE MEADOWS ELEM SCHOOL	1016 THE MEADOWS PKWY	DESOTO	75115
V3607	COCKRELL HILL ELEM SCHOOL	425 S COCKRELL HILL RD	DESOTO	75115
V3609	DESOTO HIGH SCHOOL	600 EAGLE DR	DESOTO	75115
V3611	DESOTO EAST MIDDLE SCHOOL	601 E BELT LINE RD	DESOTO	75115
V3616	BELT LINE CONFERENCE CENTER	200 E BELT LINE RD	DESOTO	75115
V3617	GLENN HEIGHTS CITY HALL	1938 S HAMPTON RD	GLENN HEIGHTS	75154
V3700	COUCH ELEM SCHOOL	4349 WATERHOUSE BLVD	GARLAND	75043
V3702	TOLER ELEM SCHOOL	3520 GUTHRIE RD	GARLAND	75043
V3800	HOUSTON ELEM SCHOOL-LISD	2929 MARQUIS LN	LANCASTER	75134
V3802	PLEASANT RUN ELEM SCHOOL	427 W PLEASANT RUN RD	LANCASTER	75146
V3803	ROLLING HILLS ELEMENTARY SCHOOL	450 ROLLING HILLS PL	LANCASTER	75146
V3805	ROSA PARKS-MILLBROOK ELEM SCHOOL	630 MILLBROOK DR	LANCASTER	75146
V3807	ELSIE ROBERTSON MIDDLE SCHOOL	822 W PLEASANT RUN RD	LANCASTER	75146
V3808	WEST MAIN ELEM SCHOOL	531 W MAIN ST	LANCASTER	75146
V3809	LANCASTER VETERANS MEMORIAL LIBRARY	1600 VETERANS MEMORIAL PKWY	LANCASTER	75134
V3900	MCCOWAN MIDDLE SCHOOL	1500 MAJESTIC MEADOW DR	GLENN HEIGHTS	75154
V3920	FIRST BAPTIST CHURCH-SEAGOVILLE	108 E FARMERS RD	SEAGOVILLE	75159
V3921	SEAGOVILLE CITY HALL	702 N HWY 175	SEAGOVILLE	75159
V3940	WILMER COMMUNITY CENTER	101 DAVIDSON PLZ	WILMER	75172
V3950	HUTCHINS COMMUNITY CENTER	500 W HICKMAN ST	HUTCHINS	75141
V4002	CAILLET ELEM SCHOOL	3033 MERRELL RD	DALLAS	75229

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Locations are subject to change

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EXHIBIT A
ELECTION DAY SCHEDULE LOCATIONS
Saturday, May 6, 2023 – Polls are open from 7:00 a.m. to 7:00 p.m.



Dallas County Elections

Election Day Vote Center Locations

Vote Center #	Vote Center Name	Address	City	Zip
V4004	MARCUS REC CENTER	3003 NORTHAVEN RD	DALLAS	75229
V4006	DEGOLYER ELEM SCHOOL	3453 FLAIR DR	DALLAS	75229
V4010	STEPHEN FOSTER ELEM SCH	3700 CLOVER LN	DALLAS	75220
V4014	SUDIE WILLIAMS TAG ACADEMY	4518 POMONA RD	DALLAS	75209
V4015	NORTH PARK COMMUNITY CORP	4619 W UNIVERSITY BLVD	DALLAS	75209
V4016	K B POLK VANGUARD CENTER ATG	6911 VICTORIA AVE	DALLAS	75209
V4018	MAPLE LAWN ELEM SCHOOL	3120 INWOOD RD	DALLAS	75235
V4019	ARLINGTON PARK RECREATION CENTER	1505 RECORD CROSSING RD	DALLAS	75235
V4022	ESPERANZA HOPE MEDRANO ELEM SCHOOL	2221 LUCAS DR	DALLAS	75219
V4024	L G PINKSTON HIGH SCHOOL	2200 DENNISON ST	DALLAS	75212
V4028	VICTORY CATHEDRAL	3407 N WESTMORELAND RD	DALLAS	75212
V4029	DALLAS COLLEGE-WEST DALLAS CENTER	3330 NORTH HAMPTON RD	DALLAS	75212
V4031	C F CARR ELEM SCHOOL	1952 BAYSIDE ST	DALLAS	75212
V4032	REVERCHON RECREATION CENTER	3505 MAPLE AVE	DALLAS	75219
V4033	DALLAS FIRE STATION #1	1901 IRVING BLVD	DALLAS	75207
V4035	MARGARET B. HENDERSON ELEM SCHOOL	2200 S EDGEFIELD AVE	DALLAS	75224
V4038	HARRELL BUDD ELEM SCHOOL	2121 S MARSALIS AVE	DALLAS	75216
V4039	BEXAR STREET BAPTIST CHURCH	2018 S MARSALIS AVE	DALLAS	75216
V4040	TRINITY HEIGHTS TALENTED & GIFTED	1515 LYNN HAVEN AVE	DALLAS	75216
V4043	THE UNION CHURCH	3410 S POLK ST	DALLAS	75224
V4046	CLINTON P RUSSELL ELEM SCHOOL	3031 S BECKLEY AVE	DALLAS	75224
V4050	MOUNTAIN CREEK LIBRARY	6102 MOUNTAIN CREEK PKWY	DALLAS	75249
V4052	BILHARTZ ELEM SCHOOL	6700 WANDT DR	DALLAS	75236
V4055	LESLIE STEMMONS ELEM SCHOOL	2727 KNOXVILLE ST	DALLAS	75211
V4056	PALABRA DE VIDA CHURCH	2550 W ILLINOIS AVE	DALLAS	75233
V4057	KIEST REC CENTER	3081 S HAMPTON RD	DALLAS	75224
V4060	NANCY JANE COCHRAN ELEMENTARY	6000 KEENELAND PKWY	DALLAS	75211
V4061	L O DONALD ELEM SCHOOL	1218 PHINNEY AVE	DALLAS	75211

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Locations are subject to change

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EXHIBIT A
ELECTION DAY SCHEDULE LOCATIONS
Saturday, May 6, 2023 – Polls are open from 7:00 a.m. to 7:00 p.m.



Dallas County Elections

Election Day Vote Center Locations

Vote Center #	Vote Center Name	Address	City	Zip
V4062	LELIA P COWART ELEM SCHOOL	1515 S RAVINIA DR	DALLAS	75211
V4063	ELMWOOD-EL BUEN SAMARITANO UMC	1315 BERKLEY AVE	DALLAS	75224
V4064	MARTIN WEISS REC CENTER	1111 MARTINDELL AVE	DALLAS	75211
V4065	ARCADIA PARK ELEM SCHOOL	1300 N JUSTIN AVE	DALLAS	75211
V4066	ANSON JONES ELEM SCHOOL	3901 MEREDITH AVE	DALLAS	75211
V4067	GEORGE PEABODY ELEM SCHOOL	3101 RAYDELL PL	DALLAS	75211
V4068	LIDA HOOE ELEM SCHOOL	2419 GLADSTONE DR	DALLAS	75211
V4069	WINNETKA ELEM SCHOOL	1151 S EDGEFIELD AVE	DALLAS	75208
V4070	JOHN F PEELER ELEM SCHOOL	810 S LLEWELLYN AVE	DALLAS	75208
V4071	OAK CLIFF SUB-COURTHOUSE	702 E JEFFERSON BLVD	DALLAS	75203
V4073	PREPARING THE WAY MINISTRIES	2442 W JEFFERSON BLVD	DALLAS	75211
V4074	SUNSET HIGH SCHOOL-ANNEX BUILDING	2021 W TENTH ST	DALLAS	75208
V4075	Bishop Arts Steam Academy	201 N ADAMS AVE	DALLAS	75208
V4076	STEVENS PARK ELEM SCHOOL	2615 W COLORADO BLVD	DALLAS	75211
V4077	ROSEMONT ELEM SCHOOL/UPPER CAMPUS	719 N MONTCLAIR AVE	DALLAS	75208
V4078	KIDD SPRINGS REC CENTER	711 W CANTY ST	DALLAS	75208
V4079	KESSLER PARK UNITED METHODIST CHUR	1215 TURNER AVE	DALLAS	75208
V4081	ELADIO R MARTINEZ LEARNING CENTER	4500 BERNAL DR	DALLAS	75212
V4083	JESUS MOROLES EXPRESSIVE ARTS VANGUARD	1400 WALMSLEY AVE	DALLAS	75208
V4085	ANITA MARTINEZ REC CENTER	3212 N WINNETKA AVE	DALLAS	75212
V4086	GRAUWYLER PARK REC CENTER	7780 HARRY HINES BLVD	DALLAS	75235
V4087	BACHMAN REC CENTER	2750 BACHMAN DR	DALLAS	75220
V4094	PARK FOREST BRANCH LIBRARY	3421 FOREST LN	DALLAS	75234
V4097	DAVID G BURNET ELEM SCHOOL	3200 KINKAID DR	DALLAS	75220
V4110	BOUDE STOREY MIDDLE SCHOOL	3000 MARYLAND AVE	DALLAS	75216
V4113	MOUNTAIN VIEW COLLEGE-E BLDG	4849 W ILLINOIS AVE	DALLAS	75211
V4300	COCKRELL HILL CITY HALL	4125 W CLARENDON DR	COCKRELL HILL	75211
V4501	SUZANNA DICKINSON ELEM	1902 PALMER TRL	GRAND PRAIRIE	75052

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Locations are subject to change

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EXHIBIT A
ELECTION DAY SCHEDULE LOCATIONS
Saturday, May 6, 2023 – Polls are open from 7:00 a.m. to 7:00 p.m.



Dallas County Elections

Election Day Vote Center Locations

Vote Center #	Vote Center Name	Address	City	Zip
V4502	BETTY WARMACK LIBRARY	760 BARDIN RD	GRAND PRAIRIE	75052
V4507	DANIELS ACADEMY	801 SW 19TH ST	GRAND PRAIRIE	75051
V4508	ELLEN OCHOA STEM ACADEMY/MILAM- GPISD	2030 PROCTOR DR	GRAND PRAIRIE	75051
V4509	YWLA @ ARNOLD MIDDLE SCHOOL	1204 E MARSHALL DR	GRAND PRAIRIE	75051
V4511	BOWIE FINE ARTS ACADEMY -GPISD	425 ALICE DR	GRAND PRAIRIE	75051
V4512	CHARLEY TAYLOR REC CENTER	601 E GRAND PRAIRIE RD	GRAND PRAIRIE	75051
V4513	HOUSTON PROFESSIONAL STAFF DEVELOPMENT CTR	1502 COLLEGE ST	GRAND PRAIRIE	75050
V4514	CROSSWINDS HIGH SCHOOL	1100 N CARRIER PARKWAY	GRAND PRAIRIE	75050
V4515	TRAVIS WORLD LANGUAGE ACADEMY	525 NE 15TH ST	GRAND PRAIRIE	75050
V4517	EISENHOWER ELEMENTARY SCHOOL	2102 N CARRIER PKWY	GRAND PRAIRIE	75050
V4518	MINISTERIOS CIELO EN LA TIERRA	3313 GILBERT RD	GRAND PRAIRIE	75050
V4519	RONALD W REAGAN MIDDLE SCHOOL	4616 BARDIN RD	GRAND PRAIRIE	75052
V4520	SAM RAYBURN ELEM SCHOOL	2800 REFORMA DR	GRAND PRAIRIE	75052
V4521	LORENZO DE ZAVALA ACADEMY	3410 KIRBY CREEK DR	GRAND PRAIRIE	75052
V4522	TRUMAN MIDDLE SCHOOL	1501 COFFEYVILLE TRL	GRAND PRAIRIE	75052
V4525	JOHNSON (LBJ) DAEP -GPISD	650 STONEWALL DR	GRAND PRAIRIE	75052
V4527	HECTOR P. GARCIA ELEM SCHOOL-GPISD	2444 GRAHAM ST	GRAND PRAIRIE	75050
V4528	OUR REDEEMER LUTHERAN CHURCH- GP	4729 S CARRIER PKWY	GRAND PRAIRIE	75052
V4538	GLOBAL LEADERSHIP ACADEMY at BUSH ELEM SCHOOL	511 E SPRINGDALE LN	GRAND PRAIRIE	75052
V4601	SALLY B ELLIOTT ELEM SCHOOL	1900 S STORY RD	IRVING	75060
V4602	NIMITZ HIGH SCHOOL	100 W OAKDALE RD	IRVING	75060
V4605	OTIS BROWN ELEM SCHOOL	2501 W TENTH ST	IRVING	75060
V4606	LAMAR MIDDLE SCHOOL	219 CRANDALL RD	IRVING	75060
V4607	IRVING CITY HALL	825 W IRVING BLVD	IRVING	75060
V4608	J O DAVIS ELEM SCHOOL	310 DAVIS DR	IRVING	75061
V4610	L B BARTON ELEM SCHOOL	2931 CONFLANS RD	IRVING	75061
V4613	IRVING HIGH SCHOOL	900 N O'CONNOR RD	IRVING	75061
V4616	GOOD ELEMENTARY SCHOOL-IRISD	1200 E UNION BOWER RD	IRVING	75061

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Locations are subject to change

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EXHIBIT A
ELECTION DAY SCHEDULE LOCATIONS
Saturday, May 6, 2023 – Polls are open from 7:00 a.m. to 7:00 p.m.



Dallas County Elections

Election Day Vote Center Locations

Vote Center #	Vote Center Name	Address	City	Zip
V4618	DAVID CROCKETT MIDDLE SCHOOL	2431 HANCOCK ST	IRVING	75061
V4619	LIVELY ELEM SCHOOL	1800 PLYMOUTH DR W	IRVING	75061
V4620	OAK HAVEN UNITED METHODIST CHURCH	1600 N IRVING HEIGHTS DR	IRVING	75061
V4621	THOMAS HALEY ELEM SCHOOL	3601 CHEYENNE ST	IRVING	75062
V4622	W T HANES ELEM SCHOOL	2730 CHEYENNE ST	IRVING	75062
V4623	A S JOHNSTON ELEM SCHOOL	2801 RUTGERS DR	IRVING	75062
V4624	BRANDENBURG ELEM	2800 HILLCREST DR	IRVING	75062
V4626	MACARTHUR HIGH SCHOOL	3700 N MACARTHUR BLVD	IRVING	75062
V4627	IRVING FIRE STATION # 8	650 E LAS COLINAS BLVD	IRVING	75039
V4629	BEAR CREEK COMMUNITY CHURCH	2700 FINLEY RD	IRVING	75062
V4630	T J LEE ELEM SCHOOL	1600 CARLISLE ST	IRVING	75062
V4631	TRAVIS MIDDLE SCHOOL	1600 FINLEY RD	IRVING	75062
V4633	NORTH LAKE COLLEGE-F BLDG	5001 N MACARTHUR BLVD	IRVING	75038
V4634	SINGLEY ACADEMY	4601 N MCARTHUR BLVD	IRVING	75038
V4640	HOUSTON MIDDLE SCHOOL-IRISD	3033 W COUNTRY CLUB RD	IRVING	75038
V4642	IRVING ARTS CENTER	3333 N MACARTHUR BLVD	IRVING	75062
V4645	LAS COLINAS ELEM SCHOOL	2200 KINWEST PKWY	IRVING	75063
V4646	BARBARA CARDWELL CAREER PREP	101 E UNION BOWER RD	IRVING	75061
V4647	MUSTANG PARK REC CENTER	2223 KINWEST PKWY	IRVING	75063
V4652	BRITAIN ELEMENTARY SCHOOL	631 EDMONDSON DR	IRVING	75060
V4654	IRVING FIRE STATION # 2	1306 N STORY RD	IRVING	75061
V4663	UNIVERSITY OF DALLAS - CARDINAL FARRELL HALL	2815 LYNCH CIR	IRVING	75062

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Locations are subject to change

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EXHIBIT B

EARLY VOTING DATES AND TIMES FOR THE JOINT ELECTION
FOR CITIES AND SCHOOLS TO BE HELD ON MAY 6, 2023

April 24 – 28	Monday-Friday	8am to 5pm
April 29	Saturday	8am to 5pm
April 30	Sunday	12pm to 6pm
May 1 – 2	Monday – Tuesday	7am to 7pm

EXHIBIT B

POLL CODE	POLL NAME	POLL ADDR1	POLL ADDR2	POLL ADDR3	City	POLL ZIP	VOTING ROOM
E3106	A E Sims Cedar Hill Rec Center	310 E Parkerville Rd		CEDAR HILL	Cedar Hill	75104	Lobby
E3400	Balch Springs Civic Center	12400 Elam Rd		BALCH SPRINGS	Balch Springs	75180	Meeting Room
E4629	Bear Creek Community Church	2700 Finley Rd		IRVING	Irving	75062	Lobby Breezeway
E2059	Bethany Lutheran Church	10101 Walnut Hill Lane		DALLAS	Dallas	75238	(unkown)
E2307	Brookhaven Campus-Dallas College	3939 Valley View Ln		FARMERS BRANCH	Farmers Branch	75244	H125
E3072	Cedar Valley Campus-Dallas College	3030 N Dallas Ave		LANCASTER	Lancaster	75134	Rm M105
E2805	Coppell Town Center	255 E Parkway Blvd		COPPELL	Coppell	75019	Atrium
E4516	Crosswinds High School	1100 N Carrier Parkway		GRAND PRAIRIE	Grand Prairie	75050	(unkown)
E3605	Disciple Central Comm Church	901 N Polk St		DESOTO	Desoto	75115	Youth Room 104
E3202	Duncanville Library	201 James Collins Blvd		DUNCANVILLE	Duncanville	75116	MTG RM 1-3
E1303	Eastfield Campus-Dallas College	3737 Motley Dr		MESQUITE	Mesquite	75150	C Building Lobby
E3007	El Centro Campus-Dallas College	801 Main St		DALLAS	Dallas	75202	ELB-STUDENT CENTER MAIN AREA
E1301	Florence Recreation Center	2501 Whitson Way		MESQUITE	Mesquite	75150	Event Center
E2052	Fretz Park Library	6990 Belt Line Rd		DALLAS	Dallas	75254	Black Box Theater
E3064	Friendship West Baptist Church	2020 W Wheatland Rd		DALLAS	Dallas	75232	Banquet Hall Foyer
E1708	Garland Center-Dallas College	675 W Walnut St		GARLAND	Garland	75040	Conference Room A/B/C
E3008	George L. Allen Sr. Courts Bldg	600 Commerce St		DALLAS	Dallas	75202	Main Lobby
E4086	Grauwlyer Park Recreation Center	7780 Harry Hines Blvd		DALLAS	Dallas	75235	Gym B
E1116	Harry Stone Recreation Center	2403 Millmar Dr		DALLAS	Dallas	75228	Multi-Purpose Room 104
E3073	Highland Hills Library	6200 Bonnie View Rd		DALLAS	Dallas	75241	Auditorium
E4607	Irving City Hall	825 W Irving Blvd		IRVING	Irving	75060	Main Lobby
E2407	Josey Ranch Lake Library	1700 Keller Springs Rd		CARROLLTON	Carrollton	75006	Meeting Room
E3309	Lakeside Activity Center	101 Holley Park Dr		MESQUITE	Mesquite	75149	Large Room
E3809	Lancaster Veterans Memorial Library	1600 Veterans Memorial Pkwy		LANCASTER	Lancaster	75134	Meeting Room
E1052	Lochwood Branch Library	11221 Lochwood Blvd		DALLAS	Dallas	75218	Classrooms 1 & 2
E2005	Marsh Lane Baptist Church	10716 Marsh Ln		DALLAS	Dallas	75229	Fellowship Hall
E3020	Martin Luther King Jr Community Ctr	2922 Milk Jr Blvd		DALLAS	Dallas	75215	Building A Foyer
E4064	Martin Weiss Recreation Center	1111 Martindell Ave		DALLAS	Dallas	75211	Auditorium
E4050	Mountain Creek Library	6102 Mountain Creek Pkwy		DALLAS	Dallas	75249	Auditorium
E4113	Mountain View-Dallas College	4849 W Illinois Ave		DALLAS	Dallas	75211	E Bldg, East Foyer
E4633	North Lake Campus-Dallas College	5001 N Macarthur Blvd		IRVING	Irving	75038	Rm F105
E4071	Oak Cliff Government Center	702 E Jefferson Blvd	SUITE 1200	DALLAS	Dallas	75203	Main Lobby
E1022	Oaklawn Branch Library	4100 Cedar Springs Rd		DALLAS	Dallas	75219	Auditorium
E2027	Our Redeemer Lutheran Church	7611 Park Ln		DALLAS	Dallas	75225	Parlor Room
E4528	Our Redeemer Lutheran Church-GP	4729 S Carrier Pkwy		GRAND PRAIRIE	Grand Prairie	75052	Fellowship Hall
E3043	Paul L Dunbar Lancaster-Kiest Lib	2008 E Kiest Blvd		DALLAS	Dallas	75216	Auditorium
E1096	Pleasant Grove Ctr-Dallas College	802 S Buckner Blvd		DALLAS	Dallas	75217	PG 108/109
E2516	Richardson Civic Center	411 W Arapaho Rd		RICHARDSON	Richardson	75080	Parks Room
E1029	Richland Campus-Dallas College	12800 Abrams Rd		DALLAS	Dallas	75243	LeCroy Bldg Rm 012 & 019
E2924	Rowlett City Hall Annex	4004 Main St		ROWLETT	Rowlett	75088	Conference Room
E2942	Sachse Senior Center-Bldg A	3815 Sachse Road		SACHSE	Sachse	75048	Multi-Purpose Room
E1074	Samuell Grand Recreation Center	6200 E Grand Ave		DALLAS	Dallas	75223	Computer Lab 111
E1088	Skyline Branch Library	6006 Everglade Rd		DALLAS	Dallas	75227	Auditorium
E1723	South Garland Branch Library	4845 Broadway Blvd		GARLAND	Garland	75043	Program Room
E2220	University Park UMC	4024 Caruth Blvd		DALLAS	Dallas	75225	Caldwell Room 120
E2604	Valley Ranch Branch Library	401 Cimarron Trl		IRVING	Irving	75063	Meeting Room
E4029	West Dallas Ctr-Dallas College	3330 N Hampton Rd		DALLAS	Dallas	75212	Main Lobby

TOPIC: Consider Approval of Order No. 22-23-01 Calling for a Bond Election

SUBMITTED BY: F. Natividad, Bracewell LLP

BACKGROUND: A Bond Committee was formed in July of 2022. During the meetings, the committee was informed of bond processes, reviewed district needs assessment data, and engaged in collaborative processes to determine final recommendations for projects to be included in the next bond. Representatives of the Bond Committee presented the final list of project recommendations to the Irving Independent School Board during the previous Work Session. Ultimately, the School Board is the authorized body to call for a bond election.

ADMINISTRATIVE RECOMMENDATION: The Administration recommends approval of Order No. 22-23-01 to call an election for and within the district to be held on Saturday, May 6, 2023.

RECOMMENDED BOARD MOTION: I move the Board approval of Order No. 22-23-01 to call an election for and within the district to be held on Saturday, May 6, 2023.

Additional Agenda Sheets Attached: Yes No

ACTION ITEM

01/17/2023

TOPIC: Consider Approval of First and Final Reading of Proposed Revisions to Local Policy as Applicable per Department Update to BBB(Local).

SUBMITTED BY: Esther Kolni, General Counsel

BACKGROUND: To ensure the District's policy is updated to include accurate dates for Single Member District Trustee election cycles.

ADMINISTRATIVE RECOMMENDATION: The Administration and Board Policy Committee recommend the Board approve the First and Final Reading of Proposed Revisions to Local Policy as Applicable per Department Updates to BBB(Local).

RECOMMENDED BOARD MOTION: I move the Board approve the First and Final Reading of Policy BBB(Local) per Department Updates.

Additional Agenda Sheets Attached:

Attachment: Redlined and Clean Versions of Updated Policies BBB(Local).

BOARD MEMBERS
ELECTIONS

BBB
(LOCAL)

Court Order

The District shall conduct its Board member elections in accordance with the Agreed Settlement in CA. No. 3:13-CV-0087-D, United States District Court, Northern District of Texas, Dallas Division, as long as such court order or other binding legal determination is in effect. A copy of the court order or other binding legal determination may be obtained from the Superintendent's office.

Membership

The Board shall consist of seven members.

Method of Election

Election of Board members shall be by single-member districts.

Election Date

General election of Board members shall be on the May uniform election date.

**Terms and Election
Schedule**

Board members shall be elected for three-year terms, with elections conducted on an annual basis in accordance with the expiration of the regular three-year term cycle associated with the relevant single-member district. ~~annually, as follows:~~

~~Districts 1 and 2~~

~~The election for single member Districts 1 and 2 shall be held in 2020, 2023, 2026, and in three-year intervals thereafter.~~

~~Districts 3 and 4~~

~~The election for single member Districts 3 and 4 shall be held in 2018, 2021, 2024, and in three-year intervals thereafter.~~

~~Districts 5, 6, and 7~~

~~The election for single member Districts 5, 6, and 7 shall be held in 2019, 2022, 2025, and in three-year intervals thereafter.~~

Method of Voting

Plurality

To be elected, a candidate must receive more votes than any other candidate for the single-member district.

**BOARD MEMBERS
ELECTIONS**

**BBB
(LOCAL)**

Court Order

The District shall conduct its Board member elections in accordance with the Agreed Settlement in CA. No. 3:13-CV-0087-D, United States District Court, Northern District of Texas, Dallas Division, as long as such court order or other binding legal determination is in effect. A copy of the court order or other binding legal determination may be obtained from the Superintendent's office.

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Method of Voting

Plurality

To be elected, a candidate must receive more votes than any other candidate for the single-member district.

DATE ISSUED: 1/17/2023

ADOPTED:

1 of 1

AGENDA ITEM

1/17/2023

TOPIC: Consider Approval of Resolution and Order No. 22-23-05 of the Board of Trustees of the Irving Independent School District Ordering an Election of Qualified Voters of the Irving Independent School District on May 6, 2023 for the Purpose of Electing Three Trustees to Positions for Single Member Districts 1, 2, and 3 and Authorizing Other Matters Related to the Subject.

SUBMITTED BY: Esther Kolni, General Counsel

BACKGROUND: The three-year term cycle of Single Member District Trustee seats 1 and 2 end in 2023. Additionally, Single Member District Trustee seat 3 was filled by nomination and appointment in December 2022. In accordance with law, that seat must be filled by election in the next board election cycle. As a result, Single Member District Trustee seats 1, 2, and 3 need to be filled through the election process at the regularly scheduled election on May 6, 2023. This Resolution and Order are designed to approve the District's election process for the Single Member Trustee seats 1, 2, and 3 in compliance with state law and to authorize the District to take necessary steps to coordinate with the Dallas County Elections Department to prepare for such election.

ADMINISTRATIVE RECOMMENDATION: : Administration recommends the Board of Trustees adopt and issue Resolution and Order No. 22-23-01 of the Board of Trustees of the Irving Independent School District.

RECOMMENDED BOARD MOTION: I move to adopt and issue Resolution and Order No. 22-23-XX of the Board of Trustees of the Irving Independent School District.

Additional Agenda Sheets Attached: Yes No

Attachments: Resolution and Order No. 22-23-01

RESOLUTION AND ORDER NO. 22-23-01

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE IRVING INDEPENDENT SCHOOL DISTRICT ORDERING AN ELECTION OF THE QUALIFIED VOTERS OF THE IRVING INDEPENDENT SCHOOL DISTRICT ON MAY 6, 2023, FOR THE PURPOSE OF ELECTING THREE TRUSTEES TO POSITIONS FOR SINGLE MEMBER DISTRICTS 1, 2, AND 3 AND AUTHORIZING OTHER MATTERS RELATED TO THE SUBJECT

On this, the 17th day of January 2023, the Board of Trustees (the “Board”) of the Irving Independent School District (the “District”) convened in regular session with sufficient members present to constitute a quorum, and among other proceedings had by said Board were the following:

WHEREAS it is hereby officially found and determined that said Board meeting was open to the public, and public notice of the time, place, and purpose of said meeting was given, as required by Texas Government Code §551.002;

WHEREAS members of the Board are elected to serve terms of three (3) years, or until his/her successor has been duly elected or nominated and qualified, pursuant to the provisions of the Texas Education Code, the Texas Elections Code and District policy;

WHEREAS a school board member representing Single Member District 1 is to be elected in 2023 to serve a term of three (3) years, or until his/her successor has been duly elected and qualified, pursuant to the provisions of the Texas Education Code and the Texas Election Code;

WHEREAS a school board member representing Single Member District 2 is to be elected in 2023 to serve a term of three (3) years, or until a successor has been duly elected and qualified, pursuant to the provisions of the Texas Education Code and the Texas Election Code;

WHEREAS a school board member representing Single Member District 3 was nominated and appointed as a successor trustee in December 2022 to serve until the next trustee election in accordance with Texas Education Code Section 11.060 and, resultantly, a school board member representing Single Member District 3 is to be elected in 2023 to serve a term of three (3) years, or until a successor has been duly elected and qualified, pursuant to the provisions of the Texas Education Code and the Texas Election Code;

WHEREAS this Board hereby finds that a general election should be held to elect individual trustees to the Board in the positions for Single Member District 1, 2, and 3 on May 6, 2023, which is a uniform election date pursuant to the Texas Election Code §41.001.

NOW THEREFORE, BE IT RESOLVED AND ORDERED BY THE BOARD OF TRUSTEES OF THE IRVING INDEPENDENT SCHOOL DISTRICT THAT:

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

Section 2: A general election shall be held in said District on the first Saturday in May 2023,

the same being the 6th day of May 2023, for the purpose of electing three (3) members to the Board. One member shall be elected to District 1 to serve a three (3) year term, or until a successor has been duly elected and qualified. One member shall be elected from Single Member District 2 to serve a three (3) year term, or until a successor has been duly elected and qualified. One member shall be elected from Single Member District 3 to serve a three (3) year term, or until a successor has been duly elected and qualified.

Section 3: The member to be elected from Single Member District 1 shall be elected by the qualified voters of Single Member District 1. The member to be elected from Single Member District 2 shall be elected by the qualified voters of Single Member District 2. The member to be elected from Single Member District 3 shall be elected by the qualified voters of Single Member District 3.

Section 4: All candidates seeking election as a member of the Board representing a Single Member District must reside within the Single Member District boundaries for the Single Member District position they seek. Pursuant to state law, each candidate must reside in the specific Single Member District for six (6) months preceding the final day to file for such office which is February 17, 2023.

Section 5: Every candidate must designate the specific Single Member District for which he or she is a candidate on the application to become a candidate. Such application shall be filed with the District's General Counsel, or his/her designee, not later than 5:00 o'clock p.m. on the 17th day of February 2023.

Section 6: On the first Saturday in May 2023, being the 6th day of May 2023, the election shall be held from 7 o'clock a.m. to 7 o'clock p.m. Any candidate receiving a plurality of all the votes cast for the office for which he/she is a candidate shall be elected to such office. In the event of a tie, the tie shall be broken in accordance with the applicable provisions of the Texas Election Code governing election by plurality votes.

Section 7: The official ballots for said election shall be prepared in accordance with the Texas Election Code to permit the electors to vote for the candidate of their choice with the ballots to contain such provisions, markings and language as required by law.

Section 8: The general election shall be held at those polling places as identified and listed by the Dallas County Elections Department. All residents, qualified voters of the District shall be permitted to vote at said election. The Board finds, determines, and declares those designated early polling locations outside the boundaries of the school district can adequately and conveniently serve the affected voters of this District and will facilitate the orderly conduct of this election.

Section 9: Each polling site for the Election Day will be located within the Irving Independent School District or as identified and listed by the Dallas County Elections Department and will serve as the precinct and polling places for those voters in the Dallas County election precinct(s) which are assigned to those polling place listed for the May 6, 2023, Irving Independent School District Board member election and any runoff, if necessary. The Board finds, determines, and declares those designated polling locations outside the boundaries of the school district can adequately and conveniently serve the affected voters of this District and will facilitate the orderly conduct of this election.

Section 10: Michael J. Scarpello has been appointed the Elections Administrator for Dallas County. The mailing address of Mr. Michael J. Scarpello is Dallas County Elections Department, 1520 Round Table Drive, Dallas TX, 75247. The website to obtain an application for a ballot by mail is www.dallascountyvotes.org. Early voting for said election shall be held at those polling places that are identified and listed by the Dallas County Elections Department. Early voting for this election shall be conducted from Monday, April 24, 2023, through Tuesday, May 2, 2023.

Section 11: The Secretary of the Board shall give notice of this general election by causing a substantial copy of this Order to be published in English, Spanish, and Vietnamese which shall serve as appropriate notice of this election, in a newspaper of general circulation in the district not earlier than the thirtieth (30th) day or later than the tenth (10th) day prior to the date of the election, setting forth the date of the election, the polling place or places, and any other matters deemed necessary by law or advisable, and by posting said notice in English, Spanish and Vietnamese at District's Administration building not later than the twenty-first (21st) day before the election, which notice shall remain posted continuously through Election Day at the location used for the posting of notices of meetings of the Board.

Section 12: Immediately after said general election has been held, the officers holding the same, shall present returns of the result thereof to the President of the Board of said District in the manner and form provided and required by the law of the State of Texas.

Section 13: This general election shall be conducted, in all respects, in accordance with the Texas Election Code, and as may be required by law, all election materials and proceedings shall be printed in English, Spanish and Vietnamese.

IT IS SO RESOLVED.

APPROVED AND ENACTED by the Board of Trustees of the Irving Independent School District, Irving, Texas, on the 17th day of January 2023.

Randy Randle, President
Board of Trustees
Irving Independent School District

ATTEST:

APPROVED AS TO FORM ONLY:

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

Esther S. Kolni,
District General Counsel
Irving Independent School District

CONSENT AGENDA ITEM

1/17/2023

TOPIC: Consider Acceptance of Gifts and Donations to the District

SUBMITTED BY: Fernando Natividad, Chief Financial Officer

BACKGROUND: Donations received during the month of October and December 2022

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

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

Attachments:

1. 2022-2023 Year-to-Date Donation Totals
2. October and December 2022 Donations List

October and December 2022 DONATIONS
(Period Oct-Dec 2022)

<u>SCHOOL/DEPT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
	<u>ELEMENTARY SCHOOLS</u>	
<u>W.T. Hanes</u>	Donated by: Episcopal Church of the Redeemer By: Virginia Bertrand Cash donation for socks,underwear,uniforms As needed through the school year	\$325
<u>Townsell</u>	Donated by: Judy J Ruby-Brown Check- Christmas for kids	\$300
	<u>DESCRIPTION</u>	
<u>SICA</u>	<u>HIGH SHOOLS</u>	
	Donated by: Eber Perla Funds will be used for student activities and SWAG	\$236.83
<u>Singley Academy</u>	<u>DESCRIPTION</u>	
	Donated by: First IC Bank-CRA Committee Check for Sponsorship Donation	\$250
	TOTAL DONATIONS	\$1,111.83

DONATIONS & GIFTS
Beginning September 2022 - Ending August 2023

Month	2022-2023 Monthly Total	2022-2023 YTD Total	2021-2022 Monthly Total	2021-2022 YTD Total
September	\$581.71	\$581.71	\$1,050.00	\$1,050.00
October	\$4,300.00	\$4,881.71	\$646.00	\$1,696.00
November	\$530.00	\$5,411.71	\$1,595.00	\$3,291.00
December	\$1,111.83	\$6,523.54	\$26,627.46	\$29,918.46
January		\$0.00	\$2,647.00	\$32,565.46
February		\$0.00	\$350.00	\$32,915.46
March		\$0.00	\$0.00	\$0.00
April		\$0.00	\$21,274.36	\$54,189.82
May		\$0.00	\$3,774.50	\$57,964.32
June		\$0.00	\$255.35	\$58,219.67
July		\$0.00	\$1,100.00	\$59,319.67
August		\$0.00	\$1,980.88	\$61,300.55

JANUARY 2023 REPORT FROM DIVISION OF BUSINESS SERVICES

TAX OFFICE

Total Tax Collections for December 2022 are \$59,716,677.19

	DECEMBER 2022	YEAR TO DATE
Current Year	\$ 59,485,459	\$ 74,017,903
Delinquent	\$ 157,364	\$ (457,842)
Penalty & Interest	\$ 73,657	\$ 331,061
Other	\$ 197	\$ 457
Total	<u>\$ 59,716,677</u>	<u>\$ 73,891,579</u>

BUSINESS SERVICES

Payroll for December 2022 was paid as follows:

	GROSS PAY	BENEFITS	TOTAL
Local Maintenance	\$ 19,147,815	\$ 3,719,410.60	\$ 22,867,226
Special Revenue	\$ 2,415,200	\$ 440,152	\$ 2,855,352
Total	<u>\$ 21,563,015</u>	<u>\$ 4,159,562</u>	<u>\$ 25,722,577</u>

INVESTMENT EARNINGS REPORT

	NOVEMBER 2022	YEAR TO DATE
Local Maintenance	\$227,182	\$ 555,192
Federal Programs	89,215	\$ 227,881
Interest & Sinking	26,519	\$ 67,612
Capital Projects		-
Internal Service	6,717	\$ 17,158
Total All Funds	<u>\$ 349,633</u>	<u>\$ 867,843</u>

MEMO

TO: Fernando Natividad, Chief Financial Officer
FROM: Cher Elzy, Director Tax Operations
SUBJECT: Monthly Tax Report
DATE: January 17, 2023

Attached for your consideration is the collection activity for the month of December 2022.

Our monthly collections for December reflect \$157,364 in delinquent collections and \$59,485,459 in current collections and \$73,657 in penalty and interest. Adjustments made (\$478,349) in changes to delinquent tax years and \$4,819,324 in changes made to current year. Our current year (2022) reflects a beginning roll of \$214,628,516. Total ending receivable balance for all years is \$151,541,402 for the month of December 2022.

**IRVING INDEPENDENT SCHOOL DISTRICT
DECEMBER 2022
TAX COLLECTION REPORT**

IISD:

	<u>M-T-D FY 2021-2022</u>	<u>M-T-D FY 2022-2023</u>	<u>Y-T-D FY 2021-2022</u>	<u>Y-T-D FY 2022-2023</u>
Current Year	54,151,825.02	59,485,458.73	69,635,563.86	74,017,902.67
Delinquent	(329,170.41)	157,364.41	(323,901.01)	457,842.04
Penalty & Interest	71,248.11	73,657.04	348,361.53	331,060.99
Other	177.11	197.01	930.58	457.48
Sub-Total	53,894,079.83	59,716,677.19	69,660,954.96	74,807,263.18

Revenue year-to-date
compared to prior fiscal year 5,146,308.22

OTHER COLLECTIONS:

Research Fees	0.00	0.00
Attorney Fees	38,188.91	195,124.38
Court Costs	0.00	0.00
Rendition Penalty	1,282.75	3,319.01

REFUNDS:

	111,943.11	112,857.34
Total Collections	59,868,091.96	75,118,563.91

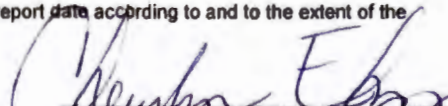
ACTIVITY SUMMARY:

	<u>FY 2021-2022</u>	<u>FY 2022-2023</u>
Collection Percentage Current Year Compared to Prior Year	35.04%	33.73%

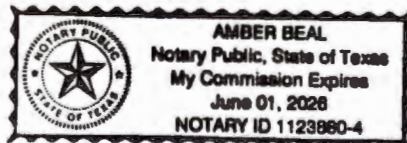
RECEIVABLES YEAR-TO-DATE SUMMARY

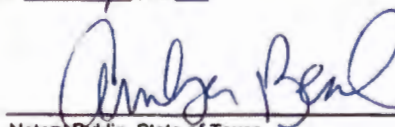
	Current Year	Prior Years	Total Tax Receivables
Beginning Balance	214,628,516.33	7,047,855.33	221,676,171.66
Adjustments	4,819,323.96	(478,349.41)	4,340,974.55
Levy Paid	74,017,902.67	457,842.04	74,475,744.71
Ending Balance	145,429,937.62	6,111,463.88	151,541,401.50

I hereby certify the above report of tax collections to be true and accurate accounting of the revenues collected for as of the above report date according to and to the extent of the records of my office.


 Cheryln Elzy, Tax Assessor/Collector I/II

Signed and sworn before me this 5th day of January, 2023




 Notary Public, State of Texas

Irving Independent School District


Investment Report

For The Quarter Ended November 30, 2022

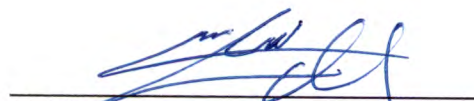
This report summarizes the investment position of Irving Independent School District for the fiscal year ended November 30, 2022

	11/30/2022	8/31/2022	11/30/2021
Book Value	159,259,712	164,746,095	161,055,561
Market Value	158,527,245	164,052,115	161,162,570
Par Value	159,259,712	164,746,095	161,055,561
Change in Market Value	(124,353)	856,820	(162,840)
Portfolio Yield-to-Maturity @ Cost	2.8849	1.4830	0.1018
Portfolio Weighted Average Maturity (WAM)	57.93	76.92	141.35
Yield-to-Maturity of 6 Month CD	4.910	3.640	0.100
Yield-to-Maturity of 6 Month Treasury Bill	4.681	3.358	0.090
Yield-to-Maturity of 1 Year Treasury Bill	4.71	3.528	0.22
Yield-to-Maturity of 2 Year Treasury Bill	4.312	3.497	0.565
Yield-to-Maturity of 3 Year Treasury Bill	4.051	3.518	0.985
Accrued Interest Ending Balance	126,857	89,692	36,152

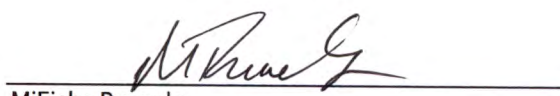
This report is presented in accordance with the Texas Government Code Title 10 Section 2256.023. The below signed hereby certify that, to the best of their knowledge on the date this report was created, Irving Independent School District is in compliance with the provision of Government Code 2256 and with the stated policies and strategies of Irving Independent School District.



Fernando Natividad
Chief Financial Officer



Mahdia Lalee
Director of Business Operations



MiEisha Runnels
Accounting Supervisor

TO: Fernando Natividad, Chief Financial Officer

FROM: Mahdia Lalee, Director of Business Operations

RE: Investment Report for Quarter Ended November 30, 2022

On November 30, 2022 the district held \$159,259,712 within the following investments and the percentage to the total portfolio.

	AS OF 11/30/2022		AS OF 8/31/2022		QUARTERLY CHANGE	
Certificates of Deposit	15,000,000	9.42%	15,000,000	9.10%	-	0.00%
Local Government Investment Pools	100,387,942	63.03%	86,035,717	52.22%	14,352,225	16.68%
US Agencies	22,805,000	14.32%	22,805,000	13.84%	-	0.00%
Money Market Account	21,066,771	13.23%	40,905,378	24.83%	(19,838,608)	-48.50%
Total	159,259,712		164,746,095		(5,486,382)	-3.33%
	AS OF 8/31/2022		AS OF 5/31/2022		QUARTERLY CHANGE	
Certificates of Deposit	15,000,000	9.10%	15,000,000	7.80%	-	0.00%
Local Government Investment Pools	86,035,717	52.22%	113,589,380	59.09%	(27,553,663)	-24.26%
US Agencies	22,805,000	13.84%	22,805,000	11.86%	-	0.00%
Money Market Account	40,905,378	24.83%	40,839,413	21.24%	65,965	0.16%
Total	164,746,095		192,233,792		(27,487,698)	-14.30%
	AS OF 5/31/2022		AS OF 02/28/2022		QUARTERLY CHANGE	
Certificates of Deposit	15,000,000	7.80%	15,000,000	6.33%	-	0.00%
Local Government Investment Pools	113,589,380	59.09%	163,474,108	68.95%	(49,884,728)	-30.52%
US Agencies	22,805,000	11.86%	17,805,000	7.51%	5,000,000	28.08%
Money Market Account	40,839,413	21.24%	40,827,769	17.22%	11,644	0.03%
Total	192,233,792		237,106,877		(44,873,085)	-18.93%
	AS OF 02/28/2022		AS OF 11/30/2021		QUARTERLY CHANGE	
Certificates of Deposit	15,000,000	6.33%	15,000,000	9.31%	-	0.00%
Local Government Investment Pools	163,474,108	68.95%	87,440,362	54.29%	76,033,746	86.95%
US Agencies	17,805,000	7.51%	17,805,000	11.06%	-	0.00%
Money Market Account	40,827,769	17.22%	40,810,199	25.34%	17,570	0.04%
Total	237,106,877		161,055,561		76,051,316	47.22%
	AS OF 11/30/2022		AS OF 11/30/2021		YEARLY CHANGE	
Certificates of Deposit	15,000,000	9.42%	15,000,000	9.31%	-	0.00%
Local Government Investment Pools	100,387,942	63.03%	87,440,362	54.29%	12,947,580	14.81%
US Agencies	22,805,000	14.32%	17,805,000	11.06%	5,000,000	28.08%
Money Market Account	21,066,771	13.23%	40,810,199	25.34%	(19,743,429)	-48.38%
Total	159,259,712		161,055,561		(1,795,849)	-1.12%

The following investments reflect the weighted average maturity (WAM) for the previous quarters indicated below.

Quarter Ended	Certificates of Deposit	Local Government Investment Pools	Money Market Acct	US Agency	Average WAM
NOV 2022	14.1	0.63	0.13	43.07	57.93
AUG 2022	21.91	0.52	0.25	54.24	76.92
MAY 2022	28.48	0.59	0.21	172.00	201.28
FEB 2022	17.29	0.69	0.17	78.18	96.33
NOV 2021	25.46	0.54	0.25	115.09	141.35

DAYS TO MATURITY

Quarter Ended	Certificates of Deposit	Local Government Investment Pools	Money Market Acct	US Agency
NOV 2022	150	1	1	301
AUG 2022	241	1	1	392
MAY 2022	365	1	1	1450
FEB 2022	273	1	1	1041
NOV 2021	273	1	1	1041

Overall, the weighted average yield to maturity at cost for the district's portfolio is as follows:

Quarter Ended	Certificates of Deposit	Local Government Investment Pools	Money Market Acct	US Agency	Total
NOV 2022	1.10	3.824	2.636	0.156	2.885
AUG 2022	1.10	2.229	0.795	0.156	1.483
MAY 2022	1.10	0.785	0.175	0.156	0.605
FEB 2022	0.20	0.087	0.175	0.165	0.115
NOV 2021	0.20	0.038	0.175	0.165	0.102

The following table is agency balances per period indicated by fund

Quarter Ended	Fund 199	Fund 599	Fund 671	Fund 674	Total
NOV 2022	22,805,000	-	-	-	22,805,000
AUG 2022	22,805,000	-	-	-	22,805,000
MAY 2022	22,805,000	-	-	-	22,805,000
FEB 2022	17,805,000	-	-	-	17,805,000
NOV 2021	17,805,000	-	-	-	17,805,000

For the quarter ended November 30, 2022 the following data provides a comparison to prior year by fund and by security type. The change from the prior year was a 1.12% decrease in the amount of \$1,795,849. The change from the prior quarter was a 3.33% decrease in the amount of \$5,486,382.

November 2022

Fund	Money Market Account	Certificates of Deposit	Local Government Investment Pools	US Agencies	Total
199	21,066,771	15,000,000	61,645,160	22,805,000	120,516,930
240			28,207,391		28,207,391
599			8,411,544		8,411,544
679					-
681					-
682					-
687					-
771			2,123,847		2,123,847
Total	21,066,771	15,000,000	100,387,942	22,805,000	159,259,712
% to Total	13.23%	9.42%	63.03%	14.32%	

November 2021

Fund	Money Market Account	Certificates of Deposit	Local Government Investment Pools	US Agencies	Total
199	40,810,199	15,000,000	59,565,528	17,805,000	133,180,727
240			15,921,090		15,921,090
599			9,859,330		9,859,330
679					-
681					-
682					-
687					-
771			2,094,414		2,094,414
Total	40,810,199	15,000,000	87,440,362	17,805,000	161,055,561
% to Total	25.34%	9.31%	54.29%	11.06%	

YEARLY CHANGE

Fund	Money Market Account	Certificates of Deposit	Local Government Investment Pools	US Agencies	Total
199	(19,743,429)	-	2,079,632	5,000,000	(12,663,797)
240	-	-	12,286,301	-	12,286,301
599	-	-	(1,447,787)	-	(1,447,787)
679	-	-	-	-	-
681	-	-	-	-	-
682	-	-	-	-	-
687	-	-	-	-	-
771	-	-	29,433	-	29,433
Total	(19,743,429)	-	12,947,580	5,000,000	(1,795,849)
% to Total	1099.39%	0.00%	-720.97%	-278.42%	

YEARLY CHANGE

Fund	Money Market Account	Certificates of Deposit	Local Government Investment Pools	US Agencies	Total
199	-48.38%	0.00%	3.49%	28.08%	-9.51%
240	0.00%	0.00%	77.17%	0.00%	77.17%
599	0.00%	0.00%	-14.68%	0.00%	-14.68%
679	0.00%	0.00%	0.00%	0.00%	0.00%
681	0.00%	0.00%	0.00%	0.00%	0.00%
682	0.00%	0.00%	0.00%	0.00%	0.00%
687	0.00%	0.00%	0.00%	0.00%	0.00%
771	0.00%	0.00%	1.41%	0.00%	1.41%
Total	-48.38%	0.00%	14.81%	28.08%	-1.12%

November 2022

Fund	Money Market Account	Certificates of Deposit	Local Government Investment Pools	US Agencies	Total
199	21,066,771	15,000,000	61,645,160	22,805,000	120,516,930
240			28,207,391		28,207,391
599			8,411,544		8,411,544

679					-
681					-
682					-
687					-
771			2,123,847		2,123,847
Total	21,066,771	15,000,000	100,387,942	22,805,000	159,259,712
% to Total	13.23%	9.42%	63.03%	14.32%	

August 2022

Fund	Money Market Account	Certificates of Deposit	Local Government Investment Pools	US Agencies	Total
199	40,905,378	15,000,000	47,605,586	22,805,000	126,315,964
240			27,979,510		27,979,510
599			8,343,932		8,343,932
679					-
681					-
682					-
687					-
771			2,106,689		2,106,689
Total	40,905,378	15,000,000	86,035,717	22,805,000	164,746,095
% to Total	25.68%	9.42%	54.02%	14.32%	

QUARTERLY CHANGE

Fund	Money Market Account	Certificates of Deposit	Local Government Investment Pools	US Agencies	Total
199	(19,838,608)	-	14,039,574	-	(5,799,034)
240	-	-	227,881	-	227,881
599	-	-	67,612	-	67,612
679	-	-	-	-	-
681	-	-	-	-	-
682	-	-	-	-	-
687	-	-	-	-	-
771	-	-	17,158	-	17,158
Total	(19,838,608)	-	14,352,225	-	(5,486,382)
% to Total	361.60%	0.00%	-261.60%	0.00%	

QUARTERLY CHANGE

Fund	Money Market Account	Certificates of Deposit	Local Government Investment Pools	US Agencies	Total
199	-48.50%	0.00%	29.49%	0.00%	-4.59%
240	0.00%	0.00%	0.81%	0.00%	0.81%
599	0.00%	0.00%	0.81%	0.00%	0.81%
679	0.00%	0.00%	0.00%	0.00%	0.00%
681	0.00%	0.00%	0.00%	0.00%	0.00%
682	0.00%	0.00%	0.00%	0.00%	0.00%
687	0.00%	0.00%	0.00%	0.00%	0.00%
771	0.00%	0.00%	0.81%	0.00%	0.81%
Total	-48.50%	0.00%	16.68%	0.00%	-3.33%

The following tables are interest earned, amount changes and percentage changes from the prior year for the periods indicated.

		Month	Month	Month	Quarter	Fiscal YTD
	Fund	SEP 2022	OCT 2022	NOV 2022	SEP - NOV 2022	SEP 2022-AUG 2023
Local Maintenance	199	133,691	194,319	227,182	555,192	555,192
Federal Programs	240	61,673	76,993	89,215	227,881	227,881
Interest & Sinking	599	18,251	22,842	26,519	67,612	67,612
Capital Projects	600s				0	0
Internal Service	771	4,644	5,797	6,717	17,158	17,158
Total		218,259	299,951	349,633	867,843	867,843

		Month	Month	Month	Quarter	Fiscal YTD
	Fund	SEP 2021	OCT 2021	NOV 2021	SEP - NOV 2021	SEP 2021-AUG 2022
Local Maintenance	199	11,641	25,253	17,731	54,626	54,626
Federal Programs	240	488	496	603	1,588	1,828
Interest & Sinking	599	331	337	402	1,070	1,669
Capital Projects	600s				0	0
Internal Service	771	76	77	93	246	1,017
Total		12,537	26,164	18,829	57,529	59,338

		From Prior Year				
		Month	Month	Month	1st Quarter	Fiscal YTD
	Fund	Change	Change	Change	Change	Change
Local Maintenance	199	122,050	169,065	209,451	500,566	500,566
Federal Programs	240	61,185	76,497	88,612	226,294	226,054
Interest & Sinking	599	17,920	22,506	26,116	66,542	65,943
Capital Projects	600s	0	0	0	0	0
Internal Service	771	4,567	5,720	6,625	16,912	16,141
Total		205,722	273,788	330,804	810,314	808,704

		From Prior Year				
		Month	Month	Month	1st Quarter	Fiscal YTD
	Fund	Change	Change	Change	Change	Change
Local Maintenance	199	1048%	669%	1181%	916%	916%
Federal Programs	240	12535%	15410%	14695%	14254%	12369%
Interest & Sinking	599	5416%	6688%	6494%	6221%	3952%
Capital Projects	600s	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Internal Service	771	5996%	7384%	7140%	6863%	1586%
Total		1641%	1046%	1757%	1409%	1363%

The following table is accrued interest as indicated for the quarter ended November 30, 2022

Description	CUSIP	Settlement Date	YTM @ Cost	Book Value	Ending Market Value	Maturity Date	Accrued Interest
FHLMC 0.22 5/16/23	3134GW7D2	11/16/20	0.2200	5,000,000	4,897,700	05/16/23	428
FFCB 0.31 11/30/23	3133EMHL9	11/30/20	0.3100	5,000,000	4,779,350	11/30/23	0
FHLB .035% 3/15/24	3130ALKM5	03/15/21	0.0350	5,000,000	4,726,350	03/15/24	3,646
Univ of Houston Muni	914302HA5	03/03/21	0.0424	2,805,000	2,740,233	02/15/24	24,544
UST Note 0.125% 3/31/23	91282CBU4	03/11/21	0.1250	5,000,000	4,928,900	03/31/23	1,047
Dallas Capital Bank CD	BK CD	04/20/22	1.1000	5,000,000	5,000,000	04/20/23	33,904
Dallas Capital Bank CD	BK CD	05/03/22	1.1000	10,000,000	10,000,000	05/03/23	63,288
Total				37,805,000	37,072,533		126,857

Over the current month and previous twelve months, the interest earned is as follows:

Month	Local Maintenance	Federal Programs	Interest & Sinking	Capital Projects	Internal Service	Total	Quarter-To-Date	Fiscal Year-To-Date
NOV 2022	227,182	89,215	26,519		6,717	349,633	867,843	867,843
OCT 2022	194,319	76,993	22,842		5,797	299,951		
SEP 2022	133,691	61,673	18,251		4,644	218,259		
AUG 2022	151,721	54,340	11,067		4,092	221,219	517,882	871,787
JUL 2022	132,880	35,723	3,288		2,925	174,816		
JUNE 2022	93,774	23,893	2,183		1,997	121,847		
MAY 2022	79,374	17,324	1,502		1,448	99,648	215,169	353,905
APR 2022	53,614	8,971	781		813	64,178		
MAR 2022	45,278	5,098	459		508	51,343		
FEB 2022	28,889	1,732	470		197	31,288	81,207	138,736
JAN 2022	25,089	1,498	743		172	27,502		
DEC 2021	20,816	945	533		123	22,417		
NOV 2021	17,731	603	402		93	18,829	57,529	57,529

The average monthly rates as per each local government investment pool have shown fluctuations during the periods indicated.

Month	LOGIC	LoneStar	TexasClass	TexPool	TexStar
NOV 2022	3.929	3.74	3.8546	3.559	3.559
OCT 2022	3.1167	3.07	3.2287	2.8531	2.8531
SEP 2022	2.4756	2.48	2.6788	2.2941	2.2941
AUG 2022	2.162	2.15	2.2891	2.1627	1.947
JUL 2022	1.6538	1.51	1.6392	1.5206	1.401
JUN 2022	1.1797	0.98	1.1577	1.0013	0.985
MAY 2022	0.8113	0.58	0.813	0.6228	0.6459
APR 2022	0.4195	0.25	0.472	0.3042	0.3225
MAR 2022	0.2493	0.11	0.2867	0.1536	0.0107
FEB 2022	0.108	0.02	0.123	0.063	0.0100
JAN 2022	0.088	0.01	0.097	0.038	0.0100
DEC 2021	0.074	0.01	0.069	0.038	0.014
NOV 2021	0.0391	0.01	0.0539	0.0361	0.0100

Overall, the weighted average yield to maturity at cost for the district's portfolio is as follows:

Quarter Ended	Certificates of Deposit	Local Government Investment Pools	Money Market Acct	US Agency	Total
NOV 2022	1.100	3.824	2.636	0.156	2.885
AUG 2022	1.100	2.229	0.795	0.156	1.483
MAY 2022	1.100	0.785	0.175	0.156	0.605
FEB 2022	0.200	0.087	0.175	0.165	0.115
NOV 2021	0.200	0.038	0.175	0.165	0.102

Historically, the ending portfolio balances per type is as follows:

Month	Certificates of Deposit	Local Government Investment Pools	Money Market Acct	US Agency	Total
NOV 2022	15,000,000	100,387,942	21,066,771	22,805,000	159,259,712
AUG 2022	15,000,000	86,035,717	40,905,378	22,805,000	164,746,095
MAY 2022	15,000,000	113,589,380	40,839,413	22,805,000	192,233,792
FEB 2022	15,000,000	163,474,108	40,827,769	17,805,000	237,106,877
NOV 2021	15,000,000	87,440,362	40,810,199	17,805,000	161,055,561

Irving Independent School District
Investment Report - by Fund
For the Quarter Ended in November 30, 2022

Description	CUSIP	Settlement Date	YTM@ Cost	Face Amt/ Shares	Market Price	Market Value	Cost Value	Book Value	Maturity Date	Days To Maturity	% of Portfolio
199 - General Operating											
FHLMC 0.22 5/16/23	3134GW7D2	11/16/20	0.220	5,000,000.00	100	4,897,700.00	5,000,000.00	5,000,000.00	5/16/23	167	3.14%
FFCB 0.31 11/30/23	3133EMHL9	11/30/20	0.310	5,000,000.00	100	4,779,350.00	5,000,000.00	5,000,000.00	11/30/23	365	3.14%
FHLB .035% 3/15/24	3130ALKM5	3/15/21	0.035	5,000,000.00	100	4,726,350.00	5,000,000.00	5,000,000.00	3/15/24	471	3.14%
Univ of Houston Muni	914302HA5	3/3/21	0.042	2,805,000.00	100	2,740,232.55	2,805,000.00	2,805,000.00	2/15/24	442	1.76%
UST Note 0.125% 3/31/23	91282CBU4	3/11/21	0.125	5,000,000.00	100	4,928,900.00	5,000,000.00	5,000,000.00	3/31/23	121	3.14%
Dallas Capital Bank CD	BK CD	4/20/22	1.100	5,000,000.00	100	5,000,000.00	5,000,000.00	5,000,000.00	4/20/23	141	3.14%
Dallas Capital Bank CD	BK CD	5/3/22	1.100	10,000,000.00	100	10,000,000.00	10,000,000.00	10,000,000.00	5/3/23	154	6.28%
Prosperity Bank MMA	MMA	8/22/18	2.020	10,935,147.28	100	10,935,147.28	10,935,147.28	10,935,147.28	12/1/22	1	6.87%
Landing Rock MMA	MMA	12/11/20	3.300	10,131,623.22	100	10,131,623.22	10,131,623.22	10,131,623.22	12/1/22	1	6.36%
LOGIC	LGIP	12/3/10	3.929	8,622,107.24	100	8,622,107.24	8,622,107.24	8,622,107.24	12/1/22	1	5.41%
Lone Star	LGIP	8/31/08	3.740	5,522,801.78	100	5,522,801.78	5,522,801.78	5,522,801.78	12/1/22	1	3.47%
TexasCLASS	LGIP	8/31/08	3.855	37,420,841.79	100	37,420,841.79	37,420,841.79	37,420,841.79	12/1/22	1	23.50%
TexPool	LGIP	3/13/20	3.540	1,036,326.94	100	1,036,326.94	1,036,326.94	1,036,326.94	12/1/22	1	0.65%
TexSTAR	LGIP	8/31/08	3.559	9,043,081.89	100	9,043,081.89	9,043,081.89	9,043,081.89	12/1/22	1	5.68%
Sub Total / Average			2.574	120,516,930.14	100	119,784,462.69	120,516,930.14	120,516,930.14		76	75.67%
240 - Food Service											
TexasCLASS	LGIP	8/31/08	3.855	28,207,391.11	100	28,207,391.11	28,207,391.11	28,207,391.11	12/1/22	1	17.71%
Sub Total / Average			3.855	28,207,391.11	100	28,207,391.11	28,207,391.11	28,207,391.11		1	17.71%
599 - Debt Service											
Lone Star	LGIP	8/31/08	3.740	872,365.58	100	872,365.58	872,365.58	872,365.58	12/1/22	1	0.55%
TexasCLASS	LGIP	8/13/09	3.855	7,539,178.24	100	7,539,178.24	7,539,178.24	7,539,178.24	12/1/22	1	4.73%
Sub Total / Average			3.843	8,411,543.82	100	8,411,543.82	8,411,543.82	8,411,543.82		1	5.28%
771 - Workers' Comp											
TexasCLASS	LGIP	8/31/08	3.855	2,123,847.06	100	2,123,847.06	2,123,847.06	2,123,847.06	12/1/22	1	1.33%
Sub Total / Average			3.855	2,123,847.06	100	2,123,847.06	2,123,847.06	2,123,847.06		1	1.33%
Total / Average			2.885	159,259,712.13	100	158,527,244.68	159,259,712.13	159,259,712.13		58	100.00%

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Irving Independent School District
Investment Report - YTM@Cost by Investment Category
For the Quarter Ended in November 30, 2022

Description	CUSIP	Settlement Date	YTM@ Cost	Face Amt/ Shares	Market Price	Market Value	Cost Value	Book Value	Maturity Date	Days To Maturity	% of Portfolio
U.S. Agencies											
FHLMC 0.22 5/16/23	3134GW7D2	11/16/20	0.220	5,000,000.00	100	4,897,700.00	5,000,000.00	5,000,000.00	5/16/23	167	3.14%
FFCB 0.31 11/30/23	3133EMHL9	11/30/20	0.310	5,000,000.00	100	4,779,350.00	5,000,000.00	5,000,000.00	11/30/23	365	3.14%
FHLB .035% 3/15/24	3130ALKM5	3/15/21	0.035	5,000,000.00	100	4,726,350.00	5,000,000.00	5,000,000.00	3/15/24	471	3.14%
Univ of Houston Muni	914302HAS	3/3/21	0.042	2,805,000.00	100	2,740,232.55	2,805,000.00	2,805,000.00	2/15/24	442	1.76%
UST Note 0.125% 3/31/23	91282CBU4	3/11/21	0.125	5,000,000.00	100	4,928,900.00	5,000,000.00	5,000,000.00	3/31/23	121	3.14%
Sub Total / Average			0.156	22,805,000.00	100	22,072,532.55	22,805,000.00	22,805,000.00		301	14.32%
Bank Money Market Account											
Prosperity Bank MMA	MMA	8/22/18	2.020	10,935,147.28	100	10,935,147.28	10,935,147.28	10,935,147.28	12/1/22	1	6.87%
Landing Rock MMA	MMA	12/11/20	3.300	10,131,623.22	100	10,131,623.22	10,131,623.22	10,131,623.22	12/1/22	1	6.36%
Sub Total / Average			2.636	21,066,770.50	100	21,066,770.50	21,066,770.50	21,066,770.50		1	13.23%
Certificates of Deposit											
Dallas Capital Bank CD	BK CD	4/20/22	1.100	5,000,000.00	100	5,000,000.00	5,000,000.00	5,000,000.00	4/20/23	141	3.14%
Dallas Capital Bank CD	BK CD	5/3/22	1.100	10,000,000.00	100	10,000,000.00	10,000,000.00	10,000,000.00	5/3/23	154	6.28%
Sub Total / Average			1.100	15,000,000.00	100	15,000,000.00	15,000,000.00	15,000,000.00		150	9.42%
Local Government Investment Pools (LGIP)											
LOGIC	LGIP	12/3/10	3.929	8,622,107.24	100	8,622,107.24	8,622,107.24	8,622,107.24	12/1/22	1	5.41%
Lone Star	LGIP	8/31/08	3.740	5,522,801.78	100	5,522,801.78	5,522,801.78	5,522,801.78	12/1/22	1	3.47%
TexasCLASS	LGIP	8/31/08	3.855	37,420,841.79	100	37,420,841.79	37,420,841.79	37,420,841.79	12/1/22	1	23.50%
TexPool	LGIP	3/13/20	3.540	1,036,326.94	100	1,036,326.94	1,036,326.94	1,036,326.94	12/1/22	1	0.65%
TexSTAR	LGIP	8/31/08	3.559	9,043,081.89	100	9,043,081.89	9,043,081.89	9,043,081.89	12/1/22	1	5.68%
TexasCLASS	LGIP	8/31/08	3.855	28,207,391.11	100	28,207,391.11	28,207,391.11	28,207,391.11	12/1/22	1	17.71%
Lone Star	LGIP	8/31/08	3.740	872,365.58	100	872,365.58	872,365.58	872,365.58	12/1/22	1	0.55%
TexasCLASS	LGIP	8/13/09	3.855	7,539,178.24	100	7,539,178.24	7,539,178.24	7,539,178.24	12/1/22	1	4.73%
TexasCLASS	LGIP	8/31/08	3.855	2,123,847.06	100	2,123,847.06	2,123,847.06	2,123,847.06	12/1/22	1	1.33%
Sub Total / Average			3.824	100,387,941.63	100	100,387,941.63	100,387,941.63	100,387,941.63		1	63.03%
Total / Average			2.885	159,259,712.13	100	158,527,244.68	159,259,712.13	159,259,712.13		58	100.00%

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Irving Independent School District
Investment Report - by Fund and Transactions
For the Quarter Ended in November 30, 2022

Description	CUSIP	Settlement Date	Maturity Date	Beginning Face Amt/ Shares	Increase Holdings	Buy Accrued Interest	Decrease Holdings	Sell Accrued Interest	Ending Face Amt/ Shares	Interest	Beg Mkt Accr Int	End Mkt Accr Int	Diff in Accr Int	Int Earned During Period-BV
199 - General Operating														
FHLMC 0.22 5/16/23	3134GW7D2	11/16/20	5/16/23	5,000,000.00	0.00	0.00	0.00	0.00	5,000,000.00	5,500.00	3,208.33	427.78	2,719.45	2,719.45
FFCB 0.31 11/30/23	3133EMHL9	11/30/20	11/30/23	5,000,000.00	0.00	0.00	0.00	0.00	5,000,000.00	7,750.00	3,875.00	0.00	3,875.00	3,875.00
FHLB .035% 3/15/24	3130ALKM5	3/15/21	3/15/24	5,000,000.00	0.00	0.00	0.00	0.00	5,000,000.00	8,750.00	8,069.44	3,645.83	4,326.39	4,326.39
Univ of Houston Muni	914302HAS	3/3/21	2/15/24	2,805,000.00	0.00	0.00	0.00	0.00	2,805,000.00	0.00	13,090.00	24,543.75	6,311.25	11,453.75
UST Note 0.125% 3/31/23	91282CBU4	3/11/21	3/31/23	5,000,000.00	0.00	0.00	0.00	0.00	5,000,000.00	3,125.00	5,394.29	1,047.39	(1,221.90)	1,559.69
Dallas Capital Bank CD	BK CD	4/20/22	4/20/23	5,000,000.00	0.00	0.00	0.00	0.00	5,000,000.00	0.00	20,191.78	33,904.11	13,712.33	13,712.33
Dallas Capital Bank CD	BK CD	5/3/22	5/3/23	10,000,000.00	0.00	0.00	0.00	0.00	10,000,000.00	0.00	35,863.01	63,287.67	27,424.66	27,424.66
Prosperity Bank MMA	MMA	8/22/18	12/1/21	30,836,530.43	98,616.85	0.00	20,000,000.00	0.00	10,935,147.28	98,616.85	0.00	0.00	0.00	0.00
Landing Rock MMA	MMA	12/11/20	12/1/21	10,068,847.62	62,775.60	0.00	0.00	0.00	10,131,623.22	62,775.60	0.00	0.00	0.00	0.00
LOGIC	LGIP	12/3/10	12/1/21	8,554,259.56	67,847.68	0.00	0.00	0.00	8,622,107.24	67,847.68	0.00	0.00	0.00	0.00
Lone Star	LGIP	8/31/08	12/1/21	5,480,355.55	42,446.23	0.00	0.00	0.00	5,522,801.78	42,446.23	0.00	0.00	0.00	0.00
TexasCLASS	LGIP	8/31/08	12/1/21	23,564,333.48	105,322,792.38	0.00	91,466,284.07	0.00	37,420,841.79	187,258.24	0.00	0.00	0.00	0.00
TexPool	LGIP	3/13/20	12/1/21	1,028,652.42	7,674.52	0.00	0.00	0.00	1,036,326.94	7,674.52	0.00	0.00	0.00	0.00
TexSTAR	LGIP	8/31/08	12/1/21	8,977,984.88	65,097.01	0.00	0.00	0.00	9,043,081.89	65,097.01	0.00	0.00	0.00	0.00
Sub Total / Average				126,315,963.94	105,667,250.27	0.00	111,466,284.07	0.00	120,516,930.14	556,841.13	89,691.85	126,856.53	57,147.18	65,071.27
240 - Food Service														
TexasCLASS	LGIP	8/31/08	12/1/21	27,979,509.80	227,881.31	0.00	0.00	0.00	28,207,391.11	227,881.31	0.00	0.00	0.00	0.00
Sub Total / Average				27,979,509.80	227,881.31	0.00	0.00	0.00	28,207,391.11	227,881.31	0.00	0.00	0.00	0.00
599 - Debt Service														
Lone Star	LGIP	8/31/08	12/1/21	865,660.90	6,704.68	0.00	0.00	0.00	872,365.58	6,704.68	0.00	0.00	0.00	0.00
TexasCLASS	LGIP	8/13/09	12/1/21	7,478,270.91	60,907.33	0.00	0.00	0.00	7,539,178.24	60,907.33	0.00	0.00	0.00	0.00
Sub Total / Average				8,343,931.81	67,612.01	0.00	0.00	0.00	8,411,543.82	67,612.01	0.00	0.00	0.00	0.00
771 - Workers' Comp														
TexasCLASS	LGIP	8/31/08	12/1/21	2,106,689.00	17,158.06	0.00	0.00	0.00	2,123,847.06	17,158.06	0.00	0.00	0.00	0.00
Sub Total / Average				2,106,689.00	17,158.06	0.00	0.00	0.00	2,123,847.06	17,158.06	0.00	0.00	0.00	0.00
Total / Average				164,746,094.55	105,979,901.65	0.00	111,466,284.07	0.00	159,259,712.13	869,492.51	89,691.85	126,856.53	57,147.18	65,071.27

REPORT FROM FACILITIES & SCHOOL SUPPORT SERVICES

Facilities and Operations Department

A total of 1371 work orders have been completed from December 1, 2022, through October 31, 2022. and ninety-six preventive work orders.

Document Services – Laserfiche - In August, we received 12 Laserfiche requests/work orders.

Public Information – In August, 25 requests were opened (5 are still being processed and twenty were completed). For the 2021-2022 school year, there have been forty-four requests.

Student Records – In August, 591 student records requests were received and 564 were completed.

Print Shop – In August, 228 orders were received and 196 were completed. We had zero high volume jobs.

Mail Center – In August, we processed 16,366 pieces of mail for US Postage at a cost of \$8,660.71. We only processed ten packages for \$81.44. We continue to process interoffice mail daily.

SchoolDude Work Orders – In August, we closed thirty-six and received a total of fifty new requests:

- Deliver Shred Console/Container – Total 0
- Destruction Approval/Shredding – Total 3
- Records Center Retrieval (Not to include Employee Services) – Total 1
- Shred Consoles Emptied – Total 19
- New Transfers to Records Center – Total 2
- Other – Total 3

Maintenance – The Maintenance Department maintains critical infrastructure in the following areas: Electrical, HVAC, Plumbing, Preventive Maintenance, Fire Safety Equipment, Kitchen Equipment, Elevators, Public Address Systems, Carpentry, Roofing, Painting, and Locks and Keys.

The Utilities Section – The team completed 337 work orders for the month of December. All sections are currently working workorders at various locations.

The Structural Section – The team completed 280 work orders for the month of December. All sections are currently working on workorders at various locations and planning to special projects request.

The Grounds Section – In August, The Grounds Department completed ninety-one work orders relating to all campuses while working on summer projects concurrently. We trimmed all shrubs, cleaned all flower beds, and mowed all campuses several times before the beginning of school. We have fertilized and aerated all sports fields and several campuses. We continue to work daily to control fire ants and wasps. We have continued to work cooperatively with all other departments in Facilities and Security. We work with our playground contractors at all elementary campuses to ensure the successful completion of our tricycle paths and new pre-k playgrounds. All irrigation systems are undergoing inspection and repair. The small engine shop continued to repair tractors and golf carts to keep our crews productive for the athletic programs. Our vehicle mechanic serviced and repaired numerous vehicles in our 128-vehicle fleet to ensure all vehicles were ready when needed.

Regulatory Compliance, IPM and Safety – In August, we resolved an asbestos issue at Irving HS prior to the beginning of the school year. We continue to collaborate with our pest control vendor to minimize pests. We have been spraying wasps constantly around the district for the entire month of August. We continue to stress to all employees the importance of safety to minimize the risk of exposure to Covid-19. This includes the need to social distance now that wearing a mask is optional to reduce the chances of spreading the virus. With the heat continuing, we have continued to offer Gatorade to our Support Services teams. We continue to train our employees in the SchoolDude work-order system. Our team is busy addressing several work orders dealing with the summer-time wave of fire ant issues. We also teamed with building managers, HVAC Department, Structural Department, and Health Services Department to ensure that we are providing the best indoor air quality for our staff and students.

Operations – For the month of August, the Custodial Department completed 860 work orders. That is an increase of work orders for Custodial Department from 119 the previous month. The overall increase is attributed to summer. The work performed in our department could range from moving furniture, disinfecting, light maintenance, or any other needs at the campus level.

Warehouse – Routine Custodial, Food Service, Health Services, and Maintenance Orders for the month of August total 393 orders pulled and posted in MUNIS, School Dude, and Primero.

- 100% average delivery time in one day.
- Routine Delivery, Warehouse, Surplus, Document Management Work Orders for the month of August is 721 total work orders closed. This includes 301 work orders for Document Services and 420 work orders for Delivery, Warehouse, and Surplus.