

IRVING INDEPENDENT SCHOOL DISTRICT

Regular - BOARD OF TRUSTEES  
7:00 PM

Irving ISD Board Room  
2621 West Airport Freeway  
Irving, TX 75062  
Tuesday, February 21, 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 - Russ Olmon Pastor of Ministry Development at Oak View Baptist Church
- C. Pledge of Allegiance to the American and Texas Flags - Townley ES
- D. Recognition of the Teacher of the Month - David Lewis, PE  
Teacher/Athletic Coordinator, Travis MS 5
- E. Recognition of the Employee of the Month - Scott Huber, Science  
Center Clerk, Hands on Science Center 6
- F. Recognition of the Guest Educator of the Month - Jazmin Gomez,  
Clifton ESC 7
- G. Special Recognition
  - 1. Recognition of Annual Districtwide Oratory Competition Winners  
(J. Boone/Z. Khan) 8
- H. Public Comment

**III. ACTION ITEMS**

- A. Consider Approval of Consent Agenda Items:
  - 1. Consider Approval of Minutes of January 17, 2023 (M.  
Hernandez) 9
  - 2. Consider Approval of Financial Statement for December 2022  
(A.D. Jenkins) 16

3. Consider Approval of Resolution and Order No. 22-23-06 Authorizing February Amendment to the 2022-2023 Budget (A.D. Jenkins)	42
4. Consider Approval of Engagement of Weaver and Tidwell, L.L.P. for Financial and Accounting Services (F. Natividad/M. Lalee)	52
5. Consider the Approval of the Supplements to the Irving ISD Tax Rolls (A.D. Jenkins)	66
6. Consider Approval of Resolution No. 22-23-07 Authorizing and Approving the Acceptance of Additional Monies from the City of Irving for Property which was Previously Approved for Resale Pursuant to Resolution No. 22-23-03 (F. Natividad/C. Elzy)	95
7. Consider Approval Granting the District Authority to Initiate the Procurement Process and Issue Certain Competitive Solicitations in Preparation for the 2023 Bond Program if Approved by District Voters (F. Natividad/J. Pilgrim)	101
8. Consider Approval of Award for Request for Proposals (RFP) #23-26-914 for the Purchase of Plumbing Parts, Supplies and Related Services (A. Smith/L. Rosado)	103
9. Consider Approval of the Renewal of Award for Request for Proposal (RFP) #22-24-914 for the Purchase of Digital Radio Communications Equipment, Devices and Related Services (A. Smith/L. Rosado)	108
10. Consider Approval of the Renewal of Award for Request for Proposal (RFP) #22-09-914 for the Purchase of Fire Suppression Systems and Related Services (A. Smith/L. Rosado)	112
11. Consider Approval of the Renewal of Award for Request for Proposal (RFP) #22-23-919 for the Purchase of Energy Management Control Systems Upgrade (A. Smith/L. Rosado)	117
12. Consider Approval of the Memorandum of Understanding (MOU) between Teachworthy, Indiana Wesleyan University, and Irving ISD for Participation in an Internal GYO Program for Paraprofessionals Pursuing Texas Teacher Certification (E. Kolni/K. Gilleland)	
13. Consider Approval of Resolution No. 22-23-05 of the Board of Trustees of the Irving Independent School District Regarding Employee Pay and Delegation of Authority in Connection with the 2023 Winter Storm (M. Webb/E. Kolni)	121
14. Consider Approval of Amendment to Purchase and Sale Agreement Between the YMCA and Irving Independent School District for the Acquisition of a Cell Phone Tower Tract and the Sale of an Access Easement Located on that Certain Tract Commonly Known as 220 West Irving Boulevard and Delegation of Authority to the Superintendent of Schools to Execute All	124

Documents Required to Complete the Relevant Transactions  
Through Resolution No. 22-23-04 (E. Kolni)

- |  |     |
|--|-----|
| 15. Consider Approval of Amendment to the 2022-2023 School Board Meeting Schedule (E. Kolni) | 130 |
| 16. Consider Acceptance of Gifts and Donations to the District (F. Natividad)                | 132 |

IV. **OTHER BUSINESS**

A. Written Reports

1. Division Reports

- |   |     |
|---|-----|
| a. Business Services  | 135 |
| * Total Tax Collections   |     |
| * Payroll   |     |
| * Investment Earnings   |     |
| b. Support Services   | 139 |
| Monthly Maintenance Work Order Summary Report for February (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. Consider Action Regarding Public Officer(s) or Employee(s) Considered in Executive Session as Authorized by Section 551.074, Texas Government Code  
1. Consider and Take Possible Action to Approve Superintendent Evaluation and Contract

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

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

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

VIII. **ADJOURNMENT**

**SPECIAL RECOGNITION**  
**February 21, 2023**

**TEACHER OF THE MONTH**  
**February 2023**

Mr. David Lewis began his career with Irving ISD in 1996. He has served as a CTE Teacher and PE Coach at Lamar Middle School, deZavala Middle School, Stipes Elementary, Barbara Cardwell Career Prep, and MacArthur High School. Coach Lewis is currently serving as the Athletic Coordinator at Travis Middle School.

Coach Lewis goes above and beyond in everything that he does. He is always ready to lend a helping hand to parents, students, and staff. Coach Lewis mentors many students, even a few who have graduated from high school. He is also quite a handy builder; he even helped Irving ISD students build a tiny home! Coach Lewis motivates students to be their best both in academics and in sports. He is naturally positive and a truly amazing person.

Congratulations Coach David Lewis, on being Irving ISD's February Teacher of the Month!

**SPECIAL RECOGNITION**  
**February 21, 2023**

**EMPLOYEE OF THE MONTH**  
**February 2023**

Mr. Scott Huber has served the students and staff of Irving ISD in different roles since 2014. Mr. Huber first worked with students at T.J. Lee as a Special Education LIFE Aide. He later joined the Hands-On Science Center (HOSC) in 2017 and has been serving as the Science Center Clerk since then.

Mr. Huber has put forth extraordinary efforts to keep science materials in the hands of students despite many challenges. The pandemic, staff shortages and supply chain issues have all impacted operations at the HOSC. Exemplary people like Mr. Huber and his colleagues have persevered, and continue to meet the ever-changing needs of Irving ISD science teachers and students. Thank you Scott!

Congratulations Mr. Scott Huber on being Irving ISD's February Employee of the Month!

**SPECIAL RECOGNITION**  
**February 21, 2023**

**GUEST EDUCATOR OF THE MONTH**  
**February 2023**

Ms. Jazmin Gomez has been a Guest Educator for Irving ISD since October 2019.

Ms. Gomez works diligently every day to ensure that all students are safe and that all of their needs are met. She greets students daily and works to build a connection with them. She is positive and encouraging with our youngest learners. No matter where Ms. Gomez serves on our campus, we always know that our students will be cared for.

Congratulations Ms. Jazmin Gomez on being Irving ISD's February Guest Educator of the Month!

**SPECIAL RECOGNITION**  
**February 21, 2023**

**TOPIC:** Recognition of Annual Districtwide Oratory Competition Winners

**SUBMITTED BY:** Judy Boone, Director of Digital and Learning Resources and Zeshan Khan, Social Studies Coordinator

**BACKGROUND:** The Irving ISD Oratory Contest aimed to recognize and encourage the writing and communication skills of our students. This year we invited students to write a response to the question “What are the possibilities when we embrace the *Power of Us?*” Students shared short and powerful stories of all the possibilities when they embraced the *Power of Us*.

The students being recognized this evening were chosen by a committee as District Winners - the top two overall winners of the competition out of 25 submissions. They will be reciting their oratory pieces and receiving their trophy.

Anthony Guardado - Crockett Middle School - 7th Grade  
Sarai Maldonado - Bowie Middle School - 7th Grade

**ADMINISTRATIVE RECOMMENDATION:** N/A

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

Additional Agenda Sheets Attached:  Yes  No



Presentation of Recommendations Made by the Bond Committee

Mr. Vasquez spoke on the evaluations and process of the Bond Evaluation. Parents, staff and community members were involved. There are 5 Propositions, separate from each other and will be voted independently.

- A – Renovations for 32 schools, Barton, Farine, and Crockett to be replaced
- B – Technology upgrades
- C – Transportation and logistics center replaced
- D – Indoor practice fields
- E – Performing Arts Center

Discuss Proposed Draft of the 2023-2024 Student and Teacher Calendars

Reny Lizardo along with a committee of teachers, paraprofessionals and parents have work together to come up with the calendar. 3,000 respondents voted on the calendar C. Discuss Items on the January 17, 2023, Regular Board Meeting Agenda

Discussion of Regular Board Meeting Agenda Matters

Discussion took place on the July 19, 2021, Regular Meeting Agenda matters.

The work session adjourned at 5:52 p.m.



Mieisha Runnels, Business Office  
 George Cuba, Singley  
 Noah Raley, Crockett MS  
 J. Odom, LEAP/LBJ  
 Reni Moore, LEAP Crockett MS  
 Litzy 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  
 Andrew Micklitz  
 Devin Shen  
 Brooke Lindsey  
 Golden Anni  
 Hannah Ordonez  
 Kareem Hickman

INVOCATION - Pastor Kareem Hickman, Calvary Church

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

Recognition of Teacher of the Month Daniel Ordonez, Geography/Arts 1301 Dual Credit – Singley Collegiate Academy

Recognition of Employee of the Month Nanna Duwe, Campus Aide – Austin MS

Recognition of the Guest Educator of the Month Chanse Vaughn, John Haley ES

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

Recognition of CREST Award Winner Schulze Elementary Counselors Julie Soberanis recognized the Schulze Counselor for the CREST Award

Recognition of Quest Bridge Scholar Finalist Quest Bridge Scholar Finalist for a 4 year scholarship

Special Recognition Thank the School Board for all they do during the School Board Recognition Month

Public Comment George Cuba – Paraprofessional and support staff pay  
 Laura Brewster – President of UEA of Irving would like to thank the Board for all they do.

- Consent Agenda
1. Consider Approval of Minutes of December 12, 2022 (M. Hernandez)
  2. Consider Approval of Financial Statement for November 2022 (A.D. Jenkins)
  3. Consider Approval of Resolution and Order No. 22-23-04 Authorizing January Amendment to the 2022-2023 Budget (A.D. Jenkins)
  4. Consider the Approval of the Supplements to the Irving ISD Tax Rolls (A.D. Jenkins)

5. Consider Approval of the Proposed 2023-2024 Student and Teacher Calendars (A. Gomez/R. Lizardo)
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)
7. Consider Approval of Final Expenditures Associated with the Construction of the New Professional Learning and Wellness Center (F. Natividad/J. Pilgrim)
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)
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)
10. Consider Approval of Annual Comprehensive Financial Report for Fiscal Year Ended August 31, 2022 (F. Natividad/M. Lalee/S. Dempsey/C. Wootton)
11. Consider Approval of Order No. 22-23-01 Calling for a Bond Election (F. Natividad/Bracewell LLP)
12. Consider Approval of First and Final Reading of Proposed Revisions to Local Policy as Applicable per Department Updates to BBB (Local) (E. Kolni)
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)
14. Consider Acceptance of Gifts and Donations to the District (F. Natividad)

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

Dr. Robbins seconded

Passed 6-0

Superintendent's  
Announcements

Ms. Hernandez wanted to take the opportunity to personally thank each and everyone of our board members for your service to the students and staff of Irving ISD. Your hard work and selflessness do not go unnoticed. She is grateful for your advocacy and the way you love and support every single member of team Irving. **Thank you for everything** you do!

Board  
Announcements

Michael Kelley – Thanked everyone and really appreciate all that you do. Thank the Bon Committee for the time spent on it.

AD Jenkins – Thanked everyone for the gifts and kind words, He is committed to work hard for Irving ISD.

Lisa Lobb – This is the Best Board meeting ever! Music was great. Put your past failures behind you and finish strong. Finance Team was outstanding Kudos to all!!!!

Dr. Rosemary Robbins – This is the only meeting I was not to cry at the kids for getting the scholarships! I get emotional, We are only as good as the team behind us. The students and teachers lay the groundwork and the best District in Texas and the Nation. I appreciate working with Fernando Natividad.

Mary Richarte – Thank you all and I am looking forward to the future!

Randy Randle – Thank you for all the tokens of appreciation. It is an honor to serve with people who truly love kids. Everyone on the Board has a caring heart for kids.

Adjournment

The Board meeting adjourned at 8:00pm



**CONSENT ACTION ITEM**  
02/21/2023

**TOPIC:** Consider Approval of Financial Statements for December 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 December 2022.

**RECOMMENDED BOARD MOTION:** I move the Board to approve the Financial Statements for December 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: February 21, 2023  
To: Fernando Natividad, Chief Financial Officer  
From: Mahdia Lalee, Director of Business Operations  
Subject: Financial Statements for December 2022

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## **General Operating Fund**

### Revenue:

Total revenue and other sources for the General Operating Fund through December were \$138,197,981 or 41.4% of budget, compared to \$112,570,269 or 33.4% of budget last year, an increase of \$25,627,712 or 22.7%.

- Total tax collections this year totaled \$58,419,567 or 33.8% of budget compared to \$36,094,960 or 23.7% of budget.

### Expenditures:

Total expenditures and other uses for the General Operating Fund through December were \$111,953,509 or 32.4% of budget, compared to \$114,798,022 or 32.1% of budget last year, a decrease of \$2,844,513 or 2.4%. The decrease in total expenditures is attributed to the following item:

- Function 34 – had an increase of \$2,298,207 compared to last year, the increase is attributed to the change in “in house” transportation this year versus contracted transportation last year.
- Function 53 – Supplies had a decrease of \$5,070,574 this year, this is attributed to the purchase of chromebooks last year versus this year.

## **Food Service Fund**

### Revenue:

Total revenue and other sources for the Food Service Fund through December were \$12,652,844 or 50% of budget compared to \$11,587,043 or 48.9% of budget last year, an increase of \$1,065,802 or 9.2%. The increase in total revenue is attributed to the following item:

- Federal resources through December totaled \$11,880,373 or 51.6% compared to \$11,267,809 or 52.6% last year, an increase of \$612,564.

### Expenditures:

Total expenditures and other uses for the Food Service Fund through December were \$8,085,086 or 34.1% of budget, compared to \$7,160,834 or 28.7% of budget last year, an increase of \$924,253 or 12.9%. The increase in total expenditures was attributed to the following item:

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

## **Debt Service Fund**

### Revenue:

There was no significant difference in total revenue and other sources for the Debt Service Fund through December 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 December 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 December were \$17,970,807 compared to \$7,486,321 last year, an increase of \$10,484,485.

- 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 December were \$20,154,053 compared to \$10,831,497 last year, an increase of \$9,322,556.

- The increase is attributed to the purchasing of new staff laptops as well as the incentive/retention for all eligible employees in October versus last year.

## **Capital Projects Funds**

### Revenue:

There was no significant difference in total revenue and other sources for the Capital Projects Funds through December 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 December 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 December were \$823,590 or 33.2% of budget compared to \$692,816 or 28% of budget last year which represents an increase of \$130,774 or 18.8%.

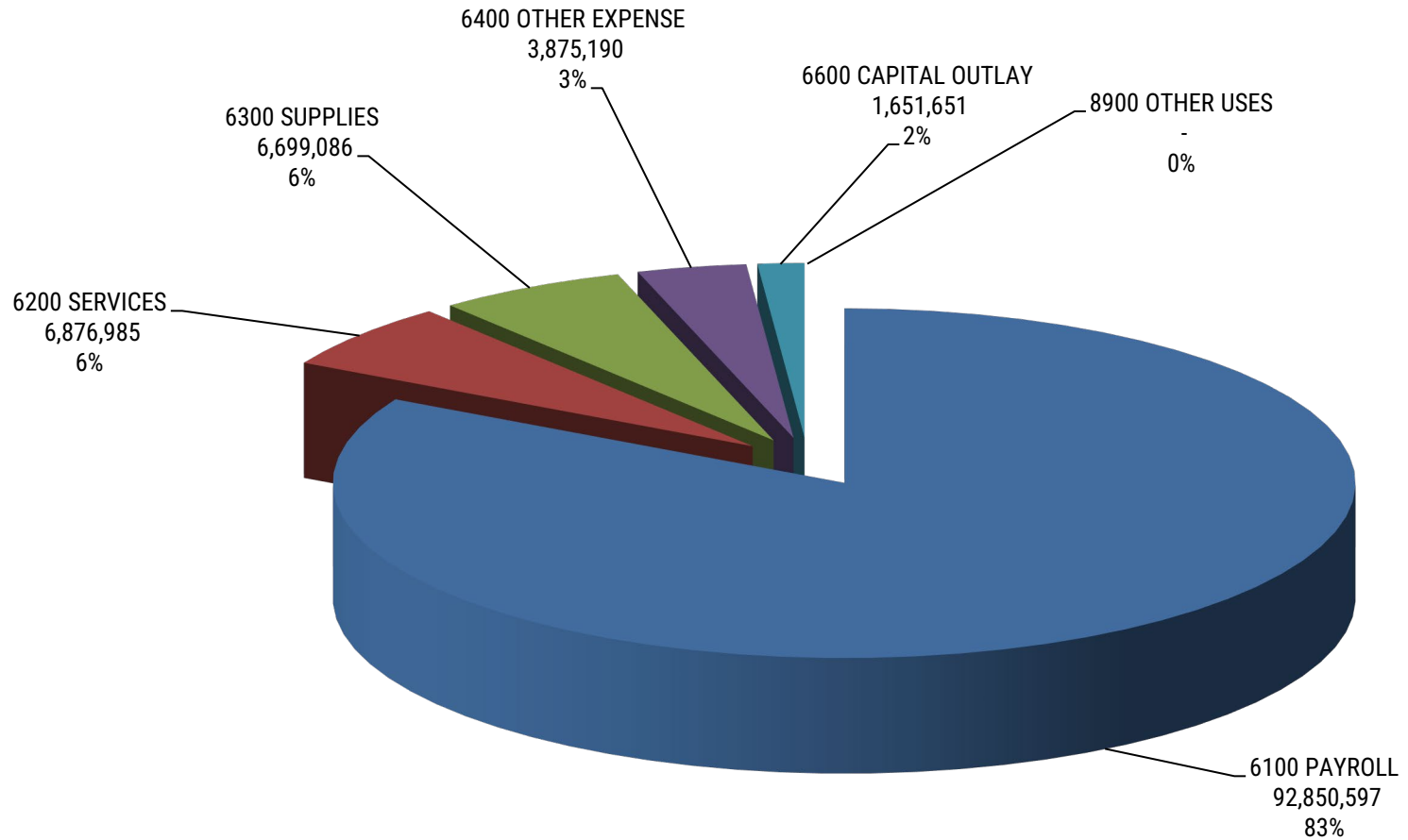
- This increase is due to the Science Refurbish Center expanding their services to more departments.

### Expenditures:

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

As of December 31, 2022, total net assets for all the Internal Service Funds were \$1,537,097.

# General Operating Fund YTD Actual Expenditures December 31, 2022

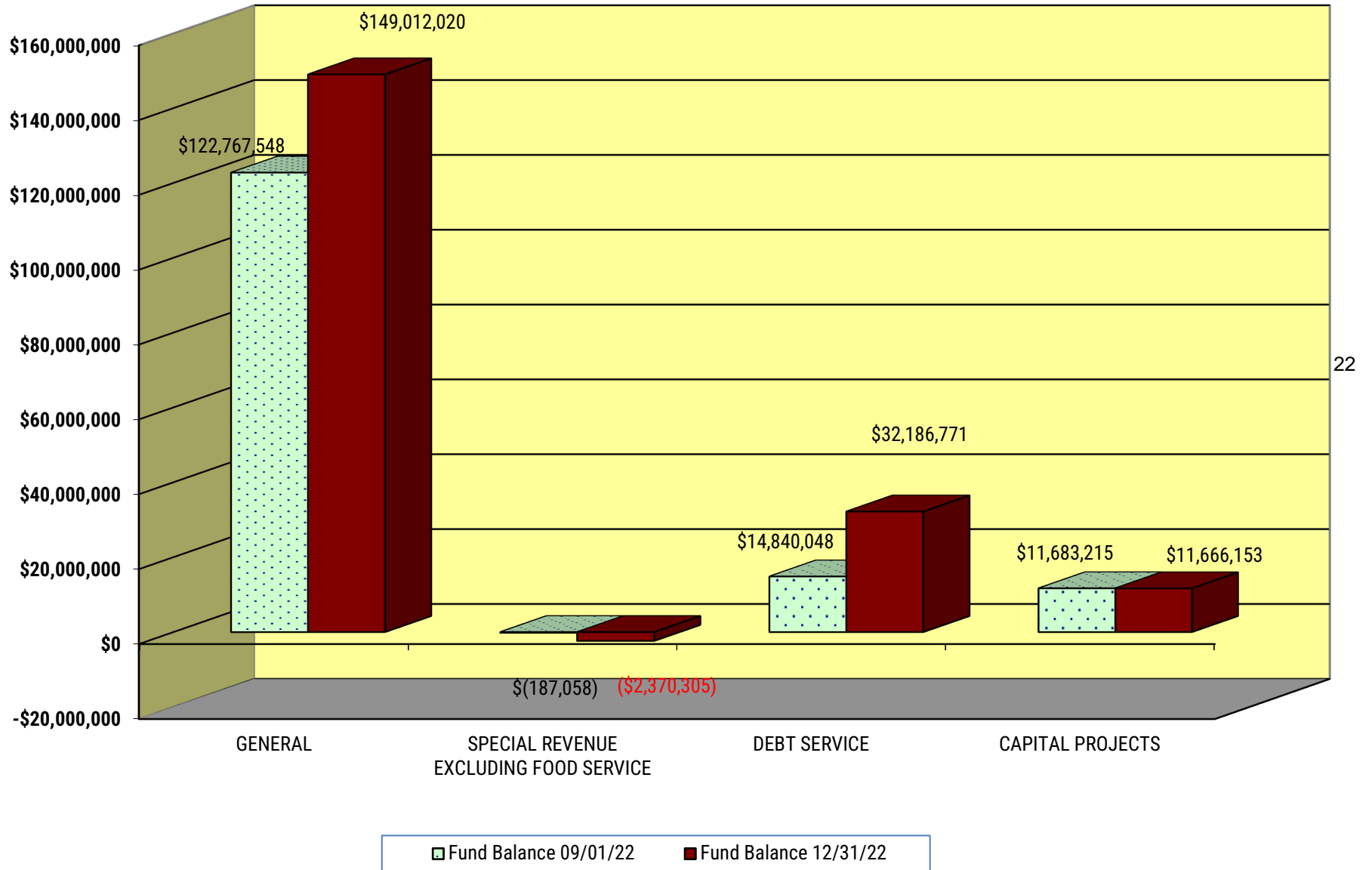


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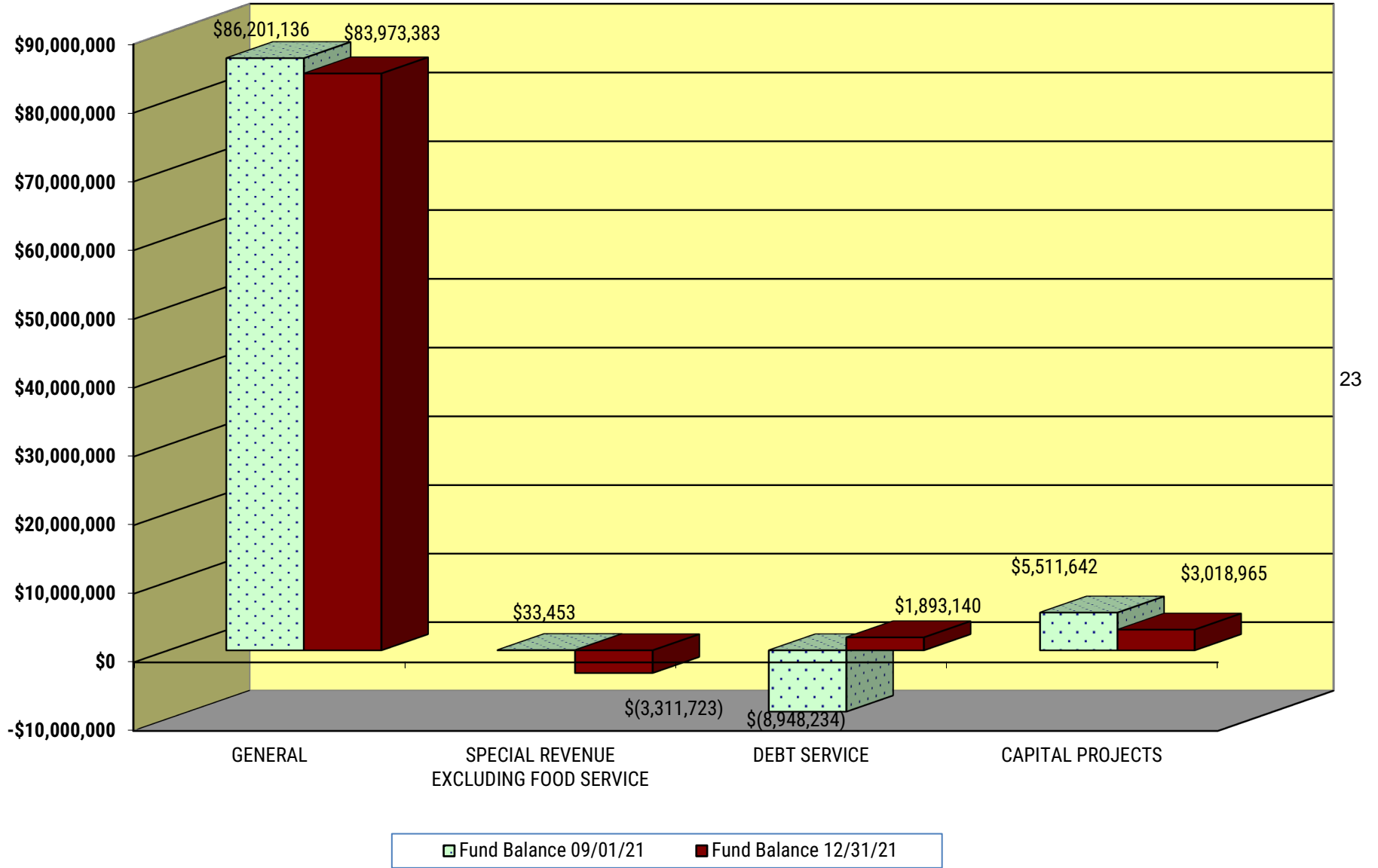
## Food Service Fund YTD Actual Expenditures December 31, 2022



### Comparative Fund Balances December 31, 2022



### Comparative Fund Balances December 31, 2021



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**IRVING INDEPENDENT SCHOOL DISTRICT  
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL  
December 31, 2022**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2022 to 12/31/2022			12/22 MTD		(OVER) UNDER	09/01/2021 to 12/31/2021		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
<b>REVENUE</b>									
<b>LOCAL RESOURCES:</b>									
5711 TAXES CURRENT YEAR	172,678,620	58,419,567	33.8%	46,949,795	27.2%	114,259,053	152,300,000	36,094,960	23.7%
5712 DELINQUENT TAXES	256,205	359,970	140.5%	123,415	48.2%	(103,765)	276,647	(236,187)	-85.4%
5719 OTHER TAX RELATED REVENUE	500,000	275,680	55.1%	63,802	12.8%	224,320	500,000	302,207	60.4%
TOTAL TAXES	173,434,825	59,055,217	34.1%	47,137,013	27.2%	114,379,608	153,076,647	36,160,981	23.6%
5735 SUMMER SCHOOL	-	(152)	--	-	--	152	-	(50)	--
5738 PARKING FEES	4,500	1,053	23.4%	81	1.8%	3,447	4,500	1,743	38.7%
5739 OTHER TUITION AND FEES	200,000	178,697	89.3%	44,200	22.1%	21,303	200,000	179,077	89.5%
5742 INVESTMENT EARNINGS	500,000	930,821	186.2%	360,190	72.0%	(430,821)	500,000	78,830	15.8%
5743 RENTAL OF FACILITIES	70,000	14,841	21.2%	4,783	6.8%	55,159	70,000	9,522	13.6%
5744 GIFTS AND BEQUESTS	174,734	144,647	82.8%	9,672	5.5%	30,087	186,340	56,807	30.5%
5745 NET INSURANCE RECOVERY	200,000	14,929	7.5%	300	0.2%	185,071	200,000	1,271,575	635.8%
5746 TIF TAXES COLLECTED	-	-	--	-	--	-	-	-	--
5749 MISCELLANEOUS REVENUE	719,229	222,427	30.9%	47,577	6.6%	496,803	250,000	323,693	129.5%
5752 ATHLETIC	-	125,431	--	9,941	--	(125,431)	-	122,803	--
5755 ACTIVITY FUND RECEIPTS	1,089,293	342,024	31.4%	52,588	4.8%	747,268	1,069,849	330,479	30.9%
5766 CONCURRENT ENROLLMENT	50,000	-	0.0%	-	0.0%	50,000	50,000	-	0.0%
5767 IRVING SCHOOL FOUNDATION	41,383	67,774	63.4%	15,944	8.0%	73,180	-	5,060	--
5769 REVENUE FROM INTERMEDIATE	200,000	126,820	66.8%	40,746	1.3%	1,079,828	200,000	127,247	63.6%
TOTAL OTHER LOCAL RESOURCES	3,249,139	2,169,311	66.8%	586,021	18.0%	1,079,828	2,730,688	2,506,786	91.8%
TOTAL LOCAL RESOURCES	176,683,964	61,224,528	34.7%	47,723,034	27.0%	115,459,436	155,807,335	38,667,767	24.8%
<b>STATE RESOURCES:</b>									
5811 PER CAPITA	7,224,195	6,226,117	86.2%	2,001,728	27.7%	998,078	6,224,195	2,684,090	43.1%
5812 FOUNDATION ENTITLEMENTS	119,852,633	64,092,053	53.5%	-	0.0%	55,760,580	150,963,977	65,058,918	43.1%
5819 STATE	-	-	--	-	--	-	-	-	--
5829 TEA/NON-FOUNDATION REVENUE	-	189	--	189	--	(189)	-	319	--
5831 STATE TRS ON-BEHALF	16,800,000	5,083,286	30.3%	1,294,249	7.7%	11,716,714	16,200,000	5,193,995	32.1%
TOTAL STATE RESOURCES	143,876,828	75,401,645	52.4%	3,296,166	2.3%	68,475,183	173,388,172	72,937,322	42.1%
<b>FEDERAL RESOURCES:</b>									
5929 FEDERAL REVENUE-TEA DISTR.	8,500,000	812,243	9.6%	447,177	5.3%	7,687,757	4,000,000	273,227	6.8%
5931 SHARS REIMBURSEMENT	4,350,000	477,800	11.0%	226,886	5.2%	3,872,200	4,000,000	652,011	16.3%
5939 CHILD & ADULT CARE PROGRAM	-	29,997	--	29,997	--	(29,997)	-	-	--
5946 BABS SUBSIDY	-	-	--	-	--	-	-	-	--
5949 ROTC	250,000	104,943	42.0%	24,457	9.8%	145,057	250,000	39,942	16.0%
5959 SHARED SERVICE ARRANGEMENT	-	626	--	-	--	-	-	-	--
TOTAL FEDERAL RESOURCES	13,100,000	1,425,608	10.9%	728,539	5.6%	11,674,392	8,250,000	965,180	11.7%
<b>OTHER SOURCES:</b>									
7912 SALE OF FIXED ASSETS	-	146,200	--	46,500	--	(146,200)	-	-	--
7915 INTERFUND TRANSFERS IN	-	-	--	-	--	-	-	-	--
7918 SPECIAL ITEMS	-	-	--	-	--	-	-	-	--
7919 EXTRAORDINARY ITEMS	-	-	--	-	--	-	-	-	--

**IRVING INDEPENDENT SCHOOL DISTRICT  
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL  
December 31, 2022**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2022 to 12/31/2022			12/22 MTD		(OVER) UNDER YTD BUDGET	09/01/2021 to 12/31/2021		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD		BUDGET	ACTUAL	%YTD
TOTAL OTHER REVENUE SOURCES	-	146,200	--	46,500	--	(146,200)	-	-	--
<b>TOTAL GENERAL OPERATING REVENUE:</b>	<b>333,660,792</b>	<b>138,197,981</b>	<b>41.4%</b>	<b>51,794,238</b>	<b>15.5%</b>	<b>195,462,811</b>	<b>337,445,507</b>	<b>112,570,269</b>	<b>33.4%</b>

**IRVING INDEPENDENT SCHOOL DISTRICT  
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL  
December 31, 2022**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2022 to 12/31/2022			12/22 MTD		(OVER) UNDER	09/01/2021 to 12/31/2021		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
<b>EXPENDITURES</b>									
<b>11 INSTRUCTION:</b>									
6100 PAYROLL	183,432,269	61,427,468	33.5%	14,787,960	8.1%	122,004,800	197,341,089	64,755,573	32.8%
6200 CONTRACTED SERVICES	2,458,926	1,309,494	53.3%	38,685	1.6%	1,149,432	1,924,265	1,204,114	62.6%
6300 SUPPLIES	9,454,614	2,273,302	24.0%	392,603	4.2%	7,181,311	10,282,332	2,418,298	23.5%
6400 OTHER EXPENSE	1,882,278	535,053	28.4%	144,994	7.7%	1,347,225	1,941,018	506,125	26.1%
6600 CAPITAL OUTLAY	70,594	14,447	20.5%	-	0.0%	56,147	153,698	30,197	19.6%
TOTAL INSTRUCTION	197,298,680	65,559,765	33.2%	15,364,242	7.8%	131,738,916	211,642,402	68,914,307	32.6%
<b>12 LIBRARY:</b>									
6100 PAYROLL	4,443,618	1,518,652	34.2%	379,258	8.5%	2,924,966	4,661,985	1,482,403	31.8%
6200 CONTRACTED SERVICES	50,703	11,157	22.0%	611	1.2%	39,547	38,062	9,945	26.1%
6300 SUPPLIES	1,090,713	677,758	62.1%	86,473	7.9%	412,955	1,179,149	405,502	34.4%
6400 OTHER EXPENSE	33,135	5,039	15.2%	173	0.5%	28,096	104,921	5,068	4.8%
6600 CAPITAL OUTLAY	-	-	--	-	--	-	63,455	-	0.0%
TOTAL LIBRARY	5,618,169	2,212,605	39.4%	466,515	8.3%	3,405,564	6,047,572	1,902,918	31.5%
<b>13 STAFF DEVELOPMENT:</b>									
6100 PAYROLL	6,847,174	1,180,493	17.2%	258,154	3.8%	5,666,681	3,594,459	1,264,142	35.2%
6200 CONTRACTED SERVICES	632,882	(12,724)	-2.0%	1,597	0.3%	645,605	527,617	104,856	19.9%
6300 SUPPLIES	563,749	372,487	66.1%	9,144	1.6%	191,262	1,006,229	386,706	38.4%
6400 OTHER EXPENSE	638,409	196,098	30.7%	(5,697)	-0.9%	442,311	561,754	93,340	16.6%
6600 CAPITAL OUTLAY	-	-	--	-	--	-	-	-	--
TOTAL STAFF DEVELOPMENT	8,682,213	1,736,354	20.0%	263,197	3.0%	6,945,859	5,690,059	1,849,044	32.5%
<b>21 INSTRUCTIONAL ADMINISTRATION:</b>									
6100 PAYROLL	7,128,172	2,121,731	29.8%	609,765	8.6%	5,006,441	5,421,282	1,926,961	35.5%
6200 CONTRACTED SERVICES	1,065,742	475,618	44.6%	107,768	10.1%	590,125	391,240	98,027	25.1%
6300 SUPPLIES	638,589	360,516	56.5%	10,600	1.7%	278,073	404,619	38,356	9.5%
6400 OTHER EXPENSE	896,043	233,474	26.1%	35,265	3.9%	662,569	417,248	110,219	26.4%
6600 CAPITAL OUTLAY	500	-	0.0%	-	0.0%	500	7,590	7,090	93.4%
TOTAL INSTRUCTIONAL ADMINISTRATION	9,729,047	3,191,339	32.8%	763,399	7.8%	6,537,708	6,641,978	2,180,654	32.8%
<b>23 SCHOOL ADMINISTRATION:</b>									
6100 PAYROLL	19,722,727	6,641,663	33.7%	1,637,194	8.3%	13,081,064	20,923,932	6,768,550	32.3%
6200 CONTRACTED SERVICES	159,567	15,805	9.9%	3,722	2.3%	143,762	105,585	20,670	19.6%
6300 SUPPLIES	390,117	176,191	45.2%	25,581	6.6%	213,926	312,264	108,290	34.7%
6400 OTHER EXPENSE	391,722	140,140	35.8%	97,106	24.8%	251,582	417,622	144,399	34.6%
6600 CAPITAL OUTLAY	-	-	--	-	--	-	3,652	-	0.0%
TOTAL SCHOOL ADMINISTRATION	20,664,134	6,973,799	33.7%	1,763,603	8.5%	13,690,335	21,763,055	7,041,910	32.4%

**IRVING INDEPENDENT SCHOOL DISTRICT**  
**COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL**  
**December 31, 2022**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2022 to 12/31/2022			12/22 MTD		(OVER) UNDER	09/01/2021 to 12/31/2021		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
<b>31 COUNSELING SERVICES:</b>									
6100 PAYROLL	18,179,968	4,752,478	26.1%	1,152,813	6.3%	13,427,490	14,968,668	4,990,503	33.3%
6200 CONTRACTED SERVICES	581,408	304,959	52.5%	798	0.1%	276,449	385,422	295,560	76.7%
6300 SUPPLIES	897,612	206,275	23.0%	50,308	5.6%	691,337	807,124	169,880	21.0%
6400 OTHER EXPENSE	158,831	68,340	43.0%	3,825	2.4%	90,492	204,874	53,922	26.3%
6600 CAPITAL OUTLAY	-	-	--	-	--	-	-	-	--
TOTAL COUNSELING SERVICES	19,817,820	5,332,052	26.9%	1,207,744	6.1%	14,485,768	16,366,088	5,509,865	33.7%
<b>32 ATTENDANCE SERVICES:</b>									
6100 PAYROLL	1,639,943	441,264	26.9%	106,295	6.5%	1,198,679	1,331,267	475,008	35.7%
6200 CONTRACTED SERVICES	750	2,170	289.3%	490	65.3%	(1,420)	6,206	1,680	27.1%
6300 SUPPLIES	87	-	0.0%	-	0.0%	87	-	-	--
6400 OTHER EXPENSE	6,592	149	2.3%	-	0.0%	6,442	7,347	960	13.1%
TOTAL ATTENDANCE SERVICES	1,647,372	443,584	26.9%	106,785	6.5%	1,203,788	1,344,819	477,648	35.5%
<b>33 HEALTH SERVICES:</b>									
6100 PAYROLL	3,279,312	1,138,755	34.7%	273,593	8.3%	2,140,557	3,368,351	1,108,589	32.9%
6200 CONTRACTED SERVICES	4,800	2,500	52.1%	-	0.0%	2,300	4,100	2,565	62.6%
6300 SUPPLIES	117,247	61,953	52.8%	46,680	39.8%	55,295	132,290	24,450	18.5%
6400 OTHER EXPENSE	7,694	2,469	32.1%	-	0.0%	5,225	6,545	935	14.3%
6600 CAPITAL OUTLAY	-	-	--	-	--	-	-	-	--
TOTAL HEALTH SERVICES	3,409,053	1,205,677	35.4%	320,272	9.4%	2,203,376	3,511,286	1,136,539	32.4%
<b>34 PUPIL TRANSPORTATION:</b>									
6100 PAYROLL	7,726,097	2,594,303	33.6%	545,817	7.1%	5,131,794	118,370	123,959	104.7%
6200 CONTRACTED SERVICES	1,193,771	375,118	31.4%	72,191	6.0%	818,653	11,019,010	1,714,290	15.6%
6300 SUPPLIES	1,103,523	135,910	12.3%	(103,972)	-9.4%	967,613	905,017	247,831	27.4%
6400 OTHER EXPENSE	213,598	150,782	70.6%	138,102	64.7%	62,817	169,735	(48,460)	-28.6%
6600 CAPITAL OUTLAY	2,223,650	1,079,715	48.6%	93,395	4.2%	1,143,935	1,131,365	-	0.0%
TOTAL PUPIL TRANSPORTATION	12,460,639	4,335,827	34.8%	745,533	6.0%	8,124,812	13,343,497	2,037,620	15.3%
<b>35 FOOD SERVICE:</b>									
6100 PAYROLL	500,569	199,939	39.9%	40,454	8.1%	300,630	538,246	186,873	34.7%
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	199,939	27.7%	40,454	5.6%	522,992	759,846	186,873	24.6%
<b>36 EXTRA-CURRICULAR ACTIVITIES:</b>									
6100 PAYROLL	1,568,564	1,275,926	81.3%	317,794	20.3%	292,638	4,030,405	1,297,243	32.2%
6200 CONTRACTED SERVICES	725,859	183,431	25.3%	49,827	6.9%	542,428	490,725	198,195	40.4%
6300 SUPPLIES	1,339,356	129,855	9.7%	22,133	1.7%	1,209,501	691,804	124,907	18.1%
6400 OTHER EXPENSE	1,093,301	429,770	39.3%	102,497	9.4%	663,531	1,099,446	408,668	37.2%
6600 CAPITAL OUTLAY	37,194	11,699	31.5%	-	0.0%	25,495	144,749	18,376	12.7%
TOTAL EXTRA-CURRICULAR ACTIVITIES	4,764,274	2,030,680	42.6%	492,251	10.3%	2,733,593	6,457,129	2,047,389	31.7%

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**IRVING INDEPENDENT SCHOOL DISTRICT**  
**COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL**  
**December 31, 2022**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2022 to 12/31/2022			12/22			09/01/2021 to 12/31/2021		
	BUDGET	ACTUAL	%YTD	MTD ACTUAL	%MTD	(OVER) UNDER YTD BUDGET	BUDGET	YTD ACTUAL	%YTD
<b>41 GENERAL ADMINISTRATION:</b>									
6100 PAYROLL	11,661,789	2,470,004	21.2%	631,153	5.4%	9,191,785	7,205,740	2,369,933	32.9%
6200 CONTRACTED SERVICES	1,350,168	(162,969)	-12.1%	105,861	7.8%	1,513,137	1,635,968	(71,735)	-4.4%
6300 SUPPLIES	1,238,999	553,746	44.7%	63,605	5.1%	685,253	1,666,171	782,449	47.0%
6400 OTHER EXPENSE	905,603	421,515	46.5%	243,555	26.9%	484,088	925,741	398,136	43.0%
6600 CAPITAL OUTLAY	-	-	--	-	--	-	275	-	0.0%
TOTAL GENERAL ADMINISTRATION	15,156,559	3,282,296	21.7%	1,044,174	6.9%	11,874,264	11,433,895	3,478,782	30.4%
<b>51 MAINTENANCE:</b>									
6100 PAYROLL	12,373,304	5,373,374	43.4%	1,113,455	9.0%	6,999,930	15,483,012	5,168,238	33.4%
6200 CONTRACTED SERVICES	10,244,232	2,210,037	21.6%	781,940	7.6%	8,034,195	11,728,670	1,927,249	16.4%
6300 SUPPLIES	4,226,667	1,172,476	27.7%	206,043	4.9%	3,054,191	5,687,504	822,380	14.5%
6400 OTHER EXPENSE	1,669,461	1,617,630	96.9%	1,541,094	92.3%	51,831	1,390,346	1,350,644	97.1%
6600 CAPITAL OUTLAY	1,106,072	545,790	49.3%	337,505	30.5%	560,281	591,392	31,868	5.4%
TOTAL MAINTENANCE	29,619,736	10,919,307	36.9%	3,980,038	13.4%	18,700,429	34,880,925	9,300,379	26.7%
<b>52 SECURITY:</b>									
6100 PAYROLL	1,611,167	890,178	55.3%	172,355	10.7%	720,989	2,293,615	734,769	32.0%
6200 CONTRACTED SERVICES	3,246,047	1,033,156	31.8%	876,429	27.0%	2,212,891	1,842,246	646,850	35.1%
6300 SUPPLIES	1,223,849	411,788	33.6%	2,699	0.2%	812,060	531,025	46,254	8.7%
6400 OTHER EXPENSE	2,514	392	15.6%	-	0.0%	2,122	16,114	706	4.4%
6600 CAPITAL OUTLAY	95,614	-	0.0%	-	0.0%	95,614	38,100	-	0.0%
TOTAL SECURITY	6,179,191	2,335,513	37.8%	1,051,483	17.0%	3,843,677	4,721,100	1,428,578	30.3%
<b>53 DATA PROCESSING:</b>									
6100 PAYROLL	2,451,278	745,300	30.4%	195,588	8.0%	1,705,978	2,392,705	756,779	31.6%
6200 CONTRACTED SERVICES	958,300	659,289	68.8%	335,764	35.0%	299,011	1,426,657	659,909	46.3%
6300 SUPPLIES	1,514,222	155,132	10.2%	14,061	0.9%	1,359,090	6,124,547	5,225,707	85.3%
6400 OTHER EXPENSE	50,923	10,305	20.2%	2,091	4.1%	40,618	55,464	6,470	11.7%
6600 CAPITAL OUTLAY	385,424	-	0.0%	-	0.0%	385,424	20,000	-	0.0%
TOTAL DATA PROCESSING	5,360,147	1,570,026	29.3%	547,505	10.2%	3,790,121	10,019,374	6,648,864	66.4%
<b>61 COMMUNITY SERVICES:</b>									
6100 PAYROLL	2,780,811	79,070	2.8%	16,805	0.6%	2,701,741	329,561	101,924	30.9%
6200 CONTRACTED SERVICES	225,475	151,583	67.2%	50,501	22.4%	73,892	142,095	72,255	50.8%
6300 SUPPLIES	102,024	11,696	11.5%	2,972	2.9%	90,329	44,966	9,686	21.5%
6400 OTHER EXPENSE	189,167	64,035	33.9%	14,214	7.5%	125,132	136,024	26,871	19.8%
6600 CAPITAL OUTLAY	-	-	--	-	--	-	5,023	-	0.0%
TOTAL COMMUNITY SERVICES	3,297,477	306,384	9.3%	84,492	2.6%	2,991,093	657,669	210,736	32.0%

**IRVING INDEPENDENT SCHOOL DISTRICT  
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL  
December 31, 2022**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2022 to 12/31/2022			12/22 MTD		(OVER) UNDER YTD BUDGET	09/01/2021 to 12/31/2021		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD		BUDGET	ACTUAL	%YTD
<b>81 FACILITIES:</b>									
6200 CONTRACTED SERVICES	93,000	-	0.0%	(25,000)	-26.9%	93,000	196,500	132,750	67.6%
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	-	11.3%
TOTAL FACILITIES	598,551	-	0.0%	(25,000)	-4.2%	598,551	1,178,429	132,750	11.3%
<b>95 PAYMENTS TO JJAEP:</b>									
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%
<b>97 PAYMENTS TO TIF:</b>									
6400 OTHER EXPENSE	-	-	--	-	--	-	-	-	--
TOTAL PAYMENTS TO TIF	-	-	--	-	--	-	-	-	--
<b>99 INTERGOVERNMENTAL CHARGES:</b>									
6200 CONTRACTED SERVICES	636,721	318,361	50.0%	159,181	25.0%	318,360	625,457	307,770	49.2%
TOTAL INTERGOVERNMENTAL CHARGES	636,721	318,361	50.0%	159,181	25.0%	318,360	625,457	307,770	49.2%
<b>OTHER USES:</b>									
8911 INTERFUND TRANSFERS OUT	-	-	--	-	--	-	-	-	--
TOTAL OTHER USES	-	-	--	-	--	-	-	-	--
<b>TOTAL 6000 EXPENDITURES:</b>	345,852,714	111,953,509	32.4%	28,375,869	8.2%	233,899,205	357,274,581	114,798,022	32.1%
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES:</b>	(12,191,922)	26,244,472		23,418,369			(19,829,074)	(2,227,753)	
<b>BEGINNING FUND BALANCE:</b>	98,220,167	98,220,167					118,093,034	118,093,034	
<b>ENDING FUND BALANCE:</b>	86,028,245	124,464,639					98,263,960	115,865,281	

**IRVING INDEPENDENT SCHOOL DISTRICT  
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL  
December 31, 2022**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2022 to 12/31/2022			12/22 MTD		(OVER) UNDER	09/01/2021 to 12/31/2021		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
<b>REVENUE SUMMARY:</b>									
LOCAL REVENUE	176,683,964	61,224,528	34.7%	47,723,034	27%	115,459,436	155,807,335	38,667,767	24.8%
STATE REVENUE	143,876,828	75,401,645	52.4%	3,296,166	2%	68,475,183	173,388,172	72,937,322	42.1%
FEDERAL REVENUE	13,100,000	1,425,608	10.9%	728,539	6%	11,674,392	8,250,000	965,180	11.7%
OTHER SOURCES	-	146,200	--	46,500	--	(146,200)	-	-	--
TOTAL OTHER REVENUE SOURCES	333,660,792	138,197,981	41.4%	51,794,238	16%	195,462,811	337,445,507	112,570,269	33.4%
<b>APPROPRIATIONS/EXPENDITURES</b>									
<b>BUDGET CATEGORY SUMMARY:</b>									
6100 PAYROLL	285,346,762	92,850,597	32.5%	21,692,636	8%	192,496,165	283,884,317	93,511,449	32.9%
6200 SERVICES	23,818,352	6,876,985	28.9%	2,626,276	11%	16,941,367	32,679,826	7,330,345	22.4%
6300 SUPPLIES	23,902,969	6,699,086	28.0%	932,904	4%	17,203,883	28,885,762	10,810,694	37.4%
6400 OTHER EXPENSE	8,359,272	3,875,190	46.4%	2,272,512	27%	4,484,082	8,641,990	3,058,002	35.4%
6600 CAPITAL OUTLAY	4,425,359	1,651,651	37.3%	337,505	8%	2,773,708	1,995,725	87,531	4.4%
8900 OTHER USES	-	-	--	-	--	-	-	-	--
TOTAL APPROPRIATIONS/EXPENDITURES	345,852,714	111,953,509	32.4%	27,861,833	8%	233,899,205	356,087,619	114,798,022	32.2%

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**IRVING INDEPENDENT SCHOOL DISTRICT  
COMPARISON OF FOOD SERVICE BUDGET & ACTUAL  
December 31, 2022**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2022 to 12/31/2022			12/22 MTD			09/01/2021 to 12/31/2021		
	BUDGET	YTD ACTUAL	%YTD	ACTUAL	%MTD	(OVER) UNDER YTD BUDGET	BUDGET	YTD ACTUAL	%YTD
<b>REVENUE:</b>									
<b>LOCAL RESOURCES:</b>									
5742 INVESTMENT EARNINGS	80,000	331,480	414.4%	103,599	129.5%	(251,480)	10,000	2,532	25.3%
5749 MISCELLANEOUS REVENUE	-	-	0.0%	-	--	-	-	5,813	--
5751 FOOD SERVICES	2,000,000	440,991	22.0%	104,714	5.2%	1,559,009	2,025,000	310,889	15.4%
5755 ACTIVITY FUND RECEIPTS	50,000	-	0.0%	-	0.0%	50,000	150,000	-	0.0%
TOTAL LOCAL RESOURCES	2,130,000	772,472	36.3%	208,312	9.8%	1,357,528	2,185,000	319,234	14.6%
<b>STATE RESOURCES:</b>									
5829 TEA/NON-FOUNDATION REVENUE	120,000	-	0.0%	-	0.0%	120,000	120,000	-	0.0%
5839 STATE REVENUE TEXAS GRANTS	-	-	0.0%	-	0.0%	-	-	-	0.0%
TOTAL STATE RESOURCES	120,000	-	0.0%	-	0.0%	120,000	120,000	-	0.0%
<b>FEDERAL RESOURCES:</b>									
5921 SCHOOL BREAKFAST PROGRAM	5,500,000	3,453,448	62.8%	1,271,326	23.1%	2,046,553	5,500,000	2,577,019	46.9%
5922 NATIONAL SCHOOL LUNCH PROGRAM	15,640,000	8,163,485	52.2%	2,917,906	18.7%	7,476,515	14,410,193	8,495,778	59.0%
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	263,440	131.7%	52,986	26.5%	(63,440)	200,000	195,012	97.5%
TOTAL FEDERAL RESOURCES	23,040,000	11,880,373	51.6%	4,242,219	18.4%	11,159,627	21,410,193	11,267,809	52.6%
<b>TOTAL FOOD SERVICE REVENUE:</b>	<b>25,290,000</b>	<b>12,652,844</b>	<b>50.0%</b>	<b>4,450,531</b>	<b>17.6%</b>	<b>12,637,156</b>	<b>23,715,193</b>	<b>11,587,043</b>	<b>48.9%</b>
<b>EXPENDITURES:</b>									
<b>35 FOOD SERVICE:</b>									
6100 PAYROLL	8,693,765	4,050,088	46.6%	755,688	8.7%	4,643,677	7,632,909	3,860,988	50.6%
6200 CONTRACTED SERVICES	598,693	113,691	19.0%	51,515	8.6%	485,002	399,426	46,563	11.7%
6300 SUPPLIES	10,512,236	3,775,093	35.9%	980,082	9.3%	6,737,143	12,753,912	3,142,848	24.6%
6400 OTHER EXPENSE	82,400	16,983	20.6%	517	0.6%	65,417	85,965	33,766	39.3%
6600 CAPITAL OUTLAY	21,437	16,569	77.3%	-	0.0%	4,868	48,069	-	0.0%
FOOD SERVICE EXPENDITURES	19,908,531	7,972,425	40.0%	1,787,802	9.0%	11,936,106	20,920,281	7,084,164	33.9%
<b>36 EXTRA-CURRICULAR ACTIVITIES:</b>									
6100 PAYROLL	-	-	--	-	--	-	-	-	--
6200 CONTRACTED SERVICES	-	-	--	-	--	-	-	-	--
6300 SUPPLIES	-	-	--	-	--	-	-	-	--
6400 OTHER EXPENSE	-	-	--	-	--	-	-	-	--
6600 CAPITAL OUTLAY	-	-	--	-	--	-	-	-	--
EXTRA-CURRICULAR ACTIVITIES	-	-	--	-	--	-	-	-	--
<b>51 MAINTENANCE:</b>									
6100 PAYROLL	449,024	31,650	7.0%	6,947	1.5%	417,374	349,024	30,923	8.9%
6200 CONTRACTED SERVICES	323,275	9,240	2.9%	-	0.0%	314,035	451,671	8,400	1.9%
6300 SUPPLIES	219,142	71,772	32.8%	3,249	1.5%	147,370	240,501	37,347	15.5%
MAINTENANCE EXPENDITURES	991,441	112,662	11.4%	10,196	1.0%	878,780	1,041,196	76,670	7.4%
<b>81 FACILITIES:</b>									
6200 CONTRACTED SERVICES	-	-	--	-	--	-	-	-	--
6600 CAPITAL OUTLAY	2,813,431	-	0.0%	-	0.0%	2,813,431	3,000,000	-	0.0%
FACILITIES EXPENDITURES	2,813,431	-	0.0%	-	0.0%	2,813,431	3,000,000	-	--
<b>89 OTHER USES:</b>									
8911 INTERFUND TRANSFERS OUT	-	-	--	-	0.0%	-	-	-	--
<b>TOTAL 6000 EXPENDITURES:</b>	<b>23,713,403</b>	<b>8,085,086</b>	<b>34.1%</b>	<b>1,797,998</b>	<b>7.6%</b>	<b>15,628,317</b>	<b>24,961,477</b>	<b>7,160,834</b>	<b>28.7%</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES:</b>	<b>1,576,597</b>	<b>4,567,758</b>		<b>2,652,533</b>			<b>(1,246,284)</b>	<b>4,426,209</b>	
<b>BEGINNING FUND BALANCE:</b>	<b>12,852,515</b>	<b>12,852,515</b>					<b>5,176,509</b>	<b>5,176,509</b>	
<b>ENDING FUND BALANCE:</b>	<b>14,429,112</b>	<b>17,420,273</b>					<b>3,930,225</b>	<b>9,602,718</b>	

**IRVING INDEPENDENT SCHOOL DISTRICT  
COMPARISON OF DEBT SERVICE BUDGET & ACTUAL  
December 31, 2022**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2022 to 12/31/2022 YTD			12/22 MTD			09/01/2021 to 12/31/2021 YTD		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	(OVER) UNDER YTD BUDGET	BUDGET	ACTUAL	%YTD
<b>REVENUE:</b>									
<b>LOCAL RESOURCES:</b>									
5711 TAXES CURRENT YEAR	45,278,925	15,598,335	34.4%	12,535,845	27.7%	29,680,590	43,560,644	10,328,751	23.7%
5712 DELINQUENT TAXES	100,000	97,757.63	97.8%	33,949	33.9%	2,242	100,000	(57,594)	-57.6%
5719 OTHER TAX RELATED REVENUE	-	57,540	--	10,689	--	(57,540)	-	56,682	--
TOTAL TAXES	45,378,925	15,753,633	34.7%	12,580,483	27.7%	29,625,292	43,660,644	10,327,839	23.7%
5742 INVESTMENT EARNINGS	25,000	101,043	404.2%	33,431	133.7%	(76,043)	-	1,602	--
TOTAL LOCAL RESOURCES	45,403,925	15,854,675	34.9%	12,613,913	27.8%	29,549,250	43,660,644	10,329,442	23.7%
<b>STATE RESOURCES (EDA):</b>									
5829 TEA/NON-FOUNDATION REVENUE	-	1,492,048	--	1,492,048	--	(1,492,048)	546,520	517,182	94.6%
TOTAL STATE RESOURCES	-	1,492,048	--	1,492,048	--	(1,492,048)	546,520	517,182	94.6%
<b>OTHER SOURCES:</b>									
7911 SALE OF BONDS	-	-	--	-	--	-	-	-	--
7915 INTERFUND TRANSERS IN	-	-	--	-	--	-	-	-	--
7916 PREMIUM (DISCOUNT) BONDS PAY	-	-	--	-	--	-	-	-	--
TOTAL OTHER SOURCES	-	-	--	-	0.0%	-	-	-	--
<b>TOTAL REVENUE:</b>	<b>45,403,925</b>	<b>17,346,723</b>	<b>38.2%</b>	<b>14,105,961</b>	<b>31.1%</b>	<b>28,057,202</b>	<b>44,207,164</b>	<b>10,846,624</b>	<b>24.5%</b>
<b>EXPENDITURES:</b>									
<b>71 DEBT SERVICE:</b>									
6500 DEBT SERVICE FEES	45,278,925	-	0.0%	-	0.0%	45,278,925	45,577,025	5,250	0.0%
DEBT SERVICE EXPENDITURES	45,278,925	-	0.0%	-	0.0%	45,278,925	45,577,025	5,250	0.0%
<b>OTHER USES:</b>									
8949 REFUNDING BONDS	-	-	0.0%	-	0.0%	-	-	-	--
TOTAL OTHER USES	-	-	0.0%	-	0.0%	-	-	-	--
<b>TOTAL EXPENDITURES:</b>	<b>45,278,925</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>	<b>45,278,925</b>	<b>45,577,025</b>	<b>5,250</b>	<b>0.0%</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES:</b>	<b>125,000</b>	<b>17,346,723</b>		<b>14,105,961</b>			<b>(1,369,861)</b>	<b>10,841,374</b>	
<b>BEGINNING FUND BALANCE:</b>	<b>9,730,167</b>	<b>9,730,167</b>					<b>10,914,557</b>	<b>10,914,557</b>	
<b>ENDING FUND BALANCE:</b>	<b>9,855,167</b>	<b>27,076,890</b>					<b>9,544,696</b>	<b>21,755,931</b>	

**IRVING INDEPENDENT SCHOOL DISTRICT  
 COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES  
 09/01/2022-12/31/2022**

DATA CONTROL CODES		GOVERNMENTAL FUND TYPES			
		100-199	200-499	500-599	600-699
		GENERAL	SPECIAL REVENUE EXCLUDING FOOD SERVICE	DEBT SERVICE	CAPITAL PROJECTS
	<b>REVENUE:</b>				
5700	Local and Intermediate Sources	\$ 61,224,528	\$ 4,500	\$ 15,854,675	\$ -
5800	State Program Revenues	75,401,645.14	302,752	1,492,048	-
5900	Federal Program Revenues	1,425,608	17,663,554	-	-
5020	Total Revenue:	\$ 138,051,781	17,970,807	17,346,723	-
	<b>EXPENDITURES:</b>				
0010	Instruction and Instructional-Related Services	69,508,725	13,697,837	-	-
0020	Instructional and School Leadership	10,165,138	928,461	-	-
0030	Support Services - Student (Pupil)	13,547,758	738,642	-	-
0040	Administrative Support Services	3,282,296	3,860,108	-	-
0050	Support Services - Nonstudent Based	14,824,847	182,720	-	-
0060	Community Services	306,384	746,286	-	-
0070	Debt Service	-	-	-	-
0080	Capital Outlay	-	-	-	17,063
0090	Intergovernmental Charges/JJAEP/TIF	318,361	-	-	-
6030	Total Expenditures:	111,953,509	20,154,054	-	17,063
	<b>EXCESS (DEFICIENCY) REVENUE OVER (UNDER) EXPENDITURES:</b>	<u>26,098,272</u>	<u>(2,183,247)</u>	<u>17,346,723</u>	<u>(17,063)</u>
7900	<b>OTHER FINANCING SOURCES:</b>				
	Proceeds from Sale of Fixed Assets	146,200	-	-	-
	Proceeds from Sale of Bonds	-	-	-	-
	Premium (Discount) Bonds Payable	-	-	-	-
	Interfund Transfers In	-	-	-	-
7020	Total Other Financing Sources:	<u>146,200</u>	-	-	-
8900	<b>OTHER FINANCING USES:</b>				
	Refunding Bonds	-	-	-	-
	Interfund Transfers Out	-	-	-	-
8030	Total Other Financing Uses:	-	-	-	-
	<b>TOTAL OTHER FINANCING SOURCES AND (USES):</b>	<u>146,200</u>	-	-	-
1200	<b>EXCESS (DEFICIENCY) REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES:</b>	26,244,472	(2,183,247)	17,346,723	(17,063)
0100	<b>FUND BALANCE - September 1 (Beginning):</b>	<u>122,767,548</u>	<u>(187,058)</u>	<u>14,840,048</u>	<u>11,683,215</u>
3000	<b>FUND BALANCE (DEFICIT) - (Ending):</b>	<u>\$ 149,012,020</u>	<u>\$ (2,370,305)</u>	<u>\$ 32,186,771</u>	<u>\$ 11,666,153</u>

**IRVING INDEPENDENT SCHOOL DISTRICT  
COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES  
09/01/2021-12/31/2021**

DATA CONTROL CODES		GOVERNMENTAL FUND TYPES			
		100-199	200-499	500-599	600-699
		GENERAL	SPECIAL REVENUE EXCLUDING FOOD SERVICE	DEBT SERVICE	CAPITAL PROJECTS
	<b>REVENUE:</b>				
5700	Local and Intermediate Sources	\$ 38,667,767	\$ 6,250	\$ 10,329,442	\$ -
5800	State Program Revenues	72,937,321.55	19,969	517,182	-
5900	Federal Program Revenues	965,180	7,460,102	-	-
5020	Total Revenue:	\$ 112,570,269	7,486,321	10,846,624	-
	<b>EXPENDITURES:</b>				
0010	Instruction and Instructional-Related Services	72,666,269	7,440,599	-	834,397
0020	Instructional and School Leadership	9,222,563	383,857	-	-
0030	Support Services - Student (Pupil)	11,395,935	1,433,301	-	-
0040	Administrative Support Services	3,478,782	412,287	-	-
0050	Support Services - Nonstudent Based	17,377,822	425,099	-	1,658,266
0060	Community Services	210,736	736,356	-	-
0070	Debt Service	-	-	5,250	-
0080	Capital Outlay	132,750	-	-	15
0090	Intergovernmental Charges/JJAEP/TIF	313,164	-	-	-
6030	Total Expenditures:	114,798,022	10,831,498	5,250	2,492,677
	<b>EXCESS (DEFICIENCY) REVENUE OVER (UNDER) EXPENDITURES:</b>	<u>(2,227,753)</u>	<u>(3,345,176)</u>	<u>10,841,374</u>	<u>(2,492,677)</u>
7900	<b>OTHER FINANCING SOURCES:</b>				
	Proceeds from Sale of Fixed Assets	-	-	-	-
	Proceeds from Sale of Bonds	-	-	-	-
	Premium (Discount) Bonds Payable	-	-	-	-
	Operating Transfers In	-	-	-	-
	Special Items	-	-	-	-
	Interfund Transfers In	-	-	-	-
7020	Total Other Financing Sources:	-	-	-	-
8900	<b>OTHER FINANCING USES:</b>				
	Refunding Bonds	-	-	-	-
	Operating Transfers Out	-	-	-	-
8030	Total Other Financing Uses:	-	-	-	-
	<b>TOTAL OTHER FINANCING SOURCES AND (USES):</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	<b>EXCESS (DEFICIENCY) REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES:</b>	(2,227,753)	(3,345,176)	10,841,374	(2,492,677)
0100	<b>FUND BALANCE - September 1 (Beginning):</b>	<u>86,201,136</u>	<u>33,453</u>	<u>(8,948,234)</u>	<u>5,511,642</u>
3000	<b>FUND BALANCE (DEFICIT) - (Ending):</b>	<u>\$ 83,973,383</u>	<u>\$ (3,311,723)</u>	<u>\$ 1,893,140</u>	<u>\$ 3,018,965</u>

**IRVING INDEPENDENT SCHOOL DISTRICT  
COMPARISON OF INTERNAL SERVICE FUNDS BUDGET & ACTUAL  
December 31, 2022**

	CURRENT YEAR					PRIOR YEAR			
	BUDGET	09/01/2022 to 12/31/2022 YTD ACTUAL	%YTD	12/22 MTD ACTUAL	%MTD	(OVER) UNDER YTD BUDGET	BUDGET	09/01/2021 to 12/31/2021 YTD ACTUAL	%YTD
<b>REVENUE:</b>									
<b>LOCAL RESOURCES:</b>									
5739 OTHER TUITION AND FEES	-	-	--	-	--	-	-	-	--
5742 INVESTMENT EARNINGS	1,000.00	24,958	2495.8%	7,800	780.0%	(23,958)	1,000	370	37.0%
5744 GIFTS AND BEQUESTS	-	-	--	-	--	-	-	-	--
5749 MISCELLANEOUS REVENUE	435,647	294,767	67.7%	56,563	13.0%	140,880	435,647	194,045	44.5%
5751 FOOD SERVICES	-	-	--	-	--	-	-	-	--
5754 INTERFUND TRANSACTIONS	2,040,368	503,865	24.7%	132,307	6.5%	1,536,503	2,040,368	498,402	24.4%
5755 ACTIVITY FUND RECEIPTS	250	-	0.0%	-	0.0%	250	250	-	0.0%
5769 REVENUE FROM INTERMEDIATE	-	-	--	-	--	-	-	-	--
TOTAL LOCAL RESOURCES	2,477,265	823,590	33.2%	196,671	7.9%	1,653,675	2,477,265	692,816	28.0%
<b>OTHER SOURCES:</b>									
7901 SALE OF REFUNDING BONDS	-	-	0.0%	-	0.0%	-	-	-	0.0%
7911 SALE OF BONDS	-	-	0.0%	-	0.0%	-	-	-	0.0%
7915 INTERFUND TRANSFER IN	-	-	--	-	--	-	-	-	--
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%
<b>TOTAL INTERNAL SERVICE FUNDS REVENUE:</b>	<b>2,477,265</b>	<b>823,590</b>	<b>33.2%</b>	<b>196,671</b>	<b>7.9%</b>	<b>1,653,675</b>	<b>2,477,265</b>	<b>692,816</b>	<b>28.0%</b>
<b>EXPENDITURES:</b>									
<b>13 STAFF DEVELOPMENT:</b>									
6300 SUPPLIES	-	-	--	-	--	-	-	-	--
TOTAL STAFF DEVELOPMENT	-	-	--	-	--	-	-	-	--
<b>21 INSTRUCTIONAL ADMINISTRATION:</b>									
6100 PAYROLL	225,387	72,644	32.2%	16,759	7.4%	152,743	225,387	80,965	35.9%
6200 CONTRACTED SERVICES	2,173	2,173	100.0%	-	0.0%	-	-	2,173	--
6300 SUPPLIES	197,837	59,552	30.1%	3,021	1.5%	138,285	200,010	72,221	36.1%
6400 OTHER EXPENSE	10,500	147	1.4%	36	0.3%	10,353	10,500	534	5.1%
TOTAL INSTRUCTIONAL ADMINISTRATION	435,897	134,516	30.9%	19,816	4.5%	301,381	435,897	155,894	35.8%
<b>35 FOOD SERVICE</b>									
6100 PAYROLL COSTS	-	-	--	-	--	-	-	-	--
6200 CONTRACTED SERVICES	-	-	--	-	--	-	-	-	--
6300 SUPPLIES	-	-	--	-	--	-	-	-	--
TOTAL EXTRA-CURRICULAR ACTIVITIES:	-	-	--	-	--	-	-	-	--
<b>36 EXTRA-CURRICULAR ACTIVITIES:</b>									
6100 PAYROLL	-	-	--	-	--	-	-	-	--
6200 CONTRACTED SERVICES	-	-	--	-	--	-	-	-	--
6300 SUPPLIES	-	-	--	-	--	-	-	-	--
6400 OTHER OPERATING COST	-	-	--	-	--	-	-	-	--
TOTAL EXTRA-CURRICULAR ACTIVITIES:	-	-	--	-	--	-	-	-	--
<b>41 GENERAL ADMINISTRATION:</b>									
6100 PAYROLL	177,270	41,318	23.3%	10,336	5.8%	135,952	177,270	27,744	15.7%
6200 CONTRACTED SERVICES	234,953	73,978	31.5%	42,324	18.0%	160,975	225,662	58,584	26.0%
6300 SUPPLIES	41,237	4,622	11.2%	625	1.5%	36,615	48,083	7,709	16.0%
6400 OTHER EXPENSE	1,545,985	319,826	20.7%	64,836	4.2%	1,226,159	1,545,910	348,872	22.6%
TOTAL GENERAL ADMINISTRATION	1,999,445	439,745	22.0%	118,121	5.9%	1,559,700	1,996,925	442,909	22.2%
8911 INTERFUND TRANSFERS OUT	-	-	--	-	--	-	-	-	--
TOTAL OTHER USES	-	-	--	-	--	-	-	-	--
<b>51 MAINTENANCE:</b>									
6100 PAYROLL	-	-	--	-	--	-	-	-	--
6200 CONTRACTED SERVICES	456	114	25.0%	38	8.3%	342	2,976	2,634	88.5%
6300 SUPPLIES	660	-	0.0%	-	0.0%	660	3,660	-	0.0%
6400 OTHER OPERATING COST	40,807	37,337	91.5%	757	1.9%	3,470	37,807	34,006	89.9%
TOTAL EXTRA-CURRICULAR ACTIVITIES:	41,923	37,450	--	795	--	4,472	44,443	36,640	--
<b>TOTAL 6000 EXPENDITURES:</b>	<b>2,477,265</b>	<b>611,711</b>	<b>24.7%</b>	<b>138,733</b>	<b>5.6%</b>	<b>1,865,554</b>	<b>2,477,265</b>	<b>635,443</b>	<b>25.7%</b>
<b>NET INCOME (LOSS)</b>	<b>-</b>	<b>211,879</b>		<b>57,938</b>			<b>-</b>	<b>57,374</b>	
<b>BEGINNING FUND BALANCE:</b>	<b>69,855</b>	<b>1,325,218</b>					<b>506,023</b>	<b>1,354,736</b>	
<b>ENDING FUND EQUITY BALANCE:</b>	<b>69,855</b>	<b>1,537,097</b>					<b>506,023</b>	<b>1,412,110</b>	

**IRVING INDEPENDENT SCHOOL DISTRICT  
COMBINED STATEMENT OF REVENUE, EXPENSES AND  
CHANGES IN FUND NET ASSETS  
INTERNAL SERVICE FUNDS  
09/01/2022-12/31/2022**

	FOOD SERVICE VENDING 712	WORKERS COMPENSATION 771	UNEMPLOYMENT 772	SCIENCE REFURBISHMENT 774	PRINTSHOP SERVICE CENTER 775	TOTAL PROPRIETARY FUNDS 700-799
<b>OPERATING REVENUE</b>						
5700 Charges for Services	\$ -	\$ 448,417	\$ 4,073	\$ 294,767	\$ 51,375	\$ 798,632
5020 Total Operating Revenue	-	448,417	4,073	294,767	51,375	798,632
<b>OPERATING EXPENSES</b>						
6100 Payroll Costs	-	26,053	15,265	72,644		113,962
6200 Professional/Contracted Services	-	24,844		2,173	49,248	76,265
6300 Supplies and Materials	-	3,401	-	59,552	1,222	64,174
6400 Claims, Admin, & Other Expenses	-	357,163	-	147		357,310
6030 Total Operating Expenses	-	411,461	15,265	134,516	50,470	611,711
Operating Income (Loss)	-	36,957	(11,192)	160,252	904	186,921
<b>NON-OPERATING REVENUE</b>						
5742 Interest Income	-	24,958	-	-	-	24,958
<b>OTHER SOURCES</b>						
7900 Interfund Transfers In	-	-	-	-	-	-
<b>CHANGE IN NET ASSETS</b>						
	\$ -	\$ 61,915	\$ (11,192)	\$ 160,252	\$ 904	\$ 211,879
0100 Total Net Assets - September 1 (Beginning)	\$ -	\$ 1,017,363	\$ 582,156	\$ (282,559)	\$ 8,258	\$ 1,325,218
3000 <b>TOTAL NET ASSETS</b>	\$ -	\$ 1,079,278	\$ 570,964	\$ (122,307)	\$ 9,162	\$ 1,537,097

**IRVING INDEPENDENT SCHOOL DISTRICT  
COMBINED STATEMENT OF REVENUE, EXPENSES AND  
CHANGES IN FUND NET ASSETS  
INTERNAL SERVICE FUNDS  
09/01/2021-12/31/2021**

	FOOD SERVICE VENDING 712	WORKERS COMPENSATION 771	UNEMPLOYMENT 772	SCIENCE REFURBISHMENT 774	PRINTSHOP SERVICE CENTER 775	TOTAL PROPRIETARY FUNDS 700-799
<b>OPERATING REVENUE</b>						
5700 Charges for Services	\$ -	\$ 457,540	\$ 4,165	\$ 193,844	\$ 36,898	\$ 692,447
5020 Total Operating Revenue	-	457,540	4,165	193,844	36,898	692,447
<b>OPERATING EXPENSES</b>						
6100 Payroll Costs	-	24,276	3,468	80,965		108,709
6200 Professional/Contracted Services	-	33,284		2,173	27,934	63,390
6300 Supplies and Materials	-	3,280	-	72,221	4,429	79,930
6400 <b>Claims, Admin, &amp; Other Expenses</b>	-	376,878	6,000	534		383,413
6030 Total Operating Expenses	-	437,718	9,468	155,894	32,363	635,443
Operating Income (Loss)	-	19,821	(5,303)	37,950	4,536	57,004
<b>NON-OPERATING REVENUE</b>						
5742 Interest Income	-	370	-	-	-	370
<b>OTHER SOURCES</b>						
7900 Interfund Transfers In	-	-	-	-	-	-
<b>CHANGE IN NET ASSETS</b>						
	\$ -	\$ 20,191	\$ (5,303)	\$ 37,950	\$ 4,536	\$ 57,374
0100 Total Net Assets - September 1 (Beginning)	\$ -	\$ 860,915	\$ 645,866	\$ (151,342)	\$ (703)	\$ 1,354,736
3000 <b>TOTAL NET ASSETS</b>	\$ -	\$ 881,106	\$ 640,563	\$ (113,392)	\$ 3,833	\$ 1,412,110

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CONSOLIDATED BALANCE SHEET FOR GO 2023 4

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
1111	CASH IN BANK	-13,705,330.85	-13,150,657.90
1151	IMPREST FUNDS	-123.62	91.23
1152	IMPREST CAFT/ACCT. OVER/UNDER	.00	-7.49
1153	IMPREST CHANGE FUND	-25.00	3,854.45
1170	LEGACY TEXAS MMA	18,724.56	30,953,871.84
1172	CERTIFICATES OF DEPOSIT	.00	15,000,000.00
1173	AGENCY SECURITIES	.00	22,111,020.16
1175	TEXPOOL	3,502.96	1,039,829.90
1176	TEXSTAR	30,476.93	9,073,558.82
1177	LONE STAR POOL	19,130.16	5,541,931.94
1178	TEXAS CLASS	38,751,249.39	60,819,282.75
1179	LOGIC	31,734.22	8,653,841.46
1180	LANDING ROCK INVESTORS	29,867.47	10,161,490.69
1222	PROPERTY TAXES - DELQ-PRIOR YE	.00	5,474,418.00
1231	ALLOWANCE FOR UNCOLLECTABLE TA	.00	-2,309,289.00
1241	DUE FROM STATE	116,834.08	422,724.70
1251	ACCRUED INTEREST	10,679.17	102,985.86
1262	DUE FROM SPECIAL REVENUE	.00	5,772,662.00
1263	DUE FROM I & S	.00	314,192.90
1266	DUE FROM INTERNAL SERVICE FUND	.00	474,502.00
1291	RECEIVABLES	.00	-.25
1295	DUE FROM TRISTAR	18,159.75	58,008.16
1311	INVENTORIES - GENERAL SUPPLIES	-23,859.55	280,543.50
1312	INVENTORIES - SCHOOLDUDE	-4,882.37	368,497.61
1313	POSTAGE	-2,097.04	43,728.69
1411	DEFERRED EXPENDITURES	.00	57,420.00
1493	RETURNED CHECKS	.00	9,203.84
1495	PREPAID EXPENSE	.00	9,980.30
	<b>TOTAL ASSETS</b>	<b>25,294,040.26</b>	<b>161,287,686.16</b>
<b>LIABILITIES</b>			
2110	ACTIVE CARD INTEGRATION PAYABL	-313,765.99	-1,482,341.49
2111	ACCOUNTS PAYABLE	-2,089,647.45	-1,258,987.05
2113	TAX REFUNDS/ATTNY'S FEE	-105,914.55	-204,415.47
2114	RETAINAGES	.00	-70,025.49
2161	ACCRUED WAGES PAYABLE	.00	-14,727,115.69
2181	DUE TO STATE	494.91	-15,896,882.29
2199	CREDIT CARD SUSPENSION	62,340.18	-20,402.49
2311	DEFERRED REVENUE	.00	-3,168,400.40
	<b>TOTAL LIABILITIES</b>	<b>-2,446,492.90</b>	<b>-36,828,570.37</b>
<b>FUND BALANCE</b>			
3411	RESERVE FOR INVENTORIES	.00	-846,769.00
3431	RESERVE FOR PREPAID ITEMS	.00	-78,154.00

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CONSOLIDATED BALANCE SHEET FOR GO 2023 4

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
3441	RESERVE FOR OUTSTANDING ENCUMB	.00	392,378.42
3591	OTHER DESIGNATED FUND BALANCE	.00	-8,776,750.99
3610	FUND BALANCE FOR PEIMS	.00	14.69
3611	FUND BALANCE BEG-OF-YEAR	.00	-88,906,871.43
3612	BUDGET SURPLUS/DEFICIT	-2,000.00	12,191,921.80
4310	RESERVE FOR ENCUMBRANCES	544,195.11	-11,654,553.97
4311	RESERVE FOR ENCUMBRANCES	-544,195.11	11,654,553.97
5010	ESTIMATED REVENUE - CO	40,654.26	333,660,792.23
5050	REALIZED REVENUE - CO	-51,727,298.03	-138,197,944.42
6010	APPROPRIATED EXPENDITURES - CO	-38,654.26	-345,852,714.03
6050	EXPENDITURES - CO	28,879,750.67	111,954,980.94
	TOTAL FUND BALANCE	-22,847,547.36	-124,459,115.79
	TOTAL LIABILITIES + FUND BALANCE	-25,294,040.26	-161,287,686.16

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

CONSOLIDATED BALANCE SHEET FOR FS 2023 4

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
1111	CASH IN BANK	-1,495,278.72	-25,136,579.80
1151	IMPREST FUNDS	.00	1,000.00
1153	IMPREST CHANGE FUND	.00	5,465.00
1178	TEXAS CLASS	103,598.92	28,310,990.05
1241	DUE FROM STATE	1,864,601.70	13,327,097.47
1311	INVENTORIES - GENERAL SUPPLIES	.00	277,537.01
	<b>TOTAL ASSETS</b>	<b>472,921.90</b>	<b>16,785,509.73</b>
<b>LIABILITIES</b>			
2110	ACTIVE CARD INTEGRATION PAYABL	-3,693.76	-47,362.20
2111	ACCOUNTS PAYABLE	-76,506.00	-76,506.00
	<b>TOTAL LIABILITIES</b>	<b>-80,199.76</b>	<b>-123,868.20</b>
<b>FUND BALANCE</b>			
3451	RESERVE - FOOD SERVICE	.00	-12,093,883.59
3612	BUDGET SURPLUS/DEFICIT	.00	-1,576,597.00
4310	RESERVE FOR ENCUMBRANCES	-277,213.47	-807,017.50
4311	RESERVE FOR ENCUMBRANCES	277,213.47	807,017.50
5010	ESTIMATED REVENUE - CO	.00	25,290,000.00
5050	REALIZED REVENUE - CO	-2,190,716.88	-12,652,844.24
6010	APPROPRIATED EXPENDITURES - CO	.00	-23,713,403.00
6050	EXPENDITURES - CO	1,797,994.74	8,085,086.30
	<b>TOTAL FUND BALANCE</b>	<b>-392,722.14</b>	<b>-16,661,641.53</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-472,921.90</b>	<b>-16,785,509.73</b>

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CONSOLIDATED BALANCE SHEET FOR DS 2023 4

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
1111	CASH IN BANK	12,579,582.57	17,419,382.41
1177	LONE STAR POOL	3,021.74	875,387.33
1178	TEXAS CLASS	1,522,456.97	9,061,635.21
1222	PROPERTY TAXES - DELQ-PRIOR YE	.00	1,570,925.00
1231	ALLOWANCE FOR UNCOLLECTABLE TA	.00	-696,250.00
1241	DUE FROM STATE	.00	33,776.00
	<b>TOTAL ASSETS</b>	<b>14,105,061.28</b>	<b>28,264,855.95</b>
<b>LIABILITIES</b>			
2171	DUE TO GENERAL FUND	.00	-314,192.90
2311	DEFERRED REVENUE	.00	-874,675.00
	<b>TOTAL LIABILITIES</b>	<b>.00</b>	<b>-1,188,867.90</b>
<b>FUND BALANCE</b>			
3480	RESTRICTED - LT DEBT RETIREMEN	.00	-9,730,164.82
3612	BUDGET SURPLUS/DEFICIT	.00	-125,000.00
5010	ESTIMATED REVENUE - CO	.00	45,403,925.00
5050	REALIZED REVENUE - CO	-14,105,961.28	-17,346,723.23
6010	APPROPRIATED EXPENDITURES - CO	.00	-45,278,925.00
6050	EXPENDITURES - CO	900.00	900.00
	<b>TOTAL FUND BALANCE</b>	<b>-14,105,061.28</b>	<b>-27,075,988.05</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-14,105,061.28</b>	<b>-28,264,855.95</b>

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**CONSENT AGENDA**  
2/21/2023

**TOPIC:** Consider Approval of Resolution and Order No. 22-23-06 Authorizing February Amendment to the 2022-2023 Budget

<b>Revenue &amp; Other Resources</b>	<b>Approved Budget</b>	<b>Amended Budget</b>	<b>Proposed Amendments</b>	<b>Amended Budget</b>
General Operating Fund	\$333,660,792		146,001	\$333,806,794
Food Service Fund	25,290,000		-	\$25,290,000
Debt Service Fund	45,403,925		-	\$45,403,925
<b>Total Revenue &amp; Other Sources</b>	<b>\$404,354,717</b>		<b>\$ 146,001</b>	<b>\$ 404,500,719</b>
<b>Appropriations &amp; Other Uses</b>				
General Operating Fund	\$ 345,853,070		\$ 145,645	\$345,998,715
Food Service Fund	23,713,403		-	23,713,403
Debt Service Fund	45,278,925		-	45,278,925
<b>Total Appropriations &amp; Other Uses</b>	<b>\$ 414,845,398</b>		<b>\$ 145,645</b>	<b>\$414,991,043</b>

**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. 22-23-06 increasing the District's total budgeted revenue to \$404,500,719 and increasing total appropriations to \$414,991,043.

**RECOMMENDED BOARD MOTION:** I move the Board approve Resolution and Order No. 22-23-06.

**ATTACHMENTS:**

1. Memo from Mahdia Lalee to Fernando Natividad
2. Resolution and Order No. 22-23-06

## AGENDA SHEET

**Meeting Date:** 2/21/2023

**Resolution/Order No.:** 22-23-06

**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 2/21/2023, 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: February 21, 2023  
 To: Fernando Natividad, Chief Financial Officer  
 From: Mahdia Lalee, Director of Business Operations  
 Subject: February Amendment to the 2022-2023 Budget

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**General Operating Fund**

Total budgeted revenue to increase by \$146,001 dollars and total budgeted appropriations and other uses increase by \$145,645 which is summarized as follows:

Revenue:

➤ Increase to campus activity funds			
5744 – Gift and Bequest	106,236		
5755 – Activity Fund Receipt	34,947		
5767 – Irving School Foundation	4,818		
			\$ 146,001

Appropriations:

➤ Increases (decreases) to campus activity funds (from campus fund balance) to reflect increase in fund balance:			
Function 11 – Instruction	127,878		
Function 13 – Staff Development	(2,584)		
Function 23 – School Administration	(5,472)		
Function 36 – Extra-Curricular Activities	28,579		
Function 61 – Community Services	(2,400)		146,001
➤ Increases (decreases) to budget for other transfers:			
Function 11 – Instruction	907,606		
Function 12 – Library	(28,052)		
Function 13 – Staff Development	9,733		
Function 21 – Instructional Administration	24,569		
Function 23 – School Administration	77,066		
Function 31 – Guidance and Counseling	(17,377)		
Function 32 - Attendance/Social Work Services	(500)		
Function 36 – Extra-Curricular Activities	(10,631)		
Function 41 – General Administration	(992,744)		
Function 51 – Maintenance and Operation	(276,225)		
Function 52 – Security and Monitoring Services	(2,356)		
Function 53 – Data Processing Services	2,250		
Function 61 – Community Services	35,481		
Function 81 – Facilities Acquisition and Const	271,180		0

➤ Other Appropriations:

PY Invoice Paid After Rollforward

Function 51 – Maintenance and Operation

(356)

(356)

\$ 145,645

**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

308,000

Function 51 – Maintenance and Operation

10,000

Function 81 – Facilities Acquisition and Const

(318,000)

0

**Debt Service Fund**

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

**February Amendments to the 2022-2023 Budget**

Increasing revenue to \$404,500,719  
 Increasing appropriations to \$414,991,043

	Approved Amended Budget	Proposed Amendments	Amended Budget
<b>Revenue:</b>			
General Operating Fund	\$333,660,792	146,001	\$333,806,794
Food Service Fund	25,290,000	-	\$25,290,000
Debt Service Fund	45,403,925	-	\$45,403,925
	<u>\$404,354,717</u>	<u>146,001</u>	<u>\$404,500,719</u>
<b>Appropriations:</b>			
General Operating Fund	345,853,070	145,645	\$345,998,715
Food Service Fund	23,713,403	-	23,713,403
Debt Service Fund	45,278,925	-	45,278,925
	<u>\$414,845,398</u>	<u>145,645</u>	<u>\$414,991,043</u>
<b>Net DEcrease to General Operating Fund Balance</b>		<u>356</u>	
<b>Net DEcrease to Food Service Fund Balance</b>		<u>-</u>	
<b>Net DEcrease to Debt Service Fund Balance</b>		<u>-</u>	

**IRVING INDEPENDENT SCHOOL DISTRICT  
OFFICIAL DISTRICT BUDGET  
GENERAL OPERATING FUND  
February 2023 BUDGET AMENDMENT**

	<b>ORIGINAL BUDGET</b>	<b>PROPOSED AMENDMENTS TO ORIGINAL BUDGET</b>	<b>APPROVED AMENDED BUDGET</b>	<b>PROPOSED AMENDMENTS</b>	<b>NEW AMENDED BUDGET</b>
<b>REVENUE:</b>					
<b>LOCAL RESOURCES:</b>					
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
<b>TOTAL TAXES</b>	<b>173,434,825</b>	<b>-</b>	<b>173,434,825</b>	<b>-</b>	<b>173,434,825</b>
<b>OTHER LOCAL REVENUE:</b>					
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	12,284	174,734	106,236	280,970
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	89,293	1,089,293	34,947	1,124,240
5766 CONCURRENT ENROLLMENT	50,000	-	50,000	-	50,000
5767 IRVING SCHOOL FOUNDATION	-	41,383	41,383	4,818	46,201
5769 REVENUE FROM INTERMEDIATE	200,000	-	200,000	-	200,000
<b>TOTAL OTHER LOCAL RESOURCES</b>	<b>2,886,950</b>	<b>362,189</b>	<b>3,249,139</b>	<b>146,001</b>	<b>3,395,141</b>
<b>TOTAL LOCAL RESOURCES</b>	<b>176,321,775</b>	<b>362,189</b>	<b>176,683,964</b>	<b>146,001</b>	<b>176,829,966</b>
<b>STATE RESOURCES:</b>					
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
<b>TOTAL STATE RESOURCES</b>	<b>143,876,828</b>	<b>-</b>	<b>143,876,828</b>	<b>-</b>	<b>143,876,828</b>
<b>FEDERAL RESOURCES:</b>					
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
<b>TOTAL FEDERAL RESOURCES</b>	<b>13,100,000</b>	<b>-</b>	<b>13,100,000</b>	<b>-</b>	<b>13,100,000</b>
<b>TOTAL REVENUES</b>	<b>333,298,603</b>	<b>362,189</b>	<b>333,660,792</b>	<b>146,001</b>	<b>333,806,794</b>
<b>OTHER SOURCES</b>					
7912 SALE OF FIXED ASSETS	-	-	-	-	-
7915 INTERFUND TRANSFERS IN	-	-	-	-	-
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<b>333,298,603</b>	<b>362,189</b>	<b>333,660,792</b>	<b>146,001</b>	<b>333,806,794</b>

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

	<u>ORIGINAL BUDGET</u>	<u>PROPOSED AMENDMENTS TO ORIGINAL BUDGET</u>	<u>APPROVED AMENDED BUDGET</u>	<u>PROPOSED AMENDMENTS</u>	<u>NEW AMENDED BUDGET</u>
<b>EXPENDITURES:</b>					
11 Instruction	194,611,448	2,687,232	197,298,680	1,035,485	198,334,165
12 Library	5,367,867	250,659	5,618,526	(28,408)	5,590,117
13 Staff Development	11,348,109	(2,665,896)	8,682,213	7,149	8,689,362
21 Instructional Administration	8,218,767	1,510,280	9,729,047	24,569	9,753,615
23 School Administration	20,342,870	321,264	20,664,134	71,594	20,735,728
31 Counseling Services	20,298,075	(480,255)	19,817,820	(17,377)	19,800,443
32 Attendance Services	1,647,872	(500)	1,647,372	(500)	1,646,872
33 Health Services	3,411,070	(2,017)	3,409,053	-	3,409,053
34 Pupil Transportation	11,597,746	862,893	12,460,639	-	12,460,639
35 Food Services	722,169	761	722,930	-	722,930
36 Extra-Curricular Activities	4,282,118	482,156	4,764,274	17,948	4,782,222
41 General Administration	11,719,402	3,437,157	15,156,559	(992,744)	14,163,815
51 Maintenance	27,813,879	1,805,857	29,619,736	(278,625)	29,341,111
52 Security	4,393,094	1,786,097	6,179,191	(2,356)	6,176,835
53 Data Processing	4,766,173	593,974	5,360,147	2,250	5,362,397
61 Community Services	2,899,810	397,667	3,297,477	35,481	3,332,958
81 Facilities	14,138	584,413	598,551	271,180	869,731
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
<b>TOTAL EXPENDITURES</b>	<u>334,281,328</u>	<u>11,571,742</u>	<u>345,853,070</u>	<u>145,645</u>	<u>345,998,715</u>
<b>OTHER USES</b>					
8911 Interfund Transfers Out	-	-	-	-	-
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<u>334,281,328</u>	<u>11,571,742</u>	<u>345,853,070</u>	<u>145,645</u>	<u>345,998,715</u>
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES</b>	(982,725)	11,933,932	(12,192,278)	356	(12,191,922)
<b>EST. BEGINNING FUND BALANCE</b>	<u>92,293,336</u>	-	<u>92,293,336</u>	-	<u>92,293,336</u>
<b>ENDING FUND BALANCE</b>	<u>91,310,611</u>	<u>11,933,932</u>	<u>80,101,058</u>	<u>356</u>	<u>80,101,414</u>

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

	ORIGINAL BUDGET	APPROVED AMENDMENTS	APPROVED AMENDED BUDGET	PROPOSED AMENDMENTS	NEW AMENDED BUDGET
<b>REVENUE:</b>					
<b>LOCAL RESOURCES:</b>					
5742 INVESTMENT EARNINGS	80,000	-	80,000	-	80,000
5751 FOOD SERVICES	2,000,000	-	2,000,000	-	2,000,000
5755 ACTIVITY FUND RECEIPTS	50,000	-	50,000	-	50,000
<b>TOTAL LOCAL RESOURCES</b>	<u>2,130,000</u>	<u>-</u>	<u>2,130,000</u>	<u>-</u>	<u>2,130,000</u>
<b>STATE RESOURCES:</b>					
5829 STATE MATCH - FOOD SERVICE	120,000	-	120,000	-	120,000
<b>TOTAL STATE RESOURCES</b>	<u>120,000</u>	<u>-</u>	<u>120,000</u>	<u>-</u>	<u>120,000</u>
<b>FEDERAL RESOURCES:</b>					
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
<b>TOTAL FEDERAL RESOURCES</b>	<u>23,040,000</u>	<u>-</u>	<u>23,040,000</u>	<u>-</u>	<u>23,040,000</u>
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<u>25,290,000</u>	<u>-</u>	<u>25,290,000</u>	<u>-</u>	<u>25,290,000</u>
<b>EXPENDITURES:</b>					
35 Food Services	20,104,339	(195,808)	19,908,531	308,000	20,216,531
36 Extra-Curricular Activities	-	-	-	-	-
51 Maintenance & Operations	759,064	232,377	991,441	10,000	1,001,441
81 Facilities	2,850,000	(36,569)	2,813,431	(318,000)	2,495,431
<b>TOTAL EXPENDITURES</b>	<u>23,713,403</u>	<u>0</u>	<u>23,713,403</u>	<u>-</u>	<u>23,713,403</u>
<b>OTHER USES</b>					
8911 Interfund Transfers Out	-	-	-	-	-
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<u>23,713,403</u>	<u>0</u>	<u>23,713,403</u>	<u>-</u>	<u>23,713,403</u>
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES</b>	1,576,597	(0)	1,576,597	-	1,576,597
<b>EST. BEGINNING FUND BALANCE</b>	4,554,900	-	4,554,900	-	4,554,900
<b>ENDING FUND BALANCE</b>	<u>6,131,497</u>	<u>(0)</u>	<u>6,131,497</u>	<u>-</u>	<u>6,131,497</u>

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

	ORIGINAL BUDGET	APPROVED AMENDMENTS	APPROVED AMENDED BUDGET	PROPOSED AMENDMENTS	NEW AMENDED BUDGET
<b>REVENUE:</b>					
<b>LOCAL RESOURCES:</b>					
5711 TAXES CURRENT YEAR	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>
<b>STATE RESOURCES:</b>					
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>
<b>OTHER SOURCES :</b>					
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>
<b>EXPENDITURES:</b>					
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>
<b>OTHER USES :</b>					
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>
<b>EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES</b>	125,000	-	125,000	-	125,000
<b>EST. BEGINNING FUND BALANCE</b>	9,468,431	-	9,468,431	-	9,468,431
<b>ENDING FUND BALANCE</b>	<u>9,593,431</u>	<u>-</u>	<u>9,468,431</u>	<u>-</u>	<u>9,593,431</u>

**CONSENT AGENDA**  
2/21/2023

**TOPIC:** Consider Approval of Engagement of Weaver and Tidwell, L.L.P. for Financial and Accounting Services

**SUBMITTEDBY:** Fernando Natividad and Mahdia Lalee

**BACKGROUND:** The Texas Education Code states that the board of school trustees of each school district shall have its school district fiscal accounts audited annually at district expense by a certified or public accountant holding a permit from the Texas State Board of Public Accountancy. The audit must be completed following the close of each fiscal year. The audit must be filed with the TEA not later than the 150th day after August 31 which is January 28<sup>th</sup> of the next year.

On March 10, 2018, Requests for Qualifications (RFQ) to perform the annual financial audit were posted on the Irving ISD Purchasing web site. The term of the agreement for audit services based upon Board of Trustees approval of the RFQ was for the fiscal years ending August 31, 2018, and August 31, 2019 with five additional annual renewals. This is the fourth of the five renewals.

For fiscal year 2023 the estimated costs are \$80,000. For additional fiscal years after the third-year term, the firm will advise IISD of any change in hourly rates by January 1 of the potential year to be audited and those rates will become part of this agreement unless the IISD elects not to renew for another term.

Attached is the engagement letter specifying the parameters and details of the agreement. Note, regardless of who audits and what cost proposal is presented, material changes in scope may cause the auditor to propose additional work beyond the traditional scope of the audit. The Texas Education Code and Government Code require that qualifications and not price dictate the selection of an auditor although the price should be reasonable.

**ADMINISTRATIVE RECOMMENDATION:** The Administration recommends the Board of Trustees approve the engagement letter to renew Weaver as auditor for the annual audit and financial & accounting services ending August 31, 2023.

**RECOMMENDED BOARD MOTION:** I move the Board of Trustees approve the engagement letter to renew Weaver as auditor for the annual audit and financial & accounting services ending August 31, 2023.

Attachment:

1. Letter of Engagement with Weaver and Tidwell L.L.P. dated February 14, 2023



February 14, 2023

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

Dear Mr. Natividad, and the Board of Trustees:

You have requested that Weaver and Tidwell, L.L.P. ("Weaver", "our", "us", and "we") audit the governmental activities, each major fund, and the aggregate remaining fund information of Irving Independent School District (the "District"), as of August 31, 2023, and for the year then ended and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. In addition, we will audit the District's compliance over major federal award programs for the period ended August 31, 2023.

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

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

Supplementary information other than RSI will accompany the District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional

procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

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

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

1. Introductory Section
2. Statistical Section

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

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material aspects, in conformity with U.S. GAAP and to report on the fairness of the supplementary information referred to above when considered in relation to the basic financial statements as a whole. The objective also includes reporting on internal control related to the basic financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the basic financial statements in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States of America ("GAGAS"); and internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

### **Auditor Responsibilities**

We will conduct our audit in accordance with U.S. GAAS, the standards applicable to financial audits contained in GAGAS, and the provisions of the Uniform Guidance. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions

recorded in the accounts, tests of the physical existence of assets, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we may request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the basic financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and GAGAS.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the basic financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In making our risk assessments, we consider internal control relevant to the District's preparation and fair presentation of the basic financial statements 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we have identified during the audit.

Ms. Sara Dempsey is the engagement partner for the audit services specified in this letter, and is responsible for supervising our services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

We may from time to time, and depending on the circumstances, use third-party service providers in performing this engagement. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service provider.

We expect to begin our audit procedures in July 2023, and issue our report in January 2024. We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the Board of Directors of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. If our

opinions on the financial statements or compliance are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants that could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with the provisions is not an objective of our audit, and accordingly, we will not express such an opinion.

Our audit of the District's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the provisions of the Uniform Guidance; and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the District has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major federal award programs. Our procedures will consist of determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the District's major programs. The purpose of those procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

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

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

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the District's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

### **Management Responsibilities**

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

- a. for the preparation and fair presentation of the basic financial statements in accordance with the framework described in Audit Objectives above;
- b. for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, for fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements;
- c. to provide us with:
  - i. access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements, and relevant to federal award programs, such as records, documentation, and other matters;
  - ii. additional information that we may request from management for the purpose of the audit; and
  - iii. unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.
- d. for including the auditor's report, and our report on any supplementary information if described above, in any document containing the basic financial statements that indicates that such basic financial statements have been audited by the District's auditor;
- e. for identifying and ensuring that the District complies with the laws and regulations applicable to its activities;
- f. for adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole;
- g. for maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- h. for identifying all federal awards expended during the period including federal awards and funding increments received prior to December 26, 2014, and those received in accordance with the Uniform Guidance generally received after December 26, 2014;
- i. for preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
- j. for the design, implementation, and maintenance of internal control over compliance;

- k. For identifying and ensuring that the District complies with laws, regulations, grants, and contracts applicable to its activities and its federal award programs;
- l. For following up and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
- m. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
- n. For submitting the reporting package and data collection form to the appropriate parties;
- o. For making the auditor aware of any significant vendor relationships where the vendor is responsible for program compliance;
- p. with regard to the supplementary information referred to above: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon;
- q. informing us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the basic financial statements are issued; and
- r. for confirming your understanding of your responsibilities in this letter to us in your management representation letter.

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

If we agree herein or otherwise to perform any non-attest services (such as tax services or any other non-attest services), you agree to assume all management responsibilities for those services; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them. The entity has designated Ms. Mahdia Lalee, Director of Business Operations, to oversee these services. Such services include:

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

GAGAS require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a nonaudit/nonattest service.

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

### **Fees and Invoicing**

We estimate that the fee for this engagement will be \$80,000. The fee estimate is based on anticipated cooperation from all involved and the assumption that unexpected circumstances will not be encountered during the engagement. This is only an estimate and the fee for these services will be determined by the complexity of the work performed and the tasks required. If significant additional time is necessary, we will discuss the reasons with you and arrive at a new fee estimate before we incur the additional costs. It is understood that neither our fees nor the payment thereof will be contingent upon the results of this engagement.

In addition to the fee for our services, reasonable and necessary out-of-pocket expenses we incur (such as parking, reproduction and printing, postage and delivery, and out-of-market travel, meals, and accommodations) will be billed at cost. At this time, we do not anticipate incurring substantial expenses.

Our engagement fees do not include consulting on the adoption of new accounting standards and any future increased duties because of any regulatory body, auditing standard or an unknown or unplanned significant transaction. We will consult with you in the event any of these take place that may affect our fees.

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

Our invoices for this engagement will be rendered each month as work progresses. Our invoices are payable on presentation. For invoices not paid within sixty (60) days of the invoice date, a late charge will be added to the outstanding balance. The late charge will be assessed at a rate of half a percent (0.5%) on the unpaid balance per month. If invoices are not paid within one hundred twenty (120) days of the invoice date, the engagement will be placed on hold and we will stop work until the balance is

brought current, or we may withdraw from the engagement (and any other engagements for the same client).

### **Ethical Conflict Resolution**

In the unlikely event that circumstances occur which we in our sole discretion believe could create a conflict with either the ethical standards of our firm or the ethical standards of our profession in continuing our engagement, we may suspend our services until a satisfactory resolution can be achieved or we may resign from the engagement. We will notify you of such conflict as soon as practicable, and will discuss with you any possible means of resolving them prior to suspending our services.

The hiring of or potential employment discussions with any of our personnel could impair our independence. Accordingly, you agree to inform the engagement partner prior to any such potential employment discussions taking place.

### **Audit Documentation and Confidentiality**

The audit documentation we prepare pertaining to and in support of this engagement is our property and constitutes confidential information. If we are requested to make the audit documentation available to outside parties, except in the case of requests during our peer review (discussed below) or when prohibited by law or direction of law enforcement, any such requests will be discussed with you before we make the documentation available to the requesting parties.

We may be requested to make certain audit documentation (working papers) available to regulators and other government agencies, pursuant to authority given by law or regulation. You should understand that responding to many such requests is mandatory. In those cases, access to such working papers will be provided under our supervision and we may, upon their request, provide the regulator or agency with copies of all or selected working papers. The requesting party may intend or decide to distribute the copies or information contained therein to others, including other regulators or agencies. You will be billed for additional fees as a result of the aforementioned work.

Our firm, as well as other accounting firms, participates in a peer review program covering our audit and accounting practices. This program requires that once every three years, we subject our system of quality control to an examination by another accounting firm. As part of this process, the firm conducting our peer review will review a sample of our work. It is possible that the work we perform for you may be selected for such a review. If it is, our peer review firm is bound by professional standards to keep all information confidential and we are required to provide the required information.

It is expected that prior to the conclusion of the engagement, sections of the Data Collection Form will be completed by our firm. The sections that we will complete summarize our audit findings by federal grant or contract. Management is responsible to submit the reporting package (defined as including basic financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. The instructions to the Data Collection Form require that the reporting package be an unlocked, unencrypted, text searchable portable document file (PDF) or else it will be rejected by the Federal Audit Clearinghouse. We will be available to assist management in creating the PDF if needed.

We will coordinate with you the electronic submission and certification upon the reporting package completion. If applicable, we will provide copies of our report for you to include with the reporting package if there is a need to submit the package to pass-through entities.

The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of our reports or nine months after the end of the audit period.

We will retain our audit documentation for a period of at least seven years from the date of our report. You agree that following such period, we may destroy the audit documentation without notice to you.

To maintain independence, we will not act as the host of your financial or non-financial information or as your information back-up service provider. Instead, it is your responsibility to maintain a complete set of your financial and non-financial data and records. If some portion of your data and records is contained only within our files, you agree to inform us before the issuance of our report and we will provide that to you.

The parties do not intend this engagement letter to be for the benefit of any third-party. You may inform us of third-parties who will receive a copy of our audit report. Unless you inform us of such third-parties in writing, we are not aware of who you intend to supply our audit report to and we do not anticipate other third-parties' reliance upon our professional services unless expressly stated herein.

During the course of the engagement, we may communicate via fax, email, or other electronic mechanism. Please be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

#### **Dispute Resolution Procedure including Jury Waiver**

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

This engagement letter and all disputes between the parties shall be governed by, resolved, and construed in accordance with the laws of the State of Texas, without regard to conflict-of-law principles. Any action arising out of or relating to this engagement or engagement letter shall only be brought in, and each party agrees to submit and consent to the exclusive jurisdiction of, the federal or state courts situated in Harris County, Texas.

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

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

If because of a change in status or due to any other reason, any provision in this engagement letter would be prohibited by, or would impair our independence under laws, regulations or published interpretations by governmental bodies, professional organizations or other regulatory agencies, such provision shall, to that extent, be of no further force and effect and this agreement shall consist of the remaining portions.

### **Miscellaneous**

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of the latest external peer review report of our firm for your consideration and files.

We may at times provide you with documents marked as drafts. You understand that those documents are for your review purposes only. You should not rely upon those documents in any way.

Although the engagement partner responsible for this engagement is a licensed certified public accountant, we inform you that we have nonlicensees who may provide services pertaining to this engagement.

If you intend to make reference to our firm or include our report or any portion of it in a published document or other reproduction, and that document or other reproduction includes a version of our report or the financial statements that is assembled differently than any version we provided you or audited, you agree to provide us with printers' proofs or masters for our review and approval before reproducing. You also agree to provide us with a copy of the final reproduced material for our written approval before it is distributed. If, in our professional judgment, the circumstances require, we may withhold our approval. This requirement does not pertain to distributing our report or the financial statements when you do not modify their assembly or in situations where you disseminate the audited financial statements as a standalone document, such as on your website.

This engagement letter sets forth all of the agreed upon terms and conditions of our engagement with respect to the matters covered herein, and supersedes any that may have come before. This engagement letter may not be amended or modified except by further writing signed by all the parties.

*[Intentionally Left Blank]*

Irving Independent School District  
February 14, 2023

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

Sincerely,

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

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

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

**Irving Independent School District**

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

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

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

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



## Report on Firm's System of Quality Control

October 16, 2019

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

We have reviewed the system of quality control for the accounting and auditing practice of Weaver and Tidwell, L.L.P. (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

### Firm's Responsibility

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

### Peer Reviewer's Responsibility

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

### Required Selections and Considerations

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

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

What inspires you, inspires us. | [eidebailly.com](http://eidebailly.com)

U.S. Bancorp Center | 800 Nicollet Mall, Ste. 1300 | Minneapolis, MN 55402-7031 | T 612.253.6500 | F 612.253.6600 | EOE

## Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Weaver and Tidwell, L.L.P. applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Weaver and Tidwell, L.L.P. has received a peer review rating of pass.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Eide Bailly LLP

**CONSENT AGENDA**  
2/21/2023

**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 December & January
3. Supplement 05 & 06 to the 2022 tax roll
4. Comparison of the Budget to the Actual Tax Roll Spreadsheet

## MEMO

Date: February 21, 2023  
To: Fernando Natividad, Chief Financial Officer  
From: Cher Elzy, Director of Taxation  
Subject: December & January Supplement Reports

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Attached for your consideration is the December & January Supplement Reports.

Thank you.



**DALLAS CENTRAL APPRAISAL DISTRICT**

**SUPPLEMENT 12-2022**

**As of December 12, 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**

<b>Tax Year</b>	<b>Amount of</b>
<b>2022</b>	<b>280,000-</b>

**Date : December 15, 2022**

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

2022 SUPPLEMENT NO. 05

Real Property Additions		Personal Property Additions
\$ 0		\$ 0
Total Additions	Supplemental Change Report	Net Changes of Changes
\$ 0	\$ (280,000)	\$ (280,000)

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Summary of Supplemental Change Report  
#1 through #5

Value	Reason
\$ (19,714,069)	Exemptions and Value Changes
\$ 503,782,063	Total Additions
\$ 484,067,994	Net Total



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

	ORIGINAL BUDGET	CERTIFIED TAX ROLL	ROLLS 1 - 5	ADJUSTED TAX ROLL
--	--------------------	-----------------------	-------------	----------------------

NET TAXABLE VALUE	\$ 19,462,591,586	\$ 19,095,365,105	484,067,994	\$ 19,579,433,099
M & O LEVY (0.9056)	\$ 176,253,229	\$ 172,927,626	4,383,720	\$ 177,311,346
I & S LEVY (.2418)	\$ 47,060,546	\$ 46,172,593	1,170,476	\$ 47,343,069
TOTAL LEVY (1.1474)	\$ 223,313,775	\$ 219,100,219	5,554,196	\$ 224,654,415

2022 SUPPLEMENT	TAXABLE VALUE
SUPPLEMENT NO. 1	88,407,442
SUPPLEMENT NO. 2	184,253,590
SUPPLEMENT NO. 3	156,291,881
SUPPLEMENT NO. 4	55,395,081
SUPPLEMENT NO. 5	-280,000

**TOTAL** **484,067,994**

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

2020 SUPPLEMENTAL BUDGET	-150,000,000
<b>NET GAIN (LOSS) TO TAX</b>	<u>634,067,994</u>

LEVY GAIN (LOSS) M & O	5,742,120
LEVY GAIN (LOSS) I & S	1,533,176
<b>TOTAL LEVY GAIN (LOSS) DUE TO SUPPLEMENTS</b>	<u>7,275,296</u>



**DALLAS CENTRAL APPRAISAL DISTRICT**

**SUPPLEMENT 01-2023**

**As of January 11, 2023**

**State of Texas  
County of Dallas**

**Property Tax Code, Section 25.25**

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

**IRVING ISD**

<b>Tax Year</b>	<b>Amount of</b>
<b>2022</b>	<b>355,000-</b>

**Date : January 19, 2023**

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

2022 SUPPLEMENT NO. 06

Real Property Additions		Personal Property Additions
\$ 0		\$ 0
Total Additions	Supplemental Change Report	Net Changes of Changes
\$ 0	\$ (355,000)	\$ (355,000)

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Summary of Supplemental Change Report  
#1 through #6

Value	Reason
\$ (20,069,069)	Exemptions and Value Changes
\$ 503,782,063	Total Additions
\$ 483,712,994	Net Total



**FY 2022-2023**

**COMPARISON OF BUDGET TO ACTUAL TAX ROLL**

	ORIGINAL BUDGET	CERTIFIED TAX ROLL	ROLLS 1 - 6	ADJUSTED TAX ROLL
NET TAXABLE VALUE	\$ 19,462,591,586	\$ 19,095,365,105	483,712,994	\$ 19,579,078,099
M & O LEVY (0.9056)	\$ 176,253,229	\$ 172,927,626	4,380,505	\$ 177,308,131
I & S LEVY (.2418)	\$ 47,060,546	\$ 46,172,593	1,169,618	\$ 47,342,211
TOTAL LEVY (1.1474)	\$ 223,313,775	\$ 219,100,219	5,550,123	\$ 224,650,342

2022 SUPPLEMENT	TAXABLE VALUE
SUPPLEMENT NO. 1	88,407,442
SUPPLEMENT NO. 2	184,253,590
SUPPLEMENT NO. 3	156,291,881
SUPPLEMENT NO. 4	55,395,081
SUPPLEMENT NO. 5	-280,000
SUPPLEMENT NO. 6	-355,000

**TOTAL 483,712,994**

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

2020 SUPPLEMENTAL BUDGET	-150,000,000
<b>NET GAIN (LOSS) TO TAX</b>	<u>633,712,994</u>

LEVY GAIN (LOSS) M & O	5,738,905
LEVY GAIN (LOSS) I & S	1,532,318
<b>TOTAL LEVY GAIN (LOSS) DUE TO SUPPLEMENTS</b>	<u>7,271,223</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
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	\$ 76 184,300	REAL
AGAS VENTURES LLC	\$ 198,900	REAL

<b>OWNERS NAME</b>	<b>DCAD VALUE</b>	<b>TYPE OF PROPERTY</b>
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
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
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
CAD ASSETS LLC	\$ 2,500,000	REAL
CANAL CENTRE INVESTORS LLC	\$ 35,000,000	REAL
CARE INN	\$ 15,800,000	REAL

<b>OWNERS NAME</b>	<b>DCAD VALUE</b>	<b>TYPE OF PROPERTY</b>
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
EAGLE CREST BORROWER LLC	\$ 29,540,180	REAL
EAGLE CREST BORROWER LLC	\$ 21,359,820	REAL
EL PRIMERO EXPRESS LP	\$ 3,675,000	REAL

<b>OWNERS NAME</b>	<b>DCAD VALUE</b>	<b>TYPE OF PROPERTY</b>
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
IFCAP EVERGREEN LP	\$ 62,200	REAL
IFCAP EVERGREEN LP	\$ 62,200	REAL
IFCAP EVERGREEN LP	\$ 79 70,600	REAL



<b>OWNERS NAME</b>	<b>DCAD VALUE</b>	<b>TYPE OF PROPERTY</b>
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 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
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
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	\$ 81,265,000	REAL

<b>OWNERS NAME</b>	<b>DCAD VALUE</b>	<b>TYPE OF PROPERTY</b>
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
MONTEGO BAY LLC	\$ 4,650,000	REAL
MPG TEXAS 1 LLC	\$ 12,376,000	REAL
NEWPORT APARTMENTS PROPERY 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

<b>OWNERS NAME</b>	<b>DCAD VALUE</b>	<b>TYPE OF PROPERTY</b>
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
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
RESIDENCE AT SURROUND	\$ 33,000,000	REAL
RICKY HOSPITALITY LLC	\$ 1,650,000	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

<b>OWNERS NAME</b>	<b>DCAD VALUE</b>	<b>TYPE OF PROPERTY</b>
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 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
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

<b>OWNERS NAME</b>	<b>DCAD VALUE</b>	<b>TYPE OF PROPERTY</b>
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 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	\$ 4,998,999,030	

## 2022 SETTLED LAWSUITS

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
3801 NORTH BELT LINE ROAD	\$ 17,750,000	\$ 16,500,000	REAL
89 H A S HOTEL CORP	\$ 1,260,000	\$ 1,150,000	REAL
ALESIO GARDEN &	\$ 139,000,000	\$ 116,608,000	REAL
ARMSTRONG GUADALUPE LP	\$ 1,628,830	\$ 1,628,830	REAL
BETTER INC	\$ 2,750,000	\$ 2,365,000	REAL
DRIVR RE IRVING LLC	\$ 6,100,000	\$ 5,800,000	REAL
IRVING 4600 WEST PIONEER	\$ 41,500,000	\$ 32,698,000	REAL
KARAN ASSOCIATES TWO	\$ 1,520,000	\$ 1,337,390	REAL
KARAN ASSOCIATES TWO	\$ 1,435,000	\$ 1,262,610	REAL
NEPTUNE VENTURES LLC	\$ 279,880	\$ 265,890	REAL
NEPTUNE VENTURES LLC	\$ 252,340	\$ 239,720	REAL
NEPTUNE VENTURES LLC	\$ 300,000	\$ 285,000	REAL
NEPTUNE VENTURES LLC	\$ 215,000	\$ 204,250	REAL
NEPTUNE VENTURES LLC	\$ 211,000	\$ 200,450	REAL
NEPTUNE VENTURES LLC	\$ 215,000	\$ 204,250	REAL
NEPTUNE VENTURES LLC	\$ 233,920	\$ 222,220	REAL
NEPTUNE VENTURES LLC	\$ 272,670	\$ 259,040	REAL
NEPTUNE VENTURES LLC	\$ 225,000	\$ 213,750	REAL
NEPTUNE VENTURES LLC	\$ 216,190	\$ 205,380	REAL
NEPTUNE VENTURES LLC	\$ 257,270	\$ 244,410	REAL
NEPTUNE VENTURES LLC	\$ 240,000	\$ 228,000	REAL
NEPTUNE VENTURES LLC	\$ 240,000	\$ 228,000	REAL
PERFECT AND MODERN TEAM LLC	\$ 2,925,000	\$ 2,750,000	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
RESIDENCES NORTHGATE LLC	\$ 40,700,000	\$ 28,500,000	REAL
ROADWAY EXPRESS	\$ 7,224,530	\$ 5,385,000	REAL
TEXAS FLORIDA CEDARS LP	\$ 10,500,000	\$ 9,575,980	REAL
TEXAS PARK MANOR LP	\$ 10,315,000	\$ 9,285,000	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
WWC LXXI LP	\$ 26,444,620	\$ 23,800,000	REAL
<b>TOTAL</b>	<b>\$ 521,376,250</b>	<b>\$ 445,851,170</b>	

## 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
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
BHP INVESTMENTS CO	\$ 2,300,000	REAL
BREIT INDUSTRIAL CANYON TX	\$ 115,390	REAL
BREIT INDUSTRIAL CANYON TX	\$ 10,018,430	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
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
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
GEP VANDERBILT LLC	\$	12,856,000	REAL
GROUP 1 REALTY INC	\$	3,000,000	REAL
HD DEVELOPMENT PROPERTIES	\$	5,248,640	REAL
HKRK MGNT INC	\$	2,275,000	REAL
IRIS ASSOCIATES LP	\$	8,156,250	REAL
IRIS ASSOCIATES LP	\$	20,843,750	REAL
IRVING LODGING LLC	\$	5,500,000	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
JDFW II LLC	\$	71,000,000	REAL
LAKE WORTH HOTEL CORP	\$	3,650,000	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
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
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
RYDER TRUCK RENTAL INC	\$	2,440,720	PERSONAL
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
<b>TOTAL</b>	\$	<b>622,349,800</b>	

## 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
AGAVE APARTMENTS LLC	\$ 8,000,000	\$ 7,500,000	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 102,417,090	\$ 92,633,000	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 58,659,010	\$ 53,055,000	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 8,620,610	\$ 7,804,000	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 58,303,290	\$ 52,733,000	REAL
AIGGRE TX HOTEL LAS COLINAS OWNER LLC	\$ 6,700,000	\$ 6,000,000	REAL
ALC APARTMENTS LLC	\$ 48,750,000	\$ 48,500,000	REAL
ALESIO GARDEN &	\$ 104,420,000	\$ 96,000,000	REAL
ANGEL HOSPITALITY VIII LLC	\$ 4,440,000	\$ 4,246,000	REAL
ANGEL HOSPITALITY VIII LLC	\$ 1,083,600	\$ 1,083,600	REAL
AREA/EY WFT LLC	\$ 8,600,000	\$ 8,000,000	REAL
ASHER PARK IRVING LP	\$ 21,750,000	\$ 18,486,000	REAL
BELL STACY GREETHUM TRUST THE	\$ 870,000	\$ 749,230	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$ 2,940,000	\$ 2,785,500	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$ 695,000	\$ 660,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$ 7,615,000	\$ 6,354,500	REAL
BELTLINE & GRANDE LTD	\$ 11,000,000	\$ 10,500,000	REAL
BETTER INC	\$ 2,300,000	\$ 2,150,000	REAL
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	\$ 90 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
CAROLYN PROPERTY OWNER LP	\$	57,720,000	\$	54,300,000	REAL
CASTLE CROWN PROPERTIES	\$	4,750,000	\$	4,200,000	REAL
CEDAR CREST OF IRVING LLC	\$	1,600,000	\$	1,600,000	REAL
CENTRALAND GROUP LTD	\$	4,186,480	\$	4,186,480	REAL
CFT NV DEVELOPMENTS LLC	\$	815,000	\$	730,000	REAL
CHALET APARTMENTS LLC	\$	21,434,000	\$	20,000,000	REAL
CHATHEAU AT WILDBRIAR LP	\$	14,000,000	\$	11,000,000	REAL
CNC SPC LP	\$	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
CP II CRESTVIEW LP	\$	35,200,000	\$	32,700,000	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
EX DALLAS LP	\$	45,500,000	\$	43,329,260	REAL
EX DALLAS LP	\$	7,629,260	\$	7,300,000	REAL
EX DALLAS LP	\$	370,740	\$	370,740	REAL
FPG THE POINT LP	\$	50,800,000	\$	50,000,000	REAL
GARDEN INVESTORS PROPERTIES	\$	5,273,440	\$	4,726,550	REAL
GARDEN INVESTORS PROPERTIES	\$	8,226,560	\$	7,373,450	REAL
GELCO FLEET TRUST	\$	4,090,320	\$	3,804,000	PERSONAL
GEP SILVERTON LLC	\$	22,000,000	\$	20,700,000	REAL
GROUP 1 REALTY INC	\$	765,640	\$	689,080	REAL
GROUP 1 REALTY INC	\$	309,360	\$	278,420	REAL
GROUP 1 REALTY INC	\$	167,210	\$	558,000	REAL
GROUP 1 REALTY INC	\$	600,000	\$	1,890,000	REAL
HAMPTON/AIRPORT FREEWAY JOINT	\$	1,850,000	\$	1,500,000	REAL
HCD DALLAS CORPORATION	\$	800,000	\$	800,000	REAL
HCD DALLAS CORPORATION	\$	30,150,000	\$	25,700,000	REAL
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 4600 WEST PIONEER	\$	34,272,000	\$	29,725,000	REAL
IRVING BRITAIN WAY APARTMENTS LP	\$	2,324,000	\$	2,203,000	REAL
IRVING BRITAIN WAY APARTMENTS LP	\$	4,480,000	\$	4,247,000	REAL
IRVING BUS PROPERTIES LLC	\$	2,300,000	\$	1,865,720	REAL
IRVING PARK SPRINGS PARTNERS LTD	\$	2,100,000	\$	1,726,570	REAL
ISA HOSPITALITY INC	\$	1,995,000	\$	1,700,000	REAL
JAHCO FAIR OAKS LP	\$	7,050,000	\$	6,345,000	REAL
JASAN LLC	\$	3,200,230	\$	2,825,000	REAL
JDFW LLC	\$	52,000,000	\$	47,000,000	REAL
KIMBERLY CLARK CORP	\$	9,000,000	\$	8,775,000	REAL
KROGER TEXAS LP	\$	10,600,000	\$	10,600,000	REAL
LADERA RANCH LLC	\$	21,500,000	\$	21,000,000	REAL
LAKERIDGE REALTY LP	\$	310,140	\$	310,140	REAL
LAKERIDGE REALTY LP	\$	9,052,500	\$	8,000,000	REAL
LAKERIDGE REALTY LP	\$	7,639,860	\$	7,100,000	REAL
LAS COLINAS I HOLDCO LP	\$	83,950,000	\$	80,000,000	REAL
LAS COLINAS II HOLDCO LP	\$	46,300,000	\$	45,425,000	REAL
LAS COLINAS SURGERY	\$	1,600,000	\$	1,400,000	REAL
LEGACY REI GROUP SA LLC	\$	8,972,740	\$	8,543,270	REAL
LEGACY REI GROUP SA LLC	\$	3,232,820	\$	2,956,730	REAL
LEGACY REI GROUP SP LLC	\$	17,933,000	\$	17,600,000	REAL
LEGACY REI GROUP VF LLC	\$	10,898,000	\$	9,800,000	REAL
LOWEN TRINITY MILLS	\$	197,830	\$	197,830	REAL
LOWEN TRINITY MILLS	\$	7,715,780	\$	7,350,000	REAL
LPD REALTY LLC	\$	12,300,000	\$	11,250,000	REAL
MAA ALLOY LLC	\$	47,500,000	\$	44,500,000	REAL
MAA TANC LLC	\$	37,800,000	\$	36,800,000	REAL
MAAHIYAA HOTEL LLC	\$	4,000,000	\$	3,650,000	REAL
MACARTHUR PLACE BORROWER LLC	\$	17,538,460	\$	15,923,080	REAL
MACARTHUR PLACE BORROWER LLC	\$	20,461,540	\$	18,576,920	REAL
MACY'S RETAIL HOLDINGS	\$	4,410,970	\$	4,000,000	REAL
MACY'S RETAIL HOLDINGS LLC	\$	2,822,470	\$	2,399,100	PERSONAL
MARABELLA APARTMENTS LP	\$	26,253,610	\$	25,594,000	REAL
MARABELLA APARTMENTS LP	\$	23,496,390	\$	22,906,000	REAL
MEDIEVAL TIMES	\$	1,627,000	\$	1,627,000	PERSONAL
MERRICK BUSINESS PARK LLC	\$	4,423,500	\$	3,395,020	REAL
MERRICK BUSINESS PARK LLC	\$	1,434,100	\$	1,193,010	REAL
METROPLEX PLAZA LP	\$	3,752,500	\$	3,184,960	REAL
METROPLEX PLAZA LP	\$	2,362,500	\$	1,988,140	REAL
METROPLEX PLAZA LP	\$	4,635,000	\$	3,826,900	REAL
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
PERFECT AND MODERN TEAM LLC	\$	2,332,000	\$	2,200,000	REAL
POLO SANTIAGO	\$	4,600,000	\$	4,140,000	REAL
POST MONTORO LLC	\$	26,259,000	\$	25,000,000	REAL
PPF AMLI 1050 LAKE CAROLYN PARKWAY LLC	\$	51,832,000	\$	48,375,000	REAL
PPF AMLI 777 LAKE CAROLYN PARKWAY	\$	73,775,000	\$	69,191,000	REAL
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
RANDALLS FOOD & DRUG LP	\$	4,758,940	\$	4,758,940	REAL
RAVEN SURROUND LLC	\$	26,500,000	\$	25,600,000	REAL
RAYO LLC	\$	4,800,000	\$	3,750,000	REAL
RAYO LLC	\$	4,897,600	\$	3,750,000	REAL
RESIDENCES NORTHGATE LLC	\$	28,233,600	\$	22,691,000	REAL
ROCHELLE PLACE L P	\$	7,500,000	\$	7,000,000	REAL
ROCHELLE PLAZA ASSOCIATES	\$	9,500,000	\$	8,475,000	REAL
ROSEMONT SUMMIT OPERATING LLC	\$	56,250,000	\$	54,500,000	REAL
RUSTIC RIDGE IRVING LP	\$	15,000,000	\$	13,800,000	REAL
SANDLIAN COLBY B & G B REV TR &	\$	2,600,000	\$	2,600,000	REAL
SAVOY DALLAS HOTELS LLC	\$	5,481,350	\$	4,500,000	REAL
SEDONA PARK APARTMENTS LLC	\$	24,880,000	\$	17,350,000	REAL
SOUTHERN STAR LAS COLINAS LP	\$	8,900,000	\$	8,000,000	REAL
SPANISH HAVEN REDEVELOPMT	\$	9,067,030	\$	7,000,000	REAL
SUN LIFE INSURANCE CO OF CANADA	\$	34,178,320	\$	32,169,000	REAL
SYMONDS STEPHAN M	\$	1,330,000	\$	1,200,000	REAL
TARGET CORPORATION AS OWNER	\$	5,523,470	\$	5,523,470	REAL

TCI 600 LAS COLINAS INC	\$	80,837,780	\$	74,750,000	REAL
TEXAS FLORIDA CEDARS LP	\$	8,651,960	\$	7,800,000	REAL
TEXAS PARK MANOR LP	\$	8,800,000	\$	8,250,000	REAL
TEXAS SFI PARTNERSHIP 37 LTD	\$	34,000,000	\$	33,400,000	REAL
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
<b>TOTAL</b>	\$	<b>3,006,692,910</b>	\$	<b>2,752,968,550</b>	

**CONSENT ITEM**

2/21/2023

**TOPIC:** Consider Approval of Resolution No. 22-23-07 Authorizing and Approving the Acceptance of Additional Monies from the City of Irving for Property which was Previously Approved for Resale Pursuant to Resolution No. 22-23-03.

**SUBMITTED BY:** Fernando Natividad and Cher Elzy

**BACKGROUND:** On October 17, 2022, the Board approved the resale of the foreclosed property at 720 N Main Street, Irving, Texas is. At that time, the City of Irving had offered Irving ISD \$279,758.36. During the past few months, the City increased its offer to Irving ISD & we will be receiving an additional \$34,505.04 for a total of \$314,263.40.

**ADMINISTRATIVE RECOMMENDATION:** The Administration recommends the approval of Resolution No. 22-23-07 Authorizing and Approving the Acceptance of Additional Monies from the City of Irving for Property which was Previously Approved for Resale Pursuant to Resolution No. 22-23-03.

**RECOMMENDED BOARD MOTION:** I move the Board approve Resolution No. 22-23-07 Authorizing and Approving the Acceptance of Additional Monies from the City of Irving for Property which was Previously Approved for Resale Pursuant to Resolution No. 22-23-03.

Attachments:

1. Resolution No. 22-23-07
2. Deed without Warranty
3. Resale Worksheet

# RESOLUTION 22-23-07

## IRVING INDEPENDENT SCHOOL DISTRICT

### RESOLUTION OF THE BOARD OF TRUSTEES FOR THE IRVING INDEPENDENT SCHOOL DISTRICT AUTHORIZING AND APPROVING THE ACCEPTANCE OF ADDITIONAL MONIES FROM THE CITY OF IRVING FOR PROPERTY WHICH WAS PREVIOUSLY APPROVED FOR RESALE PURSUANT TO THE APPLICABLE PROVISIONS OF THE TEXAS PROPERTY TAX CODE

**WHEREAS,** on October 17, 2022, the Board of Trustees approved the resale of property to the City of Irving for the sum of \$279,758.36, said sale conducted pursuant to the applicable provisions of the Texas Property Tax Code;

**WHEREAS,** said approval is set for in Resolution No. 22-23-03, which is incorporated herein for all purposes.

**WHEREAS** the City of Irving desires to increase the amount to be paid to Irving ISD to \$314,263.40 which will result in Irving ISD receiving an additional amount of \$34,505.04 to be applied to the delinquent ad valorem property taxes due and owing against the subject property located at 720 North Main Street, Irving, Texas.

**WHEREAS,** this matter was briefed to the Board of Trustees for the Irving Independent School District on the 17<sup>th</sup> day of October 2022 and on 21<sup>st</sup> day of February 2023, and wherein the Board of Trustees agreed to use this form of Resolution to authorize the Board President to execute a deed without warranty to the City of Irving relating to the real property situated at 720 North Main Street, Irving, Texas and to accept the sum of \$314,263.40 to be applied to the delinquent ad valorem property taxes due and owing on the subject property; and

### NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES FOR IRVING INDEPENDENT SCHOOL DISTRICT THAT:

**Section 1.** The Irving Independent School District does hereby authorize the Board President to execute a deed without warranty to the City of Irving relating to the real property situated at 720 North Main Street, Irving, Texas; authorize the Tax Assessor/Collector for Irving Independent School District to accept the sum of \$314,263.40 as payment in full for all taxes, penalties, interest and fees which are due and owing on the subject property and to write-off all any remaining balance as permitted by state law and the applicable provisions of the Texas Property Tax Code.

**Section 2.** This Resolution shall take effect immediately from and after its passage in

accordance with the provisions of the law.

**DULY ADOPTED** by the Board of Trustees for the Irving Independent School District on this 21st day of February 2023.

APPROVED:

---

Randy Randle, President  
Board of Trustees  
Irving Independent School District

ATTEST:

---

A.D. Jenkins, Secretary  
Board of Trustees  
Irving Independent School District

APPROVED AS TO FORM:

---

Esther Kolni, General Legal Counsel  
Irving Independent School District

**Exhibit A**

ACCOUNT 65123136710200000; BEING A MORE OR LESS 4.05 ACRES TRACT OF LAND OF LOCATED IN THE MARIE ROMERAUX, ABSTRACT NO. 1231 (ALSO KNOWN AS TRACT 20) IN THE CITY OF IRVING, DALLAS COUNTY, TEXAS, AS SHOWN BY THE DEED RECORDED IN VOLUME 79030, PAGE 0177 OF THE DEED RECORDS OF DALLAS COUNTY, TEXAS AND MORE COMMONLY ADDRESSED AS 720 N. MAIN STREET, IRVING, DALLAS COUNTY, TEXAS.



TO HAVE AND TO HOLD all of our rights, title and interest in and to the Subject Property, subject to the aforesaid, unto the said Grantee, its successors and assigns forever, so that the Irving Independent School District and its legal representatives, successors and assigns shall not have any claim, right or title to or demand any right or title to the aforesaid property, premises or appurtenances or any part thereof.

EXECUTED this the 21<sup>st</sup> day of February 2023.

IRVING INDEPENDENT SCHOOL DISTRICT

---

Randy Randle, President  
Board of Trustees  
Irving Independent School District

ATTEST:

---

A. D. Jenkins, Secretary  
Board of Trustees  
Irving Independent School District



**DALLAS COUNTY  
PUBLIC WORKS**

**EXHIBIT "A"**

**RESALE WORKSHEET - DRAFT**

February 10, 2023

<b>Suit Number:</b>	TX-16-01905 w/ TX-03-40273-T-L and TX-97-40412-T-H (court costs only)	<b>Resale Date:</b>	Pending (QCD date)
<b>Judgment Date:</b>	9/18/2017	<b>Strike Off Date:</b>	12/5/2017
<b>Styled As:</b>	City of Irving, et al vs. Crockett Concrete Co. Inc. A/K/A Triple C. Concrete Company, Inc., et al		
<b>DCAD Acc. No.:</b>	65123136710200000		
<b>Property Address:</b>	720 N. Main Street, Irving, TX		
<b>Purchaser's Name:</b>	City of Irving		

This Resale was completed pursuant to Section 34.05 (j) of the Texas Tax Code.

**RESALE PURCHASE PRICE [ADJUDGED VALUE]**

**DEDUCTIONS:**

		<b>Distribution</b>	<b>Balance</b>																								
			<b>\$529,250.00</b>																								
<input checked="" type="checkbox"/>	<b>City of Irving Administrative Costs</b> <i>(Deposit: xxx.xxx.xxx)</i>	\$2,500.00																									
<b>Balance to Distribute:</b>			<b>\$526,750.00</b>																								
<input checked="" type="checkbox"/>	<b>Post Sheriff's Sale Maintenance Costs &amp; Liens: (Amounts Pending)</b>  City: City of Irving Attn: Robert Saucedo Check Memo: 720 N. Main Street  Irving ISD: <u>\$0.00</u> Check Memo: 720 N. Main Street	\$0.00																									
<b>Balance to Distribute:</b>			<b>\$526,750.00</b>																								
<input checked="" type="checkbox"/>	<b>Felicia Pitre, District Clerk</b> Cause 1: TX-97-40412-T-H \$1,122.50 Cause 2: TX-03-40273-T-L \$2,197.50 Cause 3: TX-16-01905 \$11,766.86 Totals as of 8/25/2022: <u>\$15,086.86</u>	\$15,086.86																									
<b>Balance to Distribute:</b>			<b>\$511,663.14</b>																								
<input checked="" type="checkbox"/>	<b>Taxes: Pro rata percent calculated as amount of taxes &amp; fees due that jurisdiction divided by total of taxes and fees due all entities.</b>	\$511,663.14																									
<table border="1"> <thead> <tr> <th>SOURCE: Judgment/Order of Sale.</th> <th>Original Tax Amount</th> <th>Pro rata % Judgment Amount</th> <th>Amount Distributed to Taxes</th> </tr> </thead> <tbody> <tr> <td>Dallas County (1995-2016)</td> <td>\$143,113.43</td> <td>19.4804%</td> <td>\$99,674.21</td> </tr> <tr> <td>City of Irving (1995-2016)</td> <td>\$140,315.49</td> <td>19.0996%</td> <td>\$97,725.53</td> </tr> <tr> <td>Irving ISD (1994-2016)</td> <td>\$451,223.17</td> <td>61.4200%</td> <td>\$314,263.40</td> </tr> <tr> <td>City of Irving Liens (city to release without payment)</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;"><b>TOTALS</b></td> <td><b>\$734,652.09</b></td> <td><b>100.0000%</b></td> <td><b>\$511,663.14</b></td> </tr> </tbody> </table>		SOURCE: Judgment/Order of Sale.	Original Tax Amount	Pro rata % Judgment Amount	Amount Distributed to Taxes	Dallas County (1995-2016)	\$143,113.43	19.4804%	\$99,674.21	City of Irving (1995-2016)	\$140,315.49	19.0996%	\$97,725.53	Irving ISD (1994-2016)	\$451,223.17	61.4200%	\$314,263.40	City of Irving Liens (city to release without payment)				<b>TOTALS</b>	<b>\$734,652.09</b>	<b>100.0000%</b>	<b>\$511,663.14</b>		
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<b>Balance to Distribute:</b>			<b>\$0.00</b>																								
<input type="checkbox"/>	<b>Judgment Liens-Source: Judgment/Order of Sale (See attached)</b>	\$0.00																									
<b>Balance to Distribute:</b>			<b>\$0.00</b>																								
<input type="checkbox"/>	City of Irving: Recovered \$25,876.82 for 23 Judgment Liens																										

**PLEASE WIPE OUT ALL REMAINING TAXES FOR 1994 THROUGH 2016 DUE FOR THIS ACCOUNT, IF ANY.**

**PURSUANT TO 34.05 (k), PLEASE WIPE OUT ALL TAX YEARS FORECLOSED BY THE JUDGMENT & ALL LIENS FOR POST JUDGMENT TAXES.**

**CONSENT AGENDA ITEM – BIDS**  
2/21/2023

**TOPIC:** Consider Approval Granting the District Authority to Initiate the Procurement Process and Issue Certain Competitive Solicitations in Preparation for the 2023 Bond Program if Approved by District Voters.

**SUBMITTED BY:** F. Natividad / J. Pilgrim

**BACKGROUND:**

The District through collaboration with the Citizens Bond Advisory Committee, Bond Facilitator and Bond Attorney has established Projects prioritized pending passage of the 2023 Bond as follows:

- a. Program Manager (New Buildings)
- b. Program Manager (Campus Improvement projects)
- c. Pool of Architects & Engineers
- d. Job Order Contractors (Repairs, Replacements, Minor Renovations)
- e. Construction Manager at Risk
- f. Demolition of the Annex
- g. Purchase & Installation of Digital Marquees for 32 Campuses
- h. Purchase of Fine Arts Transportation Vehicles
- i. Purchase of Uniforms and Instruments

In Preparation for passage of the 2023 Bond Election, the District request that the Board grant permission to issue Competitive Procurements necessary to establish Approved Consultants, Contractors, and Vendors for the Program projects listed.

Procurement Items	Competitive Procurement Methods
Program Management Services	Request for Qualifications
Architects & Engineers (Pool)	Request for Qualifications
Job Order Contractors	Competitive Sealed Proposals
Construction Manager at Risk	Request for Qualifications/ Competitive Sealed Proposals
Demolition of the Annex	Competitive Sealed Proposals
Digital Marquees for 32 Campuses	Competitive Sealed Proposals
Fine Arts Transportation Vehicles	Request for Proposal or Purchasing Cooperative
Purchase of Uniforms	Request for Proposal or Purchasing Cooperative
Purchase of Instruments	Request for Proposal or Purchasing Cooperative

**AGENDA SHEET**

**Meeting Date:** 2/21/2023

**Topic:** Consider Approval Granting the District Authority to Initiate the Procurement Process and Issue Certain Competitive Solicitations in Preparation for the 2023 Bond Program if Approved by District Voters

Authorizing the District to proceed with the Solicitation of these items will position the District to hit the ground running pending passage of the 2023 Bond Program. Therefore, the Administration request your Approval to Proceed with issuing Competitive Procurements for certain projects related to the 2023 Bond Program.

**FUNDING SOURCE:** Bond Funds / General Operating Funds

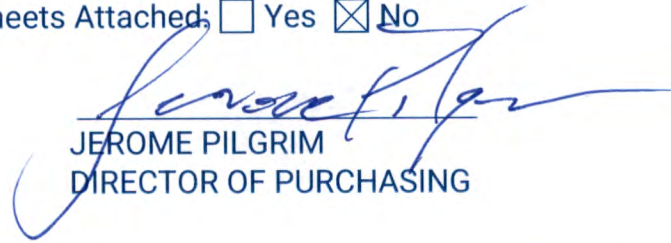
**COSTS:** To Be Determined based on Project Scope

**ADMINISTRATIVE RECOMMENDATION:** The Administration recommends the Board Grant the District Authority to Initiate the Procurement Process and Issue certain Competitive Solicitations in Preparation for the 2023 Bond Program If Approved by District Voters.

**RECOMMENDED BOARD ACTION:** I move that the Board Grant the District Authority to Initiate the Procurement Process and Issue certain Competitive Solicitations in Preparation for the 2023 Bond Program If Approved by District Voters.

Additional Agenda Sheets Attached:  Yes  No

  
FERNANDO NATIVIDAD  
CHIEF FINANCIAL OFFICER

  
JEROME PILGRIM  
DIRECTOR OF PURCHASING

\_\_\_\_\_  
Randy Randle, President Board of Trustees

\_\_\_\_\_  
A.D. Jenkins, Secretary Board of Trustees

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

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

\_\_\_\_\_  
Magda Hernandez, Superintendent of Schools

\_\_\_\_\_  
Esther Kolni, General Counsel

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

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

**CONSENT AGENDA ITEM – BIDS**

2/21/2023

**TOPIC:** Consider Approval of Award for Request for Proposals (RFP) #23-26-914 for the Purchase of Plumbing Parts, Supplies and Related Services.

**SUBMITTED BY:** A. Smith / J. Pilgrim

**BACKGROUND:** On January 24, 2023, Irving ISD received thirteen (13) proposals in response to RFP #23-26-914 for the Purchase of Plumbing Parts, Supplies and Related Services. Following evaluation, all thirteen vendors proposals were found to comply with the minimum requirements, scope and specifications that were outlined in the Request for Proposal. Therefore, all vendors are recommended for award. The multiple vendor award will ensure availability of products for the variety of plumbing needs throughout the district. The vendors recommended are listed on Exhibit A. The term of the award is for one (1) year with the District's option to renew annually up to three (3) additional twelve (12) month periods.

**FUNDING SOURCE:** Various Local and Special Projects Funds

**COSTS:** Estimated Amount Determined by Actual Orders

**ADMINISTRATIVE RECOMMENDATION:** The Administration recommend the Board Approve the Award of RFP #23-26-914 for the Purchase of Plumbing Parts, Supplies and Related Services for one (1) year with the district's option to renew annually for up to three (3) additional twelve (12) month periods.

**RECOMMENDED BOARD ACTION:** I move that the Board approve the Award of RFP #23-26-914 for the Purchase of Plumbing Parts, Supplies and Related Services.

Additional Agenda Sheets Attached:  Yes  No

## AGENDA SHEET

**Meeting Date:** 2/21/2023

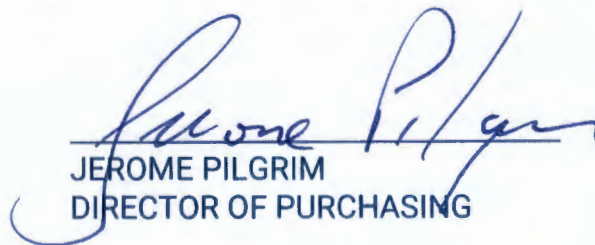
**Topic:** Consider Approval of Award for Request for Proposals (RFP) #23-26-914 for the Purchase of Plumbing Parts, Supplies and Related Services

<b>Recommended Vendor(s)</b>	See Exhibit A
<b>Contract Type (e.g. Co-op, RFP)</b>	Request for Proposal
<b>Contract Term or One Time Purchase</b>	One (1) year with the option to renew for thee (3) additional one-year options.
<b>Sole Source Vendor &amp; Documentation</b>	N/A
<b>Vendor is at least 51% woman or minority business</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

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



ANDRE SMITH  
CHIEF OF ADMINISTRATIVE SERVICES



JEROME PILGRIM  
DIRECTOR OF PURCHASING

**Attachments:**

1. Memo from Sammy Andrews dated February 6, 2023
2. Memo from Jerome Pilgrim dated February 7, 2023
3. Exhibit A – Recommended Vendors



# MEMO

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**DATE:** February 6, 2023

**TO:** Jerome Pilgrim  
Director of Purchasing

**FROM:** Sammy Andrews  
Director of Facilities & School Support Services

**CC:** Dr. Andre Smith  
Chief of Administrative Services

**RE:** Consider Renewal of Request for RFP # 22-26-914 for the purchase of Plumbing Parts, Supplies and Related Services

Facilities Services is requesting the Irving ISD Board of Trustees approve all proposals by the companies below to provide plumbing parts, supplies and related services and various plumbing needs to Irving Independent School District.

CEC Facilities Group, Century Mechanical Contractors, Inc, Competitive Choice, Inc, Denali CS, Dynamic Systems Inc, Economy Supply, Evolution Mechanical, LLC, MacArthur Gauge Inc, Mark's Plumbing Parts, One Source Media Group, Texas Wholesale Plumbing, The Home Depot Pro and Winston Water Cooler, Ltd.

**Sources of Funding:** Special Project Funds/Maintenance Review Funds/ Local Maintenance Funds.

Sammy Andrews

Director of Facilities and School Support Services

Date: February 7, 2023

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

FROM: Jerome Pilgrim, Director of Purchasing

SUBJECT: **Recommendation: Approval of Award of Request for Proposals (RFP) #23-26-914 for the Purchase of Plumbing Parts, Supplies and Related Services**

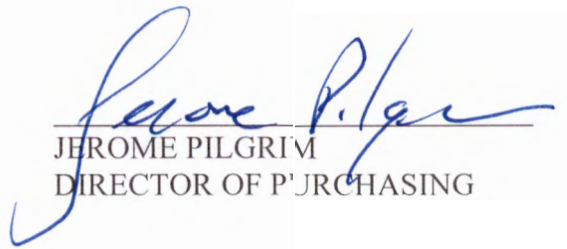
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The District received thirteen (13) proposals for RFP #23-26-914 for the Purchase of Plumbing Parts, Supplies and Related Services. Following the tabulation and evaluation of the proposals, the recommended vendors were found to be responsive, meeting the requirements outlined in the RFPs.

The recommended vendors will be utilized primarily by the Facilities and Maintenance Department for various projects throughout the District on an 'as needed' basis. The mixture of multiple vendors will provide the District with a variety of vendors for plumbing parts and services for various needs in the District.

Purchasing concurs with the recommendation from the Facilities Department to award RFPs.

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

  
JEROME PILGRIM  
DIRECTOR OF PURCHASING

# EXHIBIT A

## Recommended Vendors

RFP #23-26-914

Plumbing Parts, Supplies and Related Services

Vendors (Alphabetical)	
1	CEC Facilities Group
2	Century Mechanical Contractors, Inc.
3	Competitive Choice, Inc.
4	Denali CS
5	Dynamic Systems, Inc.
6	Economy Supply
7	Evolution Mechanical, LLC
8	MacArthur Gauge, Inc.
9	Mark's Plumbing Parts
10	One Source Media Group
11	Texas Wholesale Plumbing
12	The Home Depot Pro
13	Winston Water Cooler, Ltd.

**CONSENT AGENDA ITEM – BIDS**

2/21/2023

**TOPIC:** Consider Approval of the Renewal of Award for Request for Proposal (RFP) #22-24-914 for the Purchase of Digital Radio Communications Equipment, Devices and Related Services

**SUBMITTED BY:** A. Smith / J. Pilgrim

**BACKGROUND:** On February 22, 2022, the Board approved the award of RFP #22-24-914 for the purchase of Digital Radio Communications Equipment, Devices and Related Services. Aerowave Technologies has provided satisfactory service and products in accordance with specifications, pricing and terms of the award. Purchases against this award are on an “as needed basis.” The Administration recommends renewal of the award for an additional twelve (12) month term. The original award was for one (1) year, with the option to renew for three (3) additional twelve (12) month periods. This is the first year of three (3) annual renewal options.

**FUNDING SOURCE:** Various Local Funds

**COSTS:** Estimated \$750,000.00 Annually

**ADMINISTRATIVE RECOMMENDATION:** The Administration recommends the Renewal of RFP #22-24-914 for the Purchase of Digital Radio Communications Equipment, Devices and Related Services.

**RECOMMENDED BOARD ACTION:** I move that the Board Approve the Renewal of RFP #22-24-914 for the Purchase of Digital Radio Communications Equipment, Devices and Related Services.

Additional Agenda Sheets Attached:  Yes  No

## AGENDA SHEET

**Meeting Date:** 2/21/2023

**Topic:** Consider Approval of the Renewal of Award for Request for Proposal (RFP) #22-24-914 for the Purchase of Digital Radio Communications Equipment, Devices and Related Services

<b>Recommended Vendor(s)</b>	Aerowave Technologies
<b>Contract Type (e.g. Co-op, RFP)</b>	Request for Proposal
<b>Contract Term or One Time Purchase</b>	First Renewal option of three (3) additional one (1) year terms
<b>Sole Source Vendor &amp; Documentation</b>	N/A
<b>Vendor is at least 51% woman or minority business</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

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

  
\_\_\_\_\_  
ANDRE SMITH  
CHIEF OF ADMINISTRATIVE SERVICES

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

Attachments:

1. Memo from Kevin Dodge dated February 6, 2023
2. Memo from Jerome Pilgrim dated February 7, 2023



**IRVING**  
*Independent School District*

**Kevin Dodge**  
Director of School Safety and Security

**MAGDA HERNANDEZ**  
Superintendent of Schools

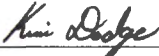
To: Jerome Pilgrim, Director of Purchasing  
Through: Andre Smith, Chief of Administrative Services  
From: Kevin Dodge, Director of Safety and Security  
Date: February 6, 2023

SUBJECT: Recommendation for Renewal of Award of Irving ISD RFP #22-24-914 Digital Radio Communications Equipment, Devices and Related Services

The Safety and Security Department recommends that RFQ #22-24-914 Digital Radio Communications Equipment, Devices and Related Services be renewed to Aerowave Technologies, LLC, in the amount of \$686,572.49.

Bid proposals were received from four contractors. Following evaluation of the proposals by district personnel, Aerowave Technologies, LLC ranked highest in the areas of meeting the scope and specifications of the project.

I, Kevin Dodge, Director of School Safety and Security, approve the results of the evaluation committee and recommend the renewal of award of RFP #22-24-914 Digital Radio Communications Equipment, Devices and Related Services to Aerowave Technologies, LLC.

  
\_\_\_\_\_  
Kevin Dodge

Director of Safety and Security

**PURCHASING RENEWAL RECOMMENDATION**

Date: February 7, 2023

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

FROM: Jerome Pilgrim, Director of Purchasing

SUBJECT: **Recommendation: Approving Renewal of Award for RFP # 22-24-914 for Digital Radio Communications Equipment, Devices and Related Services**

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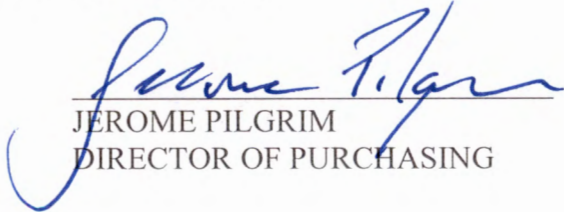
Aerowave Technologies has provided satisfactory products and services per the requirements outlined in the RFP.

The vendor will primarily be utilized by School Safety and Security, Facilities and Transportation to purchase Digital Radio Communications Equipment, Devices and related services “as needed” using local funds with an approximate cost of \$750,000.00 annually.

This is not an exclusive award as the district reserves the right to procure from other cooperative contract vendors when appropriate.

I recommend approving the Renewal of Award of RFP#22-24-914 for Digital Radio Communications Equipment, Devices and Related Services to Aerowave Technologies, LLC.

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

  
JEROME PILGRIM  
DIRECTOR OF PURCHASING

**CONSENT AGENDA ITEM – BIDS**  
2/21/2023

**TOPIC:** Consider Approval of the Renewal of Award for Request for Proposal (RFP) #22-09-914 for the Purchase of Fire Suppression Systems and Related Services

**SUBMITTED BY:** A. Smith / L. Rosado

**BACKGROUND:** On February 22, 2022, the Board approved the award of RFP #22-09-914 for the Purchase of Fire Suppression Systems and Related Services. Five (5) vendors were awarded to ensure availability of sufficient vendors to meet the District’s needs. The vendors awarded have provided satisfactory service and products in accordance with specifications, pricing, and terms of the award. Purchases against this award are on an “as needed basis.” The Administration recommends renewal of the award for an additional twelve (12) month term. The original award was for one (1) year, with the option to renew for three (3) additional twelve (12) month periods. This is the first year of three (3) annual renewal options.

**FUNDING SOURCE:** Various Local Funds

**COSTS:** Estimated \$500,000.00 Annually

**ADMINISTRATIVE RECOMMENDATION:** The Administration recommends the Renewal of RFP #22-09-914 for the Purchase of Fire Suppression Systems and Related Services.

**RECOMMENDED BOARD ACTION:** I move that the Board Approve the Renewal of RFP #22-09-914 for the Purchase of Fire Suppression Systems and Related Services.

Additional Agenda Sheets Attached:  Yes  No

**AGENDA SHEET**

**Meeting Date:** 2/21/2023

**Topic:** Consider Approval of the Renewal of Award for Request for Proposal (RFP) #22-09-914 for the Purchase of Fire Suppression Systems and Related Services

<b>Recommended Vendor(s)</b>	See Exhibit A
<b>Contract Type (e.g. Co-op, RFP)</b>	Request for Proposal
<b>Contract Term or One Time Purchase</b>	First Renewal option of three (3) additional one (1) year terms
<b>Sole Source Vendor &amp; Documentation</b>	N/A
<b>Vendor is at least 51% woman or minority business</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

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

  
\_\_\_\_\_  
ANDRE SMITH  
CHIEF OF ADMINISTRATIVE SERVICES

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

Attachments:

1. Memo from Sammy Andrews dated January 26, 2023
2. Memo from Jerome Pilgrim dated February 3, 2023
3. Exhibit A- Awarded Vendors



# MEMO

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**DATE:** January 26, 2023

**TO:** Jerome Pilgrim  
Director of Purchasing

**FROM:** Sammy Andrews  
Director of Facilities & School Support Services

**CC:** Dr. Andre Smith  
Chief of Administrative Services

**RE:** Consider Renewal of Request for RFP # 22-09-914 for the purchase of Fire Suppression Systems and Related Services

Facilities Services is requesting the Irving ISD Board of Trustees pick up the option of renewal to all vendors in RFP #22-09-914. The renewal is to purchase of Fire Suppression Systems. Parts and Related Services. Vendors have provided satisfactory service and products.

**Sources of Funding:** Special Project Funds/Maintenance Review Funds/ Local Maintenance Funds.

Sammy Andrews  
Director of Facilities and School Support Services

**PURCHASING RENEWAL RECOMMENDATION**

Date: February 3, 2023

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

FROM: Jerome Pilgrim, Director of Purchasing

SUBJECT: **Recommendation: Approving Renewal of Award for RFP # 22-09-914 for Fire Suppression Systems and Related Services**

Five (5) vendors responded to the RFP #22-09-914 for Fire Suppression Systems and Related Services. The vendors have provided satisfactory service and products as outlined in the RFP specifications.

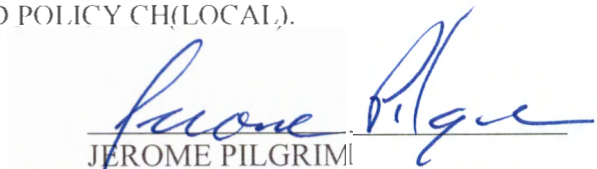
These vendors will primarily be utilized by Facility Services to purchase Fire Suppression Systems and related services “as needed” using local funds with an approximate cost of \$500,000.00 annually.

This is not an exclusive award as the district reserves the right to procure from other cooperative contract vendors when appropriate.

I recommend approving the Renewal of Award of RFP #22-09-914 for Fire Suppression Systems and Related Services to the following vendors:

Century Fire Protection	Quality Sound and Communications
Cintas Education	Summit Fire and Security, LLC
Ideal Fire and Safety	

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



JEROME PILGRIM  
DIRECTOR OF PURCHASING

# EXHIBIT A

## Awarded Vendors

RFP #22-09-914

Fire Suppression Systems and Related Services

Vendors (Alphabetical)	
1	Century Fire Protection
2	Cintas Education
3	Ideal Fire & Security
4	Quality Sound & Communications
5	Summit Fire & Security

**CONSENT AGENDA ITEM – BIDS**  
2/21/2023

**TOPIC:** Consider Approval of the Renewal of Award for Request for Proposal (RFP) #22-23-919 for the Purchase of Energy Management Control Systems Upgrade

**SUBMITTED BY:** A. Smith / L. Rosado

**BACKGROUND:** On February 22, 2022, the Board approved the award of RFP #22-23-919 for the purchase of Energy Management Control Systems. Siemens Industry, Inc., has provided satisfactory service and products in accordance with the specifications of the award. The Administration recommends the renewal of the award for an additional twelve (12) month term. The original award was for one (1) year with the option to renew for three (3) additional 12-month periods. This is the first year of the three (3) annual renewal options.

**FUNDING SOURCE:** Various Local Funds

**COSTS:** Estimated \$950,000.00 Annually

**ADMINISTRATIVE RECOMMENDATION:** The Administration recommends the Renewal of RFP #22-23-919 for the purchase of Energy Management Control Systems Upgrade to Siemens Industry, Inc.

**RECOMMENDED BOARD ACTION:** I move the Board to Approve the Renewal of RFP #22-23-919 for the purchase of Energy Management Control Systems Upgrade.

Additional Agenda Sheets Attached:  Yes  No

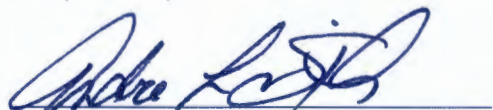
## AGENDA SHEET

**Meeting Date:** 2/21/2023

**Topic:** Consider Approval of the Renewal of Award for Request for Proposal (RFP) #22-23-919 for the Purchase of Energy Management Control Systems Upgrade

<b>Recommended Vendor(s)</b>	Siemens Industry, Inc.
<b>Contract Type (e.g. Co-op, RFP)</b>	Request for Proposal
<b>Contract Term or One Time Purchase</b>	First Renewal option of three (3) additional one (1) year terms
<b>Sole Source Vendor &amp; Documentation</b>	N/A
<b>Vendor is at least 51% woman or minority business</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

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



ANDRE SMITH  
CHIEF OF ADMINISTRATIVE SERVICES



JEROME PILGRIM  
DIRECTOR OF PURCHASING

Attachments:

1. Memo from Sammy Andrews dated January 26, 2023
2. Memo from Jerome Pilgrim dated February 2, 2023



# MEMO

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**DATE:** January 26, 2023

**TO:** Jerome Pilgrim  
Director of Purchasing

**FROM:** Sammy Andrews  
Director of Facilities & School Support Services

**CC:** Dr. Andre Smith  
Chief of Administrative Services

**RE:** Consider Renewal of Request for RFP # 22-23-919 for the purchase of IISD Energy Management Equipment, Supplies and Services.

Facilities Services is requesting the Irving ISD Board of Trustees pick up the option of renewal in RFP #22-23-919. The renewal to Siemens for IISD energy management program. Siemens has provided satisfactory service and products.

**Sources of Funding:** Special Project Funds/Maintenance Review Funds/ Local Maintenance Funds.

Sammy Andrews

Director of Facilities and School Support Services

**PURCHASING RENEWAL RECOMMENDATION**

Date: February 2, 2023

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

FROM: Jerome Pilgrim, Director of Purchasing

SUBJECT: **Recommendation: Approving the Renewal of Award for RFP # 22-23-919 for Energy Management Control Systems Upgrade**

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Siemens Industry, Inc. has provided satisfactory products and services as outlined in the RFP.

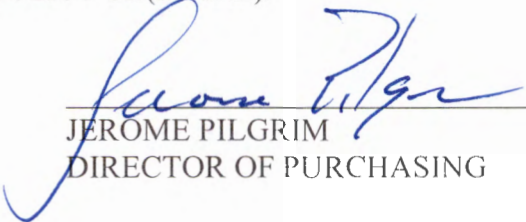
The vendor will primarily be utilized by the Energy Management Department to purchase the upgrade to the energy control systems district wide using various local funds with an approximate cost of \$950,000.00.

This is not an exclusive award as the district reserves the right to procure from other cooperative contract vendors when appropriate.

I recommend approving the Renewal of Award of RFP #22-23-919 for Energy Management Control Systems Upgrade to the following vendor:

Siemens Industry, Inc.

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

  
JEROME PILGRIM  
DIRECTOR OF PURCHASING

**RESOLUTION 22-23-05 OF THE BOARD OF TRUSTEES OF THE IRVING INDEPENDENT SCHOOL DISTRICT REGARDING EMPLOYEE PAY AND DELEGATION OF AUTHORITY IN CONNECTION WITH THE 2023 WINTER STORM**

**WHEREAS**, on January 31, 2023, the National Weather Service declared that Dallas County was under a Winter Storm Warning and, subsequently, an Ice Storm Warning due to winter weather and ice impacting public safety, travel, power lines, and other property, which lasted through February 3, 2023 (the “2023 Winter Storm”);

**WHEREAS**, the Irving Independent School District Board of Trustees (the “Board”) recognizes that Irving Independent School District (“District”) boundaries and District property are within the areas impacted by the weather emergency created by the 2023 Winter Storm;

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

**WHEREAS**, to protect the safety of District students, staff, and community members and to guard against potential damage to District property, the District closed its schools and other buildings on January 31, 2023, February 1, 2023, February 2, 2023, and February 3, 2023, in response to the emergency created by the 2023 Winter Storm;

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

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

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

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

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

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

1. The findings and recitals above are true and correct and are hereby adopted by the Board.
2. Continued wage payments are authorized to all regular employees—contractual and noncontractual, salaried and non-salaried—who are instructed not to report to work during an emergency closing.
3. The District is authorized to pay nonexempt employees who are required to work during an emergency closing at the premium rate described at DEA (LOCAL) for all hours worked up to forty (40) hours per week. Overtime for time worked over forty (40) hours in a week shall be calculated and paid according to law.
4. A state of emergency was issued in connection with the weather emergency for portions of the State of Texas. The presiding officer of the Board recognizes this state of emergency and the Board approves and consents for the Superintendent to provide mutual aid and assistance if, after assessment of local resources, the District is able to do so, in accordance with Board Policy GRC (Legal).
5. A substantial public purpose exists to make expenditures to protect the health and safety of District students, staff, and community and to ensure that the District and community are prepared to the fullest extent possible to further protect health and safety as well as District property in response to the 2023 Winter Storm.
6. The Board makes the following delegations of authority to the Superintendent and designee(s) in order to efficiently respond to the 2023 Winter Storm, hazardous weather conditions or storms, declarations of disaster or emergency announced by county, state, and federal authorities, and to prepare for potentially hazardous weather conditions, declarations of disaster or emergency by other local, state, and/or national officials which may yet occur during the 2022-2023 School Year:
  - a. The authority to alter the 2022-2023 School Year calendar by changing and/or adding school/instructional hours and work/school days as necessitated by any emergency closure or related concerns.
  - b. The authority to seek any necessary waivers from the Texas Education Agency without further action of the Board regarding missed instructional days, emergency closures, low attendance, or any matters related to the emergency closures as part of this Resolution.
  - c. The authority to act outside any and all policies relating to grading, report cards, and other traditional instructional parameters to address the impact of an emergency school closing during the 2022-2023 School Year.
  - d. The authority to procure, negotiate, and execute contracts for goods and services that are necessary to mitigate, prevent, restore, and repair damage caused to District equipment, personal property, and facilities or to protect the safety of students and staff in response to the 2023 Winter Storm and the delays posed by competitive procurement of contracts necessary to restore, replace, and/or repair equipment, personal property, and/or school

facilities will prevent or substantially impair the conduct of classes or other essential school activities. In addition, the Board provides authority to approve any budgeted purchases for goods or services, under the same requirements and parameters outlined in Board Policy CH (Local), except that any monetary limits are temporarily lifted. It is understood that after purchases of the type referenced above are made, a purchase order should be issued after the fact as soon as practicable, and the Board will be notified of such purchases as soon as practical.

- e. The authority to submit any other waivers or take any immediate actions needed in accordance with guidance and instructions from the national and state authorities and/or agencies to respond to the 2023 Winter Storm and emergency closing.
7. This resolution shall be in effect, retroactive to January 31, 2023 and remain in effect for the remainder of the 2022-2023 School Year.

Adopted on this the 21st day of February 2023 by the Irving Independent School District Board of Trustees.

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Randy Randle, Board President  
Irving Independent School District

**ATTEST:**

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A.D. Jenkins, Board Secretary  
Irving Independent School District

**APPROVED AS TO FORM ONLY:**

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Esther Kolni  
Irving ISD General Counsel

## FOURTH AMENDMENT TO REAL ESTATE SALES CONTRACT

This Fourth Amendment to Real Estate Sales Contract (this “**Amendment**”) is made effective as of August \_\_, 2022, (the “**Effective Date**”) by and between **YMCA OF METROPOLITAN DALLAS**, a Texas non-profit corporation (“**Seller**”), and **IRVING INDEPENDENT SCHOOL DISTRICT**, a Texas independent school district (“**Buyer**”). (Seller and Buyer are sometimes hereinafter jointly referred to as the “**Parties**” and individually as a “**Party**”).

### BACKGROUND

Seller and Buyer are parties to that certain Real Estate Sales Contract, dated July 1, 2021 (as amended by three (3) separate amendments, collectively, the “**Contract**”), pursuant to the terms of which Seller conveyed to Buyer a certain parcel located at or near the southeastern intersection of N. Story Road and W. Irving Blvd in the City of Irving, Dallas County, Texas, as more particularly described on **Exhibit “A”** attached hereto (the “**Original Property**”). The Parties desire to further amend the Contract as more particularly set forth below.

### CONTRACT

Now therefore, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby agree as follows:

1. **Defined Terms.** Capitalized terms not defined in this Amendment shall have the same meaning as set forth in the Contract.
2. **Purchase and Sale of the Cell Phone Tower Tract.** The Cell Phone Tower Tract was previously not included as part of the Property for purposes of the Contract. Seller and Buyer have agreed that the Cell Phone Tower Tract shall be conveyed by Seller on the terms and conditions set forth below in this Amendment and otherwise in accordance with the terms of the Contract, which Cell Phone Tower Tract is more particularly described on **Exhibit “B”** attached hereto.
3. **Purchase Price.** The Purchase Price for the Cell Phone Tower Tract shall be \$800,000.00 (the “**Cell Tower Tract Purchase Price**”).
4. **Representations and Warranties of Seller.** Seller hereby represents and warrants to Buyer that the representations made in **Exhibit B-1** to the Contract are true and correct in all material respects with respect to the Cell Phone Tower Tract as of the Effective Date. The conveyance of the Cell Phone Tower Tract shall be made subject to the terms of Section H.2 of the Contract.
5. **Cell Tower Closing.** The closing (the “**Cell Tower Closing**”) of the sale of the Cell Phone Tower Tract shall occur on \_\_\_\_\_, 2023 (the “**Cell Tower Closing Date**”). The procedure for the Closing of the sale of the Cell Phone Tower Tract shall be handled in the same manner as the closing under the Contract of the sale of the Original Property, except as amended or affected by the terms of this Amendment.
6. **Closing Documents.** At the Cell Tower Closing, (a) Seller shall deliver or cause to be delivered to the Escrow Agent the following: (i) a Termination and Release of Lease Agreement (the “**Lease Termination**”) in substantially the form attached hereto as **Exhibit “C”**, executed by both Seller and SBC Tower Holdings, LLC (“**Cell Tower Operator**”), terminating that certain Lease Agreement dated April 1, 1996, between Seller, as lessor, and Cell Tower Operator, as lessee, relating to the Cell Phone Tower Tract (such Lease Agreement, as amended by a certain First

Amendment to Lease Agreement, the “**Cell Tower Lease**”) and (ii) a Special Warranty Deed in the form of **Exhibit “D”** attached hereto, executed by Seller, conveying the Cell Phone Tower Tract to Buyer; and (b) Buyer shall deliver or cause to be delivered to the Escrow Agent the following: (i) the Cell Tower Tract Purchase Price and (b) an Easement Agreement (herein so called) in substantially the form attached hereto as **Exhibit “E”**, executed by Buyer and Cell Tower Operator, relating to the use of the Cell Phone Tower Tract by Cell Tower Operator for the operation and maintenance of a cell phone tower.

7. **Easement Fee.** Concurrently with the completion of the Cell Tower Closing, and as a condition to Buyer’s obligations under this Amendment, Cell Tower Operator shall pay to Buyer the total sum of \$850,000.00 (the “**Easement Fee**”). At the Cell Tower Closing, a portion of the Easement Fee in the amount of \$800,000.00 shall be paid by Buyer to Seller as payment of the Cell Tower Tract Purchase Price and the remainder of the Easement Fee in the amount of \$50,000.00 shall be retained by Buyer.

8. **Conditions to Closing.** The closing of the sale of the Cell Phone Tower Tract shall be subject to and conditioned upon the occurrence of the following on or before the Cell Tower Closing Date: (a) the payment of the Easement Fee by Cell Tower Operator to Buyer and (b) the execution and delivery by Cell Tower Operator of both the Lease Termination and the Easement Agreement in the forms attached to this Amendment or in such other forms as may be reasonably acceptable to Seller and Buyer. In the event the foregoing conditions are not satisfied as of the Cell Tower Closing Date, Seller and Buyer shall each have the right to terminate this Amendment by written notice to the other and Escrow Agent.

9. **Transaction Costs.** Seller and Buyer shall respectively be responsible for the payment of the costs and expenses allocated to Seller and Buyer pursuant to Sections K.3.a and K.3.b of the Contract, except that Buyer shall be responsible for the payment of the basic charge for an owner’s policy of title insurance should Buyer elect to obtain such a policy.

10. **Broker’s Commissions.** Seller and Buyer hereby represent and warrant to the other that neither party has dealt with a broker in connection with the sale of the Cell Phone Tower Tract beyond the receipt of a broker’s opinion of value received by the Buyer as an appraisal of the Cell Phone Tower tract value. Seller and Buyer hereby agree to indemnify and hold the other harmless from and against any and all claims for a broker’s commission arising by, through or under the indemnifying party.

11. **Construction; Effect of Amendment.** This Amendment shall be deemed a part of and shall take precedent over and supersede any provisions to the contrary contained in the Contract. Except as expressly modified by this Amendment, the provisions of the Contract that are not in conflict with the terms of this Amendment shall remain in full force and effect.

12. **Counterparts; Facsimile or Email Signatures.** This Amendment may be executed in multiple counterparts, each of which shall be deemed an original but all of which, together, shall constitute one instrument. For the purposes of this Amendment, an executed facsimile or email counterpart of this Amendment shall be deemed an original for all purposes and binding upon the Parties hereto.

13. **Ratification.** The remaining terms and provisions of the Contract are ratified and confirmed by the Parties and are incorporated into this Amendment by reference as if set forth fully herein. This Amendment, together with the Contract, constitutes the entire understanding of the Parties regarding the subject matter hereof and as so amended supersedes all prior or contemporaneous discussions, representations, promises, inducements and understandings with respect to the subject matter hereof. As of the date hereof, the parties confirm to each other that, to each party’s knowledge without any

investigation or inquiry, neither party is in default of its obligations under the Contract, nor has any event occurred which, with notice and/or lapse of time, would cause a default to occur thereunder.

14. **Authority.** Each Party hereby represents and warrants that (a) it has authority to enter into this Amendment, (b) the terms, covenants and obligations contained herein are binding upon and enforceable against itself and (c) the execution and delivery of this Amendment does not and will not violate any law, regulation or Contract to which it is subject or a party.

IN WITNESS WHEREOF, the Parties have executed this Amendment as of the Effective Date.

**SELLER:**

**YMCA OF METROPOLITAN DALLAS,**  
a Texas non-profit corporation

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**BUYER:**

**IRVING INDEPENDENT SCHOOL DISTRICT,**  
A Texas independent school district

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**RESOLUTION 22-23-04 OF THE BOARD OF TRUSTEES OF THE IRVING INDEPENDENT SCHOOL DISTRICT APPROVING THE FOURTH AMENDMENT TO PURCHASE AND SALE AGREEMENT BETWEEN THE YMCA AND IRVING INDEPENDENT SCHOOL DISTRICT AND DELEGATING AUTHORITY TO THE SUPERINTDENT TO EXECUTE ALL AGREEMENTS AND DOCUMENTS REQUIRED TO COMPLETE THE TRANSACTIONS CONTEMPLATED BY SUCH FOURTH AMENDMENT**

WHEREAS, the Irving Independent School District (Irving ISD) acquired fee simple title to that certain parcel of land located at or near the southeastern intersection of N. Story Road and W. Irving Blvd in the City of Irving, Dallas County, Texas as more particularly described in that certain Real Estate Purchase and Sale Agreement between the YMCA of Metropolitan Dallas (the YMCA) and Irving ISD, as amended by the First Amendment, Second Amendment, and Third Amendment (together, the Original Agreement);

WHEREAS, at the time of the Original Agreement, the YMCA retained fee simple title to a parcel of land surrounded by the parcel acquired by Irving ISD for the use and maintenance of a cell phone tower (Cell Phone Tower Tract);

WHEREAS, SBC Tower Holdings, LLC, a Delaware limited liability company (Cell Tower Operator) currently owns and operates a cell phone tower and related equipment on the Cell Phone Tower Tract under a Lease Agreement with the YMCA dated April 1, 1996, as amended by that certain First Amendment to Lease Agreement dated May 31, 2017 (collectively, the Cell Tower Lease);

WHEREAS, the YMCA has been in discussions with Irving ISD and has presented an offer to sell the Cell Phone Tower Tract to Irving ISD at a price of \$800,000;

WHEREAS, the Cell Tower Operator wishes to continue to operate a cell phone tower and related equipment on the Cell Phone Tower Tract and, in addition, wishes to acquire access to the Cell Phone Tower through an access easement on the parcel owned by Irving ISD;

WHEREAS, the Cell Tower Operator has been in discussions with Irving ISD and the YMCA and has presented an offer to terminate its existing lease with the YMCA and purchase both a use easement and an access easement from Irving ISD at a price of \$850,000 to be paid to Irving ISD;

WHEREAS, the Board of Trustees of Irving ISD (the Board) has considered the offer of sale and offer of easement purchase from the YMCA and the Cell Tower Operator, respectively, and determined that there is sufficient data and information to support the relevant real estate transactions;

WHEREAS, the Board has acquired a Broker's Opinion of Value (BOV) as to the purchase and sale prices of the Cell Phone Tower Tract and easement rights, reviewed the appraisal provided in such BOV, and is satisfied that the easement property interests will not be conveyed, sold, or exchanged for less than fair market value in accordance with Local Government Code 272.001(b);

WHEREAS, the Board has determined that there is a public necessity for the acquisition of the Cell Phone Tower Tract and the public welfare will be served thereby; and that the acquisition of the Cell Phone Tower Tract and the accompanying sale of easement rights to the Cell Tower Operator serves the best interests of Irving ISD students and works to serve the educational interests of the children enrolled in and served by Irving ISD;

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

**Section 1:** The above and foregoing recitals are true and correct and are incorporated into the body of this Resolution.

**Section 2:** The Board has reviewed and considered the offers contemplated and described above in the foregoing recitals as well as the appraisal of fair market value of the relevant real property rights and interests contemplated by the transaction and determined that there is sufficient data to support and allow it to make a determination of the proper purchase and sale prices to be paid by Irving ISD to YMCA and by the Cell Tower Operator to Irving ISD, respectively.

**Section 3:** The Board determines that the Fourth Amendment the Purchase and Sale Agreement between the YMCA and Irving ISD (Fourth Amendment) captures the agreed upon purchase price for the Cell Phone Tower Tract and sale price for the easement rights and approves the entry into such Fourth Amendment by Irving ISD.

**Section 4:** The Board determines that the transactions negotiated between Irving ISD, YMCA, and Cell Tower Operator result in no expenditure by the Board of Irving ISD funds but a net gain of fifty-thousand dollars (\$50,000) and that such terms are satisfactory to the Board.

**Section 5:** The Board does hereby delegate authority to the Superintendent to execute and cause to be delivered the Fourth Amendment and to review, approve, and execute such additional documents and agreements necessary to carry out the full transaction contemplated by the Fourth Amendment on such terms and conditions deemed necessary and feasible, in the Superintendent's discretion, for the completion of the transactions described therein.

**Section 6:** The Board does hereby grant the Superintendent authority to expend such funds as may be necessary for the completion of the transactions contemplated herein, including, but not limited, to reasonable costs for the BOV, title insurance, if such insurance is deemed necessary by the Superintendent, as well as customary title and closing costs and fees.

**Section 7:** It is officially found and determined that the meeting at which this Resolution was considered was open to the public and public notice of the time, place and purposes of the meeting was given and posted as required by Chapter 551 of the Texas Government Code, as amended.

*[Signature Page Attached]*

**PASSED, APPROVED AND RESOLVED** by the Board of Trustees of the Irving Independent School District, Irving, Texas, on February 21, 2023, at a duly constituted meeting for which notice was timely given.

\_\_\_\_\_  
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 Kolni,  
General Counsel  
Irving Independent School District

**TOPIC:** Consider Approval of Amendment to the 2022-2023 School Board Meeting Schedule.

**SUBMITTED BY:** Esther Kolni

**BACKGROUND:** In March 2022, the Board approved the 2022-2023 School Board Meeting Schedule to establish the dates for regularly scheduled Irving ISD Board of Trustee Work Sessions and Regular Board Meetings to take place monthly from July 2022 to June 2023. This schedule was updated once in June 2022. The Administration asks the Board to approve a second amendment to the 2022-2023 School Board Meeting Schedule to change the March 2023 board meeting date from Tuesday, March 21, 2023 to Monday, March 27, 2022. This revised date will be posted following Board approval of the amended date to provide notice of the change in meeting date to the public.

**ADMINISTRATIVE RECOMMENDATION:** The Administration recommends the Board approve an amendment to the 2022-2023 School Board Meeting Schedule to change the March 2023 Board Meeting date from March 21, 2023, to March 27, 2023.

**RECOMMENDED BOARD MOTION:** I move the Board approve the amendment of the 2022-2023 School Board Meeting Schedule to change the March 2023 Board Meeting date from March 21, 2023, to March 27, 2023.

Additional Agenda Sheets Attached:  Yes  No

Attachment:

- Amended 2022-2023 School Board Meeting Schedule

2022-2023 Board Meeting Dates

Work Session – 5:30 pm and Regular Board Meeting – 7:00 pm

July 25

August 16

September 19

October 17

November 14

December 12

January 17 – Tuesday

February 21 – Tuesday

March 27

April 17

May 15

June 19

**CONSENT AGENDA ITEM**  
2/21/2023

**TOPIC:** Consider Acceptance of Gifts and Donations to the District

**SUBMITTED BY:** Fernando Natividad, Chief Financial Officer

**BACKGROUND:** Donations received during the month of January 2023

**ADMINISTRATIVE RECOMMENDATION:** Administration recommends acceptance of gifts and donations to the district

**RECOMMENDED BOARD MOTION:** I move the Board approve the acceptance of Gifts and Donations to the District

Attachments:

1. 2022-2023 Year-to-Date Donation Totals
2. January 2023 Donations List

JANUARY DONATIONS  
(Period January 2023)

SCHOOL/DEPT

DESCRIPTION

HIGH SCHOOLS

Mac Arthur

Donated by: WTGlasGow-Krissy Wolstentidme                      \$200  
Color Guard-Presentation Colors

Irving Rateree/Collision

Donated by: On The Road Garage-Roy Villarreal                      \$13,182  
DD2'x4'Downdraft Table

TOTAL DONATIONS    \$13,382

**DONATIONS & GIFTS**  
**Beginning September 2022 - Ending August 2023**

<b>Month</b>	<b>2022-2023 Monthly Total</b>	<b>2022-2023 YTD Total</b>	<b>2021-2022 Monthly Total</b>	<b>2021-2022 YTD Total</b>
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	\$13,382.00	\$19,905.54	\$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

## FEBRUARY 2023 REPORT FROM DIVISION OF BUSINESS SERVICES

### TAX OFFICE

Total Tax Collections for January 2023 are \$132,843,254.52

	<b>JANUARY 2023</b>	<b>YEAR TO DATE</b>
Current Year	\$ 132,541,315	\$ 206,559,218
Delinquent	\$ 53,508	\$ 511,350
Penalty & Interest	\$ 248,275	\$ 579,336
Other	\$ 156	\$ 613
Total	<u>\$ 132,843,255</u>	<u>\$ 207,650,518</u>

### BUSINESS SERVICES

Payroll for January 2023 was paid as follows:

	<b>GROSS PAY</b>	<b>BENEFITS</b>	<b>TOTAL</b>
Local Maintenance	\$ 18,309,875	\$ 3,360,364.62	\$ 21,670,239
Special Revenue	\$ 2,114,005	\$ 387,008	\$ 2,501,013
Total	<u>\$ 20,423,880</u>	<u>\$ 3,747,373</u>	<u>\$ 24,171,252</u>

### INVESTMENT EARNINGS REPORT

	<b>DECEMBER 2022</b>	<b>YEAR TO DATE</b>
Local Maintenance	\$360,246	\$ 915,438
Federal Programs	103,599	\$ 331,480
Interest & Sinking	32,916	\$ 100,528
Capital Projects		-
Internal Service	7,800	\$ 24,958
Total All Funds	<u>\$ 504,561</u>	<u>\$ 1,372,404</u>

## MEMO

TO: Fernando Natividad, Chief Financial Officer

FROM: Cher Elzy, Director Tax Operations

SUBJECT: Monthly Tax Report

DATE: February 21, 2023

Attached for your consideration is the collection activity for the month of January 2023.

Our monthly collections for January reflect \$53,508 in delinquent collections and \$132,541,315 in current collections and \$248,275 in penalty and interest. Adjustments made (\$681,723) in changes to delinquent tax years and \$5,450,932 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 \$19,374,809 for the month of January 2023.

**IRVING INDEPENDENT SCHOOL DISTRICT**  
**JANUARY 2023**  
**TAX COLLECTION REPORT**

**IISD:**

	<u>M-T-D</u> <u>FY 2021-2022</u>	<u>M-T-D</u> <u>FY 2022-2023</u>	<u>Y-T-D</u> <u>FY 2021-2022</u>	<u>Y-T-D</u> <u>FY 2022-2023</u>
Current Year	118,031,118.03	132,541,315.25	187,666,681.89	206,559,217.92
Delinquent	216,526.14	53,508.43	(107,374.87)	511,350.47
Penalty & Interest	215,269.02	248,275.09	563,630.55	579,336.08
Other	391.30	155.75	1,321.88	613.23
Sub-Total	118,463,304.49	132,843,254.52	188,124,259.45	207,650,517.70

Revenue year-to-date  
 compared to prior fiscal year 19,526,258.25

**OTHER COLLECTIONS:**

Research Fees	0.00	0.00
Attorney Fees	58,464.12	253,588.50
Court Costs	0.00	0.00
Rendition Penalty	8,439.19	11,758.20

**REFUNDS:**

	15,712.82	128,570.16
Total Collections	132,925,870.65	208,044,434.56

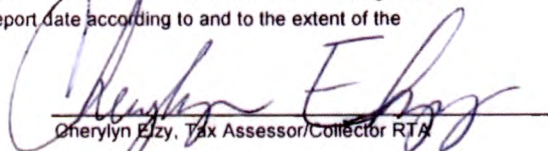
**ACTIVITY SUMMARY:**

	<u>FY 2021-2022</u>	<u>FY 2022-2023</u>
Collection Percentage Current Year Compared to Prior Year	94.42%	93.86%

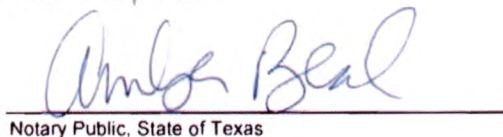
**RECEIVABLES YEAR-TO-DATE SUMMARY**

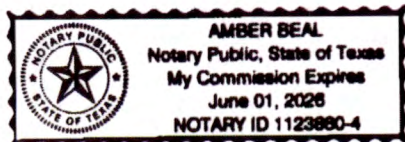
	Current Year	Prior Years	Total Tax Receivables
Beginning Balance	214,628,516.33	7,047,655.33	221,676,171.66
Adjustments	5,450,931.67	(681,726.23)	4,769,205.44
Levy Paid	206,559,217.92	511,350.47	207,070,568.39
<u>Ending Balance</u>	13,520,230.08	5,854,578.63	19,374,808.71

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.

  
 Cherylyn Ezy, Tax Assessor/Collector RTA

Signed and sworn before me this 13<sup>th</sup> day of February, 2023

  
 Notary Public, State of Texas



**2022-2023 INVESTMENT INTEREST EARNINGS**

**FUNDS**

	SEP 2022	OCT 2022	NOV 2022	QUARTERLY TOTAL
LOCAL MAINTENANCE	\$133,691	\$194,319	\$227,182	\$555,192
FEDERAL PROGRAMS	61,673	76,993	89,215	227,881
INTEREST & SINKING	18,251	22,842	26,519	67,612
CAPITAL PROJECTS				0
INTERNAL SERVICE	4,644	5,797	6,717	17,158
<b>TOTAL ALL FUNDS</b>	<b>\$218,259</b>	<b>\$299,951</b>	<b>\$349,633</b>	<b>\$867,843</b>

% CHANGE FROM PRIOR MONTH/QUARTER                      38.53%                      37.43%                      16.56%                      94.55%

	DEC 2022	JAN 2023	FEB 2023	QUARTERLY TOTAL
GENERAL OPERATING	\$360,246			\$360,246
FEDERAL PROGRAMS	103,599			103,599
INTEREST & SINKING	32,916			32,916
CAPITAL PROJECTS				0
INTERNAL SERVICE	7,800			7,800
<b>TOTAL ALL FUNDS</b>	<b>\$504,561</b>	<b>\$0</b>	<b>\$0</b>	<b>\$504,561</b>

% CHANGE FROM PRIOR MONTH/QUARTER                      44.31%                      -100.00%                      #DIV/0!                      -41.86%

	MAR 2023	APR 2023	MAY 2023	QUARTERLY TOTAL
GENERAL OPERATING				\$0
FEDERAL PROGRAMS				0
INTEREST & SINKING				0
CAPITAL PROJECTS				0
INTERNAL SERVICE				0
<b>TOTAL ALL FUNDS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

% CHANGE FROM PRIOR MONTH/QUARTER                      #DIV/0!                      #DIV/0!                      #DIV/0!

	JUN 2023	JUL 2023	AUG 2023	QUARTERLY TOTAL
GENERAL OPERATING				\$0
FEDERAL PROGRAMS				0
INTEREST & SINKING				0
CAPITAL PROJECTS				0
INTERNAL SERVICE				0
<b>TOTAL ALL FUNDS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

% CHANGE FROM PRIOR MONTH/QUARTER                      #DIV/0!                      #DIV/0!                      #DIV/0!

	YEAR TO DATE TOTAL
GENERAL OPERATING	\$915,438
FEDERAL PROGRAMS	331,480
INTEREST & SINKING	100,528
CAPITAL PROJECTS	0
INTERNAL SERVICE	24,958
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$1,372,404</b>

	2021-2022			2020-2021		
	SEP 2021-DEC 2021	AMOUNT CHANGE	PERCENTAGE CHANGE	SEP 2020-DEC 2020	AMOUNT CHANGE	PERCENTAGE CHANGE
<b>ALL FUNDS</b>						
GENERAL OPERATING	\$75,442	\$839,996	1113.44%	\$85,451	\$829,987	971.31%
FEDERAL PROGRAMS	2,532	328,948	12989.98%	10,006	\$321,474	3212.71%
INTEREST & SINKING	1,602	98,925	6173.60%	8,551	\$91,976	1075.56%
CAPITAL PROJECTS						
INTERNAL SERVICE	370	24,589	6652.64%	1,247	\$23,712	1901.77%
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$79,946</b>	<b>\$1,292,458</b>	<b>1616.66%</b>	<b>\$105,255</b>	<b>\$1,267,149</b>	<b>1203.88%</b>

		INCREASE/ (DECREASE) FROM PRIOR YEAR	CD AVERAGE INTEREST YIELD	LGIP AVERAGE INTEREST YIELD	AGENCY AVERAGE INTEREST YIELD	TOTAL AVERAGE INTEREST YIELD
<b>TOTAL PORTFOLIO AS OF DEC</b>						
2022	187,123,229	3,048,833	---	2.110	1.970	1.997
2021	184,074,396	15,237,914	---	1.146	1.908	1.190
2020	168,836,482	(26,657,180)	---	0.587	1.792	0.719
2019	195,493,662	(275,127)	---	0.110	1.722	0.287
2018	195,768,789	5,497,090	---	0.085	1.432	0.319
2017	190,271,699	12,054,369	0.364	0.093	0.984	0.168
2016	178,217,330	(16,723,143)	1.11	0.209	0.740	0.357
2015	194,940,473	2,304,240	1.240	0.132	---	0.277
2014	192,636,233	192,636,233	1.777	0.273	1.446	0.579

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## **REPORT FROM FACILITIES & SCHOOL SUPPORT SERVICES**

### **Facilities and Operations Department**

A total of 1574 work orders have been completed from January 1, 2023, through January 31, 2023.

**Document Services** – Laserfiche - In January, we continued to work on Laserfiche requests/work orders.

Public Information – In January, 18 requests were opened (4 are still being processed and 14 were completed). For the 2022-2023 school year, there have been 157 requests.

Student Records – In January, 85 student records requests were received and 85 were completed.

Print Shop – In January, 102 orders were received and 89 were completed. We had zero high volume jobs.

Mail Center – In January, we processed 10,676 pieces of mail for US Postage at a cost of \$6,763.90. We only processed 18 packages for \$120.73. We continue to process interoffice mail daily.

SchoolDude Work Orders – In January, we closed 10 and received a total of 10 new requests:

- Deliver Shred Console/Container – Total 0
- Destruction Approval/Shredding – Total 2
- Records Center Retrieval (Not to include Employee Services) – Total 2
- Shred Consoles Emptied – Total 5
- New Transfers to Records Center – Total 0
- Other – Total 1

**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 652 work orders for the month of January. All sections are currently working workorders at various locations.

**The Structural Section** – The team completed 297 work orders for the month of January. All sections are currently working on workorders at various locations and planning to special projects request.

**The Grounds Section** – In January, the Grounds Department trimmed trees district wide. 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. 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** – The section is currently sealing up penetrations in HVAC closets and building managers office. Have abatement work scheduled at 2 campuses over spring break.

**Operations** – For the month of January, the Custodial Department completed 409 work orders. The work performed in our department could range from moving furniture, disinfecting, light maintenance, or any other needs at the campus level.

**Warehouse** – For the month of January the Warehouse completed 242 Munis orders, pulling and delivering custodial, food service, and educational supplies. We also have worked 277 School Dude work orders of delivery, internal records, surplus and warehouse in support of all district buildings.