

IRVING INDEPENDENT SCHOOL DISTRICT

Regular - BOARD OF TRUSTEES
7:30 PM

Irving ISD Board Room
2621 West Airport Freeway
Irving, TX 75062
Tuesday, January 20, 2026

A G E N D A

I. CALL TO ORDER FOR 7:30 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
- C. Pledge of Allegiance to the American and Texas Flags Presented by Townsell Elementary
- D. Recognition of the Teacher of the Month - Evan Bereuter, Social Studies Teacher, Houston MS 4
- E. Recognition of the Employee of the Month - Maria Rodriguez, LIFE Aide, Gilbert ES 6
- F. Recognition of the Guest Educator of the Month - Brenda Martinez, Nominated by Barton ES & Davis ES 8
- G. Special Recognition
 - 1. School Board Recognition Month (L. Payne) 10
 - 2. Recognition of QuestBridge Recipient (A. Gomez) 12
 - 3. Recognition of CTE State Qualifiers for FFA and TAFE (A. Gomez) 14
- H. Announcements
 - 1. Administration
 - a. Superintendent Announcement(s)
 - 2. Board of Trustees

a. Individual Trustee Report on IISD Student Activity/Event

I. Public Comment - Individuals Wishing to Address the Board on Agenda Items.

III. **ACTION ITEMS**

A. Consider Approval of Consent Agenda Items:

- | | |
|--|-----|
| 1. Consider Approval of Minutes of December 15, 2025, Board Meetings (M. Hernandez) | 16 |
| 2. Consider Approval of Financial Statement for November 2025 (R. Randle) | 22 |
| 3. Consider Approval of Resolution and Order No. 25-26-08 Authorizing January Amendment to the 2025-2026 Budget (R. Randle) | 51 |
| 4. Consider Approval of the Supplements to the Irving ISD Tax Rolls (R. Randle) | 61 |
| 5. Consider Approval of Irving Independent School District's Annual Comprehensive Financial Report for the Fiscal Year Ended August 31, 2025 (F. Natividad) | 131 |
| 6. Consider Approval of 2026-2028 Teacher/Student School Calendars (A. Gomez) | 318 |
| 7. Consider Approval of the House Bill 2 Delayed Compliance Plan for Teacher Certification Requirements (J. Martinez) | 324 |
| 8. Consider Approval of Outside Work by an Administrator for a Vendor Pursuant to Texas Education Code Section 11.006 (W. Nute) | 347 |
| 9. Consider Approval of First and Final Reading of Revisions to Local Policies as Applicable Per TASB Update 126 (W. Nute) | 350 |
| 10. Consider Approval of Resolution and No. 25-26-09 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 2, 2026 for the Purpose of Electing Two Trustees for Positions for Single Member District 1 and 2 and Authorizing Other Matters Related to the Subject (W. Nute) | 428 |
| 11. Consider Approval of Amended District of Innovation Plan (W. Nute) | 434 |
| 12. Consider Approval of the Purchase of Texas Bluebonnet Learning Instructional Materials and Carnegie Learning Texas Math Solution for Algebra I, Algebra II, and Geometry (A. Brown) | 444 |

IV. **OTHER BUSINESS**

A. Written Reports

1. Division Reports

a. Business Services

448

- Total Tax Collections
- Payroll
- Investment Earnings

b. Support Services

454

- Monthly Maintenance Work Order Summary Report for January (A. Smith)

c. Human Resources

V. **EXECUTIVE SESSION** - The Board may Recess the Open Meeting and Reconvene in a Closed Meeting Pursuant to the Following Sections of the Texas Government Code and as Authorized by Sections 551.071-551.076 and 551.082-551.084 Therefore of

A. Section 551.071 - To Seek the Advice of the Board's Attorney About:

1. Pending or Contemplated Litigation, Settlement Offer, or Matter Under Investigation.
2. A Matter in Which the Professional Duty of the Attorney to the Board Conflicts with the Applicable Provisions of the Texas Open Meetings Act.

B. Section 551.072 - To Deliberate the Purchase, Exchange, Sale, Lease or Value of Real Property if such Deliberation in Open Session Would have a Detrimental Effect on the Board's Position in Negotiations with a Third Party.

C. Section 551.074 - To Deliberate the Appointment, Employment, Resignation, Evaluation, Reassignment, Proposed Nonrenewals, Termination, Duties, Discipline, or Dismissal of a Public Officer or Employee; or to Hear a Complaint or Charge Against an Officer or Employee.

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

- A. Consider Action by the Board Related to Pending or Contemplated Litigation, Settlement Offer, or Matter Under Investigation.
- B. Public Comments - Individuals Wishing to Address the Board or Make Comments Regarding Issues Not on the Agenda will be Heard at this Time.

VII. **ADJOURNMENT**



SPECIAL RECOGNITION

Tuesday, January 20, 2026

TOPIC

Recognition Of The Teacher Of The Month - Evan Bereuter, Social Studies Teacher, Houston MS

PRESENTED BY

JUAN MARTINEZ

BACKGROUND

Evan Bereuter has had a consistent impact on our students and campus. As Houston Middle School's History teacher, he engages students daily with lessons that are both meaningful and exciting. He brings a natural "cool" demeanor to the classroom that makes students eager to learn, and his ability to connect content to their lives keeps them motivated and invested.

This year, Mr. Bereuter has also stepped up as a leader by taking on the role of department chair. He is not only excelling in his classroom but also in supporting his colleagues and growing into a stronger leader who contributes to our school's success. We are grateful to have him as part of our team and proud to recognize his efforts.

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

AGENDA SHEET

MEETING DATE

Tuesday, January 20, 2026

TOPIC

Recognition Of The Teacher Of The Month - Evan Bereuter, Social Studies Teacher, Houston MS



SPECIAL RECOGNITION

Tuesday, January 20, 2026

TOPIC

Recognition Of The Employee Of The Month - Maria Rodriguez, LIFE Aide, Gilbert ES

PRESENTED BY

JUAN MARTINEZ

BACKGROUND

As an exceptional aide in the LIFE classroom at Gilbert Elementary, Maria Rodriguez's dedication and compassion shine daily. With years of service, she consistently goes above and beyond her duties, helping with textbook distribution, assisting teachers, and stepping in wherever needed. Always among the first to arrive, she sets a positive tone and brings a joyful, caring spirit to everything she does.

Ms. Rodriguez's servant heart is evident in her care for all students, earning deep respect from staff and students alike. For her selflessness, reliability, and genuine love for our school community, Ms. Maria Rodriguez is truly deserving of this recognition.

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

AGENDA SHEET

MEETING DATE

Tuesday, January 20, 2026

TOPIC

Recognition Of The Employee Of The Month - Maria Rodriguez, LIFE Aide, Gilbert ES

SPECIAL RECOGNITION

Tuesday, January 20, 2026

TOPIC

Recognition Of The Guest Educator Of The Month - Brenda Martinez, Nominated By Barton ES & Davis ES

PRESENTED BY

JUAN MARTINEZ

BACKGROUND

We are proud to recognize Ms. Brenda Martinez as our Guest Educator of the Month. Brenda consistently demonstrates dependability, professionalism, and a positive attitude while building strong relationships with students and maintaining a smooth, orderly classroom environment. Her familiarity with our routines and procedures ensures consistency in learning, and her willingness to step in without hesitation to offer support wherever needed makes a meaningful difference on our campuses.

Always upbeat and dedicated, Brenda approaches her role with joy and determination, and we are incredibly grateful that she chooses to serve at Barton and Davis Elementary. We are honored to celebrate her today as a valued part of our school community.

Congratulations, Ms. Brenda Martinez, on being Irving ISD's January Guest Educator of the Month!

AGENDA SHEET

MEETING DATE

Tuesday, January 20, 2026

TOPIC

Recognition Of The Guest Educator Of The Month - Brenda Martinez, Nominated By Barton ES & Davis ES



SPECIAL RECOGNITION

Tuesday, January 20, 2026

TOPIC

School Board Recognition Month

PRESENTED BY

LIESL PAYNE

BACKGROUND

Irving ISD joins school districts across the nation and the state to celebrate the dedicated individuals who tirelessly serve their communities as school board members. The theme for this year's School Board Recognition Month is Our Future is Public. Each of our campuses and the entire district want the opportunity to say thank you. We sincerely appreciate our School Board for guiding our students and district to success.

AGENDA SHEET

MEETING DATE

Tuesday, January 20, 2026

TOPIC

School Board Recognition Month

SPECIAL RECOGNITION

Tuesday, January 20, 2026

TOPIC

Recognition Of QuestBridge Recipient

PRESENTED BY

AHNA GOMEZ

BACKGROUND

QuestBridge connects high-achieving students from low-income backgrounds with a thriving community and transformative educational, career, and life opportunities that help propel them to lives of fulfillment, meaning, and purpose. From our founding over 30 years ago, QuestBridge has always been an organization focused on creating opportunities for students from low-income backgrounds, regardless of race, geography, or academic interest.

AGENDA SHEET

MEETING DATE

Tuesday, January 20, 2026

TOPIC

Recognition Of QuestBridge Recipient



SPECIAL RECOGNITION

Tuesday, January 20, 2026

TOPIC

Recognition Of CTE State Qualifiers For FFA And TAFE

PRESENTED BY

AHNA GOMEZ

BACKGROUND

Students from Nimitz High School FFA and MacArthur High School, Nimitz High School, and Irving High School Texas Association of Future Educators (TAFE) advancing to state competition.

AGENDA SHEET

MEETING DATE

Tuesday, January 20, 2026

TOPIC

Recognition Of CTE State Qualifiers For FFA And TAFE



**IRVING INDEPENDENT SCHOOL DISTRICT
REGULAR MEETING – BOARD OF TRUSTEES
7:30PM
2621 W. AIRPORT FREEWAY, IRVING, TEXAS, 75062
MONDAY, DECEMBER 15, 2025**

CALL TO ORDER:

The meeting was called to order by President A.D. Jenkins at 7:31 p.m. He announced that a quorum was present, and the meeting had been duly called, and that notice of the meeting had been posted in accordance with the Texas Open Meeting Act, Texas Government Code Chapter 551.

MEMBERS PRESENT:

A.D. Jenkins, President, Michael Kelley, Vice President, Lisa Lobb, Secretary, Mary Richarte, Randy Randle, Dr. Rosemary Robbins, Nuzhat Hye

ABSENT:

Magda Hernandez, Superintendent,

ALSO PRESENT:

Juan Carlos Martinez, Deputy Superintendent, Ahna Gomez, Deputy Superintendent, Fernando Natividad, Chief Financial Officer, Dr. Dorian Galindo, Chief of Staff, Andre Smith, Chief of Administrative Services, Alvin McQuarters, Chief of Technology, Wesley Nute, District Legal Counsel, Rachel Carranza, Administrative Assistant to Deputy Superintendent, Laura Marquez, Administrative Assistant to Deputy Superintendent

ABSENT:

Magda Hernandez, Superintendent

PUBLIC COMMENTS:

N/A

INVOCATION AND PLEDGE OF ALLEGIANCE:

Invocation was given by Pastor Adam Kayhey, Awaken Church. The pledges to the flags were led by Townley Elementary School students.

RECOGNITIONS:

Mary Richarte recognized **Emmett Gonzales, Physical Education Teacher & Athletic Coordinator** at Lamar Middle School, as the **Teacher of the Month**. Dr. Rosemary Robbins recognized **Brooke Robertson**, LIFE Aide at Pierce Early Childhood, as the **Employee of the Month**. Nuzhat Hye recognized **MyKensee Harrington**, who was nominated by Brandenburg Elementary School, as the **Guest Educator of the Month**.

SPECIAL RECOGNITION:

Ahna Gomez/Gayla Lawrence recognized 2025 IISD Christmas Card Winners: Designer of the 2025 Christmas Card **Czyrene Alputan**, 8th grade student at Crockett Middle School. Honorable Mention Winners were **Jayla Mancilla**, 8th grade student at Crockett Middle School, **Melissa Sanchez** and **Abigail Castillo**, 8th grade students at DeZavala Middle School.

Ahna Gomez/Julie Soberanis recognized the LSSSCA Recipients: Semi Finalists – **Michelle Grady** from Townsell Elementary and **Kaniesha McEwen** from Singley Academy. Finalist – **Kylie Fyfe** from Johnson Middle School. Superintendent Hernandez was recognized for being named Superintendent of the Year.

Dr. Dorian Galindo recognized Dr. Rosemary Robbins for her dedicated service to the Irving ISD Board of Trustees and acknowledged her resignation effective this month.

A. CONSTENT AGENDA ITEMS

1. Approval of Minutes of November 17, 2025, Board Meeting
2. Approval of Financial Statement for October 2025
3. Approval of the Supplements to the Irving ISD Tax Rolls
4. Approval of Resolution and Order No. 25-26-07 Authorizing December Amendment to the 2025-2026 Budget
5. Approval Designation of the 2026 Option Non-Business Days Under the Texas Public Information Act
6. Approval of First and Final Reading of Revisions to Local Polices as Applicable per TASB Update 125 and Update 126
7. Approval of Adoption of the U.S. Department of Labor Prevailing Wage Scale for Dallas County Construction and Capital Improvement Projects
8. Approval of Renewal of Award for Request for Proposals (RFP) No. 23-15-860 for Network Infrastructure Cabling Services
9. Acceptance of Gifts and Donations to the District
10. Approval of the Board Candidate Replacement Process and Application to Fill the Board of Trustee Vacancy for Single Member District 1 Created by the Resignation of Trustee Dr. Robbins on or about December 15, 2025

MOTION:

Motion was made by Trustee Randall to approve the consent agenda items. Second by Trustee Robbins. Motion passed 7- 0

BOARD MEMBER	FOR	AGAINST	ABSTAIN	ABSENT
A.D Jenkins	x			
Michael Kelley	x			
Lisa Lobb	x			
Nuzhat Hye	x			
Randy Randle	x			
Mary Richarte	x			
Rosemary Robbins	x			

Motion was made by Trustee Ms. Lobb to consider approval of the Board Candidate Replacement Process and Application to Fill the Board of Trustee Vacancy for Single Member District 1. Trustee Hye seconded the motion. Motion passes 7-0.

BOARD MEMBER	FOR	AGAINST	ABSTAIN	ABSENT
A.D Jenkins	x			
Michael Kelley	x			
Lisa Lobb	x			
Nuzhat Hye	X			
Randy Randle	X			
Mary Richarte	X			
Rosemary Robbins	X			

SUPERINTENDENT ANNOUNCEMENTS:

Superintendent Hernandez was absent.

BOARD ANNOUNCEMENTS:

Board members shared how they met Dr. Robbins, the impact she had on them and her legacy. Mr. Jenkins announced that today is the last board meeting for Jerome Pilgrim and Alvin McQuarters and Dr. Robbins. She spoke about the importance of voting at the election, and how she started her career at Irving ISD when she went to work at Lamar MS.

ADJOURNEMENT:

There being no further business, the meeting was adjourned at approximately 8:47pm.

DATE OF APPROVAL:

A.D Jenkins
Board President

Lisa Lobb
Secretary



**IRVING INDEPENDENT SCHOOL DISTRICT
WORK SESSION – BOARD OF TRUSTEES
5:00 P.M.
2621 W. AIRPORT FREEWAY, IRVING, TEXAS, 75062
MONDAY, DECEMBER 15, 2025**

CALL TO ORDER:

The meeting was called to order by President A.D. Jenkins at 5:00 p.m. He announced that a quorum was present, and the meeting had been duly called, and that notice of the meeting had been posted in accordance with the Texas Open Meeting Act, Texas Government Code Chapter 551.

MEMBERS PRESENT:

A.D. Jenkins, President, Michael Kelley, Vice President, Lisa Lobb, Secretary, Mary Richarte, Randy Randle, Dr. Rosemary Robbins

ABSENT:

Magda Hernandez, Superintendent

ALSO PRESENT:

Juan Carlos Martinez, Deputy Superintendent, Ahna Gomez, Deputy Superintendent, Fernando Natividad, Chief Financial Officer, Dorian Galindo, Chief of Staff, Andre Smith, Chief of Administrative Services, Alvin McQuarters, Chief of Technology, Wesley Nute, District Legal Counsel, Rachel Carranza, Administrative Assistant to Deputy Superintendent, Laura Marquez, Administrative Assistant to Deputy Superintendent,

ABSENT:

Superintendent Magda Hernandez

PUBLIC COMMENTS: N/A

SPECIAL RECOGNITION: N/A

DISCUSSION

- A. Deputy Superintendent, Ahna Gomez, presented on 2026-2028 Teacher/Student School Calendars
- B. Deputy Superintendent, Ahna Gomez, presented on From Vision to Action, School Leadership Updates
- C. President Jenkins discussed items on the December 15, 2025, Regular Board Meeting agenda

EXECUTIVE SESSION:

Go into Executive Session at 6:12p.m

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

- 1. Pending or Contemplated Litigation, Settlement Offer, or Matter Under Investigation
- 2. A Matter in Which the Professional Duty of the Attorney to the Board Conflicts with the Applicable Provisions of the Texas Open Meetings Act.

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

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

D. Safety and Security – Discussion of District-Wide Intruder Detection Audit report findings – District Vulnerability Assessment

Reconvene into Open Session at 7:31 p.m.

ADJOURNMENT:

The work session adjourned at 7:30 p.m.

ACTION ITEM

Tuesday, January 20, 2026

TOPIC

Consider Approval Of Financial Statement For November 2025

PRESENTED BY

FERNANDO NATIVIDAD

BACKGROUND

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

ADMINISTRATIVE RECOMMENDATION

The Administration recommends that the Board approve the Financial Statements for November 2025.

RECOMMENDED BOARD MOTION

I move the Board to approve the Financial Statements for November 2025.

AGENDA SHEET

MEETING DATE

Tuesday, January 20, 2026

TOPIC

Consider Approval Of Financial Statement For November 2025

Date: January 20, 2025
To: Fernando Natividad, Chief Financial Officer
From: Mahdia Lalee, Director of Business Operations
Subject: Financial Statements for November 2025

General Operating Fund:

- Total revenue and other sources for the General Operating Fund through November were \$109,553,474 or 32.8% of budget.
- Total expenditures and other uses for the General Operating Fund through November were \$85,769,415 or 25.5% of budget.

Food Service Fund:

- Total revenue and other sources for the Food Service Fund through November were \$8,732,883 or 33.8% of budget.
- Total expenditures and other uses for the Food Service Fund through November were \$7,840,339 or 29.7% of budget.

Debt Service Fund:

- Total revenue and other sources for the Debt Service Fund through November were \$4,432,913 or 6.5%.
- There were no changes to the total expenditure and other uses for the Debt Service Fund through November.

Special Revenue Fund:

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.

- Total revenue and other uses for the Special Revenue Fund through November were \$3,946,088.
- Total expenditures and other uses for the Special Revenue Fund through November were \$6,688,277.

Capital Projects Funds

- Total revenue and other uses for the Capital Projects Fund through November were \$4,950,269.
- Total expenditures and other uses for the Capital Project Fund through November were \$25,082,061.

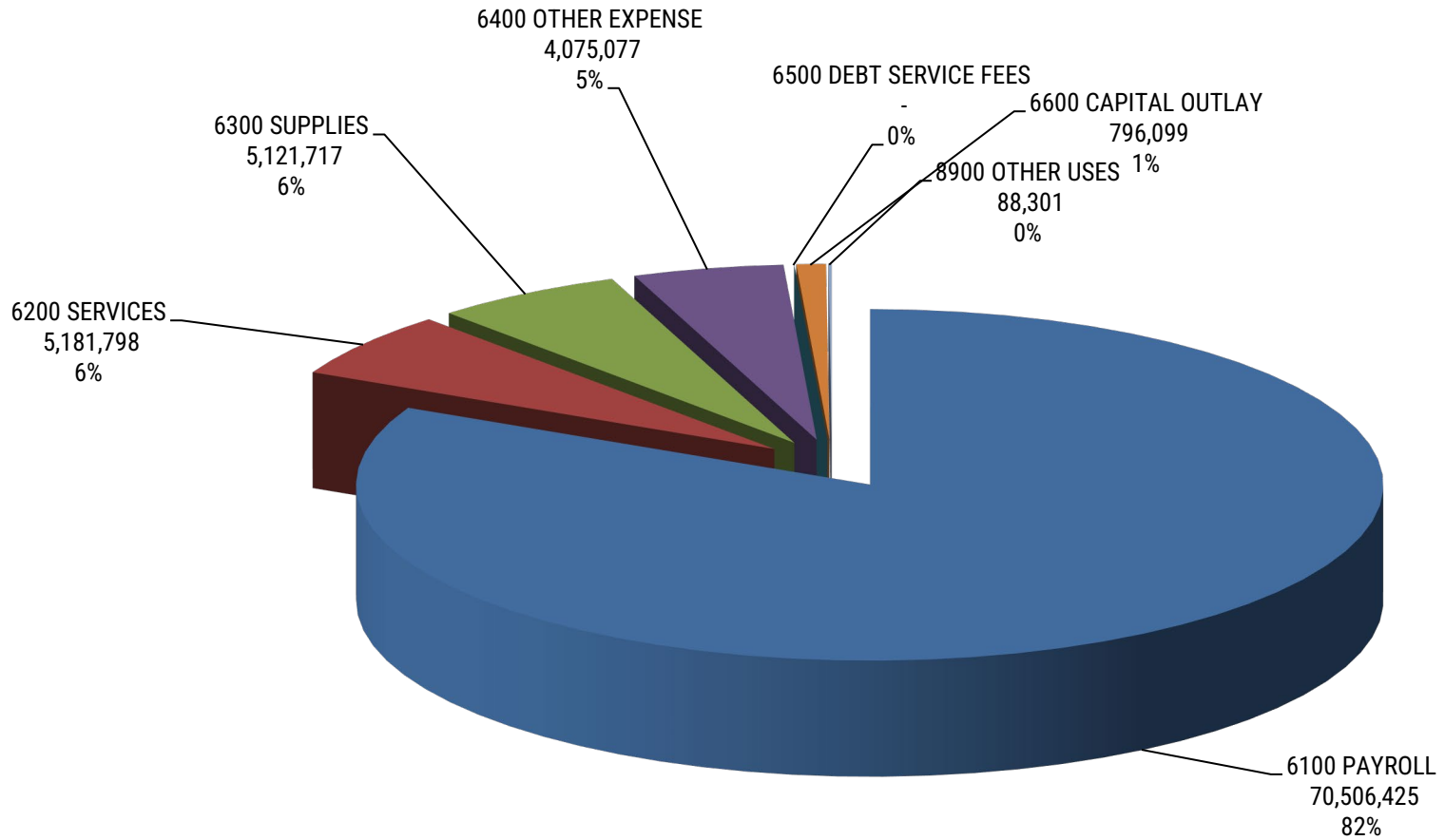
Proprietary Funds

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

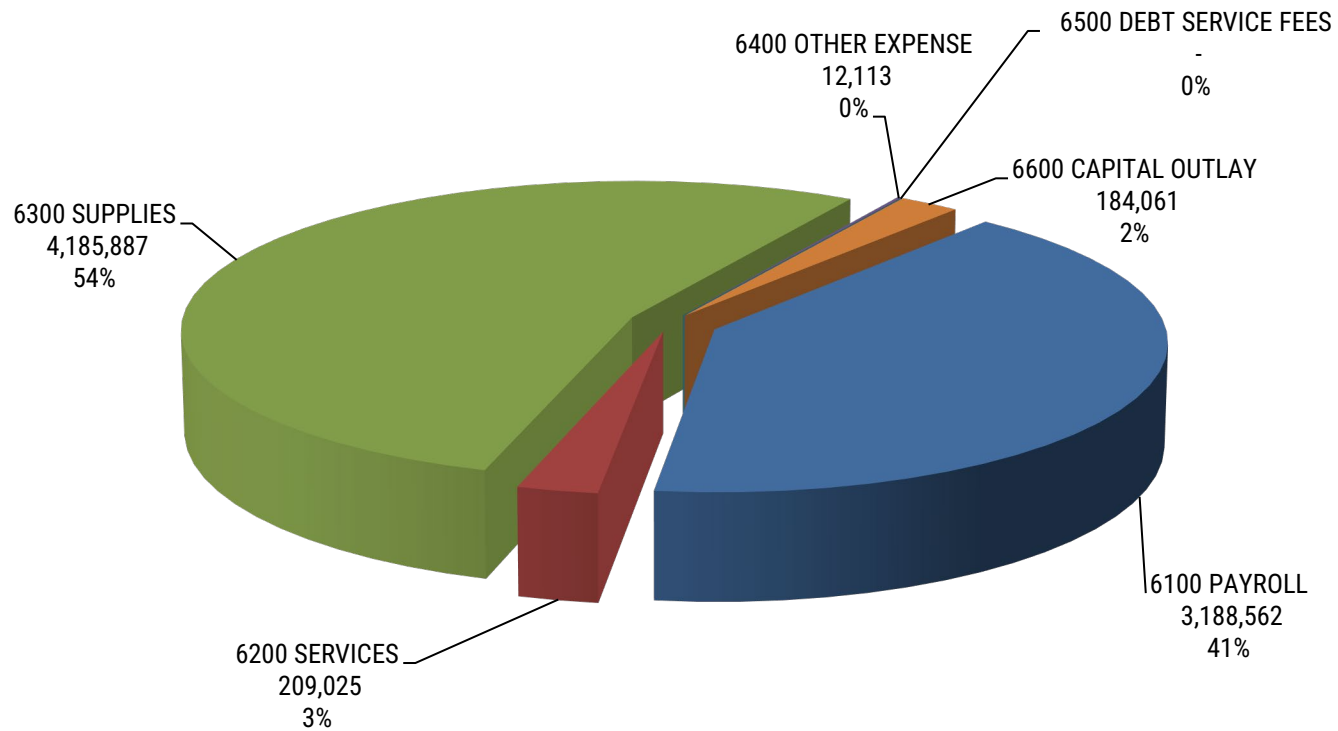
- Total revenue and other sources for the Proprietary Fund through November were \$471,503 or 22.1% of budget.
- Total expenditures and other uses for the Capital Project Fund through November were \$1,314,468 or 61.7% of budget.

As of November 30, 2025, total net assets for all the Internal Service Funds were \$663,442.

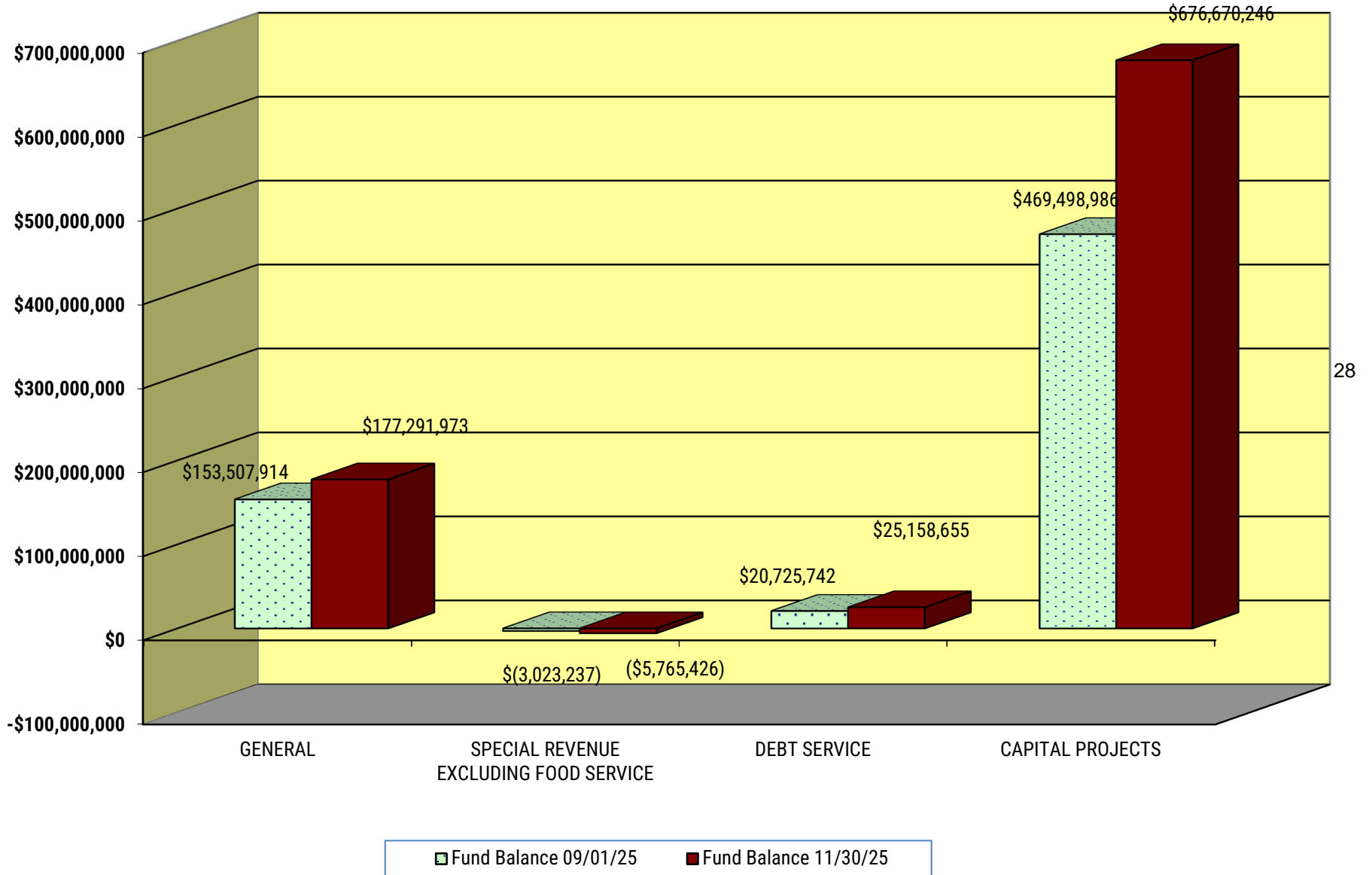
General Operating Fund YTD Actual Expenditures November 30, 2025



Food Service Fund YTD Actual Expenditures November 30, 2025

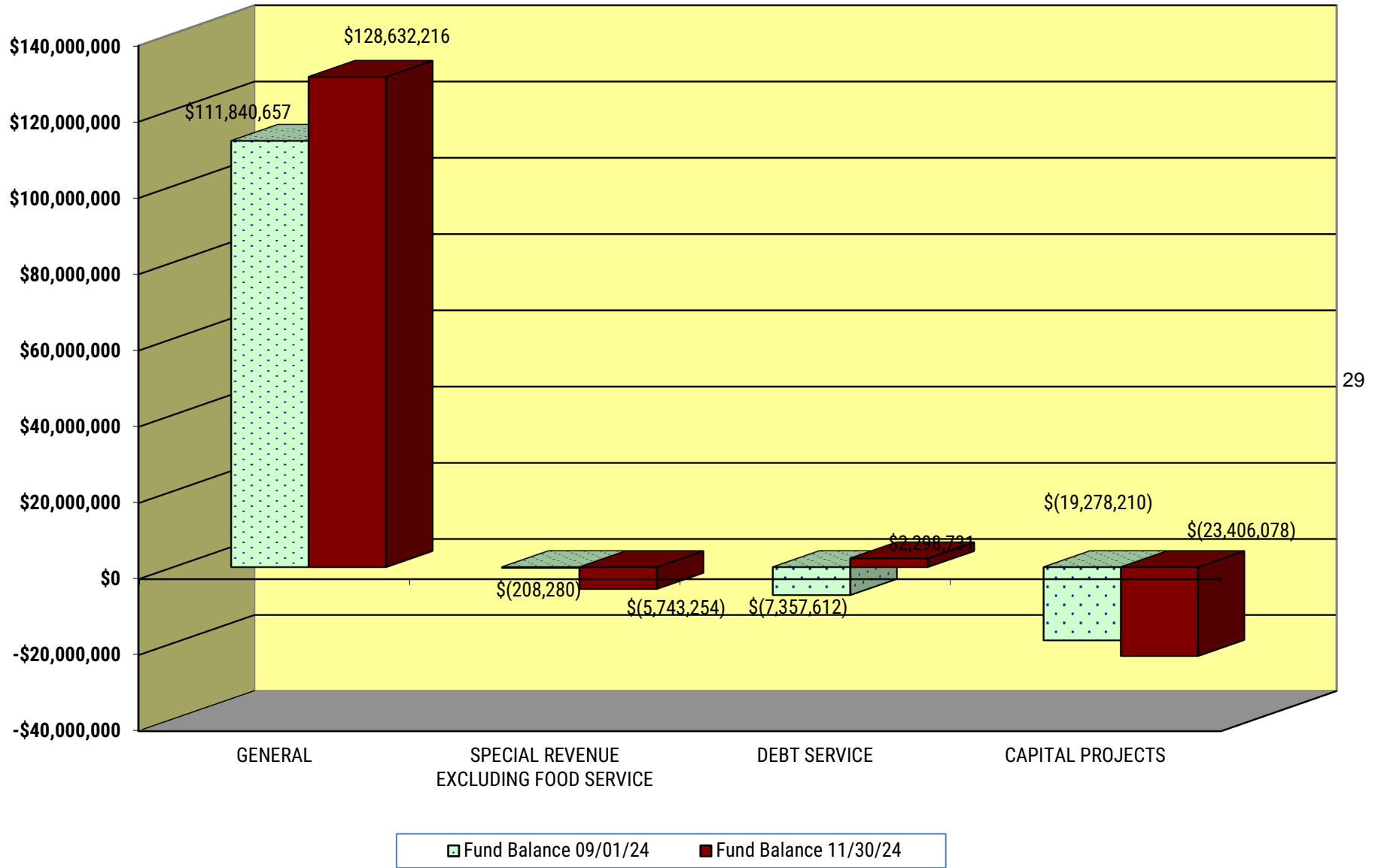


Comparative Fund Balances November 30, 2025



28

Comparative Fund Balances November 30, 2024



29

**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
November 30, 2025**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2025 to 11/30/2025			11/25 MTD ACTUAL	%MTD	(OVER) UNDER YTD BUDGET	09/01/2024 to 11/30/2024		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
REVENUE									
LOCAL RESOURCES:									
5711 TAXES CURRENT YEAR	156,071,373	11,182,654	7.2%	6,288,132	4.0%	144,888,719	154,020,875	11,277,126	7.3%
5712 DELINQUENT TAXES	231,565	(659,586)	-284.8%	(100,489)	-43.4%	891,151	228,522	(36,843)	-16.1%
5719 OTHER TAX RELATED REVENUE	452,677	206,771	45.7%	79,460	17.6%	245,906	446,729	246,855	55.3%
TOTAL TAXES	156,755,615	10,729,838	6.8%	6,267,103	4.0%	146,025,777	154,696,126	11,487,137	7.4%
5735 SUMMER SCHOOL	-	-	--	-	--	-	-	-	--
5738 PARKING FEES	4,500	782	17.4%	189	4.2%	3,718	4,500	1,274	28.3%
5739 OTHER TUITION AND FEES	100,000	188,899	188.9%	67,086	67.1%	(88,899)	100,000	125,150	125.1%
5742 INVESTMENT EARNINGS	250,000	1,608,700	643.5%	471,106	188.4%	(1,358,700)	250,000	1,784,981	714.0%
5743 RENTAL OF FACILITIES	50,000	19,640	39.3%	5,233	10.5%	30,360	50,000	14,878	29.8%
5744 GIFTS AND BEQUESTS	70,000	23,860	34.1%	2,500	3.6%	46,140	70,000	7,018	10.0%
5745 NET INSURANCE RECOVERY	6,000	8,070	134.5%	-	0.0%	(2,070)	6,000	14,131	235.5%
5746 TIF TAXES COLLECTED	-	-	--	-	--	-	-	-	--
5748 LOST BOOKS-TEXTBOOKS/LIB	-	-	--	-	--	-	-	-	--
5749 MISCELLANEOUS REVENUE	200,000	187,929	94.0%	52,364	26.2%	12,071	200,000	340,143	170.1%
5752 ATHLETIC	-	121,252	--	41,495	--	(121,252)	-	130,365	--
5755 ACTIVITY FUND RECEIPTS	1,131,131	300,101	26.5%	110,571	9.8%	831,031	1,073,583	320,082	29.8%
5766 CONCURRENT ENROLLMENT	25,000	-	0.0%	-	0.0%	25,000	25,000	2,000	8.0%
5767 IRVING SCHOOL FOUNDATION	15,409	18,862	202.0%	6,480	14.6%	(45,402)	-	38,282	--
5769 REVENUE FROM INTERMEDIATE	44,500	89,902	135.4%	44,951	2.4%	(671,457)	44,500	226,418	508.8%
TOTAL OTHER LOCAL RESOURCES	1,896,540	2,567,997	135.4%	801,974	42.3%	(671,457)	1,823,583	3,004,721	164.8%
TOTAL LOCAL RESOURCES	158,652,155	13,297,835	8.4%	7,069,078	4.5%	145,354,320	156,519,709	14,491,859	9.3%
STATE RESOURCES:									
5811 PER CAPITA	-	3,543,393	--	1,181,689	--	(3,543,393)	-	3,460,308	--
5812 FOUNDATION ENTITLEMENTS	162,751,250	88,343,610	54.3%	15,954,788	9.8%	74,407,640	150,338,143	77,258,606	51.4%
5819 STATE	-	-	--	-	--	-	-	-	--
5829 TEA/NON-FOUNDATION REVENUE	-	2,753	--	2,753	--	(2,753)	-	-	--
5831 STATE TRS ON-BEHALF	11,000,000	4,094,177	37.2%	1,375,702	12.5%	6,905,823	11,000,000	3,958,633	36.0%
TOTAL STATE RESOURCES	173,751,250	95,983,933	55.2%	18,514,932	10.7%	77,767,317	161,338,143	84,677,547	52.5%
FEDERAL RESOURCES:									
5929 FEDERAL REVENUE-TEA DISTR.	300,000	215,816	71.9%	212,189	70.7%	84,184	300,000	71,101	23.7%
5931 SHARS REIMBURSEMENT	1,519,000	50,384	3.3%	45,399	3.0%	1,468,616	3,219,000	89,343	2.8%

**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
November 30, 2025**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2025 to 11/30/2025			11/25 MTD	(OVER) UNDER		09/01/2024 to 11/30/2024		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
5939 CHILD & ADULT CARE PROGRAM	-	-	--	-	--	-	-	-	--
5946 BABS SUBSIDY	-	-	--	-	--	-	-	-	--
5949 ROTC	250,000	4,761	1.9%	4,761	1.9%	245,239	250,000	129,928	52.0%
5959 SHARED SERVICE ARRANGEMENT	-	745					-	-	
TOTAL FEDERAL RESOURCES	2,069,000	271,706	13.1%	263,095	12.7%	1,797,294	3,769,000	290,372	7.7%
OTHER SOURCES:									
7912 SALE OF FIXED ASSETS	-	-	--	-	--	-	-	-	--
7913 LEASE/PURCHASE PROCEEDS	-	-	--	-	--	-	-	-	--
7915 INTERFUND TRANSFERS IN	-	-	--	-	--	-	-	-	--
7918 SPECIAL ITEMS	-	-	--	-	--	-	-	-	--
7949 SBITA PROCEEDS	-	-	--	-	--	-	-	-	--
TOTAL OTHER REVENUE SOURCES	-	-	--	-	--	-	-	-	--
TOTAL GENERAL OPERATING REVENUE:	334,472,405	109,553,474	32.8%	25,847,104	7.7%	224,918,931	321,626,852	99,459,777	30.9%

**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
November 30, 2025**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2025 to 11/30/2025			11/25 MTD		(OVER) UNDER	09/01/2024 to 11/30/2024		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
EXPENDITURES									
11 INSTRUCTION:									
6100 PAYROLL	190,197,576	46,890,174	24.7%	15,613,622	8.2%	143,307,402	176,410,200	45,404,548	25.7%
6200 CONTRACTED SERVICES	1,064,592	398,210	37.4%	7,389	0.7%	666,381	1,487,570	468,139	31.5%
6300 SUPPLIES	11,693,653	1,699,921	14.5%	236,728	2.0%	9,993,732	9,412,180	1,894,559	20.1%
6400 OTHER EXPENSE	1,798,437	309,868	17.2%	64,957	3.6%	1,488,569	1,859,954	426,381	22.9%
6600 CAPITAL OUTLAY	632,850	565,101	89.3%	9,576	1.5%	67,750	220,586	476,560	216.0%
TOTAL INSTRUCTION	205,387,108	49,863,274	24.3%	15,932,271	7.8%	155,523,833	189,390,489	48,670,188	25.7%
12 LIBRARY:									
6100 PAYROLL	2,719,073	666,955	24.5%	222,077	8.2%	2,052,118	3,778,610	656,358	17.4%
6200 CONTRACTED SERVICES	28,034	8,796	31.4%	150	0.5%	19,238	36,108	15,813	43.8%
6300 SUPPLIES	650,082	154,657	23.8%	6,335	1.0%	495,425	790,311	266,968	33.8%
6400 OTHER EXPENSE	31,895	6,898	21.6%	2,209	6.9%	24,997	35,074	4,995	14.2%
6600 CAPITAL OUTLAY	3,925	2,437	62.1%	-	0.0%	1,489	21,604	10,897	50.4%
TOTAL LIBRARY	3,433,009	839,744	24.5%	230,770	6.7%	2,593,266	4,661,707	955,031	20.5%
13 STAFF DEVELOPMENT:									
6100 PAYROLL	3,036,284	633,085	20.9%	204,849	6.7%	2,403,198	3,264,433	685,788	21.0%
6200 CONTRACTED SERVICES	209,571	50,041	23.9%	159	0.1%	159,530	248,087	27,161	10.9%
6300 SUPPLIES	529,492	325,029	61.4%	170,661	32.2%	204,463	567,634	367,824	64.8%
6400 OTHER EXPENSE	533,111	78,775	14.8%	39,671	7.4%	454,335	465,736	85,200	18.3%
6500 DEBT SERVICE FEES	-	-	--	-	--	-	-	-	--
6600 CAPITAL OUTLAY	63,402	63,362	99.9%	-	0.0%	40	-	2,075	--
TOTAL STAFF DEVELOPMENT	4,371,859	1,150,292	26.3%	415,340	9.5%	3,221,567	4,545,891	1,168,048	25.7%
21 INSTRUCTIONAL ADMINISTRATION:									
6100 PAYROLL	5,831,654	1,322,764	22.7%	436,196	7.5%	4,508,890	6,383,518	1,422,446	22.3%
6200 CONTRACTED SERVICES	846,588	29,510	3.5%	6,443	0.8%	817,078	258,306	108,002	41.8%
6300 SUPPLIES	970,426	574,063	59.2%	12,247	1.3%	396,363	876,251	232,952	26.6%
6400 OTHER EXPENSE	284,631	58,925	20.7%	18,482	6.5%	225,705	858,171	74,432	8.7%
6600 CAPITAL OUTLAY	49,689	34,032	68.5%	-	0.0%	15,657	40,164	48,920	121.8%
TOTAL INSTRUCTIONAL ADMINISTRATION	7,982,988	2,019,295	25.3%	473,368	5.9%	5,963,693	8,416,409	1,886,751	22.4%
23 SCHOOL ADMINISTRATION:									
6100 PAYROLL	19,204,755	4,606,088	24.0%	1,523,250	7.9%	14,598,666	17,614,552	4,700,952	26.7%

**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
November 30, 2025**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2025 to 11/30/2025			11/25 MTD	(OVER) UNDER		09/01/2024 to 11/30/2024		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
6200 CONTRACTED SERVICES	246,220	112,302	45.6%	(196,627)	-79.9%	133,918	165,410	13,125	7.9%
6300 SUPPLIES	291,092	127,731	43.9%	22,267	7.6%	163,361	342,794	102,925	30.0%
6400 OTHER EXPENSE	357,909	67,171	18.8%	24,383	6.8%	290,738	368,422	67,641	18.4%
6600 CAPITAL OUTLAY	4,606	4,606	100.0%	-	0.0%	-	1,658	-	0.0%
TOTAL SCHOOL ADMINISTRATION	20,104,581	4,917,898	24.5%	1,373,273	6.8%	15,186,683	18,492,837	4,884,644	26.4%

**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
November 30, 2025**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2025 to 11/30/2025			11/25 MTD		(OVER) UNDER	09/01/2024 to 11/30/2024		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
31 COUNSELING SERVICES:									
6100 PAYROLL	14,913,775	3,482,660	23.4%	1,147,753	7.7%	11,431,115	14,148,265	3,646,753	25.8%
6200 CONTRACTED SERVICES	1,576,087	1,253,926	79.6%	80,652	5.1%	322,161	1,840,910	1,015,069	55.1%
6300 SUPPLIES	740,499	425,419	57.5%	36,759	5.0%	315,080	650,140	194,854	30.0%
6400 OTHER EXPENSE	128,431	25,784	20.1%	8,101	6.3%	102,646	121,250	26,483	21.8%
6600 CAPITAL OUTLAY	-	-	-	-	-	-	-	3,291	-
TOTAL COUNSELING SERVICES	17,358,791	5,187,789	29.9%	1,273,265	7.3%	12,171,002	16,760,565	4,886,449	29.2%
32 ATTENDANCE SERVICES:									
6100 PAYROLL	395,918	107,714	27.2%	35,003	8.8%	288,204	867,793	107,956	12.4%
6200 CONTRACTED SERVICES	750	600	80.0%	200	26.7%	150	750	-	0.0%
6300 SUPPLIES	-	-	-	-	-	-	-	-	-
6400 OTHER EXPENSE	7,000	-	0.0%	-	0.0%	7,000	4,202	-	0.0%
TOTAL ATTENDANCE SERVICES	403,668	108,314	26.8%	35,203	8.7%	295,354	872,745	107,956	12.4%
33 HEALTH SERVICES:									
6100 PAYROLL	3,469,633	857,972	24.7%	279,599	8.1%	2,611,661	3,248,712	854,116	26.3%
6200 CONTRACTED SERVICES	3,897	272	7.0%	158	4.0%	3,626	4,163	387	9.3%
6300 SUPPLIES	115,820	53,910	46.5%	409	0.4%	61,911	117,416	48,803	41.6%
6400 OTHER EXPENSE	4,571	1,211	26.5%	1,211	26.5%	3,360	6,450	418	6.5%
6600 CAPITAL OUTLAY	2,437	2,437	100.0%	-	0.0%	-	-	2,075	-
TOTAL HEALTH SERVICES	3,596,358	915,800	25.5%	281,376	7.8%	2,680,558	3,376,742	905,798	26.8%
34 PUPIL TRANSPORTATION:									
6100 PAYROLL	9,902,845	2,715,124	27.4%	955,293	9.6%	7,187,721	7,615,796	2,497,716	32.8%
6200 CONTRACTED SERVICES	967,581	242,188	25.0%	133,308	13.8%	725,393	899,145	93,448	10.4%
6300 SUPPLIES	799,887	84,237	10.5%	101,840	12.7%	715,650	1,092,803	(115,861)	-10.6%
6400 OTHER EXPENSE	239,701	2,508,563	1046.5%	2,496,892	1041.7%	(2,268,863)	196,701	266,346	135.4%
6600 CAPITAL OUTLAY	546,571	1,976	0.4%	-	0.0%	544,595	2,340,720	424,670	18.1%
TOTAL PUPIL TRANSPORTATION	12,456,585	5,552,088	44.6%	3,687,331	29.6%	6,904,496	12,145,165	3,166,319	26.1%
35 FOOD SERVICE:									
6100 PAYROLL	576,329	167,938	29.1%	60,296	10.5%	408,391	68,898	161,718	234.7%
6300 SUPPLIES	1,600	-	0.0%	-	0.0%	1,600	-	-	-
6400 OTHER EXPENSE	220,000	-	0.0%	-	0.0%	220,000	220,000	-	0.0%
6600 CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-

**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
November 30, 2025**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2025 to 11/30/2025			11/25 MTD	(OVER) UNDER		09/01/2024 to 11/30/2024		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
TOTAL FOOD SERVICE	797,929	167,938	21.0%	60,296	7.6%	629,991	288,898	161,718	56.0%
36 EXTRA-CURRICULAR ACTIVITIES:									
6100 PAYROLL	4,725,914	1,193,611	25.3%	404,716	8.6%	3,532,303	2,403,486	1,146,126	47.7%
6200 CONTRACTED SERVICES	554,909	222,816	40.2%	132,515	23.9%	332,093	451,514	143,211	31.7%
6300 SUPPLIES	567,354	135,786	23.9%	17,389	3.1%	431,568	1,022,505	170,722	16.7%
6400 OTHER EXPENSE	1,368,873	372,203	27.2%	54,165	4.0%	996,669	843,295	421,657	50.0%
6600 CAPITAL OUTLAY	23,449	5,949	25.4%	-	0.0%	17,500	17,500	3,100	17.7%
TOTAL EXTRA-CURRICULAR ACTIVITIES	7,240,498	1,930,364	26.7%	608,785	8.4%	5,310,134	4,738,300	1,884,816	39.8%

**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
November 30, 2025**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2025 to 11/30/2025			11/25 MTD			09/01/2024 to 11/30/2024		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	(OVER) UNDER YTD BUDGET	BUDGET	ACTUAL	%YTD
41 GENERAL ADMINISTRATION:									
6100 PAYROLL	9,254,319	1,975,710	21.3%	655,617	7.1%	7,278,609	15,607,962	1,812,549	11.6%
6200 CONTRACTED SERVICES	1,361,271	475,575	34.9%	293,886	21.6%	885,695	1,691,103	372,665	22.0%
6300 SUPPLIES	899,052	437,730	48.7%	36,927	4.1%	461,322	900,639	390,899	43.4%
6400 OTHER EXPENSE	801,166	401,897	50.2%	281,018	35.1%	399,269	1,074,921	269,620	25.1%
6500 DEBT SERVICE FEES	-	-	--	-	--	-	-	-	--
6600 CAPITAL OUTLAY	25,624	35,615	139.0%	14,483	56.5%	(9,991)	97,639	47,403	48.5%
TOTAL GENERAL ADMINISTRATION	12,341,432	3,326,527	27.0%	1,281,931	10.4%	9,014,905	19,372,265	2,893,135	14.9%
51 MAINTENANCE:									
6100 PAYROLL	15,706,227	3,701,115	23.6%	1,257,361	8.0%	12,005,112	16,538,862	3,738,057	22.6%
6200 CONTRACTED SERVICES	7,619,261	1,367,186	17.9%	294,162	3.9%	6,252,075	7,952,488	1,308,853	16.5%
6300 SUPPLIES	2,120,885	738,249	34.8%	135,187	6.4%	1,382,636	2,015,712	709,102	35.2%
6400 OTHER EXPENSE	2,435,399	195,716	8.0%	176,726	7.3%	2,239,683	1,554,476	2,073,360	133.4%
6500 DEBT SERVICE FEES	-	-	--	-	--	-	-	-	--
6600 CAPITAL OUTLAY	231,856	8,147	3.5%	-	0.0%	223,709	106,738	19,549	18.3%
TOTAL MAINTENANCE	28,113,627	6,010,412	21.4%	1,863,436	6.6%	22,103,215	28,168,276	7,848,920	27.9%
52 SECURITY:									
6100 PAYROLL	4,034,660	1,115,293	27.6%	386,568	9.6%	2,919,367	3,259,783	1,049,858	32.2%
6200 CONTRACTED SERVICES	818,894	27,704	3.4%	9,646	1.2%	791,190	1,203,669	36,451	3.0%
6300 SUPPLIES	179,892	11,009	6.1%	1,804	1.0%	168,883	276,989	131,172	47.4%
6400 OTHER EXPENSE	5,114	4,915	96.1%	4,336	84.8%	199	1,114	805	72.3%
6600 CAPITAL OUTLAY	38,100	-	0.0%	-	0.0%	38,100	38,100	-	0.0%
TOTAL SECURITY	5,076,660	1,158,920	22.8%	402,355	7.9%	3,917,739	4,779,655	1,218,286	25.5%
53 DATA PROCESSING:									
6100 PAYROLL	2,922,461	763,478	26.1%	255,432	8.7%	2,158,983	2,741,448	677,460	24.7%
6200 CONTRACTED SERVICES	929,101	480,478	51.7%	2,040	0.2%	448,622	907,506	309,320	34.1%
6300 SUPPLIES	960,368	349,154	36.4%	10,021	1.0%	611,214	1,003,526	296,673	29.6%
6400 OTHER EXPENSE	42,700	1,805	4.2%	271	0.6%	40,895	59,700	2,805	4.7%
6500 DEBT SERVICE FEES	-	-	--	-	--	-	-	-	--
6600 CAPITAL OUTLAY	9,479	9,479	100.0%	-	0.0%	-	102,044	7,440	7.3%
TOTAL DATA PROCESSING	4,864,109	1,604,394	33.0%	267,764	5.5%	3,259,715	4,814,224	1,293,697	26.9%
61 COMMUNITY SERVICES:									

**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
November 30, 2025**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2025 to 11/30/2025			11/25 MTD	(OVER) UNDER		09/01/2024 to 11/30/2024		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
6100 PAYROLL	947,207	306,745	32.4%	99,173	10.5%	640,462	2,492,518	74,795	3.0%
6200 CONTRACTED SERVICES	197,598	118,906	60.2%	164	0.1%	78,692	190,416	126,748	66.6%
6300 SUPPLIES	58,779	4,823	8.2%	1,601	2.7%	53,957	60,208	7,380	12.3%
6400 OTHER EXPENSE	133,824	41,344	30.9%	14,568	10.9%	92,480	160,143	72,701	45.4%
6600 CAPITAL OUTLAY	-	-	--	-	--	-	5,984	-	0.0%
TOTAL COMMUNITY SERVICES	1,337,409	471,818	35.3%	115,505	8.6%	865,591	2,909,268	281,624	9.7%
71 DEBT SERVICE									
6500 DEBT SERVICE FEES	-	-	--	-	--	-	63,750	63,750	100.0%
TOTAL PAYMENTS TO JJAEP	-	-	--	-	--	-	63,750	63,750	100.0%

**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
November 30, 2025**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2025 to 11/30/2025			11/25 MTD	(OVER) UNDER		09/01/2024 to 11/30/2024		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
81 FACILITIES:									
6200 CONTRACTED SERVICES	-	-	--	-	--	-	-	-	--
6300 SUPPLIES & MATERIALS	-	-	--	-	--	-	-	-	--
6400 OTHER EXPENSE	-	-	--	-	--	-	-	-	--
6600 CAPITAL OUTLAY	99,353	62,959	63.4%	19,729	19.9%	36,394	39,827	68,054	170.9%
TOTAL FACILITIES	99,353	62,959	63.4%	19,729	19.9%	36,394	39,827	68,054	170.9%
95 PAYMENTS TO JJAEP:									
6200 CONTRACTED SERVICES	190,000	2,166	1.1%	2,166	1.1%	187,834	190,000	17,136	9.0%
TOTAL PAYMENTS TO JJAEP	190,000	2,166	1.1%	2,166	1.1%	187,834	190,000	17,136	9.0%
97 PAYMENTS TO TIF:									
6400 OTHER EXPENSE	-	-	--	-	--	-	-	-	38
TOTAL PAYMENTS TO TIF	-	-	--	-	--	-	-	-	--
99 INTERGOVERNMENTAL CHARGES:									
6200 CONTRACTED SERVICES	782,242	391,122	50.0%	195,561	25.0%	391,120	740,232	369,647	49.9%
TOTAL INTERGOVERNMENTAL CHARGES	782,242	391,122	50.0%	195,561	25.0%	391,120	740,232	369,647	49.9%
OTHER USES:									
8911 INTERFUND TRANSFERS OUT	88,301	88,301	100.0%	88,301	100.0%	-	-	-	--
TOTAL OTHER USES	88,301	88,301	100.0%	88,301	100.0%	-	-	-	--
TOTAL 6000 EXPENDITURES:	336,026,506	85,769,415	25.5%	28,608,026	8.5%	250,257,091	324,767,245	82,731,968	25.5%
EXCESS (DEFICIENCY)									
REVENUE OVER EXPENDITURES:	(1,554,101)	23,784,059		(2,760,922)			(3,140,393)	16,727,809	
BEGINNING FUND BALANCE:	78,024,987	141,822,781					111,463,930	144,056,710	
ENDING FUND BALANCE:	76,470,886	165,606,840					108,323,536	160,784,519	

**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF GENERAL OPERATING BUDGET & ACTUAL
November 30, 2025**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2025 to 11/30/2025			11/25 MTD	(OVER) UNDER		09/01/2024 to 11/30/2024		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	YTD BUDGET	BUDGET	ACTUAL	%YTD
REVENUE SUMMARY:									
LOCAL REVENUE	158,652,155	13,297,835	8.4%	(144,734,657)	-91%	145,354,320	156,519,709	14,491,859	9.3%
STATE REVENUE	173,751,250	95,983,933	55.2%	461,097	0%	77,767,317	161,338,143	84,677,547	52.5%
FEDERAL REVENUE	2,069,000	271,706	13.1%	(745,995)	-36%	1,797,294	3,769,000	290,372	7.7%
OTHER SOURCES	-	-	--	-	--	-	-	-	--
TOTAL OTHER REVENUE SOURCES	334,472,405	109,553,474	32.8%	(145,019,554)	-43%	224,918,931	321,626,852	99,459,777	30.9%
APPROPRIATIONS/EXPENDITURES									
BUDGET CATEGORY SUMMARY:									
6100 PAYROLL	287,838,628	70,506,425	24.5%	22,581,509	8%	217,332,204	276,444,836	68,637,197	24.8%
6200 SERVICES	17,396,595	5,181,798	29.8%	3,325,554	19%	12,214,798	18,267,376	4,425,173	24.2%
6300 SUPPLIES	20,578,881	5,121,717	24.9%	688,335	3%	15,457,165	19,129,108	4,698,972	24.6%
6400 OTHER EXPENSE	8,392,760	4,075,077	48.6%	690,098	8%	4,317,684	7,829,610	3,792,843	48.4%
6500 DEBT SERVICE FEES	-	-	--	-	--	-	63,750	63,750	100.0%
6600 CAPITAL OUTLAY	1,731,340	796,099	46.0%	43,788	3%	935,241	3,032,564	1,114,034	36.7%
8900 OTHER USES	88,301	88,301	100.0%	88,301	100%	-	-	-	--
TOTAL APPROPRIATIONS/EXPENDITURES	336,026,506	85,769,415	25.5%	27,417,586	8%	250,257,091	324,767,245	82,731,968	25.5%

	09/01/2025 to 11/30/2025			11/25 MTD			09/01/2024 to 11/30/2024		
	BUDGET	ACTUAL	%YTD	ACTUAL	%MTD	(OVER) UNDER YTD BUDGET	BUDGET	ACTUAL	%YTD
REVENUE:									
LOCAL RESOURCES:									
5742 INVESTMENT EARNINGS	80,000	344,605	430.8%	110,326	137.9%	(264,605)	80,000	392,539	490.7%
5749 MISCELLANEOUS REVENUE	-	-	0.0%	-	-	-	-	10,985	--
5751 FOOD SERVICES	625,000	196,648	31.5%	70,404	11.3%	428,352	1,000,000	242,168	24.2%
5755 ACTIVITY FUND RECEIPTS	-	-	--	-	-	-	-	-	--
TOTAL LOCAL RESOURCES	705,000	541,253	76.8%	180,730	25.6%	163,747	1,080,000	645,693	59.8%
STATE RESOURCES:									
5829 TEA/NON-FOUNDATION REVENUE	120,000	-	0.0%	-	0.0%	120,000	120,000	-	0.0%
5839 STATE REVENUE TEXAS GRANTS	-	-	0.0%	-	0.0%	-	-	-	0.0%
TOTAL STATE RESOURCES	120,000	-	0.0%	-	0.0%	120,000	120,000	-	0.0%
FEDERAL RESOURCES:									
5921 SCHOOL BREAKFAST PROGRAM	6,097,851	2,340,604	38.4%	642,797	10.5%	3,757,247	6,000,000	1,641,691	27.4%
5922 NATIONAL SCHOOL LUNCH PROGRAM	17,203,697	5,654,213	32.9%	1,537,524	8.9%	11,549,484	15,346,000	6,429,743	41.9%
5923 USDA DONATED COMMODITIES	1,500,000	-	0.0%	-	0.0%	1,500,000	1,500,000	-	0.0%
5938 SUMMER FEEDING PROGRAM	-	-	--	-	--	-	-	-	--
5939 CACFP SUPPER PROGRAM	200,000	196,813	98.4%	53,818	26.9%	3,187	200,000	196,702	98.4%
TOTAL FEDERAL RESOURCES	25,001,548	8,191,630	32.8%	2,234,139	8.9%	16,809,918	23,046,000	8,268,136	35.9%
OTHER SOURCES:									
7949 SBITA PROCEEDS	-	-	--	-	--	-	-	-	--
TOTAL OTHER REVENUE SOURCES	-	-	--	-	--	-	-	-	--
TOTAL FOOD SERVICE REVENUE:	25,826,548	8,732,883	33.8%	2,414,869	9.4%	17,093,665	24,246,000	8,913,829	36.8%
EXPENDITURES:									
35 FOOD SERVICE:									
6100 PAYROLL	11,088,542	3,164,475	28.5%	1,122,133	10.1%	7,924,067	10,104,542	3,079,679	30.5%
6200 CONTRACTED SERVICES	894,071	209,025	23.4%	21,936	2.5%	685,046	870,857	148,817	17.1%
6300 SUPPLIES	12,987,983	4,185,887	32.2%	1,261,924	9.7%	8,802,096	11,199,177	3,457,082	30.9%
6400 OTHER EXPENSE	73,859	12,113	16.4%	2,453	3.3%	61,746	82,946	7,774	9.4%
6600 CAPITAL OUTLAY	1,122,402	184,061	16.4%	-	0.0%	938,341	1,624,646	211,474	13.0%
FOOD SERVICE EXPENDITURES	26,166,857	7,755,561	29.6%	2,408,446	9.2%	18,411,296	23,882,167	6,904,826	28.9%
36 EXTRA-CURRICULAR ACTIVITIES:									
6100 PAYROLL	-	-	--	-	--	-	-	-	--
6200 CONTRACTED SERVICES	-	-	--	-	--	-	-	-	--
6300 SUPPLIES	-	-	--	-	--	-	-	-	--
6400 OTHER EXPENSE	-	-	--	-	--	-	-	-	--
6600 CAPITAL OUTLAY	-	-	--	-	--	-	-	-	--
EXTRA-CURRICULAR ACTIVITIES	-	-	--	-	--	-	-	-	--
51 MAINTENANCE:									
6100 PAYROLL	96,275	24,087	25.0%	8,120	8.4%	72,188	80,275	13,590	16.9%
6200 CONTRACTED SERVICES	6,624	-	0.0%	-	0.0%	6,624	9,980	5,520	55.3%
6300 SUPPLIES	170,247	60,691	35.6%	17,631	10.4%	109,556	225,565	27,963	12.4%
MAINTENANCE EXPENDITURES	273,146	84,778	31.0%	25,750	9.4%	188,368	315,820	47,073	14.9%
71 DEBT SERVICE:									
6500 DEBT SERVICE FEES	-	-	--	-	--	-	-	-	--
DEBT SERVICE EXPENDITURES	-	-	--	-	--	-	-	-	--
81 FACILITIES:									
6200 CONTRACTED SERVICES	-	-	--	-	--	-	-	-	--
6600 CAPITAL OUTLAY	-	-	--	-	--	-	-	-	--
FACILITIES EXPENDITURES	-	-	--	-	--	-	-	-	--
89 OTHER USES:									
8911 INTERFUND TRANSFERS OUT	-	-	--	-	0.0%	-	-	-	--
TOTAL 6000 EXPENDITURES:	26,440,003	7,840,339	29.7%	2,434,197	9.2%	18,599,664	24,197,986	6,951,899	28.7%
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES:	(613,455)	892,544		(19,328)			48,014	1,961,930	
BEGINNING FUND BALANCE:	7,041,056	18,963,248					5,211,668	14,617,813	
ENDING FUND BALANCE:	6,427,600	19,855,792					5,259,682	16,579,743	

**IRVING INDEPENDENT SCHOOL DISTRICT
COMPARISON OF DEBT SERVICE BUDGET & ACTUAL
November 30, 2025**

	CURRENT YEAR						PRIOR YEAR		
	09/01/2025 to 11/30/2025			11/25		(OVER) UNDER	09/01/2024 to 11/30/2024		
	BUDGET	YTD ACTUAL	%YTD	MTD ACTUAL	%MTD		YTD ACTUAL	%YTD	
REVENUE:									
LOCAL RESOURCES:									
5711 TAXES CURRENT YEAR	64,969,192	4,641,915	7.1%	2,610,201	4.0%	60,327,277	64,299,650	4,682,410	7.3%
5712 DELINQUENT TAXES	100,000	(282,563)	-282.6%	(45,930)	-45.9%	382,563	100,000	(44,593)	-44.6%
5719 OTHER TAX RELATED REVENUE	-	54,709	--	14,585	--	(54,709)	-	65,172	--
TOTAL TAXES	65,069,192	4,414,061	6.8%	2,578,856	4.0%	60,655,131	64,399,650	4,702,989	7.3%
5742 INVESTMENT EARNINGS	300,000	18,852	6.3%	6,051	2.0%	281,148	250,000	38,109	15.2%
TOTAL LOCAL RESOURCES	65,369,192	4,432,913	6.8%	2,584,907	4.0%	281,148	64,649,650	4,741,098	7.3%
STATE RESOURCES (EDA):									
5829 TEA/NON-FOUNDATION REVENUE	2,837,133	-	0.0%	-	0.0%	2,837,133	-	4,915,245	--
TOTAL STATE RESOURCES	2,837,133	-	0.0%	-	0.0%	2,837,133	-	4,915,245	--
OTHER SOURCES:									
7911 SALE OF BONDS	-	-	--	-	--	-	-	-	41
7915 INTERFUND TRANSERS IN	-	-	--	-	--	-	-	-	--
7916 PREMIUM (DISCOUNT) BONDS PAY	-	-	--	-	--	-	-	-	--
TOTAL OTHER SOURCES	-	-	--	-	0.0%	-	-	-	--
TOTAL REVENUE:	68,206,325	4,432,913	6.5%	5,163,764	7.6%	63,773,412	64,649,650	9,656,343	14.9%
EXPENDITURES:									
71 DEBT SERVICE:									
6500 DEBT SERVICE FEES	68,156,325	-	0.0%	-	0.0%	68,156,325	64,549,650	-	0.0%
DEBT SERVICE EXPENDITURES	68,156,325	-	0.0%	-	0.0%	68,156,325	64,549,650	-	0.0%
OTHER USES:									
8949 REFUNDING BONDS	-	-	0.0%	-	0.0%	-	-	-	--
TOTAL OTHER USES	-	-	0.0%	-	0.0%	-	-	-	--
TOTAL EXPENDITURES:	68,156,325	-	0.0%	-	0.0%	68,156,325	64,549,650	-	0.0%
EXCESS (DEFICIENCY)									
REVENUE OVER EXPENDITURES:	50,000	4,432,913		5,163,764			100,000	9,656,343	
BEGINNING FUND BALANCE:	9,730,167	16,880,496					8,394,557	14,096,673	
ENDING FUND BALANCE:	9,780,167	21,313,409					8,494,557	23,753,016	

**IRVING INDEPENDENT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES
 09/01/2025-11/30/2025**

DATA CONTROL CODES		GOVERNMENTAL FUND TYPES			
		100-199	200-499	500-599	600-699
		GENERAL	SPECIAL REVENUE EXCLUDING FOOD SERVICE	DEBT SERVICE	CAPITAL PROJECTS
	REVENUE:				
5700	Local and Intermediate Sources	\$ 13,297,835	\$ 83,336	\$ 4,432,913	\$ 4,950,269
5800	State Program Revenues	95,983,932.69	154,580	-	-
5900	Federal Program Revenues	271,706	3,708,172	-	-
5020	Total Revenue:	\$ 109,553,474	3,946,088	4,432,913	4,950,269
	EXPENDITURES:				
0010	Instruction and Instructional-Related Services	51,853,310	4,547,652	-	-
0020	Instructional and School Leadership	6,937,192	961,696	-	-
0030	Support Services - Student (Pupil)	13,862,294	441,169	-	477,461
0040	Administrative Support Services	3,326,527	44,260	-	146,771
0050	Support Services - Nonstudent Based	8,773,726	16,506	-	2,165,361
0060	Community Services	471,818	676,994	-	-
0070	Debt Service	-	-	-	-
0080	Capital Outlay	62,959	-	-	22,292,469
0090	Intergovernmental Charges/JJAEP/TIF	393,288	-	-	-
6030	Total Expenditures:	85,681,114	6,688,277	-	25,082,061
	EXCESS (DEFICIENCY) REVENUE OVER (UNDER) EXPENDITURES:	<u>23,872,360</u>	<u>(2,742,189)</u>	<u>4,432,913</u>	<u>(20,131,793)</u>
7900	OTHER FINANCING SOURCES:				
	Proceeds from Sale of Fixed Assets	-	-	-	-
	Proceeds from Sale of Bonds	-	-	-	222,115,000
	Premium (Discount) Bonds Payable	-	-	-	5,188,053
	Interfund Transfers In	-	-	-	7,900,000
7020	Total Other Financing Sources:	-	-	-	235,203,053
8900	OTHER FINANCING USES:				
	Refunding Bonds	-	-	-	-
	Interfund Transfers Out	88,301	-	-	7,900,000
8030	Total Other Financing Uses:	88,301	-	-	7,900,000
	TOTAL OTHER FINANCING SOURCES AND (USES):	<u>(88,301)</u>	<u>-</u>	<u>-</u>	<u>227,303,053</u>
1200	EXCESS (DEFICIENCY) REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES:	23,784,059	(2,742,189)	4,432,913	207,171,260
0100	FUND BALANCE - September 1 (Beginning):	153,507,914	(3,023,237)	20,725,742	469,498,986
3000	FUND BALANCE (DEFICIT) - (Ending):	\$ 177,291,973	\$ (5,765,426)	\$ 25,158,655	\$676,670,246

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

DATA CONTROL CODES		GOVERNMENTAL FUND TYPES			
		100-199	200-499	500-599	600-699
		GENERAL	SPECIAL REVENUE EXCLUDING FOOD SERVICE	DEBT SERVICE	CAPITAL PROJECTS
	REVENUE:				
5700	Local and Intermediate Sources	\$ 14,491,859	\$ 86,185	\$ 4,741,098	\$ 4,683,834
5800	State Program Revenues	84,677,546.65	9,666	4,915,245	-
5900	Federal Program Revenues	290,372	2,337,699	-	-
5020	Total Revenue:	\$ 99,459,777	2,433,550	9,656,343	4,683,834
	EXPENDITURES:				
0010	Instruction and Instructional-Related Services	50,793,266	4,829,981	-	274,443
0020	Instructional and School Leadership	6,771,395	780,789	-	242,191
0030	Support Services - Student (Pupil)	11,113,057	412,877	-	263,963
0040	Administrative Support Services	2,893,135	816,557	-	150,503
0050	Support Services - Nonstudent Based	10,360,904	464,565	-	1,655,653
0060	Community Services	281,624	663,756	-	-
0070	Debt Service	-	-	-	-
0080	Capital Outlay	68,054	-	-	7,691,238
0090	Intergovernmental Charges/JJAEP/TIF	386,783	-	-	-
6030	Total Expenditures:	82,668,218	7,968,524	-	10,277,991
	EXCESS (DEFICIENCY) REVENUE OVER (UNDER) EXPENDITURES:	<u>16,791,559</u>	<u>(5,534,974)</u>	<u>9,656,343</u>	<u>(5,594,157)</u>
7900	OTHER FINANCING SOURCES:				
	Proceeds from Sale of Fixed Assets	-	-	-	-
	Proceeds from Sale of Bonds	-	-	-	-
	Premium (Discount) Bonds Payable	-	-	-	-
	Operating Transfers In	-	-	-	-
	Special Items	-	-	-	-
	SBITA Proceeds	-	-	-	-
	Interfund Transfers In	-	-	-	4,000,000
7020	Total Other Financing Sources:	-	-	-	4,000,000
8900	OTHER FINANCING USES:				
	Refunding Bonds	-	-	-	-
	Operating Transfers Out	-	-	-	2,533,710
8030	Total Other Financing Uses:	-	-	-	2,533,710
	TOTAL OTHER FINANCING SOURCES AND (USES):	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,466,290</u>
1200	EXCESS (DEFICIENCY) REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES:	16,791,559	(5,534,974)	9,656,343	(4,127,867)
0100	FUND BALANCE - September 1 (Beginning):	<u>111,840,657</u>	<u>(208,280)</u>	<u>(7,357,612)</u>	<u>(19,278,210)</u>
3000	FUND BALANCE (DEFICIT) - (Ending):	\$ <u>128,632,216</u>	\$ <u>(5,743,254)</u>	\$ <u>2,298,731</u>	\$ <u>(23,406,078)</u>

IRVING INDEPENDENT SCHOOL DISTRICT
 COMPARISON OF INTERNAL SERVICE FUNDS BUDGET & ACTUAL
 November 30, 2025

	CURRENT YEAR						PRIOR YEAR		
	09/01/2025 to 11/30/2025			11/25			09/01/2024 to 11/30/2024		
	BUDGET	YTD ACTUAL	%YTD	MTD ACTUAL	%MTD	(OVER) UNDER YTD BUDGET	BUDGET	YTD ACTUAL	%YTD
REVENUE:									
LOCAL RESOURCES:									
5739 OTHER TUITION AND FEES	-	-	-	-	-	-	-	-	-
5742 INVESTMENT EARNINGS	1,000.00	25,946.68	2594.7%	8,307	830.7%	(24,947)	1,000	29,556	2955.6%
5744 GIFTS AND BEQUESTS	-	-	-	-	-	-	-	-	-
5749 MISCELLANEOUS REVENUE	-	278	-	278	-	(278)	435,647	-	0.0%
5751 FOOD SERVICES	-	-	-	-	-	-	-	-	-
5754 INTERFUND TRANSACTIONS	2,040,368	356,977	17.5%	140,054	6.9%	1,683,391	2,040,368	383,893	18.8%
5755 ACTIVITY FUND RECEIPTS	-	-	-	-	-	-	250	-	0.0%
5769 REVENUE FROM INTERMEDIATE	-	-	-	-	-	-	-	-	-
TOTAL LOCAL RESOURCES	2,041,368	383,202	18.8%	148,639	7.3%	1,658,166	2,477,265	413,449	16.7%
OTHER SOURCES:									
7901 SALE OF REFUNDING BONDS	-	-	0.0%	-	0.0%	-	-	-	0.0%
7911 SALE OF BONDS	-	-	0.0%	-	0.0%	-	-	-	0.0%
7915 INTERFUND TRANSFER IN	88,301	88,301.00	100.0%	88,301	100.0%	-	-	-	-
7916 PREMIUM (DISCOUNT) BONDS PAY	-	-	0.0%	-	0.0%	-	-	-	0.0%
7999 OTHER MISC SOURCES	-	-	0.0%	-	0.0%	-	-	-	0.0%
TOTAL OTHER SOURCES	88,301	88,301.00	0.0%	88,301	0.0%	-	-	-	0.0%
TOTAL INTERNAL SERVICE FUNDS REVENUE:	2,129,669	471,503	22.1%	236,940	11.1%	1,658,166	2,477,265	413,449	16.7%
EXPENDITURES:									
13 STAFF DEVELOPMENT:									
6300 SUPPLIES	-	-	-	-	-	-	-	-	-
TOTAL STAFF DEVELOPMENT	-	-	-	-	-	-	-	-	-
21 INSTRUCTIONAL ADMINISTRATION:									
6100 PAYROLL	-	-	-	-	-	-	225,387	(599)	-0.3%
6200 CONTRACTED SERVICES	-	-	-	-	-	-	-	-	-
6300 SUPPLIES	-	-	-	-	-	-	200,010	-	0.0%
6400 OTHER EXPENSE	-	-	-	-	-	-	10,500	-	0.0%
6600 CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTIONAL ADMINISTRATION	-	-	-	-	-	-	435,897	(599)	-0.1%
35 FOOD SERVICE									
6100 PAYROLL COSTS	-	-	-	-	-	-	-	-	-
6200 CONTRACTED SERVICES	-	-	-	-	-	-	-	-	-
6300 SUPPLIES	-	-	-	-	-	-	-	-	-
TOTAL EXTRA-CURRICULAR ACTIVITIES:	-	-	-	-	-	-	-	-	-
36 EXTRA-CURRICULAR ACTIVITIES:									
6100 PAYROLL	-	-	-	-	-	-	-	-	-
6200 CONTRACTED SERVICES	-	-	-	-	-	-	-	-	-
6300 SUPPLIES	-	-	-	-	-	-	-	-	-
6400 OTHER OPERATING COST	-	-	-	-	-	-	-	-	-
TOTAL EXTRA-CURRICULAR ACTIVITIES:	-	-	-	-	-	-	-	-	-
41 GENERAL ADMINISTRATION:									
6100 PAYROLL	177,270	32,951	18.6%	11,106	6.3%	144,319	177,270	33,646	19.0%
6200 CONTRACTED SERVICES	130,959	1,219,977	931.6%	89,565	68.4%	(1,089,018)	108,078	1,236,344	1143.9%
6300 SUPPLIES	39,646	2,120	5.3%	214	0.5%	37,526	44,646	423	0.9%
6400 OTHER EXPENSE	1,634,286	8,163	0.5%	-	0.0%	1,626,123	1,545,985	26,599	1.7%
6500 DEBT SERVICE FEES	-	-	-	-	-	-	-	-	-
6600 CAPITAL OUTLAY	101,041	16,840	16.7%	-	0.0%	84,201	127,511	32,132	25.2%
TOTAL GENERAL ADMINISTRATION	2,083,202	1,280,051	61.4%	100,885	4.8%	803,151	2,003,490	1,329,143	66.3%
51 MAINTENANCE:									
6100 PAYROLL	-	-	-	-	-	-	-	-	-
6200 CONTRACTED SERVICES	-	-	-	-	-	-	-	-	-
6300 SUPPLIES	3,660	-	0.0%	-	0.0%	3,660	3,660	-	0.0%
6400 OTHER OPERATING COST	42,807	34,417	80.4%	-	0.0%	8,390	37,807	2,402	6.4%
TOTAL EXTRA-CURRICULAR ACTIVITIES:	46,467	34,417	-	-	-	12,050	41,467	2,402	-
61 COMMUNITY SERVICES:									
6100 PAYROLL	-	-	-	-	-	-	-	-	-
6200 CONTRACTED SERVICES	-	-	-	-	-	-	-	-	-
6300 SUPPLIES	-	-	-	-	-	-	-	-	-
6400 OTHER EXPENSE	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-
71 DEBT SERVICE:									
6500 DEBT SERVICE FEES	-	-	-	-	-	-	-	-	-
DEBT SERVICE EXPENDITURES	-	-	-	-	-	12,050	-	-	-
OTHER USES:									
8911 INTERFUND TRANSFERS OUT	-	-	-	-	-	-	-	-	-
TOTAL OTHER USES	-	-	-	-	-	-	-	-	-
TOTAL 6000 EXPENDITURES:	2,129,669	1,314,468	61.7%	100,885	4.7%	815,201	2,480,854	1,330,946	53.6%
NET INCOME (LOSS)	-	(842,965)	-	136,055	-	(3,589)	(3,589)	(917,497)	-
BEGINNING FUND BALANCE:	66,265	254,216	-	-	-	-	189,717	1,112,496	-
ENDING FUND EQUITY BALANCE:	66,265	(588,749)	-	-	-	-	186,128	194,999	-

**IRVING INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUE, EXPENSES AND
CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
09/01/2025-11/30/2025**

	WORKERS COMPENSATION 771	UNEMPLOYMENT 772	SCIENCE REFURBISHMENT 774	PRINTSHOP SERVICE CENTER 775	TOTAL PROPRIETARY FUNDS 700-799
OPERATING REVENUE					
5700 Charges for Services	\$ 322,253	\$ 2,925	\$ -	\$ 32,077	\$ 357,255
5020 Total Operating Revenue	322,253	2,925	-	32,077	357,255
OPERATING EXPENSES					
6100 Payroll Costs	20,399	12,552	-	-	32,951
6200 Professional/Contracted Services	1,212,723	-	-	7,253	1,219,977
6300 Supplies and Materials	2,120	-	-	-	2,120
6400 Claims, Admin, & Other Expenses	35,980	6,600	-	-	42,580
6600 Capital Outlay	-	-	-	16,840	16,840
6030 Total Operating Expenses	1,271,222	19,152	-	24,093	1,314,468
Operating Income (Loss)	(948,970)	(16,227)	-	7,984	(957,213)
NON-OPERATING REVENUE					
5742 Interest Income	25,947	-	-	-	25,947
OTHER SOURCES					
7900 Interfund Transfers In	88,301	-	-	-	88,301
OTHER USES					
8911 Interfund Transfers Out	-	-	-	-	-
CHANGE IN NET ASSETS					
	\$ (834,722)	\$ (16,227)	\$ -	\$ 7,984	\$ (842,965)
Total Net Assets - September 1					
0100 (Beginning)	\$ 1,745,652	\$ 453,940	\$ (797,416)	\$ 104,231	\$ 1,506,408
3000 TOTAL NET ASSETS	\$ 910,930	\$ 437,714	\$ (797,416)	\$ 112,215	\$ 663,442

45

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

	WORKERS COMPENSATION 771	UNEMPLOYMENT 772	SCIENCE REFURBISHMENT 774	PRINTSHOP SERVICE CENTER 775	TOTAL PROPRIETARY FUNDS 700-799
OPERATING REVENUE					
5700 Charges for Services	\$ 326,594	\$ 2,965	\$ -	\$ 54,334	# \$ 383,893
5020 Total Operating Revenue	326,594	2,965	-	54,334	383,893
OPERATING EXPENSES					
6100 Payroll Costs	21,064	12,583	(599)		33,047
6200 Professional/Contracted Services	1,224,270	6,600		5,474	1,236,344
6300 Supplies and Materials	423	-	-	-	423
6400 Claims, Admin, & Other Expenses	29,000	-	-		29,000
6500 Debt Service Fees	-	-	-	-	-
6600 Capital Outlay	-	-	-	32,132	32,132
6030 Total Operating Expenses	1,274,757	19,183	(599)	37,606	1,330,946
Operating Income (Loss)	(948,162)	(16,218)	599	16,728	(947,053)
NON-OPERATING REVENUE					
5742 Interest Income	29,556	-	-	-	29,556
OTHER SOURCES					
7900 Interfund Transfers In	-	-	-	-	-
OTHER USES					
8911 Interfund Transfers Out	-	-	-	-	-
CHANGE IN NET ASSETS					
	\$ (918,606)	\$ (16,218)	\$ 599	\$ 16,728	\$ (917,497)
Total Net Assets - September 1					
0100 (Beginning)	\$ 1,349,052	\$ 614,277	\$ (213,322)	\$ 45,893	\$ 1,795,900
3000 TOTAL NET ASSETS	\$ 430,446	\$ 598,059	\$ (212,724)	\$ 62,621	\$ 878,403

CONSOLIDATED BALANCE SHEET FOR GO 2026 3

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
1111	CASH IN BANK	17,507,472.73	32,369,387.90
1151	IMPREST FUNDS	.00	730.79
1152	IMPREST CAFT/ACCT. OVER/UNDER	.00	-137.15
1153	IMPREST CHANGE FUND	275.00	4,129.45
1170	LEGACY TEXAS MMA	2,952.89	1,256,942.43
1173	AGENCY SECURITIES	.00	8,508,388.41
1175	TEXPOOL	3,910.77	1,196,850.52
1176	TEXSTAR	34,043.03	10,440,563.49
1177	LONE STAR POOL	20,737.80	6,380,550.19
1178	TEXAS CLASS	-21,086,472.93	94,095,786.37
1179	LOGIC	33,505.58	10,002,042.92
1180	LANDING ROCK INVESTORS	35,155.84	11,590,203.89
1222	PROPERTY TAXES - DELQ-PRIOR YE	.00	6,085,466.00
1231	ALLOWANCE FOR UNCOLLECTABLE TA	.00	-2,274,235.00
1241	DUE FROM STATE	.00	1,756,411.00
1251	ACCRUED INTEREST	16,554.16	3,884.12
1262	DUE FROM SPECIAL REVENUE	.00	18,944,100.00
1263	DUE FROM I & S	.00	-21,573.55
1266	DUE FROM INTERNAL SERVICE FUND	.00	770,781.00
1291	RECEIVABLES	.00	-.25
1295	DUE FROM TRISTAR	-13,986.80	6,546.51
1311	INVENTORIES - GENERAL SUPPLIES	-5,920.92	321,790.97
1312	INVENTORIES - SCHOOLDUDE	-6,093.90	498,450.74
1313	POSTAGE	.00	37,658.78
1411	DEFERRED EXPENDITURES	.00	57,420.00
1493	RETURNED CHECKS	.00	10,225.34
1495	PREPAID EXPENSE	.00	37,026.30
	TOTAL ASSETS	-3,457,866.75	202,079,391.17
LIABILITIES			
2110	ACTIVE CARD INTEGRATION PAYABL	63,458.12	12,764.19
2111	ACCOUNTS PAYABLE	1,049,901.44	-708,574.04
2113	TAX REFUNDS/ATTNY'S FEE	-41,001.84	-221,918.92
2114	RETAINAGES	.00	40.00
2161	ACCRUED WAGES PAYABLE	.00	-16,067,438.26
2181	DUE TO STATE	448.77	2,333.94
2192	DUE TO EMPLOYEE GROUPS	.00	-3,510.37
2199	CREDIT CARD SUSPENSION	97,644.91	77,242.42
2311	DEFERRED REVENUE	.00	-3,815,004.71
	TOTAL LIABILITIES	1,170,451.40	-20,724,065.75
FUND BALANCE			
3411	RESERVE FOR INVENTORIES	.00	-623,456.00
3431	RESERVE FOR PREPAID ITEMS	.00	-99,921.00

CONSOLIDATED BALANCE SHEET FOR ; C 2026 3

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
3441	RESERVE FOR OUTSTANDING ENCUMB	.00	392,378.42
3591	OTHER DESIGNATED FUND BALANCE	.00	-39,167,916.45
3610	FUND BALANCE FOR PEIMS	.00	-308.23
3611	FUND BALANCE BEG-OF-YEAR	60.00	-118,071,329.21
3612	BUDGET SURPLUS/DEFICIT	-27,829.73	1,553,387.02
4310	RESERVE FOR ENCUMBRANCES	-538,453.99	-5,945,698.15
4311	RESERVE FOR ENCUMBRANCES	538,453.99	5,945,698.15
5010	ESTIMATED REVENUE - CO	64,269.20	334,472,405.43
5050	REALIZED REVENUE - CO	-25,791,209.41	-109,553,474.33
6010	APPROPRIATED EXPENDITURES - CO	-36,439.47	-336,026,506.45
6050	EXPENDITURES - CO	28,078,564.76	85,770,865.27
	TOTAL FUND BALANCE	2,287,415.35	-181,353,875.53
	TOTAL LIABILITIES + FUND BALANCE	3,457,866.75	-202,077,941.28

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

CONSOLIDATED BALANCE SHEET FOR : G 2026 3

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
1111	CASH IN BANK	596,532.19	-8,918,833.73
1151	IMPREST FUNDS	.00	1,000.00
1153	IMPREST CHANGE FUND	.00	685.00
1178	TEXAS CLASS	110,326.03	32,742,638.35
1241	DUE FROM STATE	-769,106.41	-3,051,282.77
1311	INVENTORIES - GENERAL SUPPLIES	.00	180,126.58
	TOTAL ASSETS	-62,248.19	20,954,333.43
LIABILITIES			
2110	ACTIVE CARD INTEGRATION PAYABL	3,645.97	3,938.37
2111	ACCOUNTS PAYABLE	48,127.69	-24,015.83
	TOTAL LIABILITIES	51,773.66	-20,077.46
FUND BALANCE			
3411	RESERVE FOR INVENTORIES	.00	-269,460.00
3441	RESERVE FOR OUTSTANDING ENCUMB	.00	1,377.40
3451	RESERVE - FOOD SERVICE	.00	-19,773,629.52
3612	BUDGET SURPLUS/DEFICIT	.00	613,455.19
4310	RESERVE FOR ENCUMBRANCES	-157,158.34	-510,702.22
4311	RESERVE FOR ENCUMBRANCES	157,158.34	510,702.22
5010	ESTIMATED REVENUE - CO	.00	25,826,548.00
5050	REALIZED REVENUE - CO	-2,403,966.73	-8,732,883.06
6010	APPROPRIATED EXPENDITURES - CO	.00	-26,440,003.19
6050	EXPENDITURES - CO	2,414,441.26	7,840,339.19
	TOTAL FUND BALANCE	10,474.53	-20,934,255.99
	TOTAL LIABILITIES + FUND BALANCE	62,248.19	-20,954,333.45

49

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

CONSOLIDATED BALANCE SHEET FOR 8 G 2026 3

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
1111	CASH IN BANK	2,578,885.87	18,825,049.83
1177	LONE STAR POOL	3,274.49	1,007,487.00
1178	TEXAS CLASS	2,713.59	805,348.72
1222	PROPERTY TAXES - DELQ-PRIOR YE	.00	1,980,436.00
1231	ALLOWANCE FOR UNCOLLECTABLE TA	.00	-636,139.00
1241	DUE FROM STATE	.00	56,018.00
	TOTAL ASSETS	2,584,873.95	22,038,200.55
LIABILITIES			
2171	DUE TO GENERAL FUND	.00	21,573.55
2311	DEFERRED REVENUE	.00	-1,344,297.00
	TOTAL LIABILITIES	.00	-1,322,723.45
FUND BALANCE			
3480	RESTRICTED - LT DEBT RETIREMEN	.00	-11,321,660.82
3611	FUND BALANCE BEG-OF-YEAR	.00	-4,960,903.47
3612	BUDGET SURPLUS/DEFICIT	.00	-50,000.00
5010	ESTIMATED REVENUE - CO	.00	68,206,325.00
5050	REALIZED REVENUE - CO	-2,584,873.95	-4,432,912.81
6010	APPROPRIATED EXPENDITURES - CO	.00	-68,156,325.00
	TOTAL FUND BALANCE	-2,584,873.95	-20,715,477.10
	TOTAL LIABILITIES + FUND BALANCE	-2,584,873.95	-22,038,200.55

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

CONSENT AGENDA

Tuesday, January 20, 2026

TOPIC

Consider Approval Of Resolution And Order No. 25-26-08 Authorizing January Amendment To The 2025-2026 Budget

PRESENTED BY

FERNANDO NATIVIDAD

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. 25-26-08 increasing the districts total budgeted revenue to \$428,505,278 and increasing total appropriations to \$430,622,835.

RECOMMENDED BOARD MOTION

I move the Board approve Resolution and Order No. 25-26-08

AGENDA SHEET

MEETING DATE

Tuesday, January 20, 2026

RESOLUTION NO.

25-26-08

TOPIC

Consider Approval Of Resolution And Order No. 25-26-08 Authorizing January Amendment To The 2025-2026 Budget

WHEREAS,

The Board Of Trustees Of The Irving Independent School District Heretofore Adopted The District's Budget For The 2025-2026 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

NOW, THEREFORE, BE IT RESOLVED

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

IT IS SO RESOLVED, PASSED, APPROVED AND ENACTED by the Board of Trustees of the Irving Independent School District, Irving, Texas, on: Tuesday, January 20, 2026 at a duly constituted meeting for which notice was timely given.

AD Jenkins, President
Board of Trustees
Irving Independent School District

ATTEST:

APPROVED AS TO FORM ONLY:

Lisa Lobb, Secretary
Board of Trustees
Irving Independent School District

Wesley Nute
Chief Legal Counsel
Irving Independent School District

AGENDA SHEET

Meeting Date: 01/20/2026

Resolution/Order No.: 25-26-08

Topic: A Resolution of the Board of Trustees of the Irving Independent School District Adopting an Order Approving Amendment to the 2025-2026 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 2025-2026 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 2025-2026 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 2025-2026 fiscal year, as amended, as filed and submitted to the District's Board of Trustees and described in Exhibit "A" hereto, containing estimates of resources and revenues for the year from all of the various sources, and the projects, operations, activities, and purchases proposed to be undertaken during the remainder of the year, together with estimated costs thereof, and estimates amounts of all other proposed expenditures, are hereby approved and adopted.

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

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

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

IT IS SO RESOLVED.

PASSED, APPROVED AND ENACTED by the Board of Trustees of the Irving Independent School District, Irving, Texas, on 1/20/2026, at a duly constituted meeting for which notice was timely given.

President
Board of Trustees
Irving Independent School District

ATTEST:

APPROVED AS TO FORM ONLY:

Secretary
Board of Trustees
Irving Independent School District

Chief Legal Counsel
Irving Independent School District

Date: January 20, 2025

To: Fernando Natividad, Chief Financial Officer

From: Mahdia Lalee, Director of Business Operations

Subject: January Amendment to the 2025-2026 Budget

General Operating Fund

Total budgeted revenue to increase by \$64,269 dollars and total budgeted appropriations and other uses increase by \$36,439 which is summarized as follows:

Revenue:

➤ Increase to campus activity funds		
5755 – Activity Fund Receipt	64,269	
		<hr/> <hr/>
		\$ 64,269

Appropriations:

➤ Increases (decreases) to campus activity funds (from campus fund balance) to reflect increase in fund balance:		
Function 11 – Instruction	(22,508)	
Function 12 – Library	1,883	
Function 13 – Staff Development	(1,000)	
Function 23 – School Administration	1,939	
Function 36 – Extra-Curricular Activities	55,925	
Function 61 – Community Services	200	36,439
➤ Increases (decreases) to budget for other transfers:		
Function 00 – Indirect Cost	88,301	
Function 11 – Instruction	(214,438)	
Function 12 – Library	(57,207)	
Function 13 – Staff Development	(20,770)	
Function 21 – Instructional Administration	(362,094)	
Function 23 – School Administration	(192,646)	
Function 31 – Guidance and Counseling	22,984	
Function 36 – Extra-Curricular Activities	19,119	
Function 41 – General Administration	228,896	
Function 51 – Maintenance and Operation	468,808	
Function 52 – Security and Monitoring Services	(30,000)	
Function 53 – Data Processing Services	(6,341)	
Function 61 – Community Services	55,388	
		<hr/> <hr/>
		\$ 36,439

Food Service and Debt Service Fund

There are no proposed budget changes to the Food Service nor Debt Service Fund.

January Amendments to the 2025-2026 Budget

Increasing revenue to	\$428,505,278
Increasing appropriations to	\$430,622,835

	Approved Amended Budget	Proposed Amendments	Amended Budget
Revenue:			
General Operating Fund	\$334,408,136	64,269	\$334,472,405
Food Service Fund	25,826,548	-	\$25,826,548
Debt Service Fund	68,206,325	-	\$68,206,325
	<u>\$428,441,009</u>	<u>64,269</u>	<u>\$428,505,278</u>
Appropriations:			
General Operating Fund	335,990,067	36,439	\$336,026,506
Food Service Fund	26,440,003	-	26,440,003
Debt Service Fund	68,156,325	-	68,156,325
	<u>\$430,586,395</u>	<u>36,439</u>	<u>\$430,622,835</u>
Net Decrease to General Operating Fund Balance		<u>27,830</u>	
Net Decrease to Food Service Fund Balance		<u>-</u>	
Net Decrease to Debt Service Fund Balance		<u>-</u>	

**IRVING INDEPENDENT SCHOOL DISTRICT
OFFICIAL DISTRICT BUDGET
GENERAL OPERATING FUND
JANUARY 2026 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>
REVENUE:					
LOCAL RESOURCES:					
5711 TAXES CURRENT YEAR	156,071,373	-	156,071,373	-	156,071,373
5712 DELINQUENT TAXES	231,565	-	231,565	-	231,565
5719 OTHER TAX RELATED REVENUE	452,677	-	452,677	-	452,677
TOTAL TAXES	<u>156,755,615</u>	<u>-</u>	<u>156,755,615</u>	<u>-</u>	<u>156,755,615</u>
OTHER LOCAL REVENUE:					
5735 SUMMER SCHOOL	-	-	-	-	-
5738 PARKING FEES	4,500	-	4,500	-	4,500
5739 OTHER TUITION AND FEES	100,000	-	100,000	-	100,000
5742 INVESTMENT EARNINGS	250,000	-	250,000	-	250,000
5743 RENTAL OF FACILITIES	50,000	-	50,000	-	50,000
5744 GIFTS AND BEQUESTS	70,000	-	70,000	-	70,000
5745 NET INSURANCE RECOVERY	6,000	-	6,000	-	6,000
5746 TIF TAXES COLLECTED	-	-	-	-	-
5749 MISCELLANEOUS	200,000	-	200,000	-	200,000
5752 ATHLETIC	-	-	-	-	-
5755 ACTIVITY FUND RECEIPTS	1,000,000	66,862	1,066,862	64,269	1,131,131
5766 CONCURRENT ENROLLMENT	25,000	-	25,000	-	25,000
5767 IRVING SCHOOL FOUNDATION	-	15,409	15,409	-	15,409
5769 REVENUE FROM INTERMEDIATE	44,500	-	44,500	-	44,500
TOTAL OTHER LOCAL RESOURCES	<u>1,750,000</u>	<u>82,271</u>	<u>1,832,271</u>	<u>64,269</u>	<u>1,896,540</u>
TOTAL LOCAL RESOURCES	<u>158,505,615</u>	<u>82,271</u>	<u>158,587,886</u>	<u>64,269</u>	<u>158,652,155</u>
STATE RESOURCES:					
5811 PER CAPITA	-	-	-	-	-
5812 FOUNDATION ENTITLEMENTS	162,751,250	-	162,751,250	-	162,751,250
5819 FOUNDATION SUMMER SCHOOL	-	-	-	-	-
5829 TEA/NON-FOUNDATION REVENUE	-	-	-	-	-
5831 STATE T.R.S. ON BEHALF	11,000,000	-	11,000,000	-	11,000,000
TOTAL STATE RESOURCES	<u>173,751,250</u>	<u>-</u>	<u>173,751,250</u>	<u>-</u>	<u>173,751,250</u>
FEDERAL RESOURCES:					
5929 FEDERAL REVENUE - INDIRECT COST	300,000	-	300,000	-	300,000
5931 SHARS REIMBURSEMENT	1,519,000	-	1,519,000	-	1,519,000
5946 BABS SUBSIDY	-	-	-	-	-
5949 R.O.T.C. REIMBURSEMENT	250,000	-	250,000	-	250,000
TOTAL FEDERAL RESOURCES	<u>2,069,000</u>	<u>-</u>	<u>2,069,000</u>	<u>-</u>	<u>2,069,000</u>
TOTAL REVENUES	<u>334,325,865</u>	<u>82,271</u>	<u>334,408,136</u>	<u>64,269</u>	<u>334,472,405</u>
OTHER SOURCES					
7912 SALE OF FIXED ASSETS	-	-	-	-	-
7915 INTERFUND TRANSFERS IN	-	-	-	-	-
TOTAL OTHER SOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE AND OTHER SOURCES	<u>334,325,865</u>	<u>82,271</u>	<u>334,408,136</u>	<u>64,269</u>	<u>334,472,405</u>

IRVING INDEPENDENT SCHOOL DISTRICT
OFFICIAL DISTRICT BUDGET
GENERAL OPERATING FUND
JANUARY 2026 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>
EXPENDITURES:					
00 Indirect Costs	-	-	-	-	-
11 Instruction	204,661,330	962,724	205,624,054	(236,946)	205,387,108
12 Library	3,444,302	44,032	3,488,334	(55,324)	3,433,009
13 Staff Development	4,491,688	(98,059)	4,393,629	(21,770)	4,371,859
21 Instructional Administration	7,089,982	1,255,100	8,345,082	(362,094)	7,982,988
23 School Administration	19,878,807	416,481	20,295,288	(190,707)	20,104,581
31 Counseling Services	16,251,799	1,084,009	17,335,808	22,984	17,358,791
32 Attendance Services	403,668	-	403,668	-	403,668
33 Health Services	3,590,278	6,080	3,596,358	-	3,596,358
34 Pupil Transportation	12,647,031	(190,446)	12,456,585	-	12,456,585
35 Food Services	797,929	-	797,929	-	797,929
36 Extra-Curricular Activities	6,822,974	342,479	7,165,453	75,045	7,240,498
41 General Administration	13,851,860	(1,739,324)	12,112,536	228,896	12,341,432
51 Maintenance	25,951,381	1,713,167	27,664,548	449,078	28,113,627
52 Security	5,393,286	(286,626)	5,106,660	(30,000)	5,076,660
53 Data Processing	4,979,592	(109,142)	4,870,450	(6,341)	4,864,109
61 Community Services	3,065,904	(1,784,083)	1,281,821	55,588	1,337,409
71 Debt Service	-	-	-	-	-
81 Facilities	-	79,624	79,624	19,729	99,353
95 Payments to JJAEP	-	-	190,000	-	190,000
97 Payments to Tax Increment Funds	190,000	-	-	-	-
99 Intergovernmental Charges	782,242	-	782,242	-	782,242
TOTAL EXPENDITURES	<u>334,294,053</u>	<u>1,696,014</u>	<u>335,990,067</u>	<u>(51,862)</u>	<u>335,938,205</u>
OTHER USES					
8911 Interfund Transfers Out	-	-	-	88,301	88,301
TOTAL EXPENDITURES AND OTHER USES	<u>334,294,053</u>	<u>1,696,014</u>	<u>335,990,067</u>	<u>36,439</u>	<u>336,026,506</u>
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	31,812	1,778,285	(1,581,931)	27,830	(1,554,101)
EST. BEGINNING FUND BALANCE	<u>80,676,152</u>	-	<u>80,676,152</u>	-	<u>80,676,152</u>
ENDING FUND BALANCE	<u>80,707,964</u>	<u>1,778,285</u>	<u>79,094,221</u>	-	<u>79,122,051</u>

IRVING INDEPENDENT SCHOOL DISTRICT
OFFICIAL DISTRICT BUDGET
FOOD SERVICE
JANUARY 2026 BUDGET AMENDMENT

	ORIGINAL BUDGET	APPROVED AMENDMENTS	APPROVED AMENDED BUDGET	PROPOSED AMENDMENTS	NEW AMENDED BUDGET
REVENUE:					
LOCAL RESOURCES:					
5742 INVESTMENT EARNINGS	80,000	-	80,000	-	80,000
5751 FOOD SERVICES	625,000	-	625,000	-	625,000
5755 ACTIVITY FUND RECEIPTS	-	-	-	-	-
TOTAL LOCAL RESOURCES	705,000	-	705,000	-	705,000
STATE RESOURCES:					
5829 STATE MATCH - FOOD SERVICE	120,000	-	120,000	-	120,000
TOTAL STATE RESOURCES	120,000	-	120,000	-	120,000
FEDERAL RESOURCES:					
5921 SCHOOL BREAKFAST PROGRAM	6,097,851	-	6,097,851	-	6,097,851
5922 NATIONAL SCHOOL LUNCH PROGRAM	17,203,697	-	17,203,697	-	17,203,697
5923 USDA DONATED COMMODITIES	1,500,000	-	1,500,000	-	1,500,000
5939 SUMMER FEEDING PROGRAM	200,000	-	200,000	-	200,000
TOTAL FEDERAL RESOURCES	25,001,548	-	25,001,548	-	25,001,548
TOTAL REVENUE AND OTHER SOURCES	25,826,548	-	25,826,548	-	25,826,548
EXPENDITURES:					
35 Food Services	25,394,093	772,764	26,166,857	-	26,166,857
36 Extra-Curricular Activities	-	-	-	-	-
51 Maintenance & Operations	257,493	15,653	273,146	-	273,146
81 Facilities	-	-	-	-	-
TOTAL EXPENDITURES	25,651,586	788,417	26,440,003	-	26,440,003
OTHER USES					
8911 Interfund Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	25,651,586	788,417	26,440,003	-	26,440,003
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	174,962	(788,417)	(613,455)		(613,455)
EST. BEGINNING FUND BALANCE	7,881,753	-	7,881,753	-	7,881,753
ENDING FUND BALANCE	8,056,715	(788,417)	7,268,298	-	7,268,298

IRVING INDEPENDENT SCHOOL DISTRICT
OFFICIAL DISTRICT BUDGET
DEBT SERVICE
JANUARY 2026 BUDGET AMENDMENT

	ORIGINAL BUDGET	APPROVED AMENDMENTS	APPROVED AMENDED BUDGET	PROPOSED AMENDMENTS	NEW AMENDED BUDGET
REVENUE:					
LOCAL RESOURCES:					
5711 TAXES CURRENT YEAR	64,969,192	-	64,969,192	-	64,969,192
5712 DELINQUENT TAXES	100,000	-	100,000	-	100,000
5719 OTHER TAX RELATED REVENUE	-	-	-	-	-
TOTAL TAXES	65,069,192	-	65,069,192	-	65,069,192
OTHER LOCAL REVENUE:					
5742 INVESTMENT EARNINGS	300,000	-	300,000	-	300,000
5799 ISD-TNT ADJUSTMENT	-	-	-	-	-
TOTAL OTHER LOCAL SOURCES	300,000	-	300,000	-	300,000
TOTAL LOCAL RESOURCES	65,369,192	-	65,369,192	-	65,369,192
STATE RESOURCES:					
5829 TEA/NON-FOUNDATION REVENUE	2,837,133	-	2,837,133	-	2,837,133
TOTAL STATE RESOURCES	2,837,133	-	2,837,133	-	2,837,133
TOTAL REVENUES	<u>68,206,325</u>	<u>-</u>	<u>68,206,325</u>	<u>-</u>	<u>68,206,325</u>
OTHER SOURCES :					
7911 SALE OF BONDS	-	-	-	-	-
7915 INTERFUND TRANSFERS IN	-	-	-	-	-
7916 PREMIUM (DISCOUNT) BONDS PAYABLE	-	-	-	-	-
TOTAL OTHER SOURCES	-	-	-	-	-
TOTAL REVENUE AND OTHER SOURCES	<u>68,206,325</u>	<u>-</u>	<u>68,206,325</u>	<u>-</u>	<u>68,206,325</u>
EXPENDITURES:					
71 DEBT SERVICE	68,156,325	-	68,156,325	-	68,156,325
TOTAL EXPENDITURES	<u>68,156,325</u>	<u>-</u>	<u>68,156,325</u>	<u>-</u>	<u>68,156,325</u>
OTHER USES :					
8949 REFUNDING BONDS	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	<u>68,156,325</u>	<u>-</u>	<u>68,156,325</u>	<u>-</u>	<u>68,156,325</u>
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	50,000	-	50,000	-	50,000
EST. BEGINNING FUND BALANCE	<u>9,468,431</u>	<u>-</u>	<u>9,468,431</u>	<u>-</u>	<u>9,468,431</u>
ENDING FUND BALANCE	<u>9,518,431</u>	<u>-</u>	<u>9,518,431</u>	<u>-</u>	<u>9,518,431</u>



CONSENT AGENDA ITEM

Tuesday, January 20, 2026

TOPIC

Consider Approval Of The Supplements To The Irving ISD Tax Rolls

PRESENTED BY

FERNANDO NATIVIDAD

BACKGROUND

The Board approved the tax roll on August 18, 2025. Supplements to the tax rolls are prepared monthly by the Dallas Central Appraisal District.

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.

AGENDA SHEET

MEETING DATE

Tuesday, January 20, 2026

TOPIC

Consider Approval Of The Supplements To The Irving ISD Tax Rolls

MEMO

Date: January 20, 2026

To: Fernando Natividad, Chief Financial Officer

From: Cher Elzy, Executive Director of Tax Compliance

Subject: December Supplement Reports

Attached for your consideration are the December Supplement Reports.

Thank you.



DALLAS CENTRAL APPRAISAL DISTRICT

SUPPLEMENT 12-2025

As of December 03, 2025

**State of Texas
County of Dallas**

Property Tax Code, Section 25.25

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

IRVING ISD

Tax Year	Amount of
2025	78,615,573
2024	40,492,457-
2023	6,111,433-

Date : December 11, 2025

**Shane Docherty
Executive Director/Chief Appraiser**

2025 SUPPLEMENT NO. 05

	Real Property Additions		Personal Property Additions
\$	100,745,000		\$ 22,370
	Total Additions	Supplemental Change Report	Net Changes of Changes
\$	100,767,370	\$ (22,151,797)	\$ 78,615,573

Summary of Supplemental Change Report
#1 through #5

Value	Reason
\$ (66,242,101)	Exemptions and Value Changes
\$ 846,905,247	Total Additions
\$ 780,663,146	Net Total

2024 SUPPLEMENT NO. 17

Real Property Additions	\$ 0	Personal Property Additions	\$ 0
Total Additions	\$ 0	Supplemental Change Report	\$ (40,492,457)
		Net Changes of Changes	\$ (40,492,457)

Summary of Supplemental Change Report
#1 through #17

Value	Reason
\$ (562,977,106)	Exemptions and Value Changes
\$ 320,983,924	Total Additions
\$ (241,993,182)	Net Total

2023 SUPPLEMENT NO. 29

Real Property Additions	\$ 0		Personal Property Additions	\$ 0
Total Additions	\$ 0	Supplemental Change Report		Net Changes of Changes
		\$ (6,111,433)		\$ (6,111,433)

Summary of Supplemental Change Report
#1 through #29

Value	Reason
\$ (886,657,027)	Exemptions and Value Changes
\$ 651,161,970	Total Additions
\$ (235,495,057)	Net Total

RECAP FOR DECEMBER SUPPLEMENT

2025 SUPPLEMENT NO. 05	\$	78,615,573
2024 SUPPLEMENT NO. 17	\$	(40,492,457)
2023 SUPPLEMENT NO. 29	\$	(6,111,433)

FY 2025-2026

COMPARISON OF BUDGET TO ACTUAL TAX ROLL

	ORIGINAL BUDGET	CERTIFIED TAX ROLL	ROLLS 1 - 5	ADJUSTED TAX ROLL
NET TAXABLE VALUE	\$ 22,909,175,210	\$ 22,307,229,200	780,663,146	\$ 23,087,892,346
M & O LEVY (0.7179)	\$ 164,464,969	\$ 160,143,598	5,604,381	\$ 165,747,979
I & S LEVY (.2980)	\$ 68,269,342	\$ 66,475,543	2,326,376	\$ 68,801,919
TOTAL LEVY (1.0159)	\$ 232,734,311	\$ 226,619,141	7,930,757	\$ 234,549,898

2025 SUPPLEMENT	TAXABLE VALUE
SUPPLEMENT NO. 1	56,373,457
SUPPLEMENT NO. 2	182,289,549
SUPPLEMENT NO. 3	321,451,045
SUPPLEMENT NO. 4	141,933,522
SUPPLEMENT NO. 5	78,615,573

TOTAL **780,663,146**

* LEVY REFLECTS FROZEN LOSS FROM OVER 65 & DISABILITY ACCOUNTS

2024 SUPPLEMENTAL BUDGET	-150,000,000
NET GAIN (LOSS) TO TAX	<u>930,663,146</u>

LEVY GAIN (LOSS) M & O	6,681,231
LEVY GAIN (LOSS) I & S	2,773,376
TOTAL LEVY GAIN (LOSS) DUE TO SUPPLEMENTS	<u>9,454,607</u>

**FY 2024-2025
COMPARISON OF BUDGET TO ACTUAL TAX ROLL**

	ORIGINAL BUDGET	CERTIFIED TAX ROLL	ROLLS 1 - 17	ADJUSTED TAX ROLL
NET TAXABLE VALUE	\$ 22,786,745,294	\$ 22,546,567,363	-241,993,182	\$ 22,304,574,181
M & O LEVY (0.7179)	\$ 163,571,686	\$ 161,861,807	-1,737,269	\$ 160,124,538
I & S LEVY (.2980)	\$ 67,898,541	\$ 67,188,771	-721,140	\$ 66,467,631
TOTAL LEVY (1.0159)	\$ 231,470,227	\$ 229,050,578	-2,458,409	\$ 226,592,169

2024 SUPPLEMENT	TAXABLE VALUE
SUPPLEMENT NO. 1	64,188,385
SUPPLEMENT NO. 2	140,103,307
SUPPLEMENT NO. 3	91,131,986
SUPPLEMENT NO. 4	-34,682,584
SUPPLEMENT NO. 5	-9,520,752
SUPPLEMENT NO. 6	-5,510,626
SUPPLEMENT NO. 7	-19,382,069
SUPPLEMENT NO. 8	-48,019,555
SUPPLEMENT NO. 9	-39,511,608
SUPPLEMENT NO. 10	-46,474,077
SUPPLEMENT NO. 11	-35,940,857
SUPPLEMENT NO. 12	-69,884,528
SUPPLEMENT NO. 13	-61,264,667
SUPPLEMENT NO. 14	-72,406,364
SUPPLEMENT NO. 15	-28,144,763
SUPPLEMENT NO. 16	-26,181,953
SUPPLEMENT NO. 17	-40,492,457

TOTAL align="right">**-241,993,182**

* LEVY REFLECTS FROZEN LOSS FROM OVER 65 & DISABILITY ACCOUNTS

2024 SUPPLEMENTAL BUDGET	-150,000,000
NET GAIN (LOSS) TO TAX	<u>(91,993,182)</u>

LEVY GAIN (LOSS) M & O	-660,419
LEVY GAIN (LOSS) I & S	-274,140
TOTAL LEVY GAIN (LOSS) DUE TO SUPPLEMENTS	<u>-934,559</u>

FY 2023-2024

COMPARISON OF BUDGET TO ACTUAL TAX ROLL

	ORIGINAL BUDGET	CERTIFIED TAX ROLL	ROLLS 1 - 29	ADJUSTED TAX ROLL
NET TAXABLE VALUE	\$ 21,868,208,126	\$ 20,003,908,010	-235,495,057	\$ 19,768,412,953
M & O LEVY (0.7279)	\$ 159,178,687	\$ 145,608,446	-1,714,190	\$ 143,894,256
I & S LEVY (.3002)	\$ 65,648,361	\$ 60,051,732	-706,956	\$ 59,344,776
TOTAL LEVY (1.0281)	\$ 224,827,048	\$ 205,660,178	-2,421,146	\$ 203,239,032

2023 SUPPLEMENT	TAXABLE VALUE
SUPPLEMENT NO. 1	351,864,836
SUPPLEMENT NO. 2	170,903,554
SUPPLEMENT NO. 3	45,606,938
SUPPLEMENT NO. 4	21,837,256
SUPPLEMENT NO. 5	-2,980,619
SUPPLEMENT NO. 6	-26,392,915
SUPPLEMENT NO. 7	-34,099,505
SUPPLEMENT NO. 8	-37,246,168
SUPPLEMENT NO. 9	-9,786,752
SUPPLEMENT NO. 10	-79,254,207
SUPPLEMENT NO. 11	-14,187,846
SUPPLEMENT NO. 12	-57,745,061
SUPPLEMENT NO. 13	-48,504,743
SUPPLEMENT NO. 14	-56,317,203
SUPPLEMENT NO. 15	-48,555,193
SUPPLEMENT NO. 16	-73,731,757
SUPPLEMENT NO. 17	-84,155,250
SUPPLEMENT NO. 18	-94,815,398
SUPPLEMENT NO. 19	-32,343,699
SUPPLEMENT NO. 20	-27,659,360
SUPPLEMENT NO. 21	-35,245,159
SUPPLEMENT NO. 22	-30,896,030
SUPPLEMENT NO. 23	-2,832,990
SUPPLEMENT NO. 24	-10,931,337
SUPPLEMENT NO. 25	-5,687,894
SUPPLEMENT NO. 26	-2,040,163
SUPPLEMENT NO. 27	-1,908,358
SUPPLEMENT NO. 28	-2,278,601
SUPPLEMENT NO. 29	-6,111,433

TOTAL align="right">**-235,495,057**

* LEVY REFLECTS FROZEN LOSS FROM OVER 65 & DISABILITY ACCOUNTS

2023 SUPPLEMENTAL BUDGET	-150,000,000
NET GAIN (LOSS) TO TAX	<u>(85,495,057)</u>
LEVY GAIN (LOSS) M & O	-622,319
LEVY GAIN (LOSS) I & S	-256,656
TOTAL LEVY GAIN (LOSS) DUE TO SUPPLEMENTS	<u>-878,975</u>

2025 ACTIVE LAWSUITS

OWNERS NAME	DCAD VALUE	TYPE OF PROPERTY
1000 EAST AIRPORT FREEWAY LLC	\$ 4,500,000	REAL
1000 EAST AIRPORT FREEWAY LLC	\$ 504,590	REAL
1000 EAST AIRPORT FREEWAY LLC	\$ 14,500,000	REAL
1111 TDS APARTMENTS LLC	\$ 33,000,000	REAL
1500 E AIRPORT FREEWAY LLC	\$ 10,500,000	REAL
161 AIRPORT CORPORATE LLC	\$ 10,006,000	REAL
168 REALTY GROUP III LLC	\$ 7,523,950	REAL
168 REALTY GROUP III LLC	\$ 9,375,990	REAL
2010 KINWEST LLC	\$ 5,500,000	REAL
2111 WEST WALNUT HILL LLC	\$ 6,200,000	REAL
2200 WEST ROCHELL LLC	\$ 8,700,000	REAL
2200 WEST ROCHELL LLC	\$ 9,300,000	REAL
250 290 B&C LLC	\$ 20,300,000	REAL
250 290 B&C LLC	\$ 36,150,000	REAL
250 290 B&C LLC	\$ 18,050,000	REAL
2700 TRINITY SPE LLC	\$ 12,750,000	REAL
2820 2830 MERRELL RD OWNER LP	\$ 13,000,000	REAL
2929 PARK GROVE VNTRE LTD	\$ 8,750,000	REAL
2929 PARK GROVE VNTRE LTD	\$ 24,766,400	REAL
2929 PARK GROVE VNTRE LTD	\$ 1,733,600	REAL
3429 WEST ROCHELLE LLC	\$ 23,793,950	REAL
3515 NORTH STORY IBAN LLC &	\$ 26,300,000	REAL
3800 PORTLAND LLC &	\$ 28,764,000	REAL
4310 LEMMON AVE LLC	\$ 4,325,900	REAL
4310 LEMMON AVE LLC	\$ 990,000	REAL
4310 LEMMON AVE LLC	\$ 1,633,910	REAL
4310 LEMMON AVE LLC	\$ 1,263,680	REAL
4310 LEMMON AVE LLC	\$ 1,890,020	REAL
4409 MONTROSE LTD	\$ 34,129,450	REAL
4600 W AIRPORT FREEWAY LLC	\$ 26,500,000	REAL
4905 COURTSIDE LLC	\$ 6,681,420	REAL
500 EJC OFFICE OWNER LLC	\$ 26,500,000	REAL
600 LAS COLINAS OWNER LLC	\$ 62,000,000	REAL
7929 BROOKRIVER SUB LLC	\$ 10,150,890	REAL
850 LAKE CAROLYN PARKWAY	\$ 65,500,000	REAL

89 H A S HOTEL CORP	\$	1,585,000	REAL
AGAS VENTURES LLC	\$	226,790	REAL
AGAS VENTURES LLC	\$	247,000	REAL
AGAS VENTURES LLC	\$	234,350	REAL
AGAS VENTURES LLC	\$	233,000	REAL
AGAS VENTURES LLC	\$	236,720	REAL
AGAS VENTURES LLC	\$	304,950	REAL
AGAS VENTURES LLC	\$	270,000	REAL
AGAS VENTURES LLC	\$	287,680	REAL
AGAS VENTURES LLC	\$	245,040	REAL
AGAS VENTURES LLC	\$	214,330	REAL
AGAS VENTURES LLC	\$	237,220	REAL
AGAS VENTURES LLC	\$	218,640	REAL
AGAS VENTURES LLC	\$	280,000	REAL
AGAS VENTURES LLC	\$	218,750	REAL
AGAS VENTURES LLC	\$	221,880	REAL
AGAS VENTURES LLC	\$	267,870	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$	56,204,700	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$	57,569,970	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$	8,339,530	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$	99,885,800	REAL
AHMAD SYED N &	\$	1,602,460	REAL
ALBERTSONS LLC	\$	5,771,810	REAL
ALBERTSONS LLC	\$	3,054,210	REAL
ALC APARTMENTS LLC	\$	60,504,060	REAL
ALESIO GARDEN &	\$	150,857,640	REAL
ALIBHAI FATIMA	\$	213,800	REAL
ALIBHAI FATIMA	\$	214,020	REAL
ALIBHAI FATIMA	\$	214,900	REAL
ALIBHAI FATIMA	\$	214,900	REAL
ALIBHAI FATIMA	\$	176,190	REAL
ALIBHAI FATIMA	\$	213,800	REAL
ALIBHAI FATIMA	\$	360,000	REAL
ALIBHAI FATIMA	\$	411,910	REAL
ALIBHAI FATIMA	\$	364,690	REAL
ALIBHAI FATIMA	\$	369,360	REAL
ALPINE CENTURY CENTER LP	\$	9,215,000	REAL
APO IRVING LLC	\$	9,000,000	REAL
AREIT BLVD DALLAS LLC	\$	1,863,280	REAL
AUTOZONE TEXAS LP	\$	595,230	REAL
AUTOZONE TEXAS LP	\$	849,040	REAL
AVALON VILLAS DE LLC	\$	34,250,000	REAL
BCM ATLANTIC LAKESHORE LOFTS	\$	76,000,000	REAL
BELTLINE VILLAGE PARTNERS	\$	9,275,000	REAL

BIO WORLD MERCHANDISING INC	\$	16,175,290	PERSONAL
BMGREI ESTERS LLC	\$	14,625,000	REAL
BMGREI ESTERS LLC	\$	37,375,000	REAL
BMGREI METKER LLC	\$	10,750,000	REAL
BOXER F2 LP	\$	5,325,080	REAL
BP HOTEL GROUP LLC	\$	11,900,000	REAL
BROWN COLINAS POINTE LLC	\$	22,272,000	REAL
CAGNEY BRENDA KAY & THOMAS	\$	1,918,660	REAL
CANAL CENTRE INVESTORS LLC	\$	30,000,000	REAL
CANTEX PIONEER LLC	\$	16,284,360	REAL
CARMAX AUTO SUPERSTORES	\$	1,666,220	REAL
CARMAX AUTO SUPERSTORES	\$	13,127,880	REAL
CAROLYN PROPERTY OWNER LP	\$	67,850,000	REAL
CASH HOUSE BUYERS USA LLC	\$	241,560	REAL
CASTLE CROWN PROPERTIES	\$	7,519,190	REAL
CAVADIAN PROPERTIES LLC	\$	250,020	REAL
CAVADIAN PROPERTIES LLC	\$	390,000	REAL
CAVADIAN PROPERTIES LLC	\$	175,000	REAL
CHALET APARTMENTS LLC	\$	32,350,000	REAL
CHICK FIL A INC	\$	1,333,640	REAL
CHICK FIL A INC	\$	3,559,960	REAL
CLAY COOLEY REAL ESTATE	\$	9,250,000	REAL
CLAY COOLEY REAL ESTATE	\$	9,973,920	REAL
CLAY COOLEY REAL ESTATE	\$	14,900,000	REAL
CLIFFORD DRIVE TX LLC	\$	9,048,120	REAL
CNC SPC LP	\$	18,918,170	REAL
CNC SPC LP	\$	9,581,830	REAL
COLONY MUTLIFAMILY 3321 LLC THE	\$	8,148,580	REAL
COLONY MUTLIFAMILY 3321 LLC THE	\$	5,751,940	REAL
COLONY MUTLIFAMILY 3321 LLC THE	\$	1,917,310	REAL
COLONY MUTLIFAMILY 3321 LLC THE	\$	5,632,100	REAL
COLUMBIA PROPERTIES	\$	60,406,560	REAL
CORSAIR IRVING OWNER LLC	\$	30,000,000	REAL
COTTONWOOD LAND PROPERTIES LLC	\$	10,100,000	REAL
CP 511 BUILDING LLC	\$	23,303,770	REAL
CPA 8 & CPA 9	\$	403,470	REAL
CPA 8 & CPA 9	\$	3,203,080	REAL
CPA 8 & CPA 9	\$	18,393,450	REAL
CREEKWOOD APTS LLC	\$	31,000,000	REAL
CRESTVIEW STONEHILL LLC	\$	34,000,000	REAL
CROSSING ON WALNUT APTS LLC	\$	20,250,000	REAL
CROSSINGSATIRVING RUBY	\$	18,850,000	REAL
CROWN ENTERPRISES INC	\$	6,000,000	REAL
DALLAS ATLANTA INFILL LL LLC	\$	14,827,140	REAL

DALLAS METRO APARTMENTS LLC	\$	6,151,650	REAL
DELUJO EL MOROCCO LLC	\$	15,769,040	REAL
DEVA CORPORATION	\$	6,100,000	REAL
DFW TOWER VILLAGE LP	\$	14,000,000	REAL
DFW TOWER VILLAGE LP	\$	21,175,000	REAL
DHILLON INVESTORS LLC	\$	2,650,000	REAL
DILLARDS TEXAS CENTRAL LLC	\$	2,039,360	PERSONAL
DK CREST OWNER LLC	\$	68,000,000	REAL
DLC HOTEL OWNER LLC	\$	950,610	REAL
DLC HOTEL OWNER LLC	\$	79,657,460	REAL
DP OAKS LLC &	\$	30,000	REAL
DP OAKS LLC &	\$	187,680	REAL
DP OAKS LLC &	\$	148,510	REAL
DP OAKS LLC &	\$	153,680	REAL
DP OAKS LLC &	\$	153,680	REAL
DP OAKS LLC &	\$	187,680	REAL
DP OAKS LLC &	\$	119,000	REAL
DP OAKS LLC &	\$	167,010	REAL
DP OAKS LLC &	\$	167,010	REAL
DP OAKS LLC &	\$	167,010	REAL
DP OAKS LLC &	\$	167,010	REAL
DP OAKS LLC &	\$	167,010	REAL
DP OAKS LLC &	\$	167,010	REAL
DP OAKS LLC &	\$	167,010	REAL
DP OAKS LLC &	\$	167,010	REAL
DP OAKS LLC &	\$	119,000	REAL
DP OAKS LLC &	\$	163,610	REAL
DP OAKS LLC &	\$	163,610	REAL
DP OAKS LLC &	\$	148,510	REAL
DP OAKS LLC &	\$	187,680	REAL
DP OAKS LLC &	\$	148,510	REAL
DP OAKS LLC &	\$	126,340	REAL
DP OAKS LLC &	\$	126,340	REAL
DP OAKS LLC &	\$	148,510	REAL
DP OAKS LLC &	\$	187,680	REAL
DP OAKS LLC &	\$	148,510	REAL
DP OAKS LLC &	\$	148,510	REAL
DP OAKS LLC &	\$	163,610	REAL
DP OAKS LLC &	\$	163,610	REAL
DP OAKS LLC &	\$	148,510	REAL
DP OAKS LLC &	\$	148,510	REAL
DP OAKS LLC &	\$	187,680	REAL
DP OAKS LLC &	\$	148,510	REAL
DP OAKS LLC &	\$	126,340	REAL

DP OAKS LLC &	\$	126,340	REAL
DP OAKS LLC &	\$	148,510	REAL
DP OAKS LLC &	\$	148,510	REAL
DP OAKS LLC &	\$	187,680	REAL
DP OAKS LLC &	\$	148,510	REAL
DP OAKS LLC &	\$	126,340	REAL
DP OAKS LLC &	\$	163,610	REAL
DP OAKS LLC &	\$	163,610	REAL
DP OAKS LLC &	\$	148,510	REAL
DP OAKS LLC &	\$	148,510	REAL
DP OAKS LLC &	\$	187,680	REAL
DP OAKS LLC &	\$	148,510	REAL
DP OAKS LLC &	\$	126,340	REAL
DP OAKS LLC &	\$	126,340	REAL
DP OAKS LLC &	\$	148,510	REAL
DP OAKS LLC &	\$	187,680	REAL
DP OAKS LLC &	\$	148,510	REAL
DP OAKS LLC &	\$	163,610	REAL
DP OAKS LLC &	\$	163,610	REAL
DP OAKS LLC &	\$	148,510	REAL
DP OAKS LLC &	\$	148,510	REAL
DP OAKS LLC &	\$	187,680	REAL
DP OAKS LLC &	\$	148,510	REAL
DP OAKS LLC &	\$	148,510	REAL
DP OAKS LLC &	\$	126,340	REAL
DP OAKS LLC &	\$	104,700	REAL
DP OAKS LLC &	\$	167,010	REAL
DP OAKS LLC &	\$	167,010	REAL
DP OAKS LLC &	\$	119,000	REAL
DP OAKS LLC &	\$	167,010	REAL
DP OAKS LLC &	\$	167,010	REAL
DP OAKS LLC &	\$	167,010	REAL
DP OAKS LLC &	\$	167,010	REAL
DP OAKS LLC &	\$	104,650	REAL
DP OAKS LLC &	\$	104,650	REAL
DP OAKS LLC &	\$	167,010	REAL
DP OAKS LLC &	\$	167,010	REAL
DP OAKS LLC &	\$	167,010	REAL
DP OAKS LLC &	\$	167,010	REAL
DP OAKS LLC &	\$	167,010	REAL
DP OAKS LLC &	\$	119,000	REAL
DP OAKS LLC &	\$	119,000	REAL
DP OAKS LLC &	\$	167,010	REAL
DP OAKS LLC &	\$	167,010	REAL
DP OAKS LLC &	\$	167,010	REAL
DP OAKS LLC &	\$	167,010	REAL

DP OAKS LLC &	\$	119,000	REAL
EDCOUCH COMMUNITY HOUSING	\$	38,881,030	REAL
EDCOUCH COMMUNITY HOUSING	\$	28,113,970	REAL
EL PRIMERO EXPRESS LP	\$	4,900,000	REAL
EPAPT LLC	\$	8,229,230	REAL
EPAPT LLC	\$	5,770	REAL
EPC WESTGATE LLC	\$	7,624,470	REAL
EPC WESTGATE LLC	\$	39,997,220	REAL
EPC WESTGATE LLC	\$	17,373,790	REAL
EPC WESTGATE LLC	\$	6,999,510	REAL
ESTRADA REVO LLC &	\$	36,800,000	REAL
EVERGREEN613 LLC	\$	3,402,120	REAL
FIREBRAND PROPERTIES LP	\$	986,340	REAL
FIREBRAND PROPERTIES LP	\$	910,000	REAL
FIREBRAND PROPERTIES LP	\$	1,060,000	REAL
FIREBRAND PROPERTIES LP	\$	1,091,920	REAL
FIVFIIIAPTX LLC	\$	13,331,500	REAL
FROSSARD T E JR	\$	650,000	REAL
FROSSARD T E JR	\$	625,000	REAL
G&I IX 8065 TRISTAR LLC	\$	4,616,300	REAL
GENERATION TRADE	\$	7,272,240	REAL
GEP SILVERTON LLC	\$	36,317,570	REAL
GL MARBLETREE LLC	\$	13,711,550	REAL
GL MARBLETREE LLC	\$	40,208,450	REAL
GREENWAY LOVERS WEST LP	\$	1,556,930	REAL
GREENWAY LOVERS WEST LP	\$	4,237,590	REAL
GREENWAY LOVERS WEST LP	\$	2,594,430	REAL
H&B DEVELOPMENT AND	\$	1,185,000	REAL
HARRISON MIKE	\$	5,147,780	REAL
HCD DALLAS CORPORATION	\$	58,480,000	REAL
HCD DALLAS CORPORATION	\$	1,020,000	REAL
HIGHLAND CREST LTD	\$	27,500,000	REAL
HILLTOPPER APARTMENTS IRVING LLC	\$	9,350,000	REAL
HOME DEPOT INC	\$	8,037,000	PERSONAL
HTJD LAS COLINAS PROPERTY	\$	80,150,000	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL

IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	91,780	REAL
IFCAP EVERGREEN LP	\$	117,520	REAL
IFCAP EVERGREEN LP	\$	91,780	REAL
IFCAP EVERGREEN LP	\$	80,860	REAL
IFCAP EVERGREEN LP	\$	80,860	REAL
IFCAP EVERGREEN LP	\$	74,490	REAL
IFCAP EVERGREEN LP	\$	80,860	REAL
IFCAP EVERGREEN LP	\$	80,860	REAL
IFCAP EVERGREEN LP	\$	74,490	REAL
IFCAP EVERGREEN LP	\$	91,780	REAL
IFCAP EVERGREEN LP	\$	91,780	REAL
IFCAP EVERGREEN LP	\$	80,860	REAL
IFCAP EVERGREEN LP	\$	80,860	REAL
IFCAP EVERGREEN LP	\$	80,860	REAL
IFCAP EVERGREEN LP	\$	74,490	REAL
IFCAP EVERGREEN LP	\$	80,860	REAL
IFCAP EVERGREEN LP	\$	91,780	REAL
IFCAP EVERGREEN LP	\$	74,490	REAL
IFCAP EVERGREEN LP	\$	74,490	REAL
IFCAP EVERGREEN LP	\$	80,860	REAL
IFCAP EVERGREEN LP	\$	80,860	REAL
IFCAP EVERGREEN LP	\$	91,780	REAL
IFCAP EVERGREEN LP	\$	80,860	REAL
IFCAP EVERGREEN LP	\$	91,780	REAL
IFCAP EVERGREEN LP	\$	80,860	REAL
IFCAP EVERGREEN LP	\$	74,490	REAL
IFCAP EVERGREEN LP	\$	80,860	REAL
IFCAP EVERGREEN LP	\$	80,860	REAL

IFCAP EVERGREEN LP	\$	74,490	REAL
INN HOTEL & RESTAURANT LLC THE	\$	4,500,000	REAL
INTEGRITY CAPITAL REI VLP LLC	\$	9,100,000	REAL
IRBY LANE ASSOCIATES LTD	\$	24,700,000	REAL
IRVING 125 DE LLC	\$	11,800,000	REAL
IRVING 4600 WEST PIONEER	\$	54,950,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	558,880	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	159,260	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	1,927,070	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	609,060	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	239,340	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	226,240	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	311,470	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	304,530	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	328,720	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	560,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	2,478,450	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	167,260	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	901,740	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	155,560	REAL
IRVING BRITAIN WAY APARTMENTS LP	\$	4,583,360	REAL
IRVING BRITAIN WAY APARTMENTS LP	\$	9,166,640	REAL
IRVING BUS PROPERTIES LLC	\$	2,453,380	REAL
IRVING LODGING LLC	\$	9,250,000	REAL
J&J LOTT IRVING LLC	\$	59,500,000	REAL
JAG LPAA LLC	\$	19,100,000	REAL
JAHCO FAIR OAKS LP	\$	8,840,000	REAL
JARS BRITTANY 169 LLC	\$	14,750,000	REAL
JARS HEIGHTS 79 LLC	\$	2,760,720	REAL
JARS HEIGHTS 79 LLC	\$	1,725,450	REAL
JARS HEIGHTS 79 LLC	\$	4,601,200	REAL
JDFW II LLC	\$	90,000,000	REAL
JDFW LLC	\$	65,000,000	REAL
KORE 125 JOHN CARPENTER LLC	\$	74,000,000	REAL
KROGER LIMITED PARTNERSHIP II	\$	48,080,380	PERSONAL
LADERA RANCH LLC	\$	34,203,680	REAL
LAS COLINAS I HOLDCO LP	\$	108,012,710	REAL
LAS COLINAS II HOLDCO LP	\$	59,000,000	REAL
LBH LAS COLINAS PLAZA LLC	\$	31,950,000	REAL
LEGACY REI GROUP SA LLC	\$	6,012,400	REAL
LEGACY REI GROUP SA LLC	\$	16,687,600	REAL
LEGACY REI GROUP TF LLC	\$	12,640,800	REAL
LEGACY REI GROUP TF LLC	\$	5,309,200	REAL
LEO HOSPITALITY LLC	\$	10,250,000	REAL

LION NORTHGATE LLC &	\$	28,150,000	REAL
LION SURROUND LLC	\$	41,425,000	REAL
LION TRINITY LLC	\$	65,550,000	REAL
LION WOODCHASE CLARENDON LLC	\$	10,154,140	REAL
LION WOODCHASE CLARENDON LLC	\$	26,345,870	REAL
LONE STAR CONTAINER	\$	13,090,000	REAL
LOWEN TRINITY MILLS	\$	14,800,000	REAL
LPD REALTY LLC	\$	20,750,000	REAL
LSC GRAND RIVIERA OWNER LLC &	\$	28,823,000	REAL
LSGI TOWNE NORTH LLC	\$	12,950,000	REAL
LSGI TOWNE NORTH LLC	\$	5,550,000	REAL
M INDUSTRIAL PROPERTY	\$	27,253,280	REAL
MAA ALLOY LLC	\$	69,650,000	REAL
MAA TANC LLC	\$	53,000,000	REAL
MACARTHUR CENTER IRVING LLC	\$	12,663,180	REAL
MACARTHUR CENTER IRVING LLC	\$	4,282,700	REAL
MACARTHUR CENTER IRVING LLC	\$	5,266,930	REAL
MACARTHUR PLACE	\$	30,060,330	REAL
MACARTHUR PLACE	\$	35,189,670	REAL
MACY RETAIL HOLDINGS LLC	\$	2,594,280	PERSONAL
MAKH HOLDINGS LLC	\$	10,476,200	REAL
MARABELL APARTMENTS II	\$	34,828,880	REAL
MARABELL APARTMENTS II	\$	31,171,120	REAL
MARS ROCHELLE LLC &	\$	6,475,000	REAL
MCDAVID IRVING HON LLC	\$	4,010,640	REAL
MCDAVID IRVING HON LLC	\$	51,860	REAL
MCDAVID IRVING HON LLC	\$	3,150,000	REAL
MCDAVID IRVING HON LLC	\$	5,500,000	REAL
MCDAVID IRVING HON LLC	\$	7,550,000	REAL
MCKINNEY KNOX JOINT	\$	15,400,000	REAL
MCKINNEY KNOX JOINT	\$	3,775,000	REAL
MCKINNEY KNOX JOINT	\$	2,780,000	REAL
MCKINNEY KNOX JOINT	\$	950,000	REAL
MCKINNEY KNOX JOINT	\$	9,225,000	REAL
MDR REVOCABLE TRUST	\$	2,249,680	REAL
MERRICK BUSINESS PARK LLC	\$	6,116,160	REAL
MI CASA MULTIFAMILY LLC	\$	3,810,580	REAL
MI CASA MULTIFAMILY LLC	\$	4,089,400	REAL
MM COURTYARDS LLC	\$	22,600,000	REAL
MOTTS LLP	\$	138,314,600	PERSONAL
MOTTS LLP	\$	34,149,970	PERSONAL
MPG TEXAS 1 LLC	\$	16,800,000	REAL
MUSTANG LAS COLINAS LLC	\$	77,917,320	REAL
NCH CORPORATION	\$	14,750,000	REAL

NCH CORPORATION	\$	8,049,840	REAL
NCH CORPORATION	\$	15,044,520	REAL
NEWPORT APARTMENTS PROPERTY OWNER L	\$	38,000,000	REAL
NH INVESTMENTS LAH LLC	\$	17,650,000	REAL
NORTH TEXAS FAMILY	\$	14,000,000	REAL
NORTHGATE CONSOLIDATED GROUP LLC	\$	1,650,000	REAL
NORTHPARK LAND PARTNERS	\$	4,675,000	REAL
NORTHWEST PARK ASSOC	\$	7,226,550	REAL
NORTHWEST PARK ASSOC	\$	11,273,450	REAL
OAKWAY MANOR LLC	\$	7,650,000	REAL
OBSIDIAN SUMMER GATE OWNER	\$	24,460,660	REAL
OMNINET FOXBOROUGH LP	\$	34,667,000	REAL
OMNINET FOXBOROUGH LP	\$	14,083,000	REAL
ORR VENTURE LTD	\$	2,000,000	REAL
PACIFIC PLATINUM TRUST	\$	830,910	REAL
PANADE LTD	\$	10,967,220	REAL
PAR CAPITAL 122 WEST LLC	\$	28,900,000	REAL
PARRISH MICHAEL R & ANGLEA R	\$	1,679,930	REAL
PATEL MUKUND & DAXABEN	\$	1,543,000	REAL
PBH VALLEY CREEK LLC	\$	55,750,000	REAL
PBH VALLEY RIDGE LLC	\$	58,500,000	REAL
PECOS HOUSING FIANCE CO	\$	29,850,000	REAL
PECOS HOUSING FIANCE CORP	\$	33,750,000	REAL
PERFECT & COMFORT LIVING LLC	\$	4,200,000	REAL
PERFECT AND MODERN TEAM LLC	\$	3,600,000	REAL
PETCO ANIMAL SUPPLIES INC	\$	379,060	REAL
PLASCENCIA JOSE L	\$	6,044,000	REAL
POINT AT LAS COLINAS PROPERTIES	\$	68,750,000	REAL
POP HOLDINGS LP	\$	774,350	REAL
PPF AML I777 LAKE CAROLYN PARKWAY	\$	100,781,220	REAL
PRIME US TOWER AT LAKE CAROLYN LLC	\$	67,750,000	REAL
PROMENADE TX PARTNERS LLC	\$	72,500,000	REAL
PROPERTY RESERVE INC	\$	80,472,820	REAL
PROVIDENT GROUP IRVING PROPERTIES LLC	\$	53,000,000	REAL
RAIBLE PLACE APARTMENTS LLC	\$	19,725,000	REAL
RESIDENCES NORTHGATE LLC	\$	50,995,000	REAL
RICHIS HOTEL DFW LLC	\$	4,000,000	REAL
RICKY HOSPITALITY LLC	\$	1,890,000	REAL
RIVERSIDE PROPERTY OWNERS LP	\$	39,665,700	REAL
RIVERSIDE PROPERTY OWNERS LP	\$	4,044,550	REAL
RIVERSIDE PROPERTY OWNERS LP	\$	10,634,300	REAL
ROCHELLE PLACE L P	\$	12,584,740	REAL
ROCHELLE PLAZA RES LLC	\$	18,000,000	REAL
ROCK ISLAND IRVING LLC	\$	18,450,000	REAL

ROSEMONT SUMMIT OPERATING LLC	\$	56,500,000	REAL
RSP RIDGEVIEW PLACE	\$	16,833,330	REAL
RSP RIDGEVIEW PLACE	\$	33,666,670	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	232,800	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	239,050	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	228,290	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	244,220	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	249,990	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	238,610	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	232,480	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	233,730	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	233,730	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	263,040	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	524,000	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	489,000	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	408,150	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	304,730	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	349,720	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	273,380	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	235,990	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	285,100	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	279,530	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	246,600	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	366,610	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	158,080	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	251,710	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	256,960	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	251,710	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	245,570	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	455,610	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	254,180	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	243,290	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	261,900	REAL
SAJI ABRAHAM PROPERTIES LLC	\$	225,970	REAL
SAM 801 LASCO OWNER LLC	\$	96,224,440	REAL
SANDLIAN COLBY B & G B REV TR &	\$	4,220,250	REAL
SAVOY DALLAS HOTELS LLC	\$	9,900,000	REAL
SEALY LCF WILLOWBROOK ROAD LLC	\$	5,869,700	REAL
SECURITY CAPITAL	\$	13,037,340	REAL
SECURITY CAPITAL	\$	6,564,000	REAL
SEDONA PARK APARTMENTS LLC	\$	33,575,000	REAL
SEJ PROPERTIES LP	\$	5,034,370	REAL
SEJ PROPERTIES LP	\$	9,847,410	REAL
SERVICES DEVELOPMENT CORP	\$	11,325,940	REAL

SFS PROPERTIES LLC	\$	9,442,500	REAL
SFS PROPERTIES LLC	\$	9,442,500	REAL
SHREEM LAS COLINAS LLC	\$	21,673,600	REAL
SHRI AVDUTH INC	\$	1,860,000	REAL
SHURGARD TEXAS LIMITED	\$	1,551,200	REAL
SHURGARD TEXAS LIMITED	\$	3,740,300	REAL
SHURGARD TEXAS LIMITED	\$	6,301,500	REAL
SHURGARD TEXAS LIMITED	\$	4,600,790	REAL
SHURGARD TEXAS LIMITED	\$	6,500,000	REAL
SHURGARD TEXAS LIMITED	\$	5,600,760	REAL
SIERRA HEIGHTS 136 LLC &	\$	14,863,350	REAL
SIKKA INVESTMENTS 2 LLC	\$	2,188,540	REAL
SIRMAUR DFW HOTELS LP	\$	21,600,000	REAL
SKYPASS DEVELOPMENT LLC	\$	1,676,540	REAL
SKYPASS DEVELOPMENT LLC	\$	5,924,160	REAL
SL1000 RRH SPE LLC &	\$	21,877,830	REAL
SOUTHERN STAR LAS COLINAS LP	\$	19,250,000	REAL
SPANISH HAVEN REDEVELOPMT	\$	15,500,000	REAL
STARCORE CR LLC	\$	24,750,000	REAL
STATE BANK OF TEXAS	\$	22,000,000	REAL
SUN LIFE INSURANCE CO OF CANADA	\$	33,400,000	REAL
SURTI LUEVA PATIDAR SAMAJ OF DFW	\$	19,259,740	REAL
TARGET CORPORATION	\$	3,391,680	PERSONAL
TEXAS PARK MANOR LP	\$	13,250,000	REAL
TEXAS SFI PARTNERSHIP 37 LTD	\$	41,000,000	REAL
THE SUNSHINE REVOCABLE TRUST	\$	2,130,000	REAL
TILLAR ARMS IRVING PARTNERS LP	\$	3,052,350	REAL
TILLAR ARMS IRVING PARTNERS LP	\$	3,830,400	REAL
TILLAR ARMS IRVING PARTNERS LP	\$	3,500,000	REAL
TILLAR ARMS IRVING PARTNERS LP	\$	3,830,400	REAL
TILLAR IRVING BELTLINE	\$	2,441,040	REAL
TMIF II BRIDGEPORT LP	\$	32,750,000	REAL
TOURO ASHER PARK DE LLC	\$	38,237,890	REAL
TOURO GROVE APARTMENTS LLC	\$	22,800,000	REAL
TOURO RUSTIC RIDGE DE LLC	\$	29,120,000	REAL
TOYOTA OF IRVING LTD	\$	537,520	REAL
TOYOTA OF IRVING LTD	\$	640,000	REAL
TOYOTA OF IRVING LTD	\$	720,000	REAL
TOYOTA OF IRVING LTD	\$	150,000	REAL
TOYOTA OF IRVING LTD	\$	12,900,000	REAL
TP APARTMENTS LLC	\$	8,544,820	REAL
TP APARTMENTS LLC	\$	3,255,170	REAL
TRASSATTS CORPORATION	\$	8,500,000	REAL
TUCASA ACQUISITION LLC	\$	15,850,000	REAL

TX2800 VALLEY VIEW LN DE LLC	\$	30,958,200	REAL
URBAN CORE OWNER LP	\$	15,584,000	REAL
USAA REAL ESTATE CO	\$	1,822,730	REAL
USAA REAL ESTATE CO	\$	17,680,500	REAL
USAA REAL ESTATE CO	\$	950,610	REAL
USAA REAL ESTATE CO	\$	142,400	REAL
USAA REAL ESTATE CO	\$	1,770	REAL
USAA REAL ESTATE CO	\$	5,519,970	REAL
USAA REAL ESTATE CO	\$	200	REAL
USAA REAL ESTATE CO	\$	3,120	REAL
USAA REAL ESTATE CO	\$	502,500	REAL
USAA REAL ESTATE CO	\$	296,390	REAL
VATC 200 DE LLC &	\$	28,300,000	REAL
VBAPT LLC	\$	22,750,000	REAL
VERIZON CENTERS 1 LLC	\$	24,075,250	REAL
VILLAGE ON WEST IRVING LLC	\$	11,200,000	REAL
WA64 LLC	\$	8,336,250	REAL
WALNUT HILL TX PARTNERS LLC	\$	70,000,000	REAL
WATER STREET OCONNOR LP	\$	107,000,000	REAL
WEISZ THOMAS J	\$	402,300	REAL
WEST FORK VILLAGE LLC	\$	1,377,090	REAL
WEST FORK VILLAGE LLC	\$	3,872,910	REAL
WEST SHADY GROVE HOLDINGS LLC	\$	7,205,000	REAL
WEST SHADY GROVE HOLDINGS LLC	\$	5,800,000	REAL
WESTDALE BROOKSTONE TERRACE LP	\$	28,850,000	REAL
WESTDALE BROOKSTONE/TERRACE LP	\$	22,575,000	REAL
WESTDALE LAKERIDGE LTD	\$	23,950,000	REAL
WESTDALE POLARIS PARTNERS	\$	20,950,000	REAL
WESTDALE POLARIS PARTNERS	\$	6,900,000	REAL
WESTDALE PPTIES AMERICA I	\$	25,250,000	REAL
WESTDALE WOODMEADE LTD	\$	35,650,000	REAL
WF AGAVE IRVING LLC	\$	2,355,320	REAL
WF AGAVE IRVING LLC	\$	9,944,680	REAL
WINGREN VILLAGE LP	\$	23,650,000	REAL
WINKLE PIONEER COURT LTD	\$	110,770	REAL
WINKLE PIONEER COURT LTD	\$	110,770	REAL
WINKLE PIONEER COURT LTD	\$	191,710	REAL
WINKLE PIONEER COURT LTD	\$	194,560	REAL
WINKLE PIONEER COURT LTD	\$	193,420	REAL
WINKLE PIONEER COURT LTD	\$	191,710	REAL
WINKLE PIONEER COURT LTD	\$	191,710	REAL
WINKLE PIONEER COURT LTD	\$	193,420	REAL
WINKLE PIONEER COURT LTD	\$	193,230	REAL
WINKLE PIONEER COURT LTD	\$	194,560	REAL

WINKLE PIONEER COURT LTD	\$	194,560	REAL
WINKLE PIONEER COURT LTD	\$	193,230	REAL
WINKLE PIONEER COURT LTD	\$	193,420	REAL
WINKLE PIONEER COURT LTD	\$	191,710	REAL
WINKLE PIONEER COURT LTD	\$	191,710	REAL
WINKLE PIONEER COURT LTD	\$	191,710	REAL
WINKLE PIONEER COURT LTD	\$	193,420	REAL
WINKLE PIONEER COURT LTD	\$	110,770	REAL
WINKLE PIONEER COURT LTD	\$	194,560	REAL
WINKLE PIONEER COURT LTD	\$	110,770	REAL
WINKLE PIONEER COURT LTD	\$	110,770	REAL
WINKLE PIONEER COURT LTD	\$	191,710	REAL
WINKLE PIONEER COURT LTD	\$	194,560	REAL
WINKLE PIONEER COURT LTD	\$	110,770	REAL
WINKLE PIONEER COURT LTD	\$	193,420	REAL
WINKLE PIONEER COURT LTD	\$	191,710	REAL
WINKLE PIONEER COURT LTD	\$	193,420	REAL
WINKLE PIONEER COURT LTD	\$	193,230	REAL
WINKLE PIONEER COURT LTD	\$	194,560	REAL
WINKLE PIONEER COURT LTD	\$	191,710	REAL
WOODSHIRE MHC LLC	\$	101,280	REAL
WOODSHIRE MHC LLC	\$	96,050	REAL
WOODSHIRE MHC LLC	\$	3,000,000	REAL
WOODSHIRE MHC LLC	\$	6,750,000	REAL
WOODSHIRE MHC LLC	\$	6,900,000	REAL
WWC XLII LP	\$	37,875,000	REAL
WWC XLII LP	\$	37,875,000	REAL
Z290 THIRD STREET LLC	\$	6,140,930	REAL
ZANDER PARK BORROWER DE LLC	\$	22,000,000	REAL
TOTAL	\$	6,934,489,350	

2025 SETTLED LAWSUITS

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
CERBERUS SFR HOLDINGS LP	\$ 338,690	\$ 338,690	REAL
CERBERUS SFR HOLDINGS LP	\$ 370,550	\$ 370,550	REAL
CHATHEAU AT WILDBRIAR LP	\$ 19,400,000	\$ 14,500,000	REAL
DRIVER RE IRVING LLC	\$ 5,837,030	\$ 5,837,030	REAL
JOURNEY KIDS	\$ 150,100	\$ 135,090	PERSONAL
LOWES HOME CENTERS INC	\$ 7,313,000	\$ 7,218,000	REAL
MALL GROUND PORTFOLIO LLC	\$ 297,600	\$ 297,600	REAL
MALL GROUND PORTFOLIO LLC	\$ 2,440,000	\$ 2,425,000	REAL
MALL GROUND PORTFOLIO LLC	\$ 4,400,000	\$ 3,925,000	REAL
MALL GROUND PORTFOLIO LLC	\$ 27,660,210	\$ 17,350,210	REAL
MALL GROUND PORTFOLIO LLC	\$ 2,002,190	\$ 2,002,190	REAL
MEADOW CREEK RANCH MHC LLC	\$ 3,600,000	\$ 3,200,000	REAL
ONE HOLDINGS INC	\$ 21,630,800	\$ 17,750,000	REAL
REGAL BUSINESS CENTER LLC	\$ 11,000,100	\$ 8,000,000	REAL
REGAL BUSINESS CENTER LLC	\$ 20,274,050	\$ 19,000,000	REAL
TARGET CORP AS OWNER AND LESSEE	\$ 5,886,450	\$ 5,800,000	REAL
TCRG OPPORTUNITY XII LLC	\$ 7,165,000	\$ 6,500,000	REAL
TERRA FUNDING-URBAN TOWERS LLC	\$ 12,252,330	\$ 12,252,330	REAL
TERRA FUNDING-URBAN TOWERS LLC	\$ 127,747,670	\$ 124,147,670	REAL
VM MASTER ISSUER LLC	\$ 322,890	\$ 280,000	REAL
VM MASTER ISSUER LLC	\$ 276,860	\$ 276,860	REAL
VM MASTER ISSUER LLC	\$ 258,310	\$ 258,310	REAL
TOTAL	\$ 280,623,830	\$ 251,864,530	

2024 ACTIVE LAWSUITS

OWNERS NAME	DCAD VALUE	TYPE OF PROPERTY
1111 TDS APARTMENTS LLC	\$ 29,500,000	REAL
250 290 B&C LLC	\$ 20,300,000	REAL
250 290 B&C LLC	\$ 36,150,000	REAL
250 290 B&C LLC	\$ 18,050,000	REAL
500 EJC OFFICE OWNER LLC	\$ 27,250,000	REAL
7918 FERGUSON LLC	\$ 2,057,000	REAL
AUTO ZONE INC	\$ 816,380	REAL
BELL STACY GREETHUM TRUST THE	\$ 1,250,000	REAL
BMGREI METKER LLC	\$ 10,000,000	REAL
BUDHWANI & VIRANI INC	\$ 5,325,000	REAL
CHA & CHA III LLC	\$ 6,507,570	REAL
CPA 8 & CPA 9	\$ 403,470	REAL
CPA 8 & CPA 9	\$ 3,203,080	REAL
CPA 8 & CPA 9	\$ 19,275,410	REAL
CRESTVIEW STONEHILL LLC	\$ 32,200,000	REAL
CRP INVEST LLC	\$ 99,200	REAL
CRP INVEST LLC	\$ 99,200	REAL
CRP INVEST LLC	\$ 89,300	REAL
CRP INVEST LLC	\$ 99,200	REAL
CRP INVEST LLC	\$ 238,440	REAL
CRP INVEST LLC	\$ 454,000	REAL
DEVA CORPORATION	\$ 6,050,000	REAL
DFW BELTLINE COMMERCE CENTER LLC	\$ 2,529,090	REAL
DFW BELTLINE COMMERCE CENTER LLC	\$ 3,415,730	REAL
DFW BELTLINE COMMERCE CENTER LLC	\$ 3,173,760	REAL
DFW BELTLINE COMMERCE CENTER LLC	\$ 3,173,760	REAL
DLC HOTEL OWNER LLC	\$ 370,740	REAL
DLC HOTEL OWNER LLC	\$ 950,610	REAL
DLC HOTEL OWNER LLC	\$ 73,678,650	REAL
GEP SILVERTON LLC	\$ 35,000,000	REAL
GOLD STAR LLC	\$ 890,980	REAL
H&B DEVELOPMENT	\$ 995,000	REAL
HCD DALLAS CORPORATION	\$ 62,520,000	REAL
HCD DALLAS CORPORATION	\$ 980,000	REAL
HKSKN MANGERS 1 LTD	\$ 3,850,000	REAL
IRVING 4600 WEST PIONEER	\$ 50,000,000	REAL
KORE 125 JOHN CARPENTER LLC	\$ 73,500,000	REAL

KRISHA INVESTMENTS INC	\$	11,850,000	REAL
LAKE WORTH HOTEL CORP	\$	3,600,000	REAL
LAS COLINAS HOSPITALITY LP	\$	1,354,500	REAL
LAS COLINAS I HOLDCO LP	\$	110,000,000	REAL
LEGACY REI GROUP SA LLC	\$	5,826,980	REAL
LEGACY REI GROUP SA LLC	\$	16,172,850	REAL
MFO PPTIES LTD	\$	1,575,000	REAL
MOTTS LLP	\$	135,496,870	PERSONAL
MOTTS LLP	\$	30,365,510	PERSONAL
OBSIDIAN SUMMER GATE OWNER	\$	22,950,000	REAL
PARMA LAS COLINAS TOWERS LLC	\$	44,082,280	REAL
PARMA LAS COLINAS TOWERS LLC	\$	4,752,000	REAL
PARMA LAS COLINAS TOWERS LLC	\$	65,915,720	REAL
POINT AT LAS COLINAS PROPERTIES LLC	\$	70,500,000	REAL
POLO SANTIAGO	\$	7,275,000	REAL
REGAL BUSINESS CENTER LLC	\$	11,000,000	REAL
REGAL BUSINESS CENTER LLC	\$	17,624,340	REAL
SANDLIAN COLBY B & G B REV TR &	\$	3,710,600	REAL
SL1000 RRH SPE LLC &	\$	19,979,750	REAL
STARCORE CR LLC	\$	23,104,000	REAL
STATE BANK OF TEXAS	\$	20,480,560	REAL
SYMONDS STEPHEN M	\$	2,649,550	REAL
TNP IRVING SQUARE DST	\$	2,950,000	REAL
TOURO ASHER PARK DE LLC	\$	33,500,000	REAL
TOURO RUSTIC RIDGE DE LLC	\$	24,800,000	REAL
TUCASA ACQUISITION LLC	\$	13,880,000	REAL
WALGREEN CO AS OWNER AND LESSEE	\$	1,511,590	REAL
WALGREEN CO AS OWNER AND LESSEE	\$	4,114,170	REAL
WALGREEN CO AS OWNER AND LESSEE	\$	2,518,870	REAL
TOTAL	\$	1,247,985,710	

2024 SETTLED LAWSUITS

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
1000 EAST AIRPORT FREEWAY LLC	\$ 4,471,240	\$ 3,750,000	REAL
1000 EAST AIRPORT FREEWAY LLC	\$ 14,000,000	\$ 9,500,000	REAL
119 REGAL ROW OWNER LP	\$ 14,500,000	\$ 11,400,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 5,229,250	\$ 4,750,000	REAL
161 AIRPORT CORPORATE LLC	\$ 10,006,000	\$ 9,300,000	REAL
2010 KINWEST LLC	\$ 5,250,000	\$ 4,500,000	REAL
2111 WEST WALNUT HILL LLC	\$ 6,155,240	\$ 5,100,000	REAL
2200 WEST ROCHELLE LLC	\$ 8,500,000	\$ 7,700,000	REAL
2200 WEST ROCHELLE LLC	\$ 8,500,000	\$ 7,700,000	REAL
2325 STEMMONS HOTEL PTNRS LLC	\$ 11,400,000	\$ 9,300,000	REAL
2700 TRINITY SPE LLC	\$ 11,732,500	\$ 10,250,000	REAL
2929 PARK GROVE VNTRE LTD	\$ 1,684,900	\$ 1,500,000	REAL
2929 PARK GROVE VNTRE LTD	\$ 24,070,100	\$ 21,800,000	REAL
3228 WILLOW LLC	\$ 18,600,000	\$ 17,350,000	REAL
3429 WEST ROCHELLE LLC	\$ 22,250,000	\$ 20,600,000	REAL
3515 NORTH STORY IBAN LLC &	\$ 26,000,000	\$ 24,000,000	REAL
4303 MARIPOSA DRIVE LLC	\$ 9,600,000	\$ 8,500,000	REAL
4409 MONTROSE LTD	\$ 30,482,450	\$ 27,500,000	REAL
450 EJC INVESTMENT LLC	\$ 1,270,000	\$ 1,270,000	REAL
450 EJC INVESTMENT LLC	\$ 4,850,000	\$ 4,850,000	REAL
4525 W PIONEER DR PROPERTY	\$ 33,750,000	\$ 31,150,000	REAL
4600 W AIRPORT FREEWAY LLC	\$ 23,000,000	\$ 19,500,000	REAL
4905 COURTSIDE LLC	\$ 6,200,000	\$ 5,900,000	REAL
600 LAS COLINAS OWNER LLC	\$ 70,040,900	\$ 63,500,000	REAL
692 LAKE CAROLYN PARKWAY	\$ 67,000,000	\$ 66,060,000	REAL
78 NEP LTD	\$ 900,000	\$ 800,000	REAL
78 NEP LTD	\$ 8,500,000	\$ 7,000,000	REAL
78 NEP LTD	\$ 3,600,000	\$ 3,000,000	REAL
78 NEP LTD	\$ 2,780,000	\$ 2,100,000	REAL
78 NEP LTD	\$ 13,700,000	\$ 11,500,000	REAL
7929 BROOKRIVER SUB LLC	\$ 10,000,000	\$ 9,500,000	REAL
850 LAKE CAROLYN PKWY APARTMENTS IN\	\$ 63,000,000	\$ 61,000,000	REAL
89 H A S HOTEL CORP	\$ 1,585,000	\$ 1,500,000	REAL
ABRAHAM SAJI PROPERTIES LLC	\$ 464,910	\$ 436,370	REAL
ABRAHAM SAJI PROPERTIES LLC	\$ 246,190	\$ 246,190	REAL
ABRAHAM SAJI PROPERTIES LLC	\$ 258,580	\$ 206,000	REAL
ABRAHAM SAJI PROPERTIES LLC	\$ 243,290	\$ 228,350	REAL
ABRAHAM SAJI PROPERTIES LLC	\$ 266,430	\$ 250,000	REAL
ABRAHAM SAJI PROPERTIES LLC	\$ 268,750	\$ 268,750	REAL
ABRAHAM SAJI PROPERTIES LLC	\$ 268,750	\$ 268,750	REAL
ABRAHAM SAJI PROPERTIES LLC	\$ 251,520	\$ 251,520	REAL
ABRAHAM SAJI PROPERTIES LLC	\$ 338,320	\$ 317,550	REAL

ABRAHAM SAJI PROPERTIES LLC	\$	158,080	\$	158,080	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	268,750	\$	268,750	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	282,350	\$	265,020	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	286,040	\$	268,480	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	251,630	\$	220,000	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	277,280	\$	254,000	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	235,990	\$	215,000	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	287,980	\$	244,000	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	530,320	\$	530,320	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	265,700	\$	248,380	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	355,770	\$	328,000	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	311,590	\$	299,000	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	254,310	\$	238,700	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	408,150	\$	408,150	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	239,050	\$	224,360	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	228,290	\$	212,000	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	244,220	\$	227,000	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	252,720	\$	217,200	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	252,720	\$	217,200	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	261,430	\$	261,430	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	251,520	\$	216,080	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	232,800	\$	212,000	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	525,640	\$	493,370	REAL
ACI REAL ESTATE SPE 155 LLC	\$	5,685,850	\$	5,549,820	REAL
AGAS VENTURES LLC	\$	267,870	\$	238,890	REAL
AGAS VENTURES LLC	\$	211,880	\$	188,960	REAL
AGAS VENTURES LLC	\$	214,330	\$	191,140	REAL
AGAS VENTURES LLC	\$	245,040	\$	218,530	REAL
AGAS VENTURES LLC	\$	306,760	\$	273,580	REAL
AGAS VENTURES LLC	\$	234,790	\$	209,390	REAL
AGAS VENTURES LLC	\$	280,000	\$	249,710	REAL
AGAS VENTURES LLC	\$	218,640	\$	194,990	REAL
AGAS VENTURES LLC	\$	237,220	\$	211,560	REAL
AGAS VENTURES LLC	\$	270,000	\$	240,790	REAL
AGAS VENTURES LLC	\$	233,000	\$	207,790	REAL
AGAS VENTURES LLC	\$	234,350	\$	209,000	REAL
AGAS VENTURES LLC	\$	247,000	\$	220,280	REAL
AGAS VENTURES LLC	\$	236,720	\$	236,720	REAL
AGAS VENTURES LLC	\$	264,070	\$	235,500	REAL
AGAS VENTURES LLC	\$	226,790	\$	202,260	REAL
AGRE WILLIAMS SQUARE	\$	97,345,030	\$	94,860,590	REAL
AGRE WILLIAMS SQUARE	\$	54,314,490	\$	52,928,270	REAL
AGRE WILLIAMS SQUARE	\$	8,182,600	\$	7,973,760	REAL
AGRE WILLIAMS SQUARE	\$	55,657,880	\$	54,237,380	REAL
ALC APARTMENTS LLC	\$	61,000,000	\$	56,000,000	REAL
ALESIO GARDEN &	\$	159,000,000	\$	129,000,000	REAL
ADREX DIVERSIFIED 5 MASTER TENANT LLC	\$	1,900,000	\$	1,710,000	REAL
AH & JP INC	\$	1,550,000	\$	1,550,000	REAL

ALIBHAI HUSSAMUDDIN H	\$	146,370	\$	146,370	REAL
ALIBHAI HUSSAMUDDIN H	\$	146,370	\$	146,370	REAL
ALIBHAI HUSSAMUDDIN H	\$	146,810	\$	146,810	REAL
ALIBHAI HUSSAMUDDIN H	\$	146,370	\$	146,370	REAL
ALIBHAI HUSSAMUDDIN H	\$	173,360	\$	173,360	REAL
ALIBHAI HUSSAMUDDIN H	\$	375,360	\$	366,640	REAL
ALIBHAI HUSSAMUDDIN H	\$	398,550	\$	398,550	REAL
ALIBHAI HUSSAMUDDIN H	\$	384,200	\$	378,230	REAL
ALIBHAI HUSSAMUDDIN H	\$	372,130	\$	355,720	REAL
ALIBHAI HUSSAMUDDIN H	\$	398,080	\$	398,080	REAL
ALIBHAI HUSSAMUDDIN H	\$	380,780	\$	360,140	REAL
ALIBHAI HUSSAMUDDIN H	\$	173,360	\$	173,360	REAL
ALPINE CENTURY CENTER LP	\$	7,376,910	\$	6,750,000	REAL
APO IRVING LLC	\$	8,250,000	\$	6,300,000	REAL
AREA/EY WFT LLC	\$	10,000,000	\$	9,257,300	REAL
ARNS INC	\$	356,000	\$	352,440	REAL
ARNS INC	\$	291,000	\$	288,090	REAL
ARNS INC	\$	260,250	\$	257,650	REAL
ARNS INC	\$	220,000	\$	217,800	REAL
ARNS INC	\$	257,490	\$	254,920	REAL
ARNS INC	\$	312,760	\$	309,630	REAL
ARNS INC	\$	358,000	\$	354,420	REAL
ARNS INC	\$	253,510	\$	250,970	REAL
ARNS INC	\$	302,000	\$	298,980	REAL
ARNS INC	\$	259,000	\$	256,410	REAL
ASBURY AUTOMOTIVE GROUP INC	\$	4,000,000	\$	2,900,000	REAL
ASBURY AUTOMOTIVE GROUP INC	\$	7,000,000	\$	5,800,000	REAL
ASBURY AUTOMOTIVE GROUP INC	\$	5,000,000	\$	3,900,000	REAL
ASBURY AUTOMOTIVE GROUP INC	\$	51,860	\$	51,860	REAL
ASBURY AUTOMOTIVE GROUP INC	\$	3,100,000	\$	2,400,000	REAL
ASHDOW DIALYSIS AS LESSEE	\$	2,300,000	\$	2,100,000	REAL
AUTOZONE TEXAS LP	\$	595,950	\$	512,520	REAL
AUTOZONE TEXAS LP	\$	566,120	\$	486,860	PERSONAL
AUTOZONE TEXAS LP	\$	2,566,700	\$	2,104,690	PERSONAL
AUTOZONE TEXAS LP	\$	526,700	\$	452,960	PERSONAL
AUTOZONE TEXAS LP	\$	581,340	\$	499,950	PERSONAL
AUTOZONE TEXAS LP	\$	696,720	\$	599,180	PERSONAL
AVALON VILLAS DE LLC	\$	35,000,000	\$	32,600,000	REAL
BEST BUY STORES LP	\$	2,199,870	\$	1,847,890	PERSONAL
BETTER INC	\$	3,145,000	\$	2,850,000	PERSONAL
BHP INVESTMENTS CO	\$	4,250,000	\$	4,000,000	REAL
BMGREI ESTERS LLP	\$	35,510,000	\$	30,893,700	REAL
BMGREI ESTERS LLP	\$	14,490,000	\$	12,606,300	REAL
BRE KNIGHT SH TX OWNER LLC	\$	1,400,000	\$	1,311,000	REAL
BREIT INDUSTRIAL CANYON	\$	115,390	\$	115,390	REAL
BROWN COLINAS POINTE LLC	\$	22,000,000	\$	20,000,000	REAL
CAD ASSETS LLC	\$	4,250,000	\$	3,850,000	REAL
CARE INN OF EDNA LLC	\$	12,700,000	\$	12,500,000	REAL

CARMAX AUTO SUPERSTORES	\$	1,666,220	\$	1,666,220	REAL
CARMAX AUTO SUPERSTORES	\$	12,983,780	\$	10,333,780	REAL
CAROLYN PROPERTY OWNER LP	\$	73,000,000	\$	66,000,000	REAL
CASA DEL SOL TEXAS LLC	\$	8,725,000	\$	7,600,000	REAL
CASCADE DALLAS OPERATING LLC	\$	8,000,000	\$	7,500,000	REAL
CASH HOUSE BUYERS USA LLC	\$	255,890	\$	150,500	REAL
CAVADIAN PROPERTIES LLC	\$	403,740	\$	403,740	REAL
CAVADIAN PROPERTIES LLC	\$	175,000	\$	175,000	REAL
CAVADIAN PROPERTIES LLC	\$	255,120	\$	255,120	REAL
CFT NV DEVELOPMENTS LLC	\$	1,221,230	\$	1,100,000	REAL
CHALET APARTMENTS LLC	\$	31,000,000	\$	28,000,000	REAL
CHATHEAU AT WILDBRIAR LP	\$	19,357,290	\$	13,500,000	REAL
CHEP USA	\$	915,760	\$	915,760	REAL
CHICK FIL A INC	\$	3,423,040	\$	3,224,000	REAL
CHICK FIL A INC	\$	1,300,000	\$	916,000	REAL
CLAY COOLEY REAL ESTATE	\$	9,000,000	\$	6,250,000	REAL
CLAY COOLEY REAL ESTATE	\$	9,973,920	\$	9,224,340	REAL
CLAY COOLEY REAL ESTATE	\$	14,900,000	\$	10,250,000	REAL
CNC SPC LP	\$	18,586,260	\$	17,956,000	REAL
CNC SPC LP	\$	9,413,740	\$	9,094,000	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$	7,738,400	\$	6,762,020	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$	5,462,400	\$	4,773,180	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$	1,820,800	\$	1,591,060	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$	5,348,600	\$	4,673,740	REAL
COLUMBIA PROPERTIES	\$	55,860,000	\$	49,000,000	REAL
CORSAIR IRVING OWNER LLC	\$	29,500,000	\$	27,000,000	REAL
COTTONWOOD LANE PROPERTIES LLC	\$	9,450,000	\$	8,500,000	REAL
CP 511 BUILDING LLC	\$	23,500,000	\$	17,700,000	REAL
CREEKWOOD APTS LLC	\$	28,851,750	\$	26,400,000	REAL
CROSS COURT TEXAS LLC	\$	1,600,000	\$	1,500,000	REAL
CROSSINGATIRVING RUBY	\$	18,654,490	\$	17,600,000	REAL
CROWN ENTERPRISES INC	\$	6,300,000	\$	4,600,000	REAL
CTR TX PROPERTIES LLC	\$	978,000	\$	978,000	REAL
CURRAN PRICE LLC	\$	280,000	\$	257,180	REAL
CURRAN PRICE LLC	\$	202,000	\$	182,490	REAL
CVS AS LESSEE	\$	1,959,990	\$	1,959,990	REAL
CVS AS LESSEE	\$	2,460,410	\$	2,182,000	REAL
DALLAS FT WORTH PARTNERS LLC	\$	4,775,000	\$	4,462,540	REAL
DALLAS FT WORTH PARTNERS LLC	\$	2,290,230	\$	2,140,370	REAL
DALLAS FT WORTH PARTNERS LLC	\$	2,671,930	\$	2,497,090	REAL
DALLAS METRO APARTMENTS LLC	\$	6,050,000	\$	5,500,000	REAL
DAYTON HUDSON CORP	\$	5,766,970	\$	5,715,000	REAL
DELUJO EL MOROCCO LLC	\$	14,446,000	\$	13,300,000	REAL
DELUX SUITES INVESTMENTS	\$	550,000	\$	500,000	REAL
DFW AIRPORT HOSPITALITY	\$	9,900,000	\$	9,200,000	REAL
DFW AIRPORT HOSPITALITY	\$	13,600,000	\$	12,750,000	REAL
DFW RESORTS LLC	\$	8,750,000	\$	8,350,000	REAL
DFW SB INDUSTRIAL LLC	\$	3,900,000	\$	3,655,290	REAL

DFW TOWER VILLAGE LP	\$	13,600,000	\$	13,030,000	REAL
DFW TOWER VILLAGE LP	\$	20,000,000	\$	19,170,000	REAL
DG CENTURY CENTER PROPERTY	\$	14,424,500	\$	12,000,000	REAL
DHILLON INVESTOR LLC	\$	2,553,870	\$	2,100,000	REAL
DILLARDS TEXAS CENTRAL LLC	\$	2,167,680	\$	1,864,200	PERSONAL
DK CREST OWNER LLC	\$	70,000,000	\$	67,000,000	REAL
DRIVER RE IRVING LLC	\$	6,750,000	\$	5,837,030	REAL
EAGLE CREST BORROWER LLC	\$	26,437,500	\$	24,004,000	REAL
EAGLE CREST BORROWER LLC	\$	36,562,500	\$	33,196,000	REAL
EL PRIMERO EXPRESS LP	\$	4,800,000	\$	4,400,000	REAL
EMERALD POINT APARTMENT	\$	8,000,000	\$	7,500,000	REAL
EPC WESTGATE LLC	\$	37,499,870	\$	29,611,000	REAL
EPC WESTGATE LLC	\$	16,289,130	\$	12,862,000	REAL
EPC WESTGATE LLC	\$	7,148,470	\$	5,645,000	REAL
EPC WESTGATE LLC	\$	6,562,530	\$	5,182,000	REAL
EQUINIX LLC	\$	21,332,500	\$	17,500,000	REAL
ESD DFW SOUTH 2011 LP	\$	31,000,000	\$	22,500,000	REAL
ESTRADA LUXURY APARTMENTS LLC	\$	28,500,000	\$	26,500,000	REAL
ESTRADA REVO LLC &	\$	36,800,000	\$	33,500,000	REAL
EXTRA SPACE PROPERTIES TWO LLC	\$	6,900,000	\$	6,200,000	REAL
FR MASSACHUSETTS 7 LLC	\$	6,903,650	\$	6,300,000	REAL
GENESCO FOOTWEAR LLC	\$	145,200	\$	135,040	PERSONAL
GL MARBLETREE LLC	\$	11,749,920	\$	10,875,000	REAL
GL MARBLETREE LLC	\$	35,250,080	\$	32,625,000	REAL
GLENRIDGE HOSPITALITY LP	\$	310,140	\$	310,140	REAL
GLENRIDGE HOSPITALITY LP	\$	12,289,860	\$	10,789,860	REAL
GLENRIDGE HOSPITALITY LP	\$	15,600,000	\$	13,750,000	REAL
GMONY INVESTMENTS LLC	\$	2,912,000	\$	2,740,000	REAL
GMONY INVESTMENTS LLC	\$	3,360,000	\$	3,160,000	REAL
GRANITE CIMARRON MEADOWS LLC	\$	19,036,150	\$	11,772,250	REAL
GREENWAY RESTAURANT	\$	10,425,000	\$	9,300,000	REAL
HANS & DENISE HAUCK REVOCABLE	\$	1,285,310	\$	1,225,000	REAL
HD DEVELOPMENT PPTIES, LP	\$	5,407,500	\$	5,275,000	REAL
HIGHLAND CREST LTD	\$	26,500,000	\$	25,150,000	REAL
HILLTOPPER APARTMENTS IRVING LLC	\$	8,500,000	\$	7,100,000	REAL
HKRK MGNT INC	\$	4,100,000	\$	3,825,000	REAL
IFCAP EVERGREEN LP	\$	85,880	\$	75,760	REAL
IFCAP EVERGREEN LP	\$	85,880	\$	75,850	REAL
IFCAP EVERGREEN LP	\$	85,880	\$	75,760	REAL
IFCAP EVERGREEN LP	\$	85,880	\$	75,760	REAL
IFCAP EVERGREEN LP	\$	85,880	\$	75,760	REAL
IFCAP EVERGREEN LP	\$	85,880	\$	75,760	REAL
IFCAP EVERGREEN LP	\$	85,880	\$	75,760	REAL
IFCAP EVERGREEN LP	\$	85,880	\$	75,760	REAL
IFCAP EVERGREEN LP	\$	85,880	\$	75,760	REAL
IFCAP EVERGREEN LP	\$	85,880	\$	75,760	REAL
IFCAP EVERGREEN LP	\$	85,880	\$	75,760	REAL
IFCAP EVERGREEN LP	\$	85,880	\$	75,760	REAL
IFCAP EVERGREEN LP	\$	85,880	\$	75,760	REAL
IFCAP EVERGREEN LP	\$	85,880	\$	75,760	REAL

IRVING 5 STAR MANAGEMENT LLC	\$	553,890	\$	404,520	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	237,210	\$	173,240	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	224,220	\$	163,750	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	1,909,870	\$	1,394,820	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	301,810	\$	220,420	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	325,790	\$	237,930	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	308,690	\$	225,440	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	555,000	\$	405,330	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	2,456,320	\$	1,793,890	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	167,260	\$	167,260	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	155,560	\$	155,560	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	901,740	\$	901,740	REAL
IRVING BRITAIN WAY APARTMENTS LP	\$	4,583,320	\$	4,166,650	REAL
IRVING BRITAIN WAY APARTMENTS LP	\$	9,166,680	\$	8,333,350	REAL
IRVING LODGING LLC	\$	9,300,100	\$	8,750,000	REAL
ISA HOSPITALITY INC	\$	3,200,000	\$	2,800,000	REAL
J&J LOTT IRVING LLC	\$	50,966,850	\$	48,000,000	REAL
JACHO FAIR OAKS LP	\$	8,200,000	\$	7,500,000	REAL
JARS BRITTANY 169 LLC	\$	12,900,000	\$	12,000,000	REAL
JARS HEIGHTS 79 LLC	\$	2,582,300	\$	2,370,000	REAL
JARS HEIGHTS 79 LLC	\$	1,613,920	\$	1,480,000	REAL
JARS HEIGHTS 79 LLC	\$	4,303,780	\$	3,950,000	REAL
JB DALLAS LLC	\$	2,601,000	\$	2,475,000	REAL
JDFW II LLC	\$	94,500,000	\$	82,500,000	REAL
JDFW LLC	\$	62,000,000	\$	60,000,000	REAL
KARAN ASSOCIATES TWO	\$	1,760,000	\$	1,445,000	REAL
KARAN ASSOCIATES TWO	\$	1,800,000	\$	1,355,000	REAL
KROGER LIMITED PARTNERSHIP II	\$	40,239,560	\$	35,940,190	PERSONAL
KROGER TEXAS LP	\$	1,263,680	\$	1,179,430	REAL
KROGER TEXAS LP	\$	1,834,970	\$	1,150,000	REAL
KROGER TEXAS LP	\$	1,586,330	\$	1,580,000	REAL
KROGER TEXAS LP	\$	4,199,910	\$	4,100,000	REAL
KROGER TEXAS LP	\$	960,100	\$	950,260	REAL
KROGER TEXAS LP	\$	21,600,000	\$	16,000,000	REAL
LADERA RANCH LLC	\$	32,175,000	\$	29,600,000	REAL
LAKE FOREST COMMUNITY	\$	10,272,140	\$	7,500,000	REAL
LAKE FOREST COMMUNITY	\$	4,485,530	\$	4,485,530	REAL
LAS COLINAS II HOLDCO LP	\$	59,850,000	\$	58,000,000	REAL
LBH LAS COLINAS PLAZA LLC	\$	28,950,000	\$	26,700,000	REAL
LEGACY REI GROUP TF LLC	\$	5,028,160	\$	4,244,400	REAL
LEGACY REI GROUP TF LLC	\$	11,971,840	\$	10,105,600	REAL
LION NORTHGATE LLC &	\$	25,995,000	\$	23,950,000	REAL
LION TRINITY LLC	\$	66,700,000	\$	61,750,000	REAL
LION WOODCHASE CLARENDON LLC	\$	25,263,160	\$	23,278,200	REAL
LION WOODCHASE CLARENDON LLC	\$	9,736,840	\$	8,971,800	REAL
LONE STAR CONTAINER	\$	15,146,970	\$	11,000,000	REAL
LOWEN RAIFORD LP	\$	14,250,000	\$	12,450,000	REAL
LOWES HOME CENTERS INC	\$	7,210,000	\$	7,100,000	REAL

LPD REALTY LLC	\$	20,750,000	\$	19,400,000	REAL
LSG1 TOWNE NORTH LLC	\$	5,032,980	\$	4,600,000	REAL
LSG1 TOWNE NORTH LLC	\$	11,717,020	\$	10,700,000	REAL
LUCKY PROPERTY ONE LLC	\$	3,968,530	\$	3,650,000	REAL
MAA ALLOY LLC	\$	73,450,000	\$	66,500,000	REAL
MAA TANC LLC	\$	51,500,000	\$	49,500,000	REAL
MACARTHUR PLACE	\$	28,447,780	\$	26,259,500	REAL
MACARTHUR PLACE	\$	33,302,220	\$	30,740,500	REAL
MACY'S RETAIL HOLDINGS LLC	\$	3,086,040	\$	2,594,280	PERSONAL
MALL GROUND PORTFOLIO LLC	\$	1,301,420	\$	1,301,420	REAL
MALL GROUND PORTFOLIO LLC	\$	1,600,100	\$	1,600,100	REAL
MALL GROUND PORTFOLIO LLC	\$	4,319,230	\$	3,925,000	REAL
MALL GROUND PORTFOLIO LLC	\$	193,440	\$	193,440	REAL
MALL GROUND PORTFOLIO LLC	\$	24,625,000	\$	19,980,040	REAL
MARABELLA APARTMENTS II	\$	34,828,880	\$	33,506,970	REAL
MARABELLA APARTMENTS II	\$	31,171,120	\$	29,988,030	REAL
MARS ROCHELLE LLC &	\$	5,994,000	\$	5,300,000	REAL
MDR REVOCABLE TRUST	\$	2,076,250	\$	2,000,000	REAL
MEADOW CREEK RANCH MHC LLC	\$	7,419,010	\$	5,350,000	REAL
MEADOW CREEK RANCH MHC LLC	\$	3,792,190	\$	3,200,000	REAL
MEADOW OAKS COMMUNITY LLC	\$	19,538,610	\$	14,700,000	REAL
MLRP REGAL ROW LP	\$	7,110,750	\$	4,750,000	REAL
MLRP REGAL ROW LP	\$	4,931,940	\$	4,800,000	REAL
MM COURTYARDS LLC	\$	21,000,000	\$	19,300,000	REAL
MONTERRA APARTMENTS LP	\$	47,850,000	\$	47,850,000	REAL
MPG TEXAS 1 LLC	\$	14,500,000	\$	13,500,000	REAL
MUSTANG LAS COLINAS LLC	\$	35,156,900	\$	30,000,000	REAL
NCH CORPORATION	\$	15,000,000	\$	14,329,914	REAL
NCH CORPORATION	\$	13,759,580	\$	11,947,000	REAL
NCH CORPORATION	\$	6,453,560	\$	6,453,560	REAL
NEWPORT APARTMENTS PROPERTY OWNER	\$	35,875,000	\$	25,500,000	REAL
NH INVESTMENTS LAH LLC	\$	17,650,000	\$	17,000,000	REAL
NICOLA SPUR 482 LP	\$	6,420,530	\$	5,791,700	REAL
NLP TEXAS ONE LLC	\$	61,250,000	\$	58,500,000	REAL
NORTH TEXAS FAMILY	\$	12,670,000	\$	11,800,000	REAL
NORTHGATE CONSOLIDATED GROUP LLC	\$	4,869,100	\$	4,600,000	REAL
NORTHGATE CONSOLIDATED GROUP LLC	\$	1,460,900	\$	1,460,900	REAL
NORTHWEST PARK ASSOC	\$	12,461,670	\$	11,273,400	REAL
NORTHWEST PARK ASSOC	\$	7,988,330	\$	7,226,600	REAL
OAKWAY MANOR LLC	\$	7,000,000	\$	6,230,000	REAL
OMNINET FOXBOROUGH LP	\$	37,000,000	\$	29,600,000	REAL
OMNINET FOXBOROUGH LP	\$	13,000,000	\$	10,400,000	REAL
PAR CAPITAL 122 WEST LLC	\$	27,800,000	\$	27,100,000	REAL
PARRISH MICHAEL R & ANGELA R	\$	1,679,930	\$	1,580,000	REAL
PATEL KAMLESH M & AMISHA G	\$	1,263,320	\$	1,200,000	REAL
PATEL MUKUND & DAXABEN	\$	1,468,640	\$	1,400,000	REAL
PATEL VIMAL M	\$	928,250	\$	800,000	REAL
PBH VALLEY CREEK LLC	\$	51,400,000	\$	47,000,000	REAL

PBH VALLEY RIDGE LLC	\$	53,550,000	\$	49,000,000	REAL
PENSA NUWIND LLC	\$	31,000,000	\$	28,000,000	REAL
PERFECT & COMFORT LIVING LLC	\$	4,300,000	\$	4,000,000	REAL
PERFECT AND MODERN TEAM LLC	\$	3,550,000	\$	3,450,000	REAL
PETCO	\$	424,640	\$	350,000	PERSONAL
PILLSBURY CO TAX DEPT	\$	950,000	\$	930,000	REAL
PILLSBURY CO TAX DEPT	\$	834,430	\$	834,430	REAL
PL LASCO OWNER LLC	\$	90,500,000	\$	87,800,000	REAL
POP HOLDINGS LP	\$	1,091,380	\$	1,091,380	REAL
PPF AMLI 1050 LAKE CAROLYN PARKWAY LI	\$	68,000,000	\$	62,253,300	REAL
PPF AMLI 777 LAKE CAROLYN PARKWAY	\$	100,721,400	\$	88,450,000	REAL
PRIME US TOWER AT LAKE CAROLYN LLC	\$	67,750,000	\$	62,000,000	REAL
PROLOGISEXCHANGE STEMMONS	\$	7,753,150	\$	6,980,000	REAL
PROMENADE TX PARTNERS LLC	\$	73,000,000	\$	69,500,000	REAL
PROPERTY RESERVE INC	\$	74,847,820	\$	70,772,820	REAL
PROVIDENT GROUP IRVING PROPERTIES LLC	\$	57,000,000	\$	39,950,000	REAL
PS TEXAS HOLDINGS II LTD	\$	6,316,700	\$	5,900,000	REAL
PS TEXAS HOLDINGS II LTD	\$	6,301,540	\$	5,400,000	REAL
PS TEXAS HOLDINGS LTD	\$	3,863,670	\$	3,215,000	REAL
PS TEXAS HOLDINGS LTD	\$	4,928,360	\$	4,400,000	REAL
QSR 4 LLC	\$	728,270	\$	728,270	REAL
QSR 4 LLC	\$	978,080	\$	978,080	REAL
RAIBLE PLACE APARTMENTS LLC	\$	19,000,000	\$	16,200,000	REAL
RAMSEY LUTHER H	\$	1,612,100	\$	1,500,000	REAL
RAMSEY LUTHER HAROLD	\$	855,000	\$	800,000	REAL
RCP CRESTVIEW SPE LLC &	\$	30,250,000	\$	29,500,000	REAL
REALTY INCOME PROPERTIES 19 LLC	\$	2,083,290	\$	2,072,620	REAL
REALTY INCOME PROPERTIES 19 LLC	\$	771,750	\$	742,200	REAL
REALTY INCOME PROPERTIES 19 LLC	\$	1,233,750	\$	1,186,520	REAL
REALTY INCOME PROPERTIES 19 LLC	\$	661,500	\$	636,170	REAL
REALTY INCOME PROPERTIES 19 LLC	\$	661,500	\$	636,170	REAL
RESIDENCE AT SURROUND APARTMENT LLC	\$	39,425,000	\$	36,500,000	REAL
RESIDENCES NORTHGATE LLC	\$	48,875,000	\$	33,750,000	REAL
RICKY HOSPITALITY LLC	\$	1,720,000	\$	1,600,000	REAL
RIVERSIDE PROPERTY OWNERS LP	\$	37,623,120	\$	36,750,000	REAL
RIVERSIDE PROPERTY OWNERS LP	\$	10,136,020	\$	9,900,000	REAL
ROCHELLE PLACE L P	\$	12,500,000	\$	9,500,000	REAL
ROCK ISLAND IRVING LLC	\$	18,000,000	\$	16,750,000	REAL
RODRIGUEZ JOSE	\$	221,220	\$	212,000	REAL
ROSEMONT SUMMIT OPERATING LLC	\$	60,000,000	\$	54,000,000	REAL
RSP RIDGEVIEW PLACE	\$	32,166,670	\$	30,660,000	REAL
RSP RIDGEVIEW PLACE	\$	16,083,330	\$	15,340,000	REAL
SAVOY DALLAS HOTELS LLC	\$	8,700,000	\$	8,200,000	REAL
SEDONA PARK APARTMENTS LLC	\$	39,950,000	\$	29,850,000	REAL
SEJ PROPERTIES LP	\$	8,941,170	\$	8,400,000	REAL
SEJ PROPERTIES LP	\$	5,000,000	\$	4,340,570	REAL
SEJ PROPERTIES LP	\$	1,500,000	\$	1,350,000	REAL
SEJ PROPERTIES LP	\$	640,000	\$	640,000	REAL

SEJ PROPERTIES LP	\$	2,155,150	\$	1,940,000	REAL
SEJ PROPERTIES LP	\$	2,400,000	\$	2,400,000	REAL
SEJ PROPERTIES LP	\$	650,000	\$	650,000	REAL
SERVICES DEVELOPMENT CORP	\$	11,300,000	\$	10,800,000	REAL
SFS PROPERTIES LLC	\$	8,183,500	\$	6,750,000	REAL
SHREEM LAS COLINAS LLC	\$	17,691,660	\$	17,691,660	REAL
SHRI AVDUTH INC	\$	1,695,000	\$	1,625,000	REAL
SKYPASS DEVELOPMENT LLC	\$	1,775,160	\$	1,676,540	REAL
SKYPASS DEVELOPMENT LLC	\$	5,572,200	\$	5,052,960	REAL
SL5 DFW INDUSTRIAL LP	\$	12,093,510	\$	10,500,000	REAL
SOUTHERN STAR LAS COLINAS LP	\$	17,500,000	\$	15,300,000	REAL
SPANISH HAVEN REDEVELOPMENT	\$	14,175,000	\$	12,350,000	REAL
STAINBACK RAYMOND F JR	\$	4,620,000	\$	4,250,000	REAL
STARCREST TEXAS PPTIES	\$	8,370,000	\$	7,550,000	REAL
SUBIL PROPERTIES LLC	\$	960,000	\$	930,000	REAL
SUN LIFE INSURANCE CO OF CANADA	\$	36,300,000	\$	33,700,000	REAL
TERRA FUNDING-URBAN TOWERS LLC	\$	12,252,330	\$	12,252,330	REAL
TERRA FUNDING-URBAN TOWERS LLC	\$	131,747,670	\$	124,147,670	REAL
TERRY INVESTMENT PROPERTY 1	\$	1,553,540	\$	1,553,540	REAL
TEXAS PARK MANOR LP	\$	11,950,000	\$	11,300,000	REAL
TEXAS SFI PARTNERSHIP 37 LTD	\$	41,000,000	\$	38,000,000	REAL
TILLAR IRVING BELTLINE	\$	3,332,450	\$	2,000,000	REAL
THREE WHITE OAKS CORPORATION	\$	1,887,000	\$	1,825,000	REAL
TMIF II BRIDGEPORT LP	\$	33,250,000	\$	31,400,000	REAL
TOURO GROVE APARTMENTS LLC	\$	19,600,000	\$	18,500,000	REAL
TOYOTA OF IRVING LTD	\$	636,740	\$	620,000	REAL
TOYOTA OF IRVING LTD	\$	12,325,000	\$	11,175,000	REAL
TOYOTA OF IRVING LTD	\$	720,370	\$	710,000	REAL
TOYOTA OF IRVING LTD	\$	146,480	\$	143,220	REAL
TOYOTA OF IRVING LTD	\$	537,520	\$	537,520	REAL
TP APARTMENTS LLC	\$	3,034,480	\$	2,730,000	REAL
TP APARTMENTS LLC	\$	7,965,520	\$	7,170,000	REAL
TR ATRIUM LP	\$	13,000,000	\$	12,000,000	REAL
TR ATRIUM LP	\$	7,000,000	\$	6,350,000	REAL
TRADER JOES COMPANY	\$	458,920	\$	458,920	REAL
TRASSATTS CORPORATION	\$	7,800,000	\$	7,000,000	REAL
TUP CARPENTER COURT LP	\$	11,209,850	\$	9,500,000	REAL
TX 2800 VALLEY VIEW LN DE LLC	\$	27,827,770	\$	25,000,000	REAL
USAA REAL ESTATE CO	\$	296,390	\$	296,390	REAL
USAA REAL ESTATE CO	\$	502,500	\$	502,500	REAL
USAA REAL ESTATE CO	\$	200	\$	200	REAL
USAA REAL ESTATE CO	\$	3,120	\$	3,120	REAL
USAA REAL ESTATE CO	\$	5,519,970	\$	5,478,000	REAL
USAA REAL ESTATE CO	\$	1,770	\$	1,770	REAL
USAA REAL ESTATE CO	\$	950,610	\$	950,610	REAL
USAA REAL ESTATE CO	\$	115,460	\$	115,460	REAL
USAA REAL ESTATE CO	\$	15,000,000	\$	10,500,000	REAL
USAA REAL ESTATE CO	\$	1,822,730	\$	1,822,730	REAL

VATC 200 DE LLC	\$	25,500,000	\$	23,800,000	REAL
VBAPT LLC	\$	22,000,000	\$	17,400,000	REAL
VELAZQUEZ CELIA &	\$	1,500,000	\$	1,450,000	REAL
VILLAGE ON WEST IRVING LLC	\$	10,250,000	\$	9,250,000	REAL
VILLAS ESTANCIA APARTMENTS LLC	\$	27,785,000	\$	22,750,000	REAL
WALKER MHP INVESTMENTS LLC	\$	1,200,000	\$	1,050,000	REAL
WALNUT HILL TX PARTNERS LLC	\$	75,000,000	\$	65,000,000	REAL
WATER STREET OCONNOR LP	\$	107,000,000	\$	104,000,000	REAL
WEST SHADY GROVE HOLDINGS LLC	\$	6,497,100	\$	6,050,000	REAL
WEST SHADY GROVE HOLDINGS LLC	\$	5,630,900	\$	5,250,000	REAL
WESTDALE BROOKSTONE TERRACE LP	\$	27,500,000	\$	25,650,000	REAL
WESTDALE BROOKSTONE/TERRACE LP	\$	21,500,000	\$	18,900,000	REAL
WESTDALE LAKERIDGE LTD	\$	23,000,000	\$	18,000,000	REAL
WESTDALE POLARIS PARTNERS	\$	19,250,000	\$	17,950,000	REAL
WESTDALE POLARIS PARTNERS	\$	6,900,000	\$	6,143,000	REAL
WESTDALE PPTIES AMERICA I	\$	25,250,000	\$	21,750,000	REAL
WESTDALE WOODMEADE LTD	\$	37,000,000	\$	30,400,000	REAL
WEISZ THOMAS J	\$	344,810	\$	267,500	REAL
WF AGAVE IRVING LLC	\$	2,297,870	\$	2,106,380	REAL
WF AGAVE IRVING LLC	\$	9,702,130	\$	8,893,620	REAL
WINGREN VILLAGE LP	\$	23,000,000	\$	20,500,000	REAL
WINKLE PIONEER COURT LTD	\$	191,710	\$	126,650	REAL
WINKLE PIONEER COURT LTD	\$	191,710	\$	126,650	REAL
WINKLE PIONEER COURT LTD	\$	194,560	\$	128,530	REAL
WINKLE PIONEER COURT LTD	\$	110,770	\$	73,200	REAL
WINKLE PIONEER COURT LTD	\$	110,770	\$	73,200	REAL
WINKLE PIONEER COURT LTD	\$	194,560	\$	128,530	REAL
WINKLE PIONEER COURT LTD	\$	191,710	\$	126,650	REAL
WINKLE PIONEER COURT LTD	\$	193,420	\$	127,780	REAL
WINKLE PIONEER COURT LTD	\$	193,230	\$	127,650	REAL
WINKLE PIONEER COURT LTD	\$	193,420	\$	127,780	REAL
WINKLE PIONEER COURT LTD	\$	191,710	\$	126,650	REAL
WINKLE PIONEER COURT LTD	\$	191,710	\$	126,650	REAL
WINKLE PIONEER COURT LTD	\$	194,560	\$	128,530	REAL
WINKLE PIONEER COURT LTD	\$	110,770	\$	73,200	REAL
WINKLE PIONEER COURT LTD	\$	110,770	\$	73,200	REAL
WINKLE PIONEER COURT LTD	\$	110,770	\$	73,200	REAL
WINKLE PIONEER COURT LTD	\$	110,770	\$	73,200	REAL
WINKLE PIONEER COURT LTD	\$	194,560	\$	128,530	REAL
WINKLE PIONEER COURT LTD	\$	191,710	\$	126,650	REAL
WINKLE PIONEER COURT LTD	\$	191,710	\$	126,650	REAL
WINKLE PIONEER COURT LTD	\$	193,420	\$	127,780	REAL
WINKLE PIONEER COURT LTD	\$	193,230	\$	127,650	REAL
WINKLE PIONEER COURT LTD	\$	191,710	\$	126,650	REAL
WINKLE PIONEER COURT LTD	\$	194,560	\$	128,600	REAL
WINKLE PIONEER COURT LTD	\$	194,560	\$	128,600	REAL
WINKLE PIONEER COURT LTD	\$	191,710	\$	126,650	REAL

WINKLE PIONEER COURT LTD	\$	193,420	\$	127,780	REAL
WINKLE PIONEER COURT LTD	\$	193,230	\$	127,650	REAL
WINKLE PIONEER COURT LTD	\$	193,420	\$	127,780	REAL
WOODSHIRE MHC LLC	\$	3,537,640	\$	3,000,000	REAL
WOODSHIRE MHC LLC	\$	7,783,750	\$	6,900,000	REAL
WOODSHIRE MHC LLC	\$	7,565,350	\$	6,750,000	REAL
WOODWIND APARTMENTS LLC	\$	7,850,000	\$	6,800,000	REAL
WW MHP INVESTMENTS LLC	\$	2,385,000	\$	2,220,000	REAL
WWC LXXI LP	\$	28,000,000	\$	26,000,000	REAL
WWC XLII LP	\$	36,624,920	\$	32,500,000	REAL
WWC XLII LP	\$	36,625,080	\$	32,500,000	REAL
Z920 THIRD STREET LLC	\$	5,700,000	\$	4,700,000	REAL
ZACHARY SADEGHIAN	\$	168,250	\$	112,200	REAL
ZACHARY SADEGHIAN	\$	6,470	\$	6,470	REAL
ZACHARY SADEGHIAN	\$	4,680	\$	4,680	REAL
ZACHARY SADEGHIAN	\$	1,020	\$	1,020	REAL
ZACHARY SADEGHIAN	\$	23,940	\$	23,940	REAL
ZACHARY SADEGHIAN	\$	23,700	\$	23,700	REAL
ZACHARY SADEGHIAN	\$	7,000	\$	7,000	REAL
ZACHARY SADEGHIAN	\$	3,100	\$	3,100	REAL
ZACHARY SADEGHIAN	\$	6,380	\$	6,380	REAL
ZACHARY SADEGHIAN	\$	6,380	\$	6,380	REAL
ZACHARY SADEGHIAN	\$	105,740	\$	105,740	REAL
ZACHARY SADEGHIAN	\$	1,370	\$	1,370	REAL
ZACHARY SADEGHIAN	\$	183,740	\$	183,740	REAL
ZANDER PARK BORROWER DE LLC	\$	22,950,000	\$	19,500,000	REAL
TOTAL	\$	6,091,533,810	\$	5,476,086,404	

2023 ACTIVE LAWSUITS

OWNERS NAME	DCAD VALUE	TYPE OF PROPERTY
COP ENTERPRISES LLC	\$ 99,280	REAL
COP ENTERPRISES LLC	\$ 99,280	REAL
COP ENTERPRISES LLC	\$ 89,380	REAL
COP ENTERPRISES LLC	\$ 99,280	REAL
COP ENTERPRISES LLC	\$ 217,000	REAL
COP ENTERPRISES LLC	\$ 391,800	REAL
DELUJO EL MOROCCO LLC	\$ 13,300,000	REAL
IFCAP EVERGREEN LP	\$ 90,400	REAL
RICKY HOSPITALITY LLC	\$ 1,770,000	REAL
SYMONDS STEPHEN M	\$ 1,634,180	REAL
WWC LXXI LP	\$ 26,500,000	REAL
TOTAL	\$ 44,290,600	

2023 SETTLED LAWSUITS

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
1111 TDS APARTMENTS LLC	\$ 26,800,000	\$ 24,000,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 4,784,000	\$ 4,000,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 504,590	\$ 504,590	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 6,916,000	\$ 5,800,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 3,869,230	\$ 3,545,410	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 14,560,000	\$ 11,950,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 11,960,000	\$ 9,425,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 6,500,000	\$ 5,100,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 10,036,000	\$ 8,500,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 2,652,000	\$ 2,390,000	REAL
161 AIRPORT CORPORATE LLC	\$ 11,412,000	\$ 9,800,000	REAL
1927 BELTLINE CP LTD	\$ 2,550,000	\$ 2,000,000	REAL
1927 EAST BELTLINE RD LLC	\$ 781,220	\$ 685,000	REAL
1929 GRAUWYLER LLC	\$ 12,560,000	\$ 12,300,000	REAL
2010 KINWES LLC	\$ 6,300,000	\$ 4,500,000	REAL
2200 WEST ROCHELLE LLC	\$ 8,000,000	\$ 6,050,000	REAL
2200 WEST ROCHELLE LLC	\$ 8,000,000	\$ 6,050,000	REAL
2325 STEMMONS HOTEL PRTNRS LLC	\$ 9,675,000	\$ 8,500,000	REAL
250 290 B&C LLC	\$ 36,256,000	\$ 34,191,000	REAL
250 290 B&C LLC	\$ 18,116,650	\$ 17,086,000	REAL
250 290 B&C LLC	\$ 20,383,000	\$ 19,223,000	REAL
2700 TRINITY SPE LLC	\$ 9,936,000	\$ 8,900,000	REAL
2929 PARK GROVE VNTRE LTD	\$ 20,305,000	\$ 18,740,000	REAL
2929 PARK GROVE VNTRE LTD	\$ 1,260,000	\$ 1,260,000	REAL
3228 WILLOW LLC	\$ 17,700,000	\$ 16,800,000	REAL
3429 WEST ROCHELLE LLC	\$ 19,950,000	\$ 18,300,000	REAL
4303 MARPOSA DRIVE	\$ 9,500,000	\$ 8,000,000	REAL
4409 MONTROSE LTD	\$ 25,160,790	\$ 24,000,000	REAL
4444 IRVING BLVD LP	\$ 4,533,400	\$ 4,150,000	REAL
4525 W PIONEER DR PROPERTY	\$ 32,000,000	\$ 29,000,000	REAL
500 EJC OFFICE OWNER LLC	\$ 29,000,000	\$ 27,600,000	REAL
600 LAS COLINAS OWNER LLC	\$ 74,500,000	\$ 67,700,000	REAL
7918 FERGUSON LLC	\$ 2,000,000	\$ 1,900,000	REAL
7929 BROOKRIVER SUB LLC	\$ 74,500,000	\$ 66,500,000	REAL
7929 BROOKRIVER SUB LLC	\$ 9,868,000	\$ 9,200,000	REAL
850 LAKE CAROLYN PKWY APARTMENTS INV	\$ 60,000,000	\$ 56,000,000	REAL
89 H A S HOTEL CORP	\$ 1,585,000	\$ 1,400,000	REAL
AARON HOLDINGS LLC	\$ 1,742,810	\$ 1,742,810	REAL
ABF FREIGHT SYSTEM INC	\$ 8,351,000	\$ 7,350,000	REAL
ABRAHAM ALVIN V	\$ 2,482,020	\$ 2,482,020	REAL

ABRAHAM SAJI PROPERTIES LLC	\$	520,780	\$	520,780	REAL
ABRAHAM SAJI PROPERTIES LLC	\$	240,000	\$	200,000	REAL
ACI REAL ESTATE SPE 155 LLC	\$	5,995,000	\$	5,441,000	REAL
AGAP GARLAND LLC	\$	6,487,500	\$	6,100,000	REAL
AGAS VENTURES LLC	\$	243,120	\$	190,710	REAL
AGAS VENTURES LLC	\$	231,570	\$	213,010	REAL
AGAS VENTURES LLC	\$	187,240	\$	172,230	REAL
AGAS VENTURES LLC	\$	172,970	\$	159,110	REAL
AGAS VENTURES LLC	\$	213,650	\$	196,530	REAL
AGAS VENTURES LLC	\$	215,000	\$	146,690	REAL
AGAS VENTURES LLC	\$	184,300	\$	169,530	REAL
AGAS VENTURES LLC	\$	198,900	\$	182,960	REAL
AGAS VENTURES LLC	\$	188,670	\$	173,550	REAL
AGAS VENTURES LLC	\$	216,590	\$	199,230	REAL
AGAS VENTURES LLC	\$	243,150	\$	223,660	REAL
AGAS VENTURES LLC	\$	203,490	\$	187,180	REAL
AGAS VENTURES LLC	\$	165,670	\$	152,390	REAL
AGAS VENTURES LLC	\$	176,710	\$	162,550	REAL
AGAS VENTURES LLC	\$	169,300	\$	155,730	REAL
AGAS VENTURES LLC	\$	182,780	\$	168,130	REAL
AGAS VENTURES LLC	\$	185,370	\$	170,520	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$	65,363,100	\$	56,342,380	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$	9,609,430	\$	8,283,240	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$	63,795,210	\$	56,000,670	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$	114,122,260	\$	99,373,710	REAL
AIGGRE TX HOTEL LAS COLINAS OWNER	\$	12,475,000	\$	11,400,000	REAL
ALC APARTMENTS LLC	\$	59,600,000	\$	54,000,000	REAL
ALESIO GARDEN &	\$	143,500,000	\$	121,250,000	REAL
ANGEL HOSPITALITY VIII LLC	\$	1,200,000	\$	1,200,000	REAL
APO IRVING LLC	\$	7,578,880	\$	5,750,000	REAL
AREA/EY WFT LLC	\$	10,680,520	\$	9,257,300	REAL
ASHDOW DIALYSIS LLC	\$	2,250,000	\$	2,025,000	REAL
AUTOZONE TEXAS LP	\$	603,390	\$	518,910	PERSONAL
AUTOZONE TEXAS LP	\$	657,110	\$	565,110	PERSONAL
AUTOZONE TEXAS LP	\$	540,910	\$	465,180	PERSONAL
AUTOZONE TEXAS LP	\$	597,180	\$	513,570	PERSONAL
AUTOZONE TEXAS LP	\$	538,310	\$	462,950	PERSONAL
AUTOZONE TEXAS LP	\$	2,242,010	\$	1,838,450	PERSONAL
BELL STACY GREETHUM TRUST THE	\$	996,500	\$	950,000	REAL
BELTLINE & GRANDE LTD PS	\$	13,000,000	\$	11,100,000	REAL
BELTLINE VILLAGE PARTNERS	\$	8,208,300	\$	7,250,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$	3,365,260	\$	2,800,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$	734,740	\$	700,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$	7,900,000	\$	6,500,000	REAL
BEST BUY STORES LP	\$	2,300,440	\$	1,932,370	PERSONAL
BETTER INC	\$	2,835,100	\$	2,500,000	REAL
BHP INVESTENTS CO	\$	4,425,000	\$	4,000,000	REAL
BIO WORLD MERCHANDISING INC	\$	14,439,440	\$	13,900,000	PERSONAL
BLVD AL LP THE	\$	1,778,910	\$	1,705,000	REAL

BMGREI ESTERS LLC	\$	12,065,630	\$	11,362,500	REAL
BMGREI ESTERS LLC	\$	30,834,370	\$	29,037,500	REAL
BMGREI METKER LLC	\$	9,988,000	\$	8,000,000	REAL
BRE KNIGHT SH TX OWNER LLC	\$	4,100,000	\$	3,700,000	REAL
BREIT INDUSTRIAL CANYON TX	\$	115,390	\$	115,390	REAL
BROWN COLINAS POINTE LLC	\$	20,000,000	\$	18,000,000	REAL
BUDHWANI & VIRANI INC	\$	5,060,000	\$	4,543,000	REAL
CAD ASSETS LLC	\$	3,600,000	\$	3,200,000	REAL
CANAL CENTR INVESTORS LLC	\$	35,000,000	\$	32,500,000	REAL
CANTEX GRAUWYLER LLC	\$	2,299,100	\$	2,299,100	REAL
CANTEX GRAUWYLER LLC	\$	12,585,630	\$	10,500,000	REAL
CARMAX AUTO SUPERSTORES	\$	11,741,010	\$	9,474,630	REAL
CARMAX AUTO SUPERSTORES	\$	1,025,370	\$	1,025,370	REAL
CAROLYN PROPERTY OWNER LP	\$	73,000,000	\$	63,800,000	REAL
CASCADE DALLAS OPERATING LLC	\$	9,500,000	\$	8,000,000	REAL
CAVADIAN PROPERTIES LLC	\$	306,370	\$	251,190	REAL
CCP MILLBROOK 1678 LLC	\$	5,200,000	\$	4,950,000	REAL
CFT NV DEVELOPMENTS LLC	\$	1,221,130	\$	1,100,000	REAL
CHALET APARTMENTS LLC	\$	27,600,000	\$	25,500,000	REAL
CHATHEAU AT WILDBRIAR LP	\$	17,000,000	\$	12,500,000	REAL
CHICK FIL A INC	\$	847,050	\$	762,350	PERSONAL
CHICK FIL A INC	\$	951,620	\$	886,210	REAL
CNC SPC LP	\$	8,489,220	\$	8,489,220	REAL
CNC SPC LP	\$	16,760,780	\$	16,760,780	REAL
COLE CV DUNCANVILLE TX LP	\$	1,900,000	\$	1,843,000	REAL
COLE CV DUNCANVILLE TX LP	\$	2,388,750	\$	2,108,000	REAL
COLE CV DUNCANVILLE TX LP	\$	1,902,900	\$	1,902,900	REAL
COLINAS RANCH APARTMENTS LLC	\$	19,850,000	\$	14,000,000	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$	4,975,700	\$	4,332,000	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$	1,693,850	\$	1,475,000	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$	5,081,560	\$	4,425,000	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$	7,198,880	\$	6,268,000	REAL
COLUMBIA PROPERTIES	\$	45,500,000	\$	39,000,000	REAL
CORSAIR IRVING OWNER LLC	\$	29,000,000	\$	25,000,000	REAL
COTTONWOOD LANE PROPERTIES LLC	\$	8,985,260	\$	8,500,000	REAL
CP 511 BUILDING LLC	\$	22,500,000	\$	18,500,000	REAL
CREEKWOOD APTS LLC	\$	26,646,920	\$	24,000,000	REAL
CRESTVIEW STONEHILL LLC	\$	28,000,000	\$	25,500,000	REAL
CROSS COURT TEXAS LLC	\$	1,260,000	\$	1,225,000	REAL
DALLAS FT WORTH PARTNERS LLC	\$	1,933,020	\$	1,933,020	REAL
DALLAS FT WORTH PARTNERS LLC	\$	4,027,410	\$	4,027,410	REAL
DALLAS FT WORTH PARTNERS LLC	\$	2,247,150	\$	2,247,150	REAL
DALLAS METRO APARTMENTS LLC	\$	5,500,000	\$	5,000,000	REAL
DAYTON HUDSON CORP	\$	5,715,000	\$	5,599,000	REAL
DEVA CORPORATION	\$	6,050,000	\$	5,700,000	REAL
DFW AIRPORT HOSPITALITY	\$	9,900,000	\$	8,400,000	REAL
DILLARDS TEXAS CENTRAL LLC	\$	2,271,100	\$	1,953,140	PERSONAL
DK CREST OWNER LLC	\$	69,500,000	\$	65,450,000	REAL
DLC HOTEL OWNER LLC	\$	950,610	\$	950,610	REAL

DLC HOTEL OWNER LLC	\$	73,678,650	\$	70,178,650	REAL
DLC HOTEL OWNER LLC	\$	370,740	\$	370,740	REAL
DOGWOOD PROPCO TX II LP	\$	12,343,360	\$	10,000,000	REAL
DRIVER RE IRVING LLC	\$	466,610	\$	400,000	REAL
DSJR LLC	\$	7,950,000	\$	7,300,000	REAL
EAGLE CREST BORROWER LLC	\$	33,602,680	\$	31,281,250	REAL
EAGLE CREST BORROWER LLC	\$	24,297,320	\$	22,618,750	REAL
EL PRIMERO EXPRESS LP	\$	4,750,000	\$	4,150,000	REAL
EMERALD POINT APARTMENTS	\$	5,770	\$	5,770	REAL
EMERALD POINT APARTMENTS	\$	7,552,710	\$	6,744,230	REAL
EPC WESTGATE LLC	\$	5,586,600	\$	4,842,000	REAL
EPC WESTGATE LLC	\$	6,085,400	\$	5,274,000	REAL
EPC WESTGATE LLC	\$	29,440,000	\$	27,666,000	REAL
EPC WESTGATE LLC	\$	12,788,000	\$	12,018,000	REAL
ESD DFW SOUTH 2011 LP	\$	28,000,000	\$	21,500,000	REAL
ESTRADA 180 LLC	\$	19,500,000	\$	16,250,000	REAL
ESTRADA LUXURY APARTMENTS LLC	\$	27,000,000	\$	25,000,000	REAL
ESTRADA REVO LLC &	\$	33,800,000	\$	28,900,000	REAL
FIVF III TX2 LLC	\$	13,000,000	\$	10,750,000	REAL
FREEWAY LLC	\$	21,388,460	\$	16,000,000	REAL
GEP SILVERTON LLC	\$	31,876,800	\$	27,000,000	REAL
GL MARBLETREE LLC	\$	33,675,000	\$	30,750,000	REAL
GL MARBLETREE LLC	\$	11,225,000	\$	10,250,000	REAL
GLENRIDGE HOSPITALITY LP	\$	10,389,870	\$	9,127,380	REAL
GLENRIDGE HOSPITALITY LP	\$	310,140	\$	310,140	REAL
GLENRIDGE HOSPITALITY LP	\$	13,750,000	\$	12,400,000	REAL
GRANITE CIMARRON MEADOWS LLC	\$	9,639,510	\$	7,595,000	REAL
GREENWAY RESTAURANT	\$	9,975,000	\$	8,500,000	REAL
GROUP 1 REALTY INC	\$	3,500,000	\$	3,250,000	REAL
H&B DEVELOPMENT AND	\$	825,000	\$	775,000	REAL
HCD DALLAS CORPORATION	\$	49,990,000	\$	39,200,000	REAL
HCD DALLAS CORPORATION	\$	810,000	\$	800,000	REAL
HD DEVELOPMENT PPTIES LP	\$	5,350,000	\$	5,250,000	REAL
HIGHLAND CREST LTD	\$	25,000,000	\$	23,700,000	REAL
HILLTOPPER APARTMENTS IRVING LLC	\$	7,418,230	\$	6,250,000	REAL
HKRK MGMT INC	\$	3,725,000	\$	3,425,000	REAL
HKSKN MANAGERS 1 LTD	\$	3,750,000	\$	3,400,000	REAL
IFCAP EVERGREEN LP	\$	57,300	\$	45,840	REAL
IFCAP EVERGREEN LP	\$	62,200	\$	49,760	REAL
IFCAP EVERGREEN LP	\$	62,200	\$	49,760	REAL
IFCAP EVERGREEN LP	\$	57,300	\$	45,840	REAL
IFCAP EVERGREEN LP	\$	62,200	\$	49,760	REAL
IFCAP EVERGREEN LP	\$	62,200	\$	49,760	REAL
IFCAP EVERGREEN LP	\$	70,600	\$	56,480	REAL
IFCAP EVERGREEN LP	\$	70,600	\$	56,480	REAL
IFCAP EVERGREEN LP	\$	62,200	\$	49,760	REAL
IFCAP EVERGREEN LP	\$	57,300	\$	45,840	REAL
IFCAP EVERGREEN LP	\$	62,200	\$	49,760	REAL
IFCAP EVERGREEN LP	\$	70,600	\$	56,480	REAL

IRVING 5 STAR MANAGEMENT LLC	\$	264,000	\$	223,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	250,000	\$	213,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	244,000	\$	195,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	192,000	\$	175,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	182,000	\$	165,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	1,563,000	\$	1,370,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	483,000	\$	400,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	449,000	\$	386,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	128,000	\$	110,000	REAL
IRVING 5 STAR MANAGEMENT LLC	\$	2,451,720	\$	1,900,000	REAL
IRVING BRITAIN WAY APRARTMENTS LP	\$	8,666,670	\$	7,600,000	REAL
IRVING BRITAIN WAY APRARTMENTS LP	\$	4,333,330	\$	3,800,000	REAL
IRVING BUS PROPERTIES LLC	\$	2,251,350	\$	1,950,000	REAL
IRVING LODGING LLC	\$	9,300,000	\$	7,743,000	REAL
ISA HOSPITALITY INC	\$	2,525,000	\$	2,300,000	REAL
JAHCO FAIR OAKS LP	\$	7,750,000	\$	6,950,000	REAL
JARS BRITTANY 169 LLC	\$	12,600,000	\$	11,300,000	REAL
JARS HEIGHTS 79 LLC	\$	1,490,510	\$	1,329,120	REAL
JARS HEIGHTS 79 LLC	\$	2,384,810	\$	2,126,580	REAL
JARS HEIGHTS 79 LLC	\$	3,974,680	\$	3,544,300	REAL
JB DALLAS LLC	\$	2,475,000	\$	2,400,000	REAL
JDFW II LLC	\$	89,000,000	\$	80,500,000	REAL
JDFW LLC	\$	60,500,000	\$	57,200,000	REAL
JORDAN KATZ AVALON LLC	\$	32,500,000	\$	29,800,000	REAL
KARAN ASSOCIATES TWO	\$	1,500,000	\$	1,262,610	REAL
KARAN ASSOCIATES TWO	\$	1,600,000	\$	1,337,390	REAL
KORE 125 JOHN CARPENTER LLC	\$	75,650,000	\$	71,900,000	REAL
KROGER TEXAS LP	\$	4,100,000	\$	4,077,580	REAL
KROGER TEXAS LP	\$	1,575,000	\$	1,540,130	REAL
KROGER TEXAS LP	\$	11,680,630	\$	11,245,270	REAL
KROGER TEXAS LP	\$	1,800,000	\$	1,781,520	REAL
KROGER TEXAS LP	\$	960,000	\$	950,260	REAL
LADERA RANCH LLC	\$	29,750,000	\$	27,160,000	REAL
LAKE FOREST VALLEY HOLDINGS LLC	\$	4,485,530	\$	4,169,060	REAL
LAKE FOREST VALLEY HOLDINGS LLC	\$	6,291,390	\$	5,630,940	REAL
LAKE WORTH HOTEL CORP	\$	3,750,000	\$	3,300,000	REAL
LAS COLINAS I HOLDCO LP	\$	107,334,180	\$	100,000,000	REAL
LAS COLINAS II HOLDCO LP	\$	57,665,820	\$	53,800,000	REAL
LBH LAS COLINAS PLAZA LLC	\$	26,300,000	\$	25,000,000	REAL
LEGACY REI GROUP SA LLC	\$	13,673,510	\$	12,130,000	REAL
LEGACY REI GROUP SA LLC	\$	4,926,490	\$	4,370,000	REAL
LION NORTHGATE LLC &	\$	24,000,000	\$	22,000,000	REAL
LION TRINITY LLC	\$	61,000,000	\$	54,000,000	REAL
LION WOODCHASE CLARENDON LLC	\$	23,232,000	\$	21,293,230	REAL
LION WOODCHASE CLARENDON LLC	\$	8,954,000	\$	8,206,770	REAL
LOONEY FAMILY 2014 TRUST THE	\$	2,217,330	\$	1,600,000	REAL
LOONEY FAMILY 2014 TRUST THE	\$	1,073,070	\$	700,000	REAL
LOOP HOTEL INC	\$	1,085,000	\$	950,000	REAL
LOWEN TRINITY MILLS	\$	12,375,000	\$	10,500,000	REAL

LOWEN TRINITY MILLS	\$	197,830	\$	197,830	REAL
LOWES HOME CENTERS INC	\$	7,200,000	\$	7,000,000	REAL
LPD REALTY LLC	\$	19,000,000	\$	17,000,000	REAL
LRF2 TOWNE NORTH	\$	10,680,000	\$	9,275,000	REAL
LRF2 TOWNE NORTH	\$	4,920,000	\$	4,475,000	REAL
MA LEG PARTNERS 6	\$	205,000	\$	183,690	REAL
MA LEG PARTNERS 6	\$	133,470	\$	133,200	REAL
MAA ALLOY LLC	\$	66,700,000	\$	55,500,000	REAL
MACARTHUR PLACE	\$	29,346,150	\$	27,878,840	REAL
MACARTHUR PLACE	\$	25,153,850	\$	23,896,160	REAL
MALL GROUND PORTFOLIO LLC	\$	41,500,000	\$	21,005,140	REAL
MALL GROUND PORTFOLIO LLC	\$	2,050,000	\$	1,600,000	REAL
MALL GROUND PORTFOLIO LLC	\$	4,850,000	\$	3,900,000	REAL
MALL GROUND PORTFOLIO LLC	\$	193,440	\$	193,440	REAL
MALL GROUND PORTFOLIO LLC	\$	1,301,420	\$	1,301,420	REAL
MARABELLA APARTMENTS II	\$	30,651,570	\$	28,337,350	REAL
MARABELLA APARTMENTS II	\$	34,248,430	\$	31,662,650	REAL
MARS ROCHELLE LLC &	\$	5,550,000	\$	5,120,000	REAL
MCDAVID IRVING HON LLC	\$	3,600,000	\$	2,430,000	REAL
MCDAVID IRVING HON LLC	\$	51,860	\$	51,860	REAL
MCDAVID IRVING HON LLC	\$	2,800,000	\$	2,115,000	REAL
MCDAVID IRVING HON LLC	\$	4,525,000	\$	3,378,000	REAL
MCDAVID IRVING HON LLC	\$	6,725,000	\$	4,945,000	REAL
MEADOW CREEK RANCH MHC LLC	\$	6,227,770	\$	4,950,000	REAL
MEADOW CREEK RANCH MHC LLC	\$	3,115,880	\$	2,900,000	REAL
MEADOW OAKS HOLDINGS LP	\$	10,483,800	\$	10,483,800	REAL
MFO PPTIES LTD	\$	1,500,000	\$	1,500,000	REAL
MM COURTYARDS LLC	\$	19,500,000	\$	18,000,000	REAL
MONTEGO BAY LLC	\$	5,165,990	\$	4,600,000	REAL
MONTERRA APARTMENTS LP	\$	47,850,000	\$	44,877,000	REAL
MONTERRA APARTMENTS LP	\$	47,850,000	\$	47,850,000	REAL
MPG TEXAS 1 LLC	\$	14,650,000	\$	12,400,000	REAL
NEPTUNE VENTURES LLC	\$	300,000	\$	280,000	REAL
NEPTUNE VENTURES LLC	\$	237,560	\$	225,000	REAL
NEPTUNE VENTURES LLC	\$	283,950	\$	270,000	REAL
NEPTUNE VENTURES LLC	\$	317,940	\$	300,000	REAL
NEWPORT APARTMENTS PROPERTY OWNER L	\$	33,000,000	\$	24,000,000	REAL
NL ASSETS LANDEN DE LLC	\$	17,160,000	\$	16,000,000	REAL
NLP TEXAS ONE LLC	\$	62,687,840	\$	46,500,000	REAL
NLP TEXAS ONE LLC	\$	58,900,000	\$	56,000,000	REAL
NORTH TEXAS FAMILY	\$	11,750,000	\$	11,000,000	REAL
NORTHGATE CONSOLIDATED	\$	4,937,900	\$	4,600,000	REAL
NORTHWEST PARK ASSOC	\$	7,480,470	\$	6,699,250	REAL
NORTHWEST PARK ASSOC	\$	11,669,530	\$	10,450,750	REAL
OAKWAY MANOR LLC	\$	6,540,170	\$	5,700,000	REAL
OBSDIAN SUMMER GATE OWNER	\$	20,350,000	\$	18,000,000	REAL
OMNINET FOXBOROUGH LP	\$	33,244,440	\$	28,373,330	REAL
OMNINET FOXBOROUGH LP	\$	13,505,560	\$	11,526,670	REAL
P LURA LLC	\$	940,000	\$	900,000	REAL

PAR CAPITAL 122 WEST LLC	\$	27,800,000	\$	26,500,000	REAL
PARMA LAS COLINAS TOWERS LLC	\$	68,898,000	\$	63,400,000	REAL
PARMA LAS COLINAS TOWERS LLC	\$	42,850,000	\$	39,348,000	REAL
PARMA LAS COLINAS TOWERS LLC	\$	4,752,000	\$	4,752,000	REAL
PARRISH MICHAEL R & ANGELA R	\$	1,591,500	\$	1,475,000	REAL
PATEL MADAN &	\$	1,157,240	\$	1,050,000	REAL
PBH VALLEY CREEK LLC	\$	48,950,000	\$	45,900,000	REAL
PBH VALLEY RIDGE LLC	\$	51,000,000	\$	48,000,000	REAL
PERFECT & COMFORT LIVING LLC	\$	4,000,000	\$	3,600,000	REAL
PERFECT AND MODERN TEAM LLC	\$	3,250,000	\$	3,000,000	REAL
PETCO ANIMAL SUPPLIES INC	\$	376,310	\$	331,150	REAL
PH IRVING LLC	\$	3,850,000	\$	3,550,000	PERSONAL
PL LASCO OWNER LLC	\$	88,250,000	\$	84,000,000	REAL
POLO SANTIAGO	\$	6,970,000	\$	6,375,000	REAL
PPF AMLI 1050 LAKE CAROLYN PARKWAY LLC	\$	63,500,000	\$	59,500,000	REAL
PPF AMLI 777 LAKE CAROLYN PARKWAY	\$	96,675,000	\$	84,000,000	REAL
PRIME US TOWER AT LAKE CAROLYN	\$	66,950,000	\$	61,900,000	REAL
PROMENADE TX PARTNERS LLC	\$	73,000,000	\$	67,000,000	REAL
PROPERTY RESERVE INC	\$	72,972,820	\$	68,472,820	REAL
PROVIDENT GROUP IRVING PROPERTIES LLC	\$	47,000,000	\$	32,500,000	REAL
PS LPT PROPERTIES INVESTORS	\$	3,404,010	\$	3,000,000	REAL
PS TEXAS HOLDINGS II LTD	\$	5,483,000	\$	5,250,000	REAL
PS TEXAS HOLDINGS II LTD	\$	5,712,750	\$	5,550,000	REAL
RAIBLE PLACE APARTMENTS LLC	\$	16,995,000	\$	14,450,000	REAL
RAMSEY LUTHER H	\$	1,612,000	\$	1,500,000	REAL
RAMSEY LUTHER HAROLD	\$	812,800	\$	750,000	REAL
REGAL BUSINESS CENTER LLC	\$	13,963,750	\$	13,963,750	REAL
REGAL BUSINESS CENTER LLC	\$	7,568,690	\$	7,000,000	REAL
RESIDENCE AT SURROUND	\$	36,300,000	\$	34,500,000	REAL
RESIDENCES NORTHGATE LLC	\$	45,270,000	\$	32,500,000	REAL
ROCHELLE PLACE LP	\$	11,100,000	\$	9,085,000	REAL
ROCK ISLAND IRVING LLC	\$	17,000,000	\$	15,700,000	REAL
ROSEMONT SUMMIT OPERATING LLC	\$	63,250,000	\$	55,000,000	REAL
RSP RIDGEVIEW PLACE	\$	30,833,330	\$	29,266,660	REAL
RSP RIDGEVIEW PLACE	\$	15,416,670	\$	14,633,340	REAL
SAIBABA DFW LODGING LLC	\$	4,845,000	\$	4,845,000	REAL
SANCHEZ THOMAS C	\$	346,500	\$	325,000	REAL
SANDLIAN COLBY B &	\$	3,202,500	\$	3,100,000	REAL
SAVOY DALLAS HOTELS LLC	\$	8,700,000	\$	7,200,000	REAL
SCP 2002D 4 LLC	\$	2,062,510	\$	2,018,000	REAL
SCP 2002D 4 LLC	\$	124,800	\$	124,800	REAL
SEDONA PARK APARTMENTS LLC	\$	36,200,000	\$	26,150,000	REAL
SEJ PROPERTIES LP	\$	650,540	\$	640,000	REAL
SEJ PROPERTIES LP	\$	8,304,220	\$	7,800,000	REAL
SEJ PROPERTIES LP	\$	4,100,000	\$	4,100,000	REAL
SEJ PROPERTIES LP	\$	2,465,840	\$	2,400,000	REAL
SEJ PROPERTIES LP	\$	2,273,550	\$	1,500,000	REAL
SEJ PROPERTIES LP	\$	1,850,000	\$	1,250,000	REAL
SEJ PROPERTIES LP	\$	1,010,670	\$	650,000	REAL

SFS PROPERTIES LLC	\$	4,169,180	\$	3,950,000	REAL
SOUTHERN STAR LAS COLINAS LP	\$	15,400,000	\$	13,087,000	REAL
SPANISH HAVEN REDEVELOPMENT	\$	13,000,000	\$	10,500,000	REAL
STAINBACK RAYMOND F JR	\$	4,580,000	\$	4,250,000	REAL
STARCORE CR	\$	19,850,000	\$	19,850,000	REAL
STARCREST TEXAS PPTIES	\$	6,975,000	\$	6,250,000	REAL
STATE BANK OF TEXAS	\$	2,245,000	\$	1,900,000	REAL
STATE BANK OF TEXAS	\$	9,626,240	\$	9,626,240	REAL
SUN LIFE INSURANCE CO OF CANADA	\$	37,950,000	\$	34,500,000	REAL
TERRA FUNDING-URBAN TOWERS LLC	\$	12,252,330	\$	12,252,330	REAL
TERRA FUNDING-URBAN TOWERS LLC	\$	145,247,670	\$	128,247,670	REAL
TERRY INVESTMENT PROPERTY 1	\$	1,710,000	\$	1,710,000	REAL
TEXAS FLORIDA CEDARS LP	\$	12,250,000	\$	11,050,000	REAL
TEXAS FOUR PPTIES LLC	\$	14,950,000	\$	12,500,000	REAL
TEXAS PARK MANOR LP	\$	10,920,000	\$	10,400,000	REAL
TEXAS SFI PARTNERSHIP 37 LTD	\$	41,440,000	\$	38,000,000	REAL
TMIF II BRIDGEPORT LP	\$	32,500,000	\$	29,800,000	REAL
TNP IRVING SQUARE DST	\$	2,750,000	\$	2,750,000	REAL
TOURO ASHER PARK DE LLC	\$	30,500,000	\$	28,440,000	REAL
TOURO RUSTIC RIDGE DE LLC	\$	22,900,000	\$	18,400,000	REAL
TOYOTA OF IRVING LTD	\$	630,000	\$	625,000	REAL
TOYOTA OF IRVING LTD	\$	14,500,000	\$	11,175,000	REAL
TP APARTMENTS LLC	\$	7,313,790	\$	6,227,500	REAL
TP APARTMENTS LLC	\$	2,786,210	\$	2,372,500	REAL
TR ATRIUM LP	\$	16,342,630	\$	13,900,000	REAL
TR ATRIUM LP	\$	8,300,000	\$	7,600,000	REAL
TUP CARPENTER COURT LP	\$	11,250,000	\$	8,900,000	REAL
TSCA 222 LIMITED PS	\$	5,625,000	\$	5,000,000	REAL
TX 2800 VALLEY VIEW LN DE LLC	\$	21,542,090	\$	20,250,000	REAL
UNITED RENTALS AS LESSEE	\$	4,897,250	\$	4,150,000	REAL
USAA REAL ESTATE CO	\$	296,390	\$	296,390	REAL
USAA REAL ESTATE CO	\$	502,500	\$	502,500	REAL
USAA REAL ESTATE CO	\$	5,519,970	\$	5,478,000	REAL
USAA REAL ESTATE CO	\$	10,900,000	\$	950,610	REAL
USAA REAL ESTATE CO	\$	200	\$	200	REAL
USAA REAL ESTATE CO	\$	3,120	\$	3,120	REAL
USAA REAL ESTATE CO	\$	1,770	\$	1,770	REAL
USAA REAL ESTATE CO	\$	115,460	\$	115,460	REAL
USAA REAL ESTATE CO	\$	15,000,000	\$	10,500,000	REAL
USAA REAL ESTATE CO	\$	1,822,730	\$	1,822,730	REAL
VBAPT LLC	\$	17,250,000	\$	15,250,000	REAL
VELAZQUEZ CELIA &	\$	1,641,600	\$	1,425,000	REAL
VILLAGE ON WEST IRVING LLC	\$	11,000,000	\$	8,830,000	REAL
VILLAS ESTANCIA APARTMENTS LLC	\$	23,000,000	\$	19,778,270	REAL
WALGREEN CO AS OWNER AND LESSEE	\$	2,445,500	\$	2,295,070	REAL
WALGREEN CO AS OWNER AND LESSEE	\$	1,467,560	\$	1,377,300	REAL
WALGREEN CO AS OWNER AND LESSEE	\$	3,994,340	\$	2,325,000	REAL
WALMART REAL ESTATE	\$	10,967,000	\$	10,967,000	REAL
WALNUT HLL TX PARTNERS LLC	\$	73,500,000	\$	62,000,000	REAL

WATER STREET OCONNOR LP	\$	2,247,370	\$	2,247,370	REAL
WATER STREET OCONNOR LP	\$	108,000,000	\$	101,500,000	REAL
WESTDALE BROOKSTONE/TERRACE LP	\$	20,000,000	\$	16,838,800	REAL
WESTDALE BROOKSTONE/TERRACE LP	\$	26,000,000	\$	22,321,200	REAL
WESTDALE LAKERIDGE LTD	\$	20,500,000	\$	18,000,000	REAL
WESTDALE POLARIS PARTNERS	\$	18,650,000	\$	16,425,000	REAL
WESTDALE POLARIS PARTNERS	\$	6,250,000	\$	5,600,000	REAL
WESTDALE PPTIES AMERICA I	\$	22,250,000	\$	19,500,000	REAL
WESTDALE WOODMEADE LTD	\$	32,250,000	\$	26,600,000	REAL
WF AGAVE IRVING LLC	\$	8,765,000	\$	7,912,080	REAL
WF AGAVE IRVING LLC	\$	2,313,000	\$	2,087,920	REAL
WINGREN VILLAGE LP	\$	20,500,000	\$	18,400,000	REAL
WOODSHIRE MHC LLC	\$	75,000	\$	75,000	REAL
WOODSHIRE MHC LLC	\$	75,000	\$	75,000	REAL
WOODSHIRE MHC LLC	\$	2,952,800	\$	2,535,260	REAL
WOODSHIRE MHC LLC	\$	6,581,230	\$	5,646,000	REAL
WOODSHIRE MHC LLC	\$	6,473,550	\$	5,646,000	REAL
WOODWIND APARTMENTS LLC	\$	6,750,000	\$	6,000,000	REAL
WWC XLII LP	\$	31,875,000	\$	29,750,000	REAL
WWC XLII LP	\$	31,875,000	\$	29,750,000	REAL
Z920 THIRD STREET LLC	\$	5,328,000	\$	4,365,000	REAL
ZANDER PARK BORROWER DE LLC	\$	21,300,000	\$	18,000,000	REAL
ZAPANTA ALBERT & UNITED STATES MEXICO	\$	716,430	\$	716,430	REAL

TOTAL	\$	6,267,080,120	\$	5,564,534,800	
--------------	----	---------------	----	---------------	--

2022 ACTIVE LAWSUITS

OWNERS NAME	DCAD VALUE	TYPE OF PROPERTY
IFCAP EVERGREEN LP	\$ 90,400	REAL
LAS COLINAS SURGERY	\$ 1,400,000	REAL
VILLAS ESTANCIA APARTMENTS LLC	\$ 25,000,000	REAL
TOTAL	\$ 26,490,400	

2022 SETTLED LAWSUITS

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
1031 NORTH STORY E 1 H LLC &	\$ 4,400,000	\$ 4,100,000	REAL
1111 TDS APARTMENTS LLC	\$ 23,500,000	\$ 19,500,000	REAL
1212 IRVING LLC	\$ 11,000,000	\$ 9,800,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 3,720,410	\$ 3,400,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 14,000,000	\$ 11,000,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 4,600,000	\$ 3,670,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 2,550,000	\$ 2,300,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 6,250,000	\$ 4,650,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 9,650,000	\$ 8,000,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 11,500,000	\$ 8,800,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 6,650,000	\$ 5,400,000	REAL
1500 EAST AIRPORT FREEWAY LLC	\$ 504,590	\$ 504,590	REAL
2010 KINWEST LLC	\$ 6,175,000	\$ 5,250,000	REAL
2325 STEMMONS HOTEL PTNRS LLC	\$ 8,000,000	\$ 7,750,000	REAL
250 290 B&C LLC	\$ 34,530,280	\$ 32,737,380	REAL
250 290 B&C LLC	\$ 17,253,980	\$ 16,358,110	REAL
250 290 B&C LLC	\$ 19,412,450	\$ 18,404,510	REAL
300 320 DECKER LLC	\$ 9,868,100	\$ 8,982,000	REAL
3228 WILLOW LLC	\$ 16,416,000	\$ 14,100,000	REAL
33-RENAL CENTER OF NORTH DALLAS	\$ 2,100,000	\$ 2,025,000	REAL
3801 NORTH BELT LINE ROAD	\$ 17,750,000	\$ 16,500,000	REAL
4303 MARIPOSA DRIVE	\$ 8,455,000	\$ 7,800,000	REAL
4409 MONTROSE LTD	\$ 23,282,000	\$ 21,000,000	REAL
4525 W PIONEER DR PROPERTY	\$ 33,000,000	\$ 27,000,000	REAL
500 EJC OFFICE OWNER LLC	\$ 27,300,000	\$ 25,100,000	REAL
600 LAS COLINAS OWNER LLC	\$ 74,750,000	\$ 72,400,000	REAL
692 LAKE CAROLYN PARKWAY	\$ 58,760,000	\$ 56,518,000	REAL
7918 FERGUSON LLC	\$ 1,889,070	\$ 1,850,000	REAL
850 LAKE CAROLYN PKWY APARTMENTS INC	\$ 53,250,000	\$ 50,500,000	REAL
89 H A S HOTEL CORP	\$ 1,260,000	\$ 1,150,000	REAL
AARON HOLDINGS LLC	\$ 2,032,310	\$ 1,742,810	REAL
AARON HOLDINGS LLC	\$ 2,032,310	\$ 2,032,310	REAL
ABF FREIGHT SYSTEMS INC	\$ 7,000,000	\$ 6,400,000	REAL
ABRAHAM ALVIN V	\$ 2,987,630	\$ 2,688,870	REAL
ADDISON HOTELS LP	\$ 5,400,000	\$ 4,950,000	REAL
AGAP GARLAND LLC	\$ 6,985,000	\$ 5,838,360	REAL
AGAS VENTURES LLC	\$ 169,300	\$ 151,640	REAL
AGAS VENTURES LLC	\$ 182,780	\$ 163,720	REAL
AGAS VENTURES LLC	\$ 207,320	\$ 185,700	REAL
AGAS VENTURES LLC	\$ 185,370	\$ 166,040	REAL
AGAS VENTURES LLC	\$ 176,710	\$ 158,280	REAL
AGAS VENTURES LLC	\$ 231,570	\$ 207,420	REAL
AGAS VENTURES LLC	\$ 184,300	\$ 165,080	REAL
AGAS VENTURES LLC	\$ 198,900	\$ 178,160	REAL
AGAS VENTURES LLC	\$ 188,670	\$ 168,990	REAL
AGAS VENTURES LLC	\$ 216,590	\$ 194,000	REAL
AGAS VENTURES LLC	\$ 187,240	\$ 167,710	REAL
AGAS VENTURES LLC	\$ 172,970	\$ 154,930	REAL

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
AGAS VENTURES LLC	\$ 213,650	\$ 191,370	REAL
AGAS VENTURES LLC	\$ 159,470	\$ 142,840	REAL
AGAS VENTURES LLC	\$ 243,150	\$ 217,790	REAL
AGAS VENTURES LLC	\$ 203,490	\$ 182,270	REAL
AGAS VENTURES LLC	\$ 165,670	\$ 148,390	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 108,705,190	\$ 98,373,710	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 62,259,620	\$ 56,342,380	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 9,153,170	\$ 8,283,240	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 61,882,020	\$ 56,000,670	REAL
AIGGRE TX HOTEL LAS COLINAS OWNER	\$ 7,692,500	\$ 6,870,000	REAL
ALAMO DRAFTHOUSE CINEMA	\$ 1,315,880	\$ 1,088,750	PERSONAL
ALC APARTMENTS LLC	\$ 53,250,000	\$ 51,000,000	REAL
ALDEN SHORT	\$ 147,760	\$ 87,480	REAL
ALDEN SHORT	\$ 175,530	\$ 137,480	REAL
ALDEN SHORT	\$ 220,280	\$ 213,030	REAL
ALESIO GARDEN &	\$ 139,000,000	\$ 116,608,000	REAL
ANGEL HOSPITALITY VIII LLC	\$ 5,000,000	\$ 4,900,000	REAL
ANGEL HOSPITALITY VIII LLC	\$ 1,354,500	\$ 1,173,900	REAL
AREA/EY WFT LLC	\$ 10,000,000	\$ 8,800,000	REAL
ARMSTRONG GUADALUPE LP	\$ 1,628,830	\$ 1,628,830	REAL
ASBURY AUTOMOTIVE GROUP	\$ 5,900,000	\$ 4,700,000	REAL
ASBURY AUTOMOTIVE GROUP	\$ 51,860	\$ 51,860	REAL
ASBURY AUTOMOTIVE GROUP	\$ 2,600,000	\$ 2,000,000	REAL
ASBURY AUTOMOTIVE GROUP	\$ 4,200,000	\$ 3,200,000	REAL
ASBURY AUTOMOTIVE GROUP	\$ 3,200,000	\$ 2,300,000	REAL
ASHER PARK IRVING LP	\$ 27,000,000	\$ 22,900,000	REAL
BELL STACY GREETHUM TRUST THE	\$ 938,150	\$ 900,000	REAL
BELTLINE & GRANDE LTD	\$ 11,500,000	\$ 10,600,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTUF	\$ 3,217,350	\$ 2,800,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTUF	\$ 720,610	\$ 700,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTUF	\$ 7,836,860	\$ 6,500,000	REAL
BELTLINE VILLAGE PARTNERS	\$ 7,211,000	\$ 6,950,000	REAL
BETTER INC	\$ 2,750,000	\$ 2,365,000	REAL
BHP INVESTMENTS CO	\$ 3,800,000	\$ 3,400,000	REAL
BLVD AL LP THE	\$ 1,622,460	\$ 1,547,000	REAL
BRE KNIGHT SH TX OWNER LLC	\$ 4,105,500	\$ 3,689,000	REAL
BRE KNIGHT SH TX OWNER LLC	\$ 1,459,500	\$ 1,311,000	REAL
BREIT INDUSTRIAL CANYON TX	\$ 115,390	\$ 115,390	REAL
BREIT INDUSTRIAL CANYON TX	\$ 11,134,220	\$ 8,000,000	REAL
BROWN COLINAS POINTE LLC	\$ 18,500,000	\$ 16,900,000	REAL
BW ZANDER PARK LLC	\$ 18,600,000	\$ 15,600,000	REAL
CAD ASSETS LLC	\$ 2,500,000	\$ 2,200,000	REAL
CANAL CENTRE INVESTORS LLC	\$ 35,000,000	\$ 33,000,000	REAL
CARE INN	\$ 15,800,000	\$ 13,000,000	REAL
CARMAX AUTO SUPERSTORES	\$ 11,250,000	\$ 8,474,630	REAL
CARMAX AUTO SUPERSTORES	\$ 1,025,370	\$ 1,025,370	REAL
CAROLYN PROPERTY OWNER LP	\$ 67,181,400	\$ 57,500,000	REAL
CEDAR CREST OF IRVING LLC	\$ 2,500,000	\$ 2,250,000	REAL
CENTERPOINT PROPERTIES TRUST	\$ 66,270,000	\$ 22,200,000	REAL
CFT NV DEVELOPMENTS LLC	\$ 1,080,000	\$ 900,000	REAL
CHALET APARTMENTS LLC	\$ 24,500,000	\$ 22,500,000	REAL
CHATHEAU AT WILDBRIAR LP	\$ 14,700,000	\$ 11,200,000	REAL

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
CHEP USA	\$ 647,510	\$ 647,510	PERSONAL
CHICK FIL A INC	\$ 906,300	\$ 860,000	REAL
CHIPOTLE MEXICAN GRILL INC	\$ 673,660	\$ 650,000	REAL
CL II LLC	\$ 4,800,000	\$ 3,875,000	REAL
COLE CV RICHARDSON TX LLC	\$ 1,847,480	\$ 1,829,360	REAL
COLINAS RANCH APARTMENTS LLC	\$ 17,750,000	\$ 12,685,000	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$ 4,418,000	\$ 3,833,510	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$ 1,530,050	\$ 1,305,020	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$ 4,531,840	\$ 3,915,070	REAL
COLONY MULTIFAMILY 3321 LLC THE	\$ 6,420,110	\$ 5,546,400	REAL
COLUMBIA PROPERTIES	\$ 29,500,000	\$ 24,500,000	REAL
CP 511 BUILDING LLC	\$ 21,493,600	\$ 17,500,000	REAL
CP II CRESTVIEW LP	\$ 37,850,000	\$ 30,250,000	REAL
CREEKWOOD APTS LLC	\$ 23,000,000	\$ 20,750,000	REAL
CRESTVIEW STONEHILL LLC	\$ 24,700,000	\$ 21,000,000	REAL
CROSS COURT TEXAS LLC	\$ 1,285,090	\$ 1,200,000	REAL
CROSSINGSATIRVING RUBY	\$ 16,550,000	\$ 15,000,000	REAL
CVS	\$ 2,319,170	\$ 2,007,900	REAL
CVS AS LESSEE	\$ 2,002,440	\$ 1,959,460	REAL
CVS AS LESSEE	\$ 1,794,690	\$ 1,754,850	REAL
DALLAS FT WORTH PARTNERS LLC	\$ 1,949,000	\$ 1,798,020	REAL
DALLAS FT WORTH PARTNERS LLC	\$ 1,670,570	\$ 1,541,160	REAL
DALLAS FT WORTH PARTNERS LLC	\$ 3,480,430	\$ 3,210,820	REAL
DALLAS METRO APARTMENTS LLC	\$ 4,828,000	\$ 4,250,000	REAL
DELUJO EL MOROCCO LLC	\$ 11,500,000	\$ 10,500,000	REAL
DEVA CORPORATION	\$ 4,500,000	\$ 4,125,000	REAL
DFW JOSEPH INVESTMENTS LLC	\$ 14,059,720	\$ 12,500,000	REAL
DFW TOWER VILLIAGE LP	\$ 11,193,730	\$ 10,571,860	REAL
DFW TOWER VILLIAGE LP	\$ 15,806,280	\$ 14,928,150	REAL
DILLARDS PROPERTIES INC	\$ 5,000,000	\$ 4,750,000	REAL
DILLARDS TEXAS CENTRAL LLC	\$ 2,549,040	\$ 2,134,800	PERSONAL
DK CREST OWNER LLC	\$ 62,000,000	\$ 60,000,000	REAL
DOGWOOD PROPCO TX II LP	\$ 10,700,000	\$ 8,000,000	REAL
DP WPC TX LLC AND DP WPC TX	\$ 11,158,950	\$ 10,856,860	REAL
DP WPC TX LLC AND DP WPC TX	\$ 1,969,340	\$ 1,969,340	REAL
DP WPC TX LLC AND DP WPC TX	\$ 173,800	\$ 173,800	REAL
DRIVR RE IRVING LLC	\$ 6,100,000	\$ 5,800,000	REAL
DRIVER RE IRVING LLC	\$ 435,600	\$ 400,000	REAL
EAGLE CREST BORROWER LLC	\$ 29,540,180	\$ 26,696,430	REAL
EAGLE CREST BORROWER LLC	\$ 21,359,820	\$ 19,303,570	REAL
EL PRIMERO EXPRESS LP	\$ 3,675,000	\$ 3,400,000	REAL
EMERALD POINT APARTMENT	\$ 5,770	\$ 5,770	REAL
EMERALD POINT APARTMENT	\$ 6,894,230	\$ 6,194,230	REAL
ESD DFW SOUTH 2011 LP	\$ 19,000,000	\$ 17,000,000	REAL
ESTRADA LUXURY APARTMENTS LLC	\$ 27,000,000	\$ 23,500,000	REAL
ESTRADA REVO LLC &	\$ 24,950,000	\$ 22,350,000	REAL
EX DALLAS LP	\$ 56,500,000	\$ 53,463,000	REAL
EX DALLAS LP	\$ 370,740	\$ 370,740	REAL
EX DALLAS LP	\$ 8,629,270	\$ 8,166,260	REAL
GEP SILVERTON LLC	\$ 27,840,000	\$ 25,500,000	REAL
GL MARBLETREE LLC	\$ 31,200,000	\$ 27,331,200	REAL
GL MARBLETREE LLC	\$ 10,400,000	\$ 9,110,400	REAL

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
JORDAN KATZ AVALON LLC	\$ 28,800,000	\$ 26,500,000	REAL
KARAN ASSOCIATES TWO	\$ 1,520,000	\$ 1,337,390	REAL
KARAN ASSOCIATES TWO	\$ 1,435,000	\$ 1,262,610	REAL
KEVLIN JAMES M &	\$ 537,000	\$ 537,000	REAL
KHOSROW SADEGHIAN	\$ 112,170	\$ 85,000	REAL
KHOSROW SADEGHIAN	\$ 183,740	\$ 150,000	REAL
KHOSROW SADEGHIAN	\$ 1,370	\$ 1,370	REAL
KHOSROW SADEGHIAN	\$ 7,000	\$ 7,000	REAL
KHOSROW SADEGHIAN	\$ 23,700	\$ 20,000	REAL
KHOSROW SADEGHIAN	\$ 23,940	\$ 23,940	REAL
KHOSROW SADEGHIAN	\$ 1,020	\$ 1,020	REAL
KHOSROW SADEGHIAN	\$ 4,680	\$ 4,680	REAL
KHOSROW SADEGHIAN	\$ 105,740	\$ 100,000	REAL
KHOSROW SADEGHIAN	\$ 6,380	\$ 6,380	REAL
KHOSROW SADEGHIAN	\$ 6,380	\$ 6,380	REAL
KORE 125 JOHN CARPENTER LLC	\$ 71,500,000	\$ 68,750,000	REAL
KROGER TEXAS LP	\$ 11,680,630	\$ 10,971,000	REAL
KROGER TEXAS LP	\$ 927,080	\$ 927,080	REAL
KROGER TEXAS LP	\$ 3,978,130	\$ 3,978,130	REAL
KROGER TEXAS LP	\$ 1,502,570	\$ 1,502,570	REAL
KROGER TEXAS LP	\$ 1,738,070	\$ 1,738,070	REAL
LADERA RANCH LLC	\$ 26,250,000	\$ 24,500,000	REAL
LAKE WORTH HOTEL CORP	\$ 3,750,000	\$ 3,570,000	REAL
LAKERIDGE REALTY LP	\$ 310,140	\$ 310,140	REAL
LAKERIDGE REALTY LP	\$ 9,265,000	\$ 8,800,000	REAL
LAKERIDGE REALTY LP	\$ 8,089,860	\$ 7,600,000	REAL
LAS COLINAS I HOLDCO LP	\$ 92,000,000	\$ 88,250,000	REAL
LAS COLINAS II HOLDCO LP	\$ 51,600,000	\$ 49,100,000	REAL
LAS COLINAS INDUSTRIAL LLC	\$ 2,630,800	\$ 2,216,750	REAL
LBH LAS COLINAS PLAZA LLC	\$ 25,000,000	\$ 23,000,000	REAL
LEGACY REI GROUP SA LLC	\$ 11,762,190	\$ 10,292,000	REAL
LEGACY REI GROUP SA LLC	\$ 4,237,810	\$ 3,708,000	REAL
LEGACY REI GROUP TF LLC	\$ 6,900,000	\$ 5,774,650	REAL
LEGACY REI GROUP TF LLC	\$ 2,898,000	\$ 2,425,350	REAL
LION TRINITY LLC	\$ 55,550,000	\$ 51,000,000	REAL
LOONEY FAMILY 2014 TRUST THE	\$ 1,073,070	\$ 700,000	REAL
LOONEY FAMILY 2014 TRUST THE	\$ 2,217,330	\$ 1,600,000	REAL
LOOP HOTEL INC	\$ 850,000	\$ 675,000	REAL
LOWEN RAIFORD LP	\$ 8,800,000	\$ 8,300,000	REAL
LOWEN RAIFORD LP	\$ 197,830	\$ 197,830	REAL
LOWES HOME CENTERS INC	\$ 7,075,000	\$ 6,800,000	REAL
LPD REALTY LLC	\$ 16,150,000	\$ 14,450,000	REAL
LRF2 TOWNE NORTH	\$ 9,525,000	\$ 8,613,000	REAL
LRF2 TOWNE NORTH	\$ 4,575,000	\$ 4,137,000	REAL
M INDUSTRIAL PROPERTY	\$ 28,559,550	\$ 20,750,000	REAL
MAA ALLOY LLC	\$ 55,000,000	\$ 49,000,000	REAL
MAA TANC LLC	\$ 42,900,000	\$ 39,800,000	REAL
MACARTHUR PLACE	\$ 21,000,000	\$ 18,876,920	REAL
MACARTHUR PLACE	\$ 24,500,000	\$ 22,023,080	REAL
MACY'S RETAIL HOLDINGS INC	\$ 2,467,320	\$ 2,399,100	PERSONAL
MACY'S RETAIL HOLDINGS INC	\$ 4,580,000	\$ 4,250,000	REAL
MALL GROUND PORTFOLIO LLC	\$ 39,950,000	\$ 28,005,140	REAL

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
MALL GROUND PORTFOLIO LLC	\$ 1,650,000	\$ 1,600,000	REAL
MALL GROUND PORTFOLIO LLC	\$ 4,850,000	\$ 3,900,000	REAL
MALL GROUND PORTFOLIO LLC	\$ 193,440	\$ 193,440	REAL
MALL GROUND PORTFOLIO LLC	\$ 1,301,420	\$ 1,301,420	REAL
MARABELLA APARTMENTS II	\$ 29,551,810	\$ 27,968,680	REAL
MARABELLA APARTMENTS II	\$ 26,448,190	\$ 25,031,320	REAL
MEADOW CREEK RANCH MHC LLC	\$ 3,115,880	\$ 2,578,950	REAL
MEADOW CREEK RANCH MHC LLC	\$ 6,227,770	\$ 4,421,050	REAL
MESTEK LTD	\$ 3,130,040	\$ 2,781,230	REAL
MESTEK LTD	\$ 2,233,460	\$ 1,984,560	REAL
MESTEK LTD	\$ 1,389,000	\$ 1,234,210	REAL
MFO PPTIES LTD	\$ 1,602,700	\$ 1,500,000	REAL
MM COURTYARDS LLC	\$ 19,050,000	\$ 16,500,000	REAL
MONTEGO BAY LLC	\$ 4,650,000	\$ 3,800,000	REAL
MPG TEXAS 1 LLC	\$ 12,376,000	\$ 10,650,000	REAL
NEPTUNE VENTURES LLC	\$ 279,880	\$ 265,890	REAL
NEPTUNE VENTURES LLC	\$ 252,340	\$ 239,720	REAL
NEPTUNE VENTURES LLC	\$ 300,000	\$ 285,000	REAL
NEPTUNE VENTURES LLC	\$ 215,000	\$ 204,250	REAL
NEPTUNE VENTURES LLC	\$ 211,000	\$ 200,450	REAL
NEPTUNE VENTURES LLC	\$ 215,000	\$ 204,250	REAL
NEPTUNE VENTURES LLC	\$ 233,920	\$ 222,220	REAL
NEPTUNE VENTURES LLC	\$ 272,670	\$ 259,040	REAL
NEPTUNE VENTURES LLC	\$ 225,000	\$ 213,750	REAL
NEPTUNE VENTURES LLC	\$ 216,190	\$ 205,380	REAL
NEPTUNE VENTURES LLC	\$ 257,270	\$ 244,410	REAL
NEPTUNE VENTURES LLC	\$ 240,000	\$ 228,000	REAL
NEPTUNE VENTURES LLC	\$ 240,000	\$ 228,000	REAL
NEWPORT APARTMENTS PROPERTY OWNER	\$ 27,950,000	\$ 21,500,000	REAL
NL ASSETS LANDEN DE LLC	\$ 13,200,000	\$ 13,200,000	REAL
NL ASSETS LANDEN DE LLC	\$ 13,200,000	\$ 12,000,000	REAL
NORTHGATE CAPRI LLC &	\$ 19,500,000	\$ 17,000,000	REAL
NORTHGATE CONSOLIDATED GROUP LLC	\$ 4,808,430	\$ 4,600,000	REAL
NORTHWEST PARK ASSOC	\$ 6,438,260	\$ 5,781,250	REAL
NORTHWEST PARK ASSOC	\$ 10,043,680	\$ 9,018,750	REAL
OAKWAY MANOR LLC	\$ 3,640,000	\$ 3,300,000	REAL
OAKWAY MANOR LLC	\$ 6,141,000	\$ 5,300,000	REAL
OCONNOR MINI WAREHOUSES	\$ 1,520,000	\$ 1,200,000	REAL
OMNINET FOXBOROUGH LP	\$ 10,920,000	\$ 10,111,110	REAL
OMNINET FOXBOROUGH LP	\$ 26,880,000	\$ 24,888,890	REAL
P LURA LLC	\$ 940,000	\$ 850,000	REAL
PAR CAPITAL 122 WEST LLC	\$ 26,700,000	\$ 25,600,000	REAL
PARMA LAS COLINAS TOWERS LLC	\$ 4,752,000	\$ 4,752,000	REAL
PARMA LAS COLINAS TOWERS LLC	\$ 65,748,000	\$ 61,948,000	REAL
PARMA MANDALAY TOWER LLC	\$ 40,500,000	\$ 37,500,000	REAL
PARRISH MICHAEL R & ANGELA R	\$ 1,615,730	\$ 1,420,000	REAL
PBH VALLEY CREEK LLC	\$ 45,250,000	\$ 43,000,000	REAL
PBH VALLEY RIDGE LLC	\$ 48,000,000	\$ 47,000,000	REAL
PCPI UT OWNER	\$ 12,252,330	\$ 12,252,330	REAL
PCPI UT OWNER	\$ 137,747,670	\$ 125,747,670	REAL
PERFECT & COMFORT LIVING LLC	\$ 4,000,000	\$ 3,200,000	REAL
PERFECT AND MODERN TEAM LLC	\$ 2,925,000	\$ 2,750,000	REAL

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
PETCO ANIMAL SUPPLIES INC	\$ 323,800	\$ 281,710	REAL
PL LASCO OWNER LLC	\$ 77,000,000	\$ 73,500,000	REAL
POINT AT LAS COLINAS PROPERTIES LLC	\$ 73,455,000	\$ 62,450,000	REAL
POLO SANTIAGO	\$ 6,300,000	\$ 5,500,000	REAL
POST MONTORO LLC	\$ 31,000,000	\$ 28,500,000	REAL
PPF AMLI 1050 LAKE CAROLYN PARKWAY	\$ 62,250,000	\$ 54,733,000	REAL
PPF AMLI 777 LAKE CAROLYN PARKWAY	\$ 83,900,000	\$ 77,156,000	REAL
PRIME US TOWER AT LAKE CAROLYN LLC	\$ 66,125,000	\$ 61,000,000	REAL
PROMENADE TX PARTNERS LLC	\$ 63,000,000	\$ 60,000,000	REAL
PROPERTY RESERVE INC	\$ 64,722,820	\$ 62,300,000	REAL
PROVIDENT GROUP IRVING PROPERTIES LLC	\$ 34,750,000	\$ 31,000,000	REAL
PS LPT PROPERTIES INVESTORS	\$ 3,117,360	\$ 2,900,000	REAL
PS TEXAS HOLDINGS II LTD	\$ 5,482,000	\$ 5,230,570	REAL
PS TEXAS HOLDINGS II LTD	\$ 5,774,350	\$ 5,505,620	REAL
RAIBLE PLACE APARTMENTS LLC	\$ 14,500,000	\$ 11,700,000	REAL
RAMSEY LUTHER H	\$ 1,526,560	\$ 1,425,000	REAL
RAMSEY LUTHER HAROLD	\$ 797,930	\$ 750,000	REAL
RANDALLS FOOD & DRUG LP	\$ 5,750,000	\$ 4,901,710	REAL
RAYO LLC	\$ 5,475,000	\$ 5,000,000	REAL
RAYO LLC	\$ 5,475,000	\$ 5,000,000	REAL
REGAL BUSINESS CENTER LLC	\$ 13,513,300	\$ 13,513,300	REAL
REGAL BUSINESS CENTER LLC	\$ 7,568,590	\$ 7,000,000	REAL
RESIDENCE AT SURROUND	\$ 33,000,000	\$ 33,000,000	REAL
RESIDENCES NORTHGATE LLC	\$ 40,700,000	\$ 28,500,000	REAL
RICKY HOSPITALITY LLC	\$ 1,650,000	\$ 1,550,000	REAL
ROADWAY EXPRESS	\$ 7,224,530	\$ 5,385,000	REAL
ROCHELLE PLACE LP	\$ 9,500,000	\$ 8,550,000	REAL
ROCHELLE PLAZA RES LLC	\$ 13,865,000	\$ 10,800,000	REAL
ROSEMONT SUMMIT OPERATING LLC	\$ 60,875,000	\$ 54,000,000	REAL
RYDER TRUCK RENTAL INC	\$ 2,440,720	\$ 2,440,720	REAL
RUSTIC RIDGE IRVING LP	\$ 19,800,000	\$ 16,000,000	REAL
SANDLIAN COLBY B &	\$ 3,000,000	\$ 2,760,000	REAL
SAVOY DALLAS HOTELS LLC	\$ 6,500,000	\$ 5,800,000	REAL
SEDONA PARK APARTMENTS LLC	\$ 29,500,000	\$ 24,900,000	REAL
SFS PROPERTIES LLC	\$ 4,102,000	\$ 3,875,000	REAL
SGJGM FAMILY LP	\$ 130,000	\$ 128,960	REAL
SHIRLEY ENTERPRISES LLC	\$ 1,870,740	\$ 1,683,650	REAL
SL1000 RRH SPE LLC &	\$ 16,560,000	\$ 14,500,000	REAL
SPANISH CHASE LLC	\$ 7,286,930	\$ 6,250,000	REAL
SPANISH HAVEN REDEVELOPMENT	\$ 10,500,000	\$ 8,900,000	REAL
SPRINT UNITED MGMT CO	\$ 13,800,000	\$ 12,250,000	REAL
STARCREST TEXAS PPTIES	\$ 6,100,000	\$ 5,450,000	REAL
STATE BANK OF TEXAS	\$ 1,275,000	\$ 1,165,230	REAL
SUN LIFE INSURANCE CO OF CANADA	\$ 36,620,270	\$ 33,500,000	REAL
SUNSET SPRINGS LP	\$ 17,520,410	\$ 15,768,370	REAL
SYMONDS STEPHAN M	\$ 1,541,930	\$ 1,400,000	REAL
TARGET CORP	\$ 5,715,000	\$ 5,523,470	REAL
TAURUS HOLDINGS LLC	\$ 1,015,670	\$ 1,015,670	REAL
TEXAS FLORIDA CEDARS LP	\$ 10,500,000	\$ 9,575,980	REAL
TEXAS PARK MANOR LP	\$ 10,315,000	\$ 9,285,000	REAL
TEXAS SFI PARTNERSHIP 37 LTD	\$ 37,000,000	\$ 35,100,000	REAL
TMIF II BRIDGEPORT LP	\$ 29,254,330	\$ 26,700,000	REAL

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
TNP IRVING SQUARE DST	\$ 1,925,900	\$ 1,925,900	REAL
TOYOTA OF IRVING LTD	\$ 530,740	\$ 422,000	REAL
TOYOTA OF IRVING LTD	\$ 13,294,900	\$ 10,255,000	REAL
TOYOTA OF IRVING LTD	\$ 630,000	\$ 623,000	REAL
TP APARTMENTS LLC	\$ 6,498,990	\$ 5,521,910	REAL
TP APARTMENTS LLC	\$ 2,475,810	\$ 2,103,590	REAL
TR ATRUIM LP	\$ 15,500,000	\$ 14,000,000	REAL
TR ATRUIM LP	\$ 7,900,000	\$ 7,700,000	REAL
TSCA 222 LIMITED PS	\$ 5,200,000	\$ 4,700,000	REAL
TUP CARPENTER COURT LP	\$ 12,750,000	\$ 9,600,000	REAL
TX 2800 VALLEY VIEW LN DEL LLC	\$ 21,701,510	\$ 19,250,000	REAL
UNITED RENTALS	\$ 5,515,920	\$ 4,500,000	REAL
VAT CROSSROADS LLC	\$ 19,000,000	\$ 17,000,000	REAL
VELAZQUEZ CELIA &	\$ 1,881,520	\$ 1,250,000	REAL
VILLAGE ON WEST IRVING LLC	\$ 10,090,000	\$ 8,500,000	REAL
WALGREENS CO	\$ 1,424,820	\$ 1,337,180	REAL
WALGREENS CO	\$ 3,878,000	\$ 2,284,130	REAL
WALGREENS CO	\$ 2,374,270	\$ 2,228,220	REAL
WALMART REAL ESTATE	\$ 10,967,000	\$ 10,967,000	REAL
WALNUT HILL TX PARTNERS LLC	\$ 62,250,000	\$ 53,865,000	REAL
WATER STREET OCONNOR LP	\$ 90,400,990	\$ 87,000,000	REAL
WATER STREET OCONNOR LP	\$ 2,247,370	\$ 2,247,370	REAL
WESTDALE BROOKSTONE TERRACE LP	\$ 16,098,640	\$ 16,098,640	REAL
WESTDALE BROOKSTONE TERRACE LP	\$ 21,250,000	\$ 18,880,000	REAL
WESTDALE LAKERIDGE	\$ 18,675,000	\$ 16,640,000	REAL
WESTDALE POLARIS PARTNERS	\$ 5,750,000	\$ 5,500,000	REAL
WESTDALE POLARIS PARTNERS	\$ 16,405,890	\$ 14,960,000	REAL
WESTDALE PPTIES AMERICA I	\$ 19,000,000	\$ 17,920,000	REAL
WESTDALE WOODMEADE LTD	\$ 28,000,000	\$ 25,800,000	REAL
WESTGATE MULTIFAMILY LLC	\$ 29,786,110	\$ 25,786,000	REAL
WESTGATE MULTIFAMILY LLC	\$ 12,938,340	\$ 11,201,000	REAL
WESTGATE MULTIFAMILY LLC	\$ 5,677,980	\$ 4,915,000	REAL
WESTGATE MULTIFAMILY LLC	\$ 5,212,570	\$ 4,512,000	REAL
WOODCHASE & CLARENDON	\$ 17,323,310	\$ 13,353,000	REAL
WOODCHASE & CLARENDON	\$ 6,676,690	\$ 5,147,000	REAL
WOODSHIRE MHC LLC	\$ 6,581,230	\$ 4,992,000	REAL
WOODSHIRE MHC LLC	\$ 6,473,550	\$ 4,992,000	REAL
WOODSHIRE MHC LLC	\$ 2,952,800	\$ 2,236,000	REAL
WOODWIND LAND LLC	\$ 7,000,000	\$ 5,502,000	REAL
WOODWIND LAND LLC	\$ 400,000	\$ 400,000	REAL
WWC LXXI LP	\$ 26,444,620	\$ 23,800,000	REAL
WWC XLII LP	\$ 29,875,000	\$ 27,750,000	REAL
WWC XLII LP	\$ 29,875,000	\$ 27,750,000	REAL
WWC XLV LP	\$ 80,000	\$ 80,000	REAL
WWC XLV LP	\$ 67,900,000	\$ 63,420,000	REAL
TOTAL	\$ 5,573,689,590	\$ 4,981,795,970	

2021 ACTIVE LAWSUITS

OWNERS NAME	DCAD VALUE	TYPE OF PROPERTY
FIRST FLEET MASTER TITLING TRUST	\$ 1,676,050	PERSONAL
PARMA LAS COLINAS TOWERS LLC	\$ 61,167,000	REAL
PARMA LAS COLINAS TOWERS LLC	\$ 4,048,000	REAL
TOTAL	\$ 66,891,050	

2021 SETTLED LAWSUITS

OWNERS NAME	DCAD VALUE	SETTLED VALUE	TYPE OF PROPERTY
1000 EAST AIRPORT FREEWAY LLC	\$ 9,752,100	\$ 8,750,000	REAL
1111 TDS APARTMENTS LLC	\$ 18,750,000	\$ 16,500,000	REAL
14800 LANDMARK LLC	\$ 10,662,790	\$ 9,250,000	REAL
2325 STEMMONS HOTEL PTNRS LLC	\$ 7,500,000	\$ 7,500,000	REAL
250 290 B&C LLC	\$ 32,980,000	\$ 32,000,000	REAL
250 290 B&C LLC	\$ 16,478,860	\$ 16,100,000	REAL
250 290 B&C LLC	\$ 18,540,360	\$ 17,700,000	REAL
2929 PARK GROVE VNTRE LTD	\$ 14,336,450	\$ 13,518,600	REAL
2929 PARK GROVE VNTRE LTD	\$ 1,003,550	\$ 946,300	REAL
2ML REAL ESTATE INTEREST INC	\$ 1,390,000	\$ 1,300,000	REAL
4303 MARIPOSA DRIVE LLC	\$ 7,480,000	\$ 7,100,000	REAL
4409 MONTROSE LTD	\$ 17,600,000	\$ 17,600,000	REAL
89 H A S HOTEL CORP	\$ 950,000	\$ 800,000	REAL
ABF FREIGHT SYSTEM INC	\$ 8,302,500	\$ 6,000,000	REAL
ADDISON HOTELS LP	\$ 4,257,250	\$ 3,900,000	REAL
ADDISON STONE LLC	\$ 1,408,150	\$ 1,000,000	REAL
AGAS VENTURES	\$ 148,200	\$ 139,000	REAL
AGAS VENTURES	\$ 136,980	\$ 123,000	REAL
AGAS VENTURES	\$ 145,280	\$ 136,000	REAL
AGAS VENTURES	\$ 156,980	\$ 156,980	REAL
AGAS VENTURES	\$ 170,630	\$ 155,000	REAL
AGAS VENTURES	\$ 164,780	\$ 152,000	REAL
AGAS VENTURES	\$ 189,640	\$ 175,000	REAL
AGAS VENTURES	\$ 139,290	\$ 139,290	REAL
AGAS VENTURES	\$ 123,890	\$ 123,890	REAL
AGAS VENTURES	\$ 170,670	\$ 170,670	REAL
AGAS VENTURES	\$ 126,750	\$ 126,600	REAL
AGAS VENTURES	\$ 200,780	\$ 160,000	REAL
AGAS VENTURES	\$ 175,500	\$ 175,500	REAL
AGAS VENTURES	\$ 152,100	\$ 144,500	REAL
AGAS VENTURES	\$ 136,500	\$ 129,680	REAL
AGAS VENTURES	\$ 120,900	\$ 121,370	REAL
AGAS VENTURES	\$ 100,000	\$ 100,000	REAL
AGAVE APARTMENTS LLC	\$ 8,000,000	\$ 7,500,000	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 102,417,090	\$ 92,633,000	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 58,659,010	\$ 53,055,000	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 8,620,610	\$ 7,804,000	REAL
AGRE WILLIAMS SQUARE HOLDINGS LLC	\$ 58,303,290	\$ 52,733,000	REAL
AIGGRE TX HOTEL LAS COLINAS OWNER LLC	\$ 6,700,000	\$ 6,000,000	REAL
ALC APARTMENTS LLC	\$ 48,750,000	\$ 48,500,000	REAL
ALESIO GARDEN &	\$ 104,420,000	\$ 96,000,000	REAL
ANGEL HOSPITALITY VIII LLC	\$ 4,440,000	\$ 4,246,000	REAL
ANGEL HOSPITALITY VIII LLC	\$ 1,083,600	\$ 1,083,600	REAL
AREA/EY WFT LLC	\$ 8,600,000	\$ 8,000,000	REAL
ASBURY AUTOMOTIVE TEXAS LLC	\$ 51,860	\$ 51,860	REAL
ASBURY AUTOMOTIVE TEXAS LLC	\$ 2,025,000	\$ 1,800,000	REAL
ASBURY AUTOMOTIVE TEXAS LLC	\$ 3,324,000	\$ 3,000,000	REAL

ASBURY AUTOMOTIVE TEXAS LLC	\$	4,900,000	\$	4,500,000	REAL
ASBURY AUTOMOTIVE TEXAS LLC	\$	2,500,000	\$	2,100,000	REAL
ASHER PARK IRVING LP	\$	21,750,000	\$	18,486,000	REAL
BELL STACY GREETHUM TRUST THE	\$	870,000	\$	749,230	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$	2,940,000	\$	2,785,500	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$	695,000	\$	660,000	REAL
BELTLINE/AIRPORT FREEWAY JOINT VENTURE	\$	7,615,000	\$	6,354,500	REAL
BELTLINE & GRANDE LTD	\$	11,000,000	\$	10,500,000	REAL
BETTER INC	\$	2,300,000	\$	2,150,000	REAL
BHP INVESTMENTS CO	\$	2,300,000	\$	2,000,000	REAL
BLVD AL LP THE	\$	1,437,890	\$	1,397,460	REAL
BRE KNIGHT SH TX OWNER LLC	\$	3,910,000	\$	3,541,750	REAL
BRE KNIGHT SH TX OWNER LLC	\$	1,390,000	\$	1,258,250	REAL
BREIT INDUSTRIAL CANYON TX	\$	115,390	\$	115,390	REAL
BREIT INDUSTRIAL CANYON TX	\$	10,018,430	\$	7,000,000	REAL
BUDHWANI & VIRANI INC	\$	2,025,000	\$	1,900,000	REAL
CARE INN	\$	15,300,000	\$	13,775,000	REAL
CAROLYN PROPERTY OWNER LP	\$	57,720,000	\$	54,300,000	REAL
CASTLE CROWN PROPERTIES	\$	4,750,000	\$	4,200,000	REAL
CEDAR CREST OF IRVING LLC	\$	1,600,000	\$	1,600,000	REAL
CENTRALAND GROUP LTD	\$	4,186,480	\$	4,186,480	REAL
CFT NV DEVELOPMENTS LLC	\$	815,000	\$	730,000	REAL
CHALET APARTMENTS LLC	\$	21,434,000	\$	20,000,000	REAL
CHATHEAU AT WILDBRIAR LP	\$	14,000,000	\$	11,000,000	REAL
CLAY COOLEY REAL ESTATE	\$	4,336,180	\$	4,000,000	REAL
CLAY COOLEY REAL ESTATE	\$	8,280,400	\$	7,200,000	REAL
CLAY COOLEY REAL ESTATE	\$	8,593,750	\$	7,750,000	REAL
CNC SPC LP	\$	11,417,240	\$	11,417,240	REAL
CNC SPC LP	\$	5,782,760	\$	5,782,760	REAL
COLINAS RANCH APARTMENTS	\$	13,598,880	\$	10,500,000	REAL
COLUMBIA PROPERTIES	\$	25,000,000	\$	20,950,000	REAL
COP ENTERPRISES	\$	200,830	\$	114,460	REAL
COP ENTERPRISES	\$	99,280	\$	66,110	REAL
COP ENTERPRISES	\$	99,280	\$	66,110	REAL
COP ENTERPRISES	\$	89,380	\$	66,110	REAL
COP ENTERPRISES	\$	99,280	\$	66,110	REAL
COTTONWOOD LANE PROPERTIES LLC	\$	7,665,000	\$	7,200,000	REAL
CP II CRESTVIEW LP	\$	35,200,000	\$	32,700,000	REAL
CRAWFORD ELECTRIC SUPPLY LTD	\$	510,870	\$	459,780	PERSONAL
CRESTVIEW STONEHILL LLC	\$	19,000,000	\$	18,000,000	REAL
CROSS COURT TEXAS LLC	\$	1,122,000	\$	1,000,000	REAL
CROSSINGSATIRVING RUBY	\$	13,450,000	\$	12,750,000	REAL
CROWN ENTERPRISES INC	\$	5,946,820	\$	4,500,000	REAL
CVS	\$	1,785,000	\$	1,767,500	REAL
CVS	\$	1,734,000	\$	1,715,000	REAL
CVS AS LESSEE	\$	2,240,740	\$	1,940,000	REAL
CVS AS LESSEE	\$	1,973,410	\$	1,893,200	REAL
D L PETERSON TRUST I	\$	4,517,150	\$	4,200,950	PERSONAL
DALLAS METRO APARTMENTS LLC	\$	3,800,000	\$	3,450,000	REAL
DELUJO EL MOROCCO LLC	\$	9,345,000	\$	8,625,000	REAL
DENNIS D TOPLETZ	\$	152,950	\$	152,950	REAL
DENNIS D TOPLETZ	\$	130,330	\$	130,330	REAL
DENNIS D TOPLETZ	\$ ¹²⁵	638,060	\$	638,060	REAL

DENNIS D TOPLETZ	\$	616,930	\$	616,930	REAL
DENNIS D TOPLETZ	\$	442,410	\$	442,410	REAL
DENNIS D TOPLETZ	\$	205,000	\$	205,000	REAL
DENNIS D TOPLETZ	\$	205,290	\$	205,290	REAL
DENNIS D TOPLETZ	\$	183,380	\$	183,380	REAL
DENNIS D TOPLETZ	\$	197,640	\$	197,640	REAL
DENNIS D TOPLETZ	\$	166,400	\$	166,400	REAL
DENNIS D TOPLETZ	\$	177,240	\$	177,240	REAL
DENNIS D TOPLETZ	\$	223,150	\$	223,150	REAL
DENNIS D TOPLETZ	\$	177,060	\$	177,060	REAL
DENNIS D TOPLETZ	\$	398,370	\$	398,370	REAL
DENNIS D TOPLETZ	\$	145,000	\$	145,000	REAL
DENNIS D TOPLETZ	\$	176,120	\$	176,120	REAL
DENNIS D TOPLETZ	\$	238,730	\$	238,730	REAL
DENNIS D TOPLETZ	\$	170,010	\$	170,010	REAL
DENNIS D TOPLETZ	\$	185,310	\$	185,310	REAL
DENNIS D TOPLETZ	\$	182,010	\$	182,010	REAL
DENNIS D TOPLETZ	\$	190,650	\$	190,650	REAL
DENNIS D TOPLETZ	\$	171,000	\$	171,000	REAL
DENNIS D TOPLETZ	\$	181,630	\$	181,630	REAL
DENNIS D TOPLETZ	\$	195,380	\$	195,380	REAL
DENNIS D TOPLETZ	\$	166,050	\$	166,050	REAL
DENNIS D TOPLETZ	\$	161,140	\$	161,140	REAL
DENNIS D TOPLETZ	\$	153,050	\$	153,050	REAL
DENNIS D TOPLETZ	\$	181,630	\$	181,630	REAL
DENNIS D TOPLETZ	\$	173,820	\$	173,820	REAL
DENNIS D TOPLETZ	\$	177,970	\$	177,970	REAL
DENNIS D TOPLETZ	\$	174,430	\$	174,430	REAL
DENNIS D TOPLETZ	\$	200,580	\$	200,580	REAL
DENNIS D TOPLETZ	\$	196,560	\$	196,560	REAL
DENNIS D TOPLETZ	\$	203,630	\$	203,630	REAL
DENNIS D TOPLETZ	\$	1,087,140	\$	1,087,140	REAL
DENNIS D TOPLETZ	\$	457,970	\$	457,970	REAL
DEVA CORPORATION	\$	4,050,000	\$	3,766,000	REAL
DFW JOSEPH INVESTMENTS LLC	\$	11,160,000	\$	10,000,000	REAL
DFW RESORTS LLC	\$	6,100,000	\$	5,100,000	REAL
DK CREST OWNER LLC	\$	57,510,000	\$	56,000,000	REAL
DRIVER RE IRVING LLC	\$	5,785,570	\$	5,400,000	REAL
DSJR LLC	\$	5,318,000	\$	4,638,000	REAL
EAGLE CREST BORROWER LLC	\$	25,878,450	\$	23,765,630	REAL
EAGLE CREST BORROWER LLC	\$	18,712,110	\$	17,184,370	REAL
EBEX IRVING APARTMENTS LLC	\$	12,250,000	\$	11,875,000	REAL
EL PRIMERO EXPRESS LP	\$	3,375,000	\$	3,200,000	REAL
ELEMENT FLEET CORPORATION	\$	369,610		332,650	PERSONAL
ESTRADA REVO LLC &	\$	20,100,000	\$	18,800,000	REAL
EX DALLAS LP	\$	45,500,000	\$	43,329,260	REAL
EX DALLAS LP	\$	7,629,260	\$	7,300,000	REAL
EX DALLAS LP	\$	370,740	\$	370,740	REAL
FPG THE POINT LP	\$	50,800,000	\$	50,000,000	REAL
FREO TEXAS LLC	\$	237,080	\$	237,080	REAL
FREO TEXAS LLC	\$	201,510	\$	184,900	REAL
FREO TEXAS LLC	\$	174,750	\$	174,750	REAL
FREO TEXAS LLC	\$	147,590	\$	147,590	REAL

FREO TEXAS LLC	\$	205,860	\$	205,860	REAL
GARDEN INVESTORS PROPERTIES	\$	5,273,440	\$	4,726,550	REAL
GARDEN INVESTORS PROPERTIES	\$	8,226,560	\$	7,373,450	REAL
GELCO FLEET TRUST	\$	4,090,320	\$	3,804,000	PERSONAL
GEP SILVERTON LLC	\$	22,000,000	\$	20,700,000	REAL
GEP VANDERBILT LLC	\$	12,856,000	\$	11,600,000	REAL
GROUP 1 REALTY INC	\$	765,640	\$	689,080	REAL
GROUP 1 REALTY INC	\$	309,360	\$	278,420	REAL
GROUP 1 REALTY INC	\$	167,210	\$	150,490	REAL
GROUP 1 REALTY INC	\$	600,000	\$	540,000	REAL
GROUP 1 REALTY INC	\$	3,000,000	\$	2,800,000	REAL
HAMPTON/AIRPORT FREEWAY JOINT	\$	1,850,000	\$	1,500,000	REAL
HCD DALLAS CORPORATION	\$	800,000	\$	800,000	REAL
HCD DALLAS CORPORATION	\$	30,150,000	\$	25,700,000	REAL
HCD DALLAS CORPORATION	\$	800,000	\$	800,000	REAL
HCD DALLAS CORPORATION	\$	30,150,000	\$	30,150,000	REAL
HD DEVELOPMENT PROPERTIES	\$	5,248,640	\$	5,098,670	REAL
HERTZ CORP	\$	13,113,420	\$	3,495,160	PERSONAL
HKRK MGNT INC	\$	2,275,000	\$	2,000,000	REAL
IMT CAPITAL III LAKESHORE LOFTS LP	\$	53,500,000	\$	52,200,000	REAL
IMV GROUP LLC	\$	155,560	\$	132,430	REAL
IMV GROUP LLC	\$	901,740	\$	767,690	REAL
IMV GROUP LLC	\$	167,260	\$	142,390	REAL
IMV GROUP LLC	\$	1,429,530	\$	1,217,010	REAL
IMV GROUP LLC	\$	189,600	\$	161,410	REAL
IMV GROUP LLC	\$	179,650	\$	152,940	REAL
IMV GROUP LLC	\$	175,650	\$	149,540	REAL
IMV GROUP LLC	\$	138,050	\$	117,530	REAL
IMV GROUP LLC	\$	130,490	\$	111,090	REAL
IMV GROUP LLC	\$	1,111,510	\$	946,270	REAL
IMV GROUP LLC	\$	351,290	\$	299,070	REAL
IMV GROUP LLC	\$	322,350	\$	274,430	REAL
IMV GROUP LLC	\$	91,860	\$	78,200	REAL
INTERGERMAN SUMMER GATE LP	\$	13,650,000	\$	12,700,000	REAL
INTREPID HOLDINGS	\$	3,586,730	\$	3,200,000	REAL
IRIS ASSOCIATES LP	\$	8,156,250	\$	7,593,750	REAL
IRIS ASSOCIATES LP	\$	20,843,750	\$	19,406,250	REAL
IRVING 4600 WEST PIONEER	\$	34,272,000	\$	29,725,000	REAL
IRVING BRITAIN WAY APARTMENTS LP	\$	2,324,000	\$	2,203,000	REAL
IRVING BRITAIN WAY APARTMENTS LP	\$	4,480,000	\$	4,247,000	REAL
IRVING BUS PROPERTIES LLC	\$	2,300,000	\$	1,865,720	REAL
IRVING LODGING LLC	\$	5,500,000	\$	5,000,000	REAL
IRVING PARK SPRINGS PARTNERS LTD	\$	2,100,000	\$	1,726,570	REAL
ISA HOSPITALITY INC	\$	1,995,000	\$	1,700,000	REAL
JAHCO FAIR OAKS LP	\$	7,050,000	\$	6,345,000	REAL
JARS HEIGHTS 79 LLC	\$	2,720,000	\$	2,582,280	REAL
JARS HEIGHTS 79 LLC	\$	1,020,000	\$	968,350	REAL
JARS HEIGHTS 79 LLC	\$	1,632,000	\$	1,549,370	REAL
JASAN LLC	\$	3,200,230	\$	2,825,000	REAL
JDFW LLC	\$	52,000,000	\$	47,000,000	REAL
JDFW II LLC	\$	71,000,000	\$	64,800,000	REAL
KIMBERLY CLARK CORP	\$	9,000,000	\$	8,775,000	REAL
KROGER TEXAS LP	\$	10,600,000	\$	10,600,000	REAL

LADERA RANCH LLC	\$	21,500,000	\$	21,000,000	REAL
LAKE WORTH HOTEL CORP	\$	3,650,000	\$	3,400,000	REAL
LAKERIDGE REALTY LP	\$	310,140	\$	310,140	REAL
LAKERIDGE REALTY LP	\$	9,052,500	\$	8,000,000	REAL
LAKERIDGE REALTY LP	\$	7,639,860	\$	7,100,000	REAL
LAS COLINAS I HOLDCO LP	\$	83,950,000	\$	80,000,000	REAL
LAS COLINAS II HOLDCO LP	\$	46,300,000	\$	45,425,000	REAL
LAS COLINAS SURGERY	\$	1,600,000	\$	1,400,000	REAL
LEGACY REI GROUP SA LLC	\$	8,972,740	\$	8,543,270	REAL
LEGACY REI GROUP SA LLC	\$	3,232,820	\$	2,956,730	REAL
LEGACY REI GROUP SP LLC	\$	17,933,000	\$	17,600,000	REAL
LEGACY REI GROUP VF LLC	\$	10,898,000	\$	9,800,000	REAL
LOWEN TRINITY MILLS	\$	197,830	\$	197,830	REAL
LOWEN TRINITY MILLS	\$	7,715,780	\$	7,350,000	REAL
LPD REALTY LLC	\$	12,300,000	\$	11,250,000	REAL
MAA ALLOY LLC	\$	47,500,000	\$	44,500,000	REAL
MAA TANC LLC	\$	37,800,000	\$	36,800,000	REAL
MAAHIYAA HOTEL LLC	\$	4,000,000	\$	3,650,000	REAL
MACARTHUR PLACE BORROWER LLC	\$	17,538,460	\$	15,923,080	REAL
MACARTHUR PLACE BORROWER LLC	\$	20,461,540	\$	18,576,920	REAL
MACY'S RETAIL HOLDINGS	\$	4,410,970	\$	4,000,000	REAL
MACY'S RETAIL HOLDINGS LLC	\$	2,822,470	\$	2,399,100	PERSONAL
MALL GROUND PORTFOLIO LLC	\$	38,155,140	\$	31,353,230	REAL
MALL GROUND PORTFOLIO LLC	\$	1,650,000	\$	1,600,000	REAL
MALL GROUND PORTFOLIO LLC	\$	4,700,000	\$	4,051,910	REAL
MALL GROUND PORTFOLIO LLC	\$	193,440	\$	193,440	REAL
MALL GROUND PORTFOLIO LLC	\$	1,301,420	\$	1,301,420	REAL
MARABELLA APARTMENTS LP	\$	26,253,610	\$	25,594,000	REAL
MARABELLA APARTMENTS LP	\$	23,496,390	\$	22,906,000	REAL
MEDIEVAL TIMES	\$	1,627,000	\$	1,627,000	PERSONAL
MERRICK BUSINESS PARK LLC	\$	4,423,500	\$	3,395,020	REAL
MERRICK BUSINESS PARK LLC	\$	1,434,100	\$	1,193,010	REAL
METROPLEX PLAZA LP	\$	3,752,500	\$	3,184,960	REAL
METROPLEX PLAZA LP	\$	2,362,500	\$	1,988,140	REAL
METROPLEX PLAZA LP	\$	4,635,000	\$	3,826,900	REAL
MNSF II ACQUISITIONS LLC	\$	165,910	\$	165,910	REAL
MNSF II ACQUISITIONS LLC	\$	195,020	\$	195,020	REAL
MNSF II ACQUISITIONS LLC	\$	222,430	\$	222,430	REAL
MNSF II ACQUISITIONS LLC	\$	227,990	\$	190,970	REAL
MNSF II ACQUISITIONS LLC	\$	203,000	\$	203,000	REAL
MPG TEXAS 1 LLC	\$	9,520,000	\$	9,000,000	REAL
NEPTUNE VENTURES LLC	\$	280,000	\$	280,000	REAL
NEPTUNE VENTURES LLC	\$	196,600	\$	184,480	REAL
NEPTUNE VENTURES LLC	\$	251,650	\$	236,140	REAL
NEPTUNE VENTURES LLC	\$	192,210	\$	180,370	REAL
NEPTUNE VENTURES LLC	\$	254,930	\$	239,220	REAL
NEPTUNE VENTURES LLC	\$	181,930	\$	170,720	REAL
NEPTUNE VENTURES LLC	\$	179,000	\$	167,970	REAL
NEPTUNE VENTURES LLC	\$	202,050	\$	189,600	REAL
NEPTUNE VENTURES LLC	\$	258,990	\$	243,030	REAL
NEPTUNE VENTURES LLC	\$	226,530	\$	212,940	REAL
NEPTUNE VENTURES LLC	\$	194,150	\$	182,190	REAL
NEPTUNE VENTURES LLC	\$ 128	217,730	\$	204,310	REAL

NEPTUNE VENTURES LLC	\$	204,080	\$	191,500	REAL
NEPTUNE VENTURES LLC	\$	200,940	\$	192,530	REAL
NEWPORT APARTMENTS PROPERTY OWNER	\$	24,147,200	\$	21,000,000	REAL
NORTHGATE CARI LLC &	\$	16,500,000	\$	16,000,000	REAL
OMNINET FOXBOROUGH LP	\$	9,349,910	\$	8,248,000	REAL
OMNINET FOXBOROUGH LP	\$	23,015,170	\$	20,302,000	REAL
PACIFIC PLATINUM TRUST	\$	555,310	\$	520,000	REAL
PAR CAPITAL 122 WEST LLC	\$	27,882,000	\$	25,100,000	REAL
PARMA MANDALAY TOWER LLC	\$	38,000,000	\$	35,900,000	REAL
PARRISH HARE ELECTRIC SUPPLY CORP	\$	15,469,580	\$	13,382,690	PERSONAL
PATEL RAMAN	\$	1,450,000	\$	1,340,000	REAL
PCPI UT OWNER LP AND TERRA FUNDING URBAN TC	\$	12,252,330	\$	12,252,330	REAL
PCPI UT OWNER LP AND TERRA FUNDING URBAN TC	\$	151,682,670	\$	123,247,670	REAL
PECAN VILLAGE APARTMENTS	\$	1,477,510	\$	1,392,860	REAL
PECAN VILLAGE APARTMENTS	\$	1,704,820	\$	1,607,140	REAL
PERFECT & COMFORT LIVING LLC	\$	3,200,000	\$	2,900,000	REAL
PERFECT AND MODERN TEAM LLC	\$	2,332,000	\$	2,200,000	REAL
POLO SANTIAGO	\$	4,600,000	\$	4,140,000	REAL
POST MONTORO LLC	\$	26,259,000	\$	25,000,000	REAL
PPF AMLI 1050 LAKE CAROLYN PARKWAY LLC	\$	51,832,000	\$	48,375,000	REAL
PPF AMLI 777 LAKE CAROLYN PARKWAY	\$	73,775,000	\$	69,191,000	REAL
PRIME US TOWER AT LAKE CAROLYN LLC	\$	61,500,000	\$	59,000,000	REAL
PROGRESS RESIDENTIAL	\$	168,600	\$	168,600	REAL
PROGRESS RESIDENTIAL	\$	170,510	\$	170,510	REAL
PROVIDENT GROUP IRVING PROPERTIES LLC	\$	31,000,000	\$	24,250,000	REAL
RACETRAC PETROLEUM INC	\$	563,900	\$	301,100	REAL
RACETRAC PETROLEUM INC	\$	429,820	\$	331,760	PERSONAL
RACETRAC PETROLEUM INC	\$	1,750,000	\$	1,718,000	REAL
RACETRAC PETROLEUM INC	\$	2,315,310	\$	2,100,000	REAL
RACETRAC PETROLEUM INC	\$	457,820	\$	457,820	REAL
RACETRAC PETROLEUM INC	\$	382,310	\$	382,310	REAL
RAMSEY LUTHER H	\$	1,490,700	\$	1,200,000	REAL
RANDALLS FOOD & DRUG LP	\$	4,758,940	\$	4,758,940	REAL
RAVEN SURROUND LLC	\$	26,500,000	\$	25,600,000	REAL
RAYO LLC	\$	4,800,000	\$	3,750,000	REAL
RAYO LLC	\$	4,897,600	\$	3,750,000	REAL
RESIDENCES NORTHGATE LLC	\$	28,233,600	\$	22,691,000	REAL
ROCHELLE PLACE L P	\$	7,500,000	\$	7,000,000	REAL
ROCHELLE PLAZA ASSOCIATES	\$	9,500,000	\$	8,475,000	REAL
ROSEMONT SUMMIT OPERATING LLC	\$	56,250,000	\$	54,500,000	REAL
RUSTIC RIDGE IRVING LP	\$	15,000,000	\$	13,800,000	REAL
RYDER TRUCK RENTAL INC	\$	2,440,720	\$	2,153,310	PERSONAL
SANDLIAN COLBY B & G B REV TR &	\$	2,600,000	\$	2,600,000	REAL
SAVOY DALLAS HOTELS LLC	\$	5,481,350	\$	4,500,000	REAL
SEDONA PARK APARTMENTS LLC	\$	24,880,000	\$	17,350,000	REAL
SOUTHERN STAR LAS COLINAS LP	\$	8,900,000	\$	8,000,000	REAL
SPANISH HAVEN REDEVELOPMT	\$	9,067,030	\$	7,000,000	REAL
SUN LIFE INSURANCE CO OF CANADA	\$	34,178,320	\$	32,169,000	REAL
SYMONDS STEPHAN M	\$	1,330,000	\$	1,200,000	REAL
TARGET CORPORATION AS OWNER	\$	5,523,470	\$	5,523,470	REAL
TCI 600 LAS COLINAS INC	\$	80,837,780	\$	74,750,000	REAL
TEXAS FLORIDA CEDARS LP	\$	8,651,960	\$	7,800,000	REAL
TEXAS PARK MANOR LP	\$	8,800,000	\$	8,250,000	REAL

TEXAS SFI PARTNERSHIP 37 LTD	\$	34,000,000	\$	33,400,000	REAL
TMIF II BRIDGEPORT LP	\$	26,250,000	\$	23,625,000	REAL
TP APARTMENTS LLC	\$	5,415,830	\$	4,851,730	REAL
TP APARTMENTS LLC	\$	2,063,170	\$	1,848,270	REAL
TR ATRIUM LP	\$	14,215,000	\$	13,500,000	REAL
TR ATRIUM LP	\$	7,215,000	\$	7,100,000	REAL
TRELLIS PLACE DUPLEXES LTD	\$	14,428,000	\$	13,300,000	REAL
URBAN TOWNE LAKE APARTMENTS LP	\$	24,000,000	\$	23,500,000	REAL
VELAZQUEZ CELIA &	\$	1,100,000	\$	1,000,000	REAL
VILLAS ESTANCIA APARTMENTS LLC	\$	18,525,000	\$	14,500,000	REAL
WALGREENS CO AS OWNER	\$	2,293,980	\$	2,163,320	REAL
WALGREENS CO AS OWNER	\$	1,376,640	\$	1,298,230	REAL
WALGREENS CO AS OWNER	\$	2,351,530	\$	2,217,600	REAL
WALGREENS CO AS OWNER	\$	2,293,980	\$	2,293,980	REAL
WALGREENS CO AS OWNER	\$	1,376,640	\$	1,376,640	REAL
WALGREENS CO AS OWNER	\$	2,351,530	\$	2,351,530	REAL
WALNUT HILL TX PARTNERS LLC	\$	51,000,000	\$	47,000,000	REAL
WESTDALE BROOKSTONE/TERRACE LP	\$	14,400,000	\$	12,960,000	REAL
WESTDALE BROOKSTONE/TERRACE LP	\$	17,750,000	\$	16,950,000	REAL
WESTDALE LAKERIDGE	\$	15,950,000	\$	15,000,000	REAL
WESTDALE POLARIS PARTNERS	\$	13,400,000	\$	12,700,000	REAL
WESTDALE PPTIES AMERICA I	\$	15,850,000	\$	15,000,000	REAL
WESTDALE WOODMEADE LTD	\$	23,700,000	\$	21,400,000	REAL
WESTGATE MULTIFAMILY LLC	\$	4,358,000	\$	3,993,000	REAL
WESTGATE MULTIFAMILY LLC	\$	3,988,000	\$	3,665,000	REAL
WESTGATE MULTIFAMILY LLC	\$	23,524,000	\$	20,946,000	REAL
WESTGATE MULTIFAMILY LLC	\$	10,130,000	\$	9,098,000	REAL
WOODCHASE & CLARENDON APTS LLC	\$	15,388,870	\$	12,270,670	PERSONAL
WOODCHASE & CLARENDON APTS LLC	\$	5,931,130	\$	4,729,330	REAL
WOODSIDE VILLAS IRVING LLC	\$	13,000,000	\$	12,100,000	REAL
WOODWIND APARTMENTS	\$	5,193,000	\$	5,100,000	REAL
WOODWIND APARTMENTS	\$	400,000	\$	400,000	REAL
WWC XLV LP	\$	59,000,000	\$	55,500,000	REAL

TOTAL	\$	3,599,123,810	\$	3,293,320,930	
--------------	----	----------------------	----	----------------------	--

ACTION ITEM

Tuesday, January 20, 2026

TOPIC

Consider Approval Of Irving Independent School District's Annual Comprehensive Financial Report For The Fiscal Year Ended August 31, 2025

PRESENTED BY

FERNANDO NATIVIDAD

BACKGROUND

The District's Annual Comprehensive Financial Report (ACFR) includes the independent auditors' report on the financial statements, the internal control structure, the Single Audit Report, the federal assistance programs for both the GASB 34 government-wide statements and the general-purpose fund financial statements. The Annual Comprehensive Financial Report is required to be received by the Texas Education Agency within 150 days after the end of the fiscal year (January 28, 2026).

ADMINISTRATIVE RECOMMENDATION

The Administration recommends that the Board approves the ACFR for fiscal year ended August 31, 2025.

RECOMMENDED BOARD MOTION

I move the Board to approve the ACFR for fiscal year ended August 31, 2025.

AGENDA SHEET

MEETING DATE

Tuesday, January 20, 2026

RESOLUTION NO.

N/A

TOPIC

Consider Approval Of Irving Independent School District's Annual Comprehensive Financial Report For The Fiscal Year Ended August 31, 2025

WHEREAS,

NOW, THEREFORE, BE IT RESOLVED

IT IS SO RESOLVED, PASSED, APPROVED AND ENACTED by the Board of Trustees of the Irving Independent School District, Irving, Texas, on: Tuesday, January 20, 2026 at a duly constituted meeting for which notice was timely given.

AD Jenkins, President
Board of Trustees
Irving Independent School District

ATTEST:

APPROVED AS TO FORM ONLY:

Lisa Lobb, Secretary
Board of Trustees
Irving Independent School District

Wesley Nute
Legal Counsel
Irving Independent School District

Date: January 20, 2026
To: Magda Hernandez, Superintendent
From: Fernando Natividad, Chief Financial Officer
Subject: 2024-2025 Annual Comprehensive Financial Report

Attached you will find the District's Annual Comprehensive Financial Report (ACFR) which includes the independent auditors' reports on the financial statements, the internal control structure, the Single Audit Reports, the federal assistance programs for both the GASB 34 government-wide statements, and the general-purpose fund financial statements. The Comprehensive Annual Financial Report is required to be received by the Texas Education Agency within 150 days after the end of the fiscal year (January 28, 2026).

Based on the 01/12/2026 draft-for-discussion ACFR, the Business Office would like to point out the following financial facts displayed in the 2024-2025 Annual Comprehensive Financial Report (ACFR):

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

1. Cash and Cash equivalents are \$662,248,170 for the district \$500,980,855 last year. The increase of \$161,267,315.00 or 32% is attributed largely to the issuance of the 2025 bond which are being held in the districts Capital Projects investment pool account.
2. Accrued wages payable are \$16,067,438 in the General Fund. This represents salaries earned but not paid at fiscal year-end. Last year's accrued wages were \$19,367,983. The decrease of \$3,300,545 is attributed to a combination of a decrease in the number of days worked prior to September 1, 2025, and staffing reductions.
3. The total fund balance for the General Fund at year-end increased from \$139,868,206 to \$159,263,053 or approximately 14%. The fund balance is classified as follows:
 - a. Unassigned - The unassigned portion of the fund was \$98,825,000 or 62% of the total fund balance. These funds are available for any legal expenditure and it's an estimated three and half months of general operating expenditure.
 - b. Assigned – the funds are designated for specific purposes:
 - i. Campus Activity Funds - \$2,300,000 has been collected through fundraisers, donations, etc., by campuses, but not yet expended.
 - ii. Insurance Deductibles – \$15,000,000 for possible future increase in insurance deductibles.
 - iii. Equipment acquisition, repair and replacement - \$4,500,000 designated for replacement of old district assets on an as needed basis.
 - iv. Technology - \$18,000,000 designated for future technology use.
 - v. Future debt reduction - \$14,000,000 designated for future debt reduction to potentially decrease debt rate and future bond planning.
 - vi. Other - \$2,673,613 for other unexpected/unplanned uses as per board and

superintendent approval.

- c. Non-spendable – this category represents assets (inventory and prepaid items) that are not available for appropriation
4. The total funds balance for the Capital Projects at year-end was \$447,900,656 compared to \$332,064,856 last year. The increase of \$115,835,800 is attributed to the issuance of 2025 bond.
 - a. 100% of the fund balance is classified as restricted for capital acquisition and other contractual obligations of the district as approved in the bond election.

Significant facts relating to Exhibit C-2:

1. Total General Operating Fund revenues decreased by \$5,740,842 to \$339,994,979 or 1.7%. Total local and intermediate sources and federal program revenue increased while state program revenues decreased, resulting in a net increase of 1.7%.
2. Total General Operating Fund expenditures increased by \$588,113 or .2% to \$320,840,233. The slight increase is attributed to district efforts in minimizing expenditures where possible, including staffing, supplies, operating, and other capital expenditures.
3. Total General Operating Fund revenue exceeded expenditures by \$19,154,746. Net changes or addition to fund balance was \$19,394,847.
4. The General Fund fund-balance to operating expenditures percentage is 49.6% compared to 43.7% last year. The Board's policy states a goal to strive to maintain a minimum of 25% fund balance to expenditures.

Significant facts relating to Notes to Basic Financial Statements:

1. Note 8. – This note provides total outstanding bonds debt as of August 31, 2025, a change from \$613,189,601 at August 31, 2024 to \$795,065,859 August 31, 2025. This represents an increase of \$181,876,258 or 29.7%, which is attributed to the issuance of 2025 bond.

Schedule of Required Responses to School Financial Indicator Rating System of Texas (FIRST) Indicator for the Year Ended August 31, 2025.

1. Page 162 details certain indicators in the audit used to rate the District for the Fall FIRST report. The district passed all Indicators.



2025

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal Year Ending August 31, 2025
2621 W. Airport Freeway | Irving, TX 75062



**Annual
Comprehensive Financial
Report**



Irving, Texas

**For the
Fiscal Year Ended
August 31, 2025**

Magda Hernandez
Superintendent of Schools

**Prepared by
Irving ISD Business Office**

Fernando Natividad
Chief Financial Officer

Mahdia Lalee
Director of Business Operations



Irving Independent School District
 Comprehensive Annual Financial Report
 For The Fiscal Year Ended August 31, 2025
 Table of Contents

	Page	Exhibit
Introductory Section		
Certificate of Board	vi	
Letter of Transmittal	vii	
List of Principal Officials	xiii	
Organizational Chart	xiv	
Government Finance Officers Association:		
Certificate of Achievement for Excellence in Financial Reporting	xv	
Association of School Business Officials International:		
Certificate of Excellence in Financial Reporting	xvi	
Financial Section		
Independent Auditor's Report	3	
Management's Discussion and Analysis	7	
Basic Financial Statements		
Government-Wide Financial Statements:		
Statement of Net Position	21	A-1
Statement of Activities	22	B-1
Governmental Fund Financial Statements:		
Balance Sheet - Governmental Funds	24	C-1
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	27	C-1R
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	28	C-2
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	30	C-3
Statement of Net Position - Proprietary Funds	31	D-1
Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds	32	D-2
Statement of Cash Flows - Proprietary Funds	33	D-3
Statement of Fiduciary Net Position	34	E-1
Statement of Changes in Fiduciary Net Position	35	E-2
Notes to the Financial Statements	37	
Required Supplementary Information		
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – General Fund	75	G-1
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – Food Service Fund	77	G-2
Schedule of the District's Proportionate Share of the Net Pension Liability of a Cost-Sharing Multiple-Employer Pension Plan - TRS	78	G-3
Schedule of the District's Contributions - TRS	80	G-4
Schedule of the District's Proportionate Share of the Net OPEB Liability of a Cost-Sharing Multiple-Employer OPEB Plan - TRS	82	G-5
Schedule of the District's Contributions to the OPEB Plan - TRS	84	G-6
Notes to the Required Supplementary Information	87	

Irving Independent School District
 Comprehensive Annual Financial Report
 For The Fiscal Year Ended August 31, 2025
 Table of Contents – Continued

	Page	Exhibit
Other Supplementary Information		
Combining and Individual Fund Statements and Schedules:		
Nonmajor Governmental Funds:		
Combining Balance Sheet	95	H-1
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	96	H-2
Internal Service Funds:		
Combining Statement of Net Position	98	H-3
Combining Statement of Revenues, Expenses, and Changes in Net Position	100	H-4
Combining Statement of Cash Flows	102	H-5
Fiduciary Funds:		
Combining Statement of Fiduciary Net Position - Custodial Funds	107	H-6
Combining Statement of Changes in Fiduciary Net Position - Custodial Funds	108	H-7
Required T.E.A. Schedules:		
Schedule of Delinquent Taxes Receivable	110	J-1
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Debt Service Fund	112	J-2
Use of Funds Report - Select State Allotment	113	J-4
Statistical Section (Unaudited)		
Net Position by Component	116	S-1
Expenses, Program Revenues, and Net (Expense) Revenue	118	S-2
General Revenues and Changes in Net Position	120	S-3
Fund Balances - Governmental Funds	122	S-4
Governmental Funds Revenues	124	S-5
Governmental Funds Expenditures and Debt Service Ratio	126	S-6
Other Financing Sources and Uses and Net Change in Fund Balances	128	S-7
Appraised Value and Actual Value of Taxable Property	131	S-8
Direct and Overlapping Property Tax Rates	132	S-9
Principal Property Tax Payers	135	S-10
Property Tax Levies and Collections	136	S-11
Outstanding Debt by Type	137	S-12
Direct and Overlapping Governmental Activities Debt	139	S-13
Ratio of Net Bonded Debt to Assessed Value and Per Capita	140	S-14
Demographic and Economic Statistics	141	S-15
Principal Employers	143	S-16
Full-Time Equivalent District Employees by Type	144	S-17
Operating Statistics	147	S-18
Capital Asset Information	148	S-19

Irving Independent School District
Comprehensive Annual Financial Report
For The Fiscal Year Ended August 31, 2025
Table of Contents – Continued

	Page	Exhibit
Single Audit Reports		
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	153	
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance as Required by the Uniform Guidance	155	
Schedule of Expenditures of Federal Awards	158	K-1
Notes to Schedule of Expenditures of Federal Awards	160	
Schedule of Findings and Questioned Costs	161	
Other Information		
Schedule of Required Responses to Selected School FIRST Indicators (Unaudited)	164	



Introductory Section

Certificate of Board

Irving Independent School District
Name of School District

Dallas
County

057-912
Co-District Number

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and (check one) ___ approved _____ disapproved for the year ended August 31, 2025, at a meeting of the board of school trustees of such school district on the 20th day of January, 2026.

Board President
A.D. Jenkins

Board Secretary
Lisa Lobb

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



FERNANDO NATIVIDAD
Chief Financial Officer
Business Services

MAGDA HERNANDEZ
Superintendent of Schools

January 20, 2026

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

Dear Citizens and Board Members:

The Annual Comprehensive Financial Report (ACFR) of Irving Independent School District (the District) for the fiscal year ended August 31, 2025, is submitted herewith. The District's Business Office has prepared this ACFR, assuming full responsibility for the accuracy and completeness of the information contained therein, based upon a comprehensive framework of internal control that has been established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

We believe the data is presented in a manner to fairly represent the financial position and results of operations of the District, and that all disclosures necessary to enable the reader to gain the maximum understanding of the District's financial affairs have been included. The ACFR for the year ended August 31, 2025, is prepared in accordance with generally accepted accounting principles (GAAP) and is in conformance with standards of financial reporting established by the Governmental Accounting Standards Board (GASB) using guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Weaver and Tidwell, L.L.P. has issued an unmodified ("clean") opinion on the Irving Independent School District's financial statements for the year ended August 31, 2025. The independent auditor's report is located at the front of the Financial Section.

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

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

Profile of the District

Irving Independent School District is a political subdivision of the State of Texas located in Dallas County. The District, founded in 1909, is in Irving, the 4th largest city in Dallas County. It currently occupies 67.97 square miles and serves over 30,700 students. The District is one of 1,207 school districts and charter schools in the State of Texas. The District's mission is, "We empower today to excel tomorrow."

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

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

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

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

Student enrollment is a major factor in the District's current and future financial plan. Enrollment for the 2023-2024 school year, enrollment was 31,485 students. During the 2024-2025 school year, enrollment has decreased to 30,767 students or a decline of 718 students.

The district's facilities include a baby university (tuition-based staff childcare), three early childhood schools (PK), eighteen elementary schools (K-5), eight middle schools (6-8), three high schools (9-12), a high school academy (9-12), a career preparatory center (9-12), and a reassignment center (9-12). All campuses are air-conditioned facilities complete with cafeterias, library/media centers and gymnasiums. In addition, the District owns and operates facilities, which include an administration building, an institute of Wellness and professional Learning (MAHI), a facilities service center, a transportation and logistics Center, a food and nutrition center, a career development center, and an athletic stadium. The age of the District's campuses range from 78 years (Bowie Middle School) to 1 year (Baby University).

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

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

Economic Condition and Outlook

Local Economy

The City of Irving, Texas, is conveniently located between Dallas and Fort Worth and just minutes away from the Dallas/Fort Worth (DFW) International Airport – one of the country's busiest airports. Irving's commitment to providing diverse, business-friendly, economic opportunities has made it the destination for the global headquarters for ten Fortune 500 and four Fortune 1000 companies and the site of more than 100 international companies currently operating throughout the city.

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

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

Long-term Financial Planning

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

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

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

Financial Policies

The Annual Comprehensive Financial Report for the year ended August 31, 2025, is prepared in accordance with GAAP and in conformance with standards of financial reporting established by GASB using guidelines recommended by the GFOA. This report covers all funds of the District. Presented funds are organized into three types dictated by the nature of the activities involved:

Governmental Funds:

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

Proprietary Funds:

- Internal Service Funds

Fiduciary Funds:

- Custodial Funds

Single Audit

As a recipient of Federal financial assistance, the District is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to federal programs, and is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984, as amended in 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). As a part of the District's single audit, tests are made to determine the adequacy of internal controls, including that portion related to Federal financial assistance programs, as well as to determine the District's compliance with applicable laws and regulations. The results of the District's single audit for the fiscal year ended August 31, 2025, provided no conditions that would be considered a material weakness in relation to a Federal financial assistance program, and no material instances of non-compliance with applicable laws and regulations were noted. Information related to this single audit, including the schedule of expenditure of federal awards, findings and recommendations, and independent auditor's reports on internal controls and compliance with applicable laws and regulations, is included in this report.

Budgetary Controls

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

Internal Controls

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

Independent Audit

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

Awards

The Association of School Business Officials awarded the Certificate of Excellence in Financial Reporting, and the Government Finance Officers Association awarded the Certificate of Achievement for Excellence in Financial Reporting, to the District for its annual comprehensive financial report for the fiscal year ended August 31, 2024. To be awarded these certificates, the District must publish an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements. This is the thirty-second consecutive year that the district has prepared this report and won these prestigious awards.

These certificates are valid for a period of one year only. We believe that our dedication toward the current comprehensive annual financial report continues to meet the programs' requirements; therefore, we are preparing submissions to ASBO and GFOA, so the organizations can evaluate their eligibility for the fiscal year 2025 certificates.

The District received a Superior rating for the 2024 School's Financial Integrity Rating System of Texas (FIRST). For the previous twenty-three years, the District earned a Superior Achievement (or Perfect) rating from the School's FIRST. The superior and perfect ratings confirm the District's excellence in managing and reporting taxpayer dollars.

Acknowledgements

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

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

Sincerely,

Magda Hernandez
Superintendent

Fernando Natividad
Chief Financial Officer

LIST OF PRINCIPAL OFFICIALS

BOARD OF TRUSTEES

<u>Name</u>	<u>Length of Service</u>	<u>Term Expires</u>	<u>Occupation</u>
A.D. Jenkins, President	13 years	2028	Software Engineer
Michael Kelley, Vice President	6 years	2026	Realtor
Lisa Lobb, Secretary	4 years	2028	Educator
Dr. Rosemary Robbins, Member	6 years	2026	Educator
Mary Richarte, Member	4 years	2027	Community Leader
Randy Randle, Member	13 years	2028	Business Owner
Nuzhat Hye, Member	7 years	2027	Educator

ADMINISTRATIVE OFFICIALS

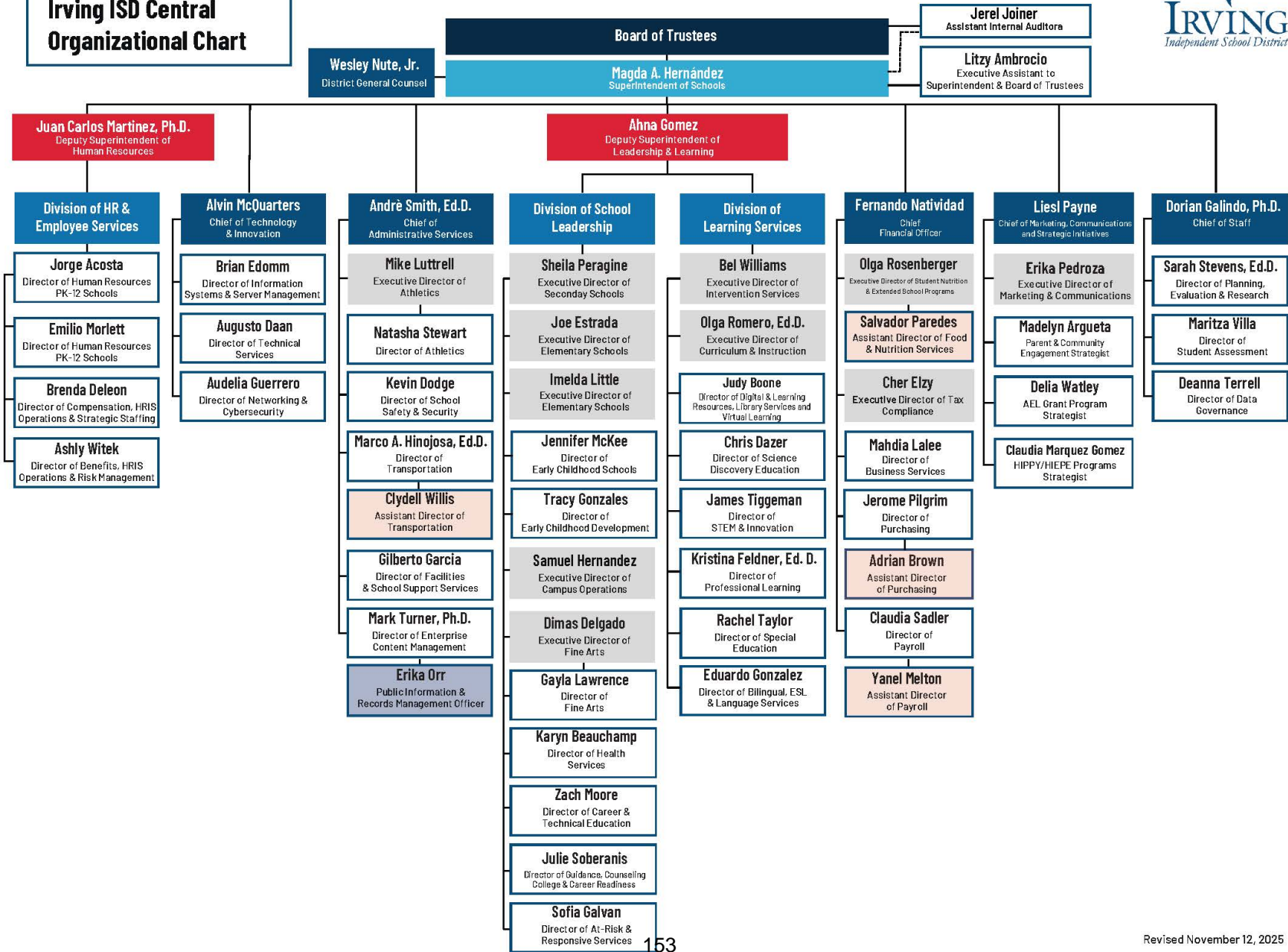
<u>Name</u>	<u>Position</u>	<u>Length of Service</u>
Magda Hernandez	Superintendent	7 years
Juan Carlos Martinez, Ed.D	Deputy Superintendent	6 years
Ahna Gomez	Deputy Superintendent	1 year
Fernando Natividad	Chief Financial Officer	5 years
Wesley L. Nute, Jr.	District General Counsel	2 year

CONSULTANTS AND ADVISORS

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



Irving ISD Central Organizational Chart





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Irving Independent School District
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

August 31, 2024

Christopher P. Morill

Executive Director/CEO



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

Irving ISD

**for its Annual Comprehensive Financial Report
for the Fiscal Year Ended August 31, 2024.**

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



A handwritten signature in black ink, reading 'Ryan S. Stechschulte', positioned above a horizontal line.

Ryan S. Stechschulte
President

A handwritten signature in black ink, reading 'James M. Rowan', positioned above a horizontal line.

James M. Rowan, CAE, SFO
CEO/Executive Director

Financial Section



Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Irving Independent School District (the District), as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of August 31, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 8 to the basic financial statements, during the year ended August 31, 2025, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 101, Compensated Absences. Beginning net position has been restated as a result of the implementation of this statement. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The other supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Management is responsible for the other information included in the ACFR. The other information comprises the introductory section, statistical section and schedule of required responses to selected school FIRST indicators but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated **January X, 2026** on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

[NAME OF FIRM]

Dallas, Texas

[REPORT RELEASE DATE]



Management's Discussion And Analysis

As management of the Irving Independent School District (the "District"), we offer readers of the District's basic financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended August 31, 2025. We encourage readers to consider the information presented here in conjunction with the District's financial statements and in conjunction with additional information that we have furnished in our letter of transmittal.

Financial Highlights

- General revenues accounted for \$423,207,394, or 86%, of all fiscal year 2025 revenues. Program-specific revenues in the form of charges for services and grants and contributions accounted for \$69,087,322, or 14%, of total fiscal year 2025 revenues.
- The District had \$423,429,752 in expenses related to governmental activities, of which \$69,087,322 was offset by program-specific charges for services or grants and contributions. General revenues of \$423,207,394 were adequate to provide for the remaining costs of these programs, resulting in a \$68,864,964 increase in net position.
- Among major funds, the General Fund had \$339,994,979 in revenues which primarily consisted of state aid and property taxes, and \$320,840,233 in expenditures. The General Fund's fund balance increased \$19,394,847 from \$139,868,206 as of August 31, 2024 to \$159,263,053 as of August 31, 2025.

Overview of Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

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

Government-Wide Financial Analysis

Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, the District's overall assets and deferred outflows of resources exceeded the liabilities and deferred inflows of resources by \$235,540,404 as of August 31, 2025.

A portion of the District's net position represents resources subject to external restrictions on how they may be used. As of August 31, 2025, the District's restricted net position for federal and state programs was \$23,470,943 and restricted net position for future debt service payments was \$15,984,711. Unrestricted net position can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements. As of August 31, 2025, unrestricted net position showed a \$69,987,780 deficit at the end of the year.

Net investment in capital assets was \$266,072,530. The District uses capital assets to provide services; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

The following table presents a summary of the District's net position for the fiscal years ended August 31, 2025 and 2024.

	Governmental Activities			
	2025	2024	Increase (Decrease)	Percentage Change
Current and other assets	\$ 679,237,815	\$ 543,645,855	\$ 135,591,960	25%
Capital assets (net)	635,979,211	502,606,311	133,372,900	27%
Total assets	1,315,217,026	1,046,252,166	268,964,860	26%
Deferred outflows	70,449,816	88,025,401	(17,575,585)	-20%
Current liabilities	94,300,247	73,703,490	20,596,757	28%
Long-term liabilities	963,571,675	774,945,367	188,626,308	24%
Total liabilities	1,057,871,922	848,648,857	209,223,065	25%
Deferred inflows	92,254,516	113,000,357	(20,745,841)	-18%
Net investment in capital assets	266,072,530	236,580,087	29,492,443	12%
Restricted	39,455,654	31,060,275	8,395,379	27%
Unrestricted	(69,987,780)	(95,012,009)	25,024,229	-26%
Total net position	\$ 235,540,404	\$ 172,628,353	\$ 62,912,051	36%

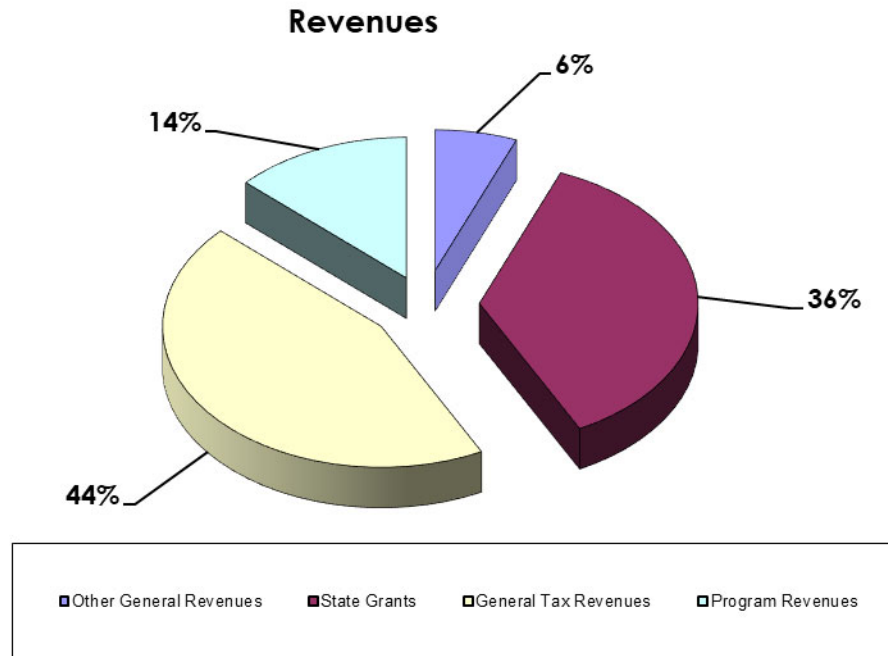
The following are significant current-year transactions that have had an impact on the statement of net position:

- Total assets increased by \$268.9 million, or 26%, from the prior year. This is attributed to the increase in construction projects that's currently ongoing for the district as a result of the 2023 and 2025 bond issuances.
- Deferred outflows of resources decreased by \$17.6 million, or 20% and deferred inflows decreased \$20.7 million, or 18%. The pension and OPEB deferred outflows and inflows change year to year based on the calculations of the Teacher Retirement System actuary.
- Total liabilities increased \$209.2 million, or 25% from the prior year. There was a \$222.1 million bond issuance in fiscal year 2025.
- The District's net position increased by \$62,912,051, and there was a decrease in beginning net position of \$5,952,913, which was a change in accounting principle due to the implementation of GASB 101, *Compensated Absences*.

The District's total revenues for the fiscal year ended August 31, 2025 were \$492,294,716. The total cost of all programs and services was \$423,429,752. The following table presents a summary of the changes in net position for the fiscal years ended August 31, 2025 and 2024.

	Governmental Activities			
	2025	2024	Increase (Decrease)	Percentage Change
Revenues:				
Program revenues:				
Charges for services	\$ 2,274,254	\$ 2,543,141	\$ (268,887)	-11%
Operating grants and contributions	66,813,068	114,885,728	(48,072,660)	-42%
General revenues:				
Maintenance and operations taxes	152,964,921	139,583,934	13,380,987	10%
Debt service taxes	62,832,146	57,607,097	5,225,049	9%
State grants	179,660,578	188,588,913	(8,928,335)	-5%
Investment earnings	26,021,248	30,256,870	(4,235,622)	-14%
Miscellaneous	1,728,501	2,011,963	(283,462)	-14%
Total revenues	492,294,716	535,477,646	(43,182,930)	-8%
Expenses:				
Instruction, curriculum, and media services	224,546,031	248,768,899	(24,222,868)	-10%
Instructional and school leadership	30,970,860	35,118,790	(4,147,930)	-12%
Student support services, child nutrition and co-curricular activities	71,837,186	73,033,917	(1,196,731)	-2%
General administration	14,143,503	29,167,073	(15,023,570)	-52%
Plant maintenance, security, and data processing	52,682,186	52,565,517	116,669	0%
Community services	3,929,777	3,616,940	312,837	9%
Interest and fiscal charges	23,467,535	22,602,398	865,137	4%
Other facility costs	1,005,729	905,652	100,077	11%
Intergovernmental charges	846,945	733,728	113,217	15%
Total expenses	423,429,752	466,512,914	(43,083,162)	-9%
Increase (decrease) in net position	68,864,964	68,964,732	(99,768)	0%
Change in net position	68,864,964	68,964,732	(99,768)	0%
Net position - beginning	172,628,353	103,663,621	68,964,732	67%
Change in accounting principle - GASB 101	(5,952,913)	-	(5,952,913)	-
Net position - beginning, as restated	166,675,440	103,663,621	63,011,819	61%
Ending net position	\$ 235,540,404	\$ 172,628,353	\$ 62,912,051	36%

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



The District's total revenue this year was \$492,294,716, down \$43,182,930 or 8% from the prior year. The increase in revenues was due to the following events:

- General revenues for maintenance and operations and debt service taxes increased by \$18.6 million or 9% from the prior year, whereas, State program revenues for Operating Fund decreased by \$8.9 million or 5% from the prior year.
- Investment earnings year over year decreased by \$4.2 million or 14%, this is attributed to the flattening of market rates that the nation has been experiencing for this past year.

The cost of all governmental activities this year was \$423,429,752. However, as shown in the statement of activities, the amount that our taxpayers ultimately financed for these activities through district taxes was \$152,964,921 because some of the costs were paid by those who directly benefited from the programs (\$2,274,254), by other governments and organizations that subsidized certain programs with grants and contributions (\$66,813,068), or by state aid (\$179,660,578), investment income (\$26,021,248), and other miscellaneous income (\$1,728,501).

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

	Total Expenses	Net Expenses
Instruction, curriculum, and media services	\$ 224,546,031	\$ 198,879,178
Instructional and school leadership	30,970,860	27,483,890
Student support services, child nutrition and co-curricular activities	71,837,186	37,539,154
General administration	14,143,503	13,051,424
Plant maintenance, security, and data processing	53,687,915	51,916,806
Community services	3,929,777	1,178,472
Interest and fiscal charges	23,467,535	23,467,535
Intergovernmental charges	846,945	825,971
Total expenses	\$ 423,429,752	\$ 354,342,430

The District's Funds

As the District completed the year, its governmental funds reported a combined fund balance of \$611,993,594 which is an increase of \$109,261,769 from the prior year.

The schedule below indicates the fund balance by fund type as of August 31, 2025 and August 31, 2024.

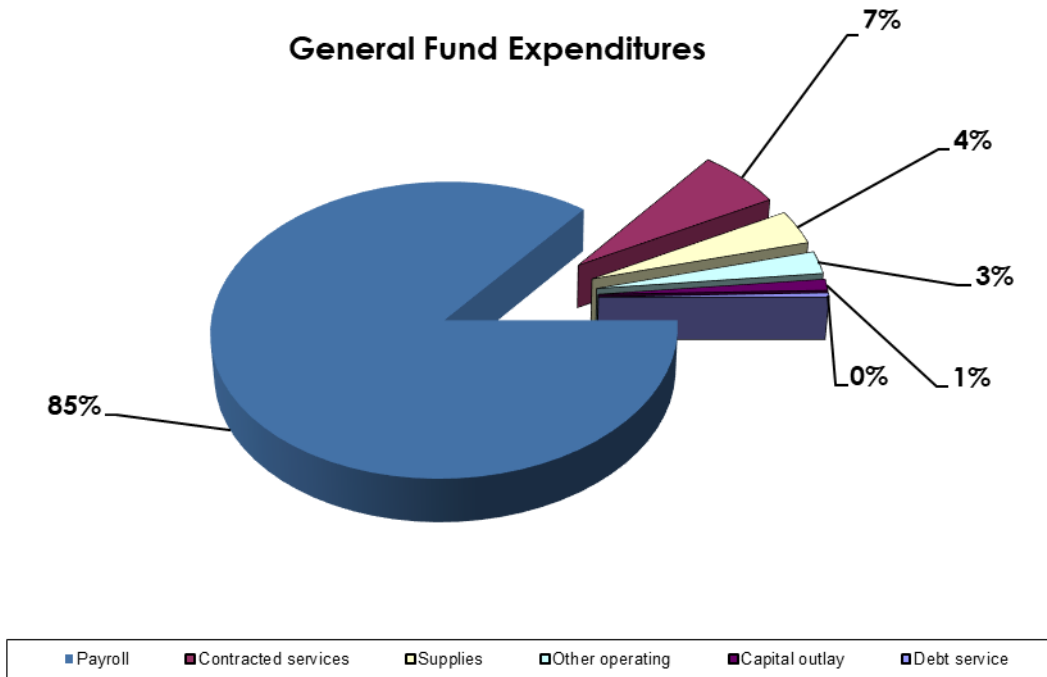
	Fund Balance August 31, 2025	Fund Balance August 31, 2024	Change in Fund Balance
General fund	\$ 159,263,053	\$ 139,868,206	\$ 19,394,847
Food service	23,054,831	18,083,132	4,971,699
Debt service	16,034,099	12,912,282	3,121,817
Capital projects	413,234,283	332,064,856	81,169,427
Nonmajor funds	407,328	(196,651)	603,979
Total	\$ 611,993,594	\$ 502,731,825	\$ 109,261,769

General Fund

The fund balance of the General Fund increased \$19,394,847 from the prior year. The following factors contributed to the increase:

- Due to declining enrollment numbers throughout the state the district took several strategic measures to cut budget throughout the district in efforts to stay financially healthy. As a result expenditures in most function levels experienced a decrease in spending when compared to the prior year.
- Local revenue increased by \$10.3 million but state resources decreased by \$8.8 million.

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



Food Service Fund

The fund balance of the Food Service Fund increased \$4,971,699 from the prior year. This slight increase is due to the District serving more meals in the 2024-2025 fiscal year which in turn increased federal revenues by around \$3.4 million plus District efforts to streamline processes to help cut costs.

Debt Service Fund

The Debt Service fund balance increased \$3,121,817. Property tax revenue increased \$5.2 million from prior year because of increased property values.

Capital Projects Fund

The Capital Projects fund balance increased \$81,169,427 from the prior year. In 2024-2025 fiscal year the District issued \$222,115,000 in Series 2025 building bonds, and continued bond projects with both the 2025 and 2023 bond funds.

Budgetary Highlights

The difference between the original budget and the final amended budget were necessary amendments for changes in situations and estimates. Expenditures had budget amendments increasing the appropriation budget by \$2,989,388. Revenues had budget amendment increasing revenue budget by \$886,465. The major components of these changes are reflected on Exhibit G-1 and the key factors for the changes can be summarized below.

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

- Function 13 for curriculum and instructional staff development was approved to be amended by \$3.4 million and funds were transferred to other functions as needed.
- Function 31 for guidance, counseling, and evaluation services was approved to be amended by \$2.6 million to accommodate greater expenditures that were anticipated in the original budget.
- Function 36 for co-curricular/extracurricular activities was approved to be amended by \$3.1 million to accommodate greater expenditures that were anticipated in the original budget.
- There was a \$886,465 increase to the final amended budget compared to the original budget for general fund local revenue and other sources. The increase was for campus activity funds to accommodate campus activities as they raise funds throughout the year.

Final Budget Compared to Actual Results:

As of August 31, 2025, actual revenue exceeded the final estimated revenues by \$17.5 million and final appropriations exceeded actual expenditures by \$3.6 million. The most significant variances are summarized below:

- Local and intermediate sources along with State program revenue for the fiscal year earned a combined total of \$18.6 million more than anticipated and federal sources earned \$1 million less than expected for a net increase of \$17.5 million.
- Expenditures' budget exceeded actual expenditures by \$3.6 million due to varied circumstances of the district. These can be attributed to unfilled positions, unspent funds within departmental/campus budget or incomplete projects by August 31, 2025, that resulted in budget rolling forward into the next year.

Capital Assets and Debt Administration

Capital Assets

As of August 31, 2025, the District had invested \$635,979,211 in capital assets, net of accumulated depreciation and amortization of \$554,064,339, including land and improvements, facilities, and equipment for instruction, transportation, athletics, administration, and maintenance. This amount represents a net increase in capitalized cost of \$133,372,900 from last year. The total depreciation and amortization expense for the year was \$21,255,832. The following schedule presents capital asset balances net of depreciation and amortization for the fiscal year ended August 31, 2025:

Land and improvements	\$ 31,165,980
Furniture and equipment	27,622,173
Right-to-use leased assets	1,235,495
SBITA Assets	2,147,179
Buildings and improvements	410,854,334
Construction in progress	162,954,050
	<hr/>
Total	\$ 635,979,211
	<hr/> <hr/>

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

Debt

As of August 31, 2025, the District had \$795,065,859 in general obligation bonds payable, including accreted interest, with \$32,195,000 due within one year. The District continues to have favorable general obligation bond ratings indicated by Aa2 and AA+ ratings from Moody's Investors Service and Standard & Poor's Ratings Group, respectively.

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

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

Economic Factors and Next Year's Budgets and Rates

The District's elected and appointed officials considered many factors when preparing the 2025-2026 budget and setting the 2025 tax rates. After a decade of property value increase the 2025 property value saw a small decrease. The certified tax roll reflected values of \$22,307,229,200, which is a 1% increase in value compared to the prior fiscal year.

The Board approved for the tax rate to remain the same as 2024 at \$1.0159 for the 2025 tax year. The Maintenance and Operations tax rate remained at \$0.7179; the interest and sinking rate also remained at \$.2980. As the result of the decrease in property values, it is anticipated that local property tax collections will decrease for maintenance and operations as well as interest and sinking fund compared to 2024.

As of August 31, 2025, the fund balance for the general fund increased by \$19.3 million to \$159,263,053.

- The non-spendable fund balance increased by \$241,063 to \$964,440.
- The unassigned fund balance increased by \$125,000 to \$98,925,000.
- The assigned fund balance increased by \$19,028,784 to \$59,473,613.

Contacting the District's Financial Management

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



Basic Financial Statements



Government-Wide Financial Statements



Irving Independent School District

Statement of Net Position

August 31, 2025

DATA CONTROL CODES		1 GOVERNMENTAL ACTIVITIES
ASSETS		
1110	Cash and cash equivalents	\$ 662,248,170
1120	Investments	1,496,568
1220	Delinquent taxes receivables - net of estimated uncollectible taxes	5,926,489
1240	Due from other governments	8,334,191
1250	Accrued interest	
1290	Other receivables	2,571
1300	Inventories	1,116,175
1490	Other assets	113,651
	Capital Assets	
1510	Land	21,991,044
1515	Land improvements	29,971,302
1520	Buildings and improvements	790,633,186
1530	Furniture and equipment	177,974,126
1550	Right-to-use lease assets	2,750,098
1553	SBITA assets	3,769,744
1580	Construction in progress	162,954,050
1570	Accumulated depreciation and amortization	(554,064,339)
1000	Total assets	1,315,217,026
DEFERRED OUTFLOWS OF RESOURCES		
1701	Deferred charges on refunding	11,697,272
1705	Deferred outflows of resources - pension	27,969,282
1706	Deferred outflows of resources - OPEB	30,783,262
1700	Total deferred outflows of resources	70,449,816
LIABILITIES		
2110	Accounts payable and claims liabilities	38,899,231
2150	Payroll deductions and withholdings	3,464,028
2160	Accrued wages payable	16,067,438
2140	Interest payable	1,672,743
2180	Due to other governments	212,178
2300	Unearned revenue	312,045
	Noncurrent liabilities:	
2501	Due within one year	33,672,584
	Due in more than one year	
2502	Bonds payable, claims, leases, SBITAs, etc.	769,848,375
2540	Net pension liability	120,774,051
2545	Net OPEB liability	72,949,249
2000	Total liabilities	1,057,871,922
DEFERRED INFLOWS OF RESOURCES		
2605	Deferred inflows of resources - pension	13,946,194
2606	Deferred inflows of resources - OPEB	78,308,322
2600	Total deferred inflows of resources	92,254,516
NET POSITION		
3200	Net investment in capital assets	266,072,530
3820	Restricted for federal and state programs	23,470,943
3850	Restricted for debt service	15,984,711
3900	Unrestricted	(69,987,780)
3000	TOTAL NET POSITION	\$ 235,540,404

Irving Independent School District
 Statement of Activities
 For the Year Ended August 31, 2025

DATA CONTROL CODES	FUNCTIONS/PROGRAMS	1 EXPENSES	PROGRAM REVENUES		6 NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
			2 CHARGES FOR SERVICES	3 OPERATING GRANTS AND CONTRIBUTIONS	
	GOVERNMENTAL ACTIVITIES				
11	Instruction	\$ 211,511,592	\$ 476,200	\$ 20,226,061	\$ (190,809,331)
12	Instructional resources and media services	4,562,284	-	113,767	(4,448,517)
13	Curriculum development and instructional staff development	8,472,155	-	4,850,825	(3,621,330)
21	Instructional leadership	9,826,438	-	2,979,746	(6,846,692)
23	School leadership	21,144,422	-	507,224	(20,637,198)
31	Guidance, counseling, and evaluation services	20,748,425	-	2,180,507	(18,567,918)
32	Social work services	475,937	-	100,762	(375,175)
33	Health services	3,687,725	-	236,828	(3,450,897)
34	Student (pupil) transportation	10,981,247	-	297,413	(10,683,834)
35	Food services	27,792,880	633,665	29,575,401	2,416,186
36	Co-curricular/extracurricular activities	8,150,972	1,096,429	177,027	(6,877,516)
41	General administration	14,143,503	-	1,092,079	(13,051,424)
51	Plant maintenance and operations	36,961,254	67,960	932,623	(35,960,671)
52	Security and monitoring services	8,867,045	-	448,747	(8,418,298)
53	Data processing services	6,853,887	-	321,779	(6,532,108)
61	Community services	3,929,777	-	2,751,305	(1,178,472)
72	Debt service - Interest and fiscal charges	23,467,535	-	-	(23,467,535)
81	Other facility costs	1,005,729	-	-	(1,005,729)
95	Payments to juvenile justice alternative education program	107,652	-	2,666	(104,986)
99	Other intergovernmental charges	739,293	-	18,308	(720,985)
	TOTAL PRIMARY GOVERNMENT	\$ 423,429,752	\$ 2,274,254	\$ 66,813,068	\$ (354,342,430)

DATA CONTROL CODES		
	General revenues	
	Taxes	
MT	M & O property taxes	\$ 152,964,921
DT	Debt service property taxes	62,832,146
SF	State aid - Not restricted to specific programs	179,660,578
IE	Investment income	26,021,248
MI	Miscellaneous	1,728,501
TR	Total general revenues	423,207,394
CN	Change in net position	68,864,964
NB	Net position - beginning, as previously presented	172,628,353
PA	Change in Accounting Principle - GASB 101	(5,952,913)
	Net position - beginning, as restated	166,675,440
NE	NET POSITION - ENDING	\$ 235,540,404

Governmental Fund Financial Statements

Irving Independent School District
Balance Sheet
Governmental Funds
August 31, 2025

DATA CONTROL CODES		MAJOR	
		GENERAL	FOOD SERVICE
	ASSETS		
	Current assets		
1110	Cash and cash equivalents	\$ 172,664,173	\$ 21,075,304
1120	Investments	1,496,568	-
	Receivables		
1220	Property taxes - delinquent	6,591,100	-
1230	Allowance for uncollectible taxes	(2,287,966)	-
1240	Due from other governments	3,539,317	1,806,691
1260	Due from other funds	3,449,387	-
1290	Other receivables	2,594	-
1300	Inventories, at cost	859,769	180,126
1410	Prepaid items	104,671	-
1000	TOTAL ASSETS	\$ 186,419,613	\$ 23,062,121
	LIABILITIES		
	Current liabilities		
2110	Accounts payable	\$ 3,292,026	\$ 7,290
2150	Payroll deductions and withholdings	3,464,028	-
2160	Accrued wages payable	16,067,438	-
2170	Due to other funds	20,091	-
2180	Due to other governments	-	-
2300	Unearned revenue	-	-
2000	Total liabilities	22,843,583	7,290
	DEFERRED INFLOWS OF RESOURCES		
2600	Unavailable revenue	4,312,977	-
2600	Total deferred inflows of resources	4,312,977	-
	FUND BALANCES		
	Nonspendable		
3410	Inventory	859,769	180,126
3430	Prepaid items	104,671	-
	Restricted		
3450	Food service	-	22,874,705
3450	Grant funds	-	-
3470	Capital acquisition and contractual obligation	-	-
3480	Retirement of long-term debt	-	-
	Assigned		
3590	Campus activity funds	2,300,000	-
3590	Insurance deductibles	15,000,000	-
3590	Technology	18,000,000	-
3590	Bond planning and future debt reduction	14,000,000	-
3590	Future pay adjustments	3,000,000	-
3590	Equipment acquisition, repair and replacement	4,500,000	-
3590	Other	2,673,613	-
3600	Unassigned	98,825,000	-
3000	Total fund balance	159,263,053	23,054,831
4000	TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	\$ 186,419,613	\$ 23,062,121

Exhibit C-1

MAJOR		NONMAJOR	TOTALS
DEBT SERVICE	CAPITAL PROJECTS	OTHER FUNDS	GOVERNMENTAL FUNDS
\$ 16,224,989	\$ 447,900,656	\$ 1,306,922	\$ 659,172,044
-	-	-	1,496,568
2,238,406	-	-	8,829,506
(615,051)	-	-	(2,903,017)
-	-	2,988,183	8,334,191
20,091	-	-	3,469,478
-	-	-	2,594
-	-	-	1,039,895
-	-	8,980	113,651
<u>\$ 17,868,435</u>	<u>\$ 447,900,656</u>	<u>\$ 4,304,085</u>	<u>\$ 679,554,910</u>
\$ -	\$ 34,666,373	\$ 906,728	\$ 38,872,417
-	-	-	3,464,028
-	-	-	16,067,438
-	-	2,677,984	2,698,075
210,981	-	-	210,981
-	-	312,045	312,045
<u>210,981</u>	<u>34,666,373</u>	<u>3,896,757</u>	<u>61,624,984</u>
1,623,355	-	-	5,936,332
<u>1,623,355</u>	<u>-</u>	<u>-</u>	<u>5,936,332</u>
-	-	-	1,039,895
-	-	8,980	113,651
-	-	-	22,874,705
-	-	416,112	416,112
-	413,234,283	-	413,234,283
16,034,099	-	-	16,034,099
-	-	-	2,300,000
-	-	-	15,000,000
-	-	-	18,000,000
-	-	-	14,000,000
-	-	-	3,000,000
-	-	-	4,500,000
-	-	-	2,673,613
-	-	(17,764)	98,807,236
<u>16,034,099</u>	<u>413,234,283</u>	<u>407,328</u>	<u>611,993,594</u>
<u>\$ 17,868,435</u>	<u>\$ 447,900,656</u>	<u>\$ 4,304,085</u>	<u>\$ 679,554,910</u>



Irving Independent School District
 Reconciliation of the Governmental Funds Balance Sheet
 to the Statement of Net Position
 August 31, 2025

Total Fund Balances - Governmental Funds	\$ 611,993,594
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$1,189,543,776 and the accumulated depreciation/amortization is \$553,677,905, which does not include those assets held in the internal service fund (\$113,340).	635,865,871
Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.	5,936,332
Internal Service Funds are used by the District's management to charge the cost of health insurance, workers compensation, unemployment, and benefits administration to the funds. The assets and liabilities of the Internal Service Funds are included with governmental activities.	2,356,511
The deferred loss on refundings is not a current period transaction and therefore is not reported in the funds. The deferred loss on refundings is included in the deferred outflows of resources with governmental activities.	11,697,272
Included in the items related to debt is the recognition of the District's proportionate share of the TRS net pension liability (\$120,774,051) and a deferred inflow of resources (\$13,946,194), and a deferred outflow of resources (\$27,969,282). The result is a decrease in net position.	(106,750,963)
Included in the items related to debt is the recognition of the District's proportionate share of the TRS-Care net OPEB liability (\$72,949,249) and a deferred inflow of resources (\$78,308,322), and a deferred outflow of resources (\$30,783,262). The result is a decrease in net position.	(120,474,309)
Bonds, leases, and SBITAs payable are not due and payable in the current period and therefore are not reported as liabilities in the funds. Bonds, leases, and SBITAs payable and related accounts at year-end consist of (does not include leases held by the internal service fund totaling \$109,798):	
Bonds Payable	\$ (748,582,939)
Premium/Discount on Bonds Payable	(46,482,920)
Interest Payable	(1,672,743)
SBITA Liability	(1,473,710)
Leases Payable	(1,121,808)
Compensated Absences Liability	(5,749,784)
	(805,083,904)
Net Position - Governmental Activities	\$ 235,540,404

Irving Independent School District
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Governmental Funds
For the Year Ended August 31, 2025

DATA CONTROL CODES		MAJOR	
		GENERAL	FOOD SERVICE
REVENUES			
5700	Local and intermediate sources	\$ 162,287,039	\$ 2,183,242
5800	State program revenues	175,012,332	105,319
5900	Federal program revenues	2,695,608	29,447,325
5020	Total revenues	339,994,979	31,735,886
EXPENDITURES			
Current:			
0011	Instruction	189,533,129	-
0012	Instructional resources and media services	3,410,268	-
0013	Curriculum development and instructional staff development	3,803,295	-
0021	Instructional leadership	6,938,404	-
0023	School leadership	20,401,439	-
0031	Guidance, counseling, and evaluation services	18,612,712	-
0032	Social work services	391,389	-
0033	Health services	3,455,876	-
0034	Student (pupil) transportation	12,009,746	-
0035	Food services	918,937	26,482,339
0036	Extracurricular activities	7,148,468	-
0041	General administration	9,868,998	-
0051	Plant maintenance and operations	29,480,936	242,644
0052	Security and monitoring services	6,744,764	-
0053	Data processing services	4,464,693	-
0061	Community services	1,245,801	-
Debt service:			
0071	Principal on long-term debt	1,300,766	37,539
0072	Interest and charges on long-term debt	75,613	1,665
0073	Bond issuance costs and fees	-	-
0081	Facilities acquisition and construction	188,054	-
0095	Payments to juvenile justice alternative education program	107,652	-
0099	Intergovernmental charges	739,293	-
6030	Total expenditures	320,840,233	26,764,187
1100	Excess (deficiency) of revenues over (under) expenditures	19,154,746	4,971,699
OTHER FINANCING SOURCES (USES)			
7911	Issuance of bonds	-	-
7912	Proceeds from sale of capital assets	35,550	-
7916	Premium on issuance of debt	-	-
7949	SBITAs	204,551	-
7080	Total other financing sources (uses)	240,101	-
1200	Net change in fund balances	19,394,847	4,971,699
0100	Fund balance, September 1 (beginning)	139,868,206	18,083,132
3000	FUND BALANCE - AUGUST 31 (ENDING)	\$ 159,263,053	\$ 23,054,831

Exhibit C-2

MAJOR		NONMAJOR		TOTALS
DEBT SERVICE	CAPITAL PROJECTS	OTHER FUNDS	GOVERNMENTAL FUNDS	
\$ 63,026,328	\$ 17,753,723	\$ 551,407	\$	245,801,739
4,648,246	-	5,478,773		185,244,670
-	-	23,308,363		55,451,296
<u>67,674,574</u>	<u>17,753,723</u>	<u>29,338,543</u>		<u>486,497,705</u>
-	274,842	14,024,883		203,832,854
-	845,602	29,314		4,285,184
-	-	4,754,575		8,557,870
-	181,842	2,805,351		9,925,597
-	224,278	2,000		20,627,717
-	-	1,740,431		20,353,143
-	-	91,069		482,458
-	-	151,245		3,607,121
-	580,353	-		12,590,099
-	-	-		27,401,276
-	541,205	-		7,689,673
-	2,853,771	847,680		13,570,449
-	6,917,729	202,550		36,843,859
-	1,329,696	281,719		8,356,179
-	1,473,769	211,214		6,149,676
-	-	2,720,452		3,966,253
39,590,000	-	-		40,928,305
24,944,857	-	-		25,022,135
17,900	1,743,053	-		1,760,953
-	148,414,125	872,081		149,474,260
-	-	-		107,652
-	-	-		739,293
<u>64,552,757</u>	<u>165,380,265</u>	<u>28,734,564</u>		<u>606,272,006</u>
3,121,817	(147,626,542)	603,979		(119,774,301)
-	222,115,000	-		222,115,000
-	-	-		35,550
-	5,188,053	-		5,188,053
-	1,492,916	-		1,697,467
<u>-</u>	<u>228,795,969</u>	<u>-</u>		<u>229,036,070</u>
3,121,817	81,169,427	603,979		109,261,769
12,912,282	332,064,856	(196,651)		502,731,825
<u>\$ 16,034,099</u>	<u>\$ 413,234,283</u>	<u>\$ 407,328</u>	<u>\$</u>	<u>611,993,594</u>

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

Total Net Change in Fund Balances - Governmental Funds	\$	109,261,769
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation and amortization expense. This is the amount by which capital outlay (\$155,568,519) exceeded depreciation (\$19,366,352) and amortization (\$1,254,032) in the current period.		134,948,135
The disposal of capital assets is not recognized in the governmental funds.		(484,287)
Because some property taxes will not be collected for several months after the district's fiscal year ends, they are not considered "available" revenues and are deferred inflows in the governmental funds. Unavailable revenue, net of bad debt, decreased by this amount this year.		773,482
Internal Service Funds are used by the district's management to charge the cost of health insurance, workers compensation, unemployment, and benefits administration to the funds. The net revenue (expense) of the Internal Service Funds is reported with governmental activities.		(181,630)
Current year long-term debt payments on bonds, leases, and SBITA payable, and payments of accreted interest on capital appreciation bonds are expenditures in the fund financial statements, but they also reduce long-term liabilities in the statement of net position.		40,928,305
Bond issuances, leases, SBITAs, and related costs are shown as "other sources" and "other uses" in the governmental funds, but are shown on the statement of net position with related costs amortized over the life of the bonds. Differences consist of the following:		
Building Bonds Issued	\$	(222,115,000)
Premium on Current Interest Bonds		(5,188,053)
SBITAs		(1,697,467)
Amortization of Refunding Loss		(2,121,458)
Amortization of Bond Premiums		5,992,251
Change in Compensated Absences Liability		203,129
		(224,926,598)
The net change in net pension liability, deferred outflows, and deferred inflows is reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of a decrease in deferred outflows (\$27,637,411); decrease in deferred inflows (\$2,320,705); and decrease in net pension liability (\$21,701,129).		(3,615,577)
The net change in net OPEB liability, deferred outflows, and deferred inflows is reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of a increase in deferred outflows (\$12,183,284); decrease in deferred inflows (\$18,425,136); and increase in net OPEB liability \$17,899,315.		12,709,105
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. Differences consist of the following:		
Change in Accrued Interest	\$	(392,284)
Interest Accretion		(155,456)
		(547,740)
Change in Net Position - Governmental Activities	\$	68,864,964

Irving Independent School District

Statement of Net Position

Proprietary Funds

August 31, 2025

<u>DATA CONTROL CODES</u>		<u>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS</u>
	ASSETS	
	Current assets	
1110	Cash and temporary investments	\$ 3,076,126
1310	Inventories, at cost	80,048
	Total current assets	<u>3,156,174</u>
	Noncurrent assets	
	Capital assets	
1500	Right-to-use lease assets, net	<u>113,340</u>
	Total noncurrent assets	<u>113,340</u>
1000	Total assets	3,269,514
	LIABILITIES	
	Current liabilities	
2110	Accounts payable	31,802
2170	Due to other funds	771,403
2800	Right-to-use lease liability - current portion	<u>101,273</u>
	Total current liabilities	904,478
	Noncurrent liabilities	
	Right-to-use lease liability	<u>8,525</u>
	Total noncurrent liabilities	<u>8,525</u>
2000	Total liabilities	<u>913,003</u>
	NET POSITION	
3200	Net investment in capital assets	3,542
3900	Unrestricted net position	<u>2,352,969</u>
3000	TOTAL NET POSITION	<u><u>\$ 2,356,511</u></u>

Irving Independent School District

Statement of Revenues, Expenses, and Changes in Fund Net Position
 Proprietary Funds
 For the Year Ended August 31, 2025

<u>DATA CONTROL CODES</u>		<u>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS</u>
	OPERATING REVENUES	
5700	Charges for services	\$ 1,510,922
5020	Total operating revenues	1,510,922
	OPERATING EXPENSES	
6100	Payroll costs	129,713
6200	Professional/contracted services	1,366,505
6300	Supplies and materials	66,063
6400	Claims, administration, and other expenses	140,397
6490	Depreciation	99,965
6030	Total operating expenses	1,802,643
	Operating loss	(291,721)
	NONOPERATING REVENUES	
7955	Interest income	110,091
	CHANGE IN NET POSITION	(181,630)
0100	Total net position - September 1 (beginning)	2,538,141
3000	TOTAL NET POSITION - AUGUST 31 (ENDING)	<u>\$ 2,356,511</u>

Irving Independent School District
 Statement of Cash Flows
 Proprietary Funds
 For the Year Ended August 31, 2025

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received for premiums and services	\$ 1,614,052
Cash paid to employees	(129,713)
Cash paid for claims and administration, and other costs	(1,624,914)
Net cash provided by (used in) operating activities	(140,575)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	110,091
Net cash provided by (used in) investing activities	110,091
Net decrease in cash and cash equivalents	(30,484)
Cash and cash equivalents at beginning of the year	3,106,610
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	\$ 3,076,126
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	
Operating income (loss)	\$ (291,721)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities	
Depreciation	99,965
Change in current assets and liabilities	
Decrease in other receivables	125,000
Decrease in inventories	(4,920)
Increase in accounts payable	31,034
Increase in due to other funds	622
Decrease in right-to-use lease liability	(100,555)
Total adjustments	151,146
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ (140,575)

Exhibit E-1

Irving Independent School District
Statement of Fiduciary Net Position
August 31, 2025

	CUSTODIAL FUNDS
ASSETS	
Cash and temporary investments	\$ 881,483
TOTAL ASSETS	<u>881,483</u>
LIABILITIES	
Accounts payable	6,528
TOTAL LIABILITIES	<u>6,528</u>
NET POSITION	
Restricted for students and other organizations	874,955
TOTAL NET POSITION	<u><u>\$ 874,955</u></u>

Exhibit E-2

Irving Independent School District
 Statement of Changes in Fiduciary Net Position
 For the Year Ended August 31, 2025

	CUSTODIAL FUNDS
ADDITIONS	
Miscellaneous revenue from student groups	\$ 1,395,311
Additions from flex funds	959,296
TOTAL ADDITIONS	2,354,607
DEDUCTIONS	
Dues and fees	\$ 1,343,780
Distribution of flex funds	982,447
TOTAL DEDUCTIONS	2,326,227
Change in net position	28,380
Net position, beginning	846,575
Net position, ending	<u><u>\$ 874,955</u></u>



Irving Independent School District

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

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

B. Government-Wide and Fund Financial Statements

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

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

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

The District reports the following Major Funds:

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

Irving Independent School District

Notes to the Financial Statements

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

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

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

The District reports the following Proprietary Fund:

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

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

Custodial Funds – The District accounts for resources held for others in a custodial capacity in a custodial fund. The District's custodial funds are the student activity fund and the flexible benefits fund. These funds are used to account for assets held by the District as an agent for student and other organizations. The District has no administrative involvement with the assets, or direct financial involvement with the assets.

C. Basis of Accounting/Measurement Focus

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

Irving Independent School District

Notes to the Financial Statements

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

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

D. Budgetary Data

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

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

E. Encumbrance Accounting

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

An encumbrance represents a commitment of Board appropriations related to unperformed contracts for goods and services. The issuance of a purchase order or the signing of a contract creates an encumbrance but does not represent an expenditure for the period, only a commitment to expend resources. Appropriations lapse at August 31, and encumbrances outstanding at that time are either canceled or provided for in the subsequent year's budget. Outstanding encumbrances at August 31, 2025 that were subsequently provided for in the 2025-2026 budget totaled \$334,721 for the General Fund.

Irving Independent School District

Notes to the Financial Statements

Deposits and Investments

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

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

F. Due From (To) Other Funds

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

G. Inventories

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

H. Prepaid Items

Prepaid items of \$113,651 in the General Fund and NonMajor Governmental Funds are purchases which benefit the next school year. The consumption method is used to account for these items paid in advance. In the governmental funds, they are reported as nonspendable fund balance.

I. Capital Assets

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

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

Irving Independent School District

Notes to the Financial Statements

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

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

J. Leases

The District is a lessee for noncancellable leases of copiers. The District recognizes a lease liability, reported with long-term debt, and a right-to-use lease asset (lease asset), reported with other capital assets, in the government-wide and proprietary fund financial statements. The District recognizes lease liabilities with an initial, individual value of \$50,000 or more.

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

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

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease payments included in the measurement of the lease liability are composed of fixed payments, variable payments fixed in substance or that depend on an index or a rate, purchase option price that the District is reasonably certain to exercise, lease incentives receivable from the lessor, and any other payments that are reasonably certain of being required based on an assessment of all relevant factors.

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

L. Subscription-Based Information Technology Arrangements (SBITAs)

The District has noncancellable contracts with SBITA vendors for the right to use information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets). The District recognizes a subscription liability, reported with long-term debt, and a right-to-use subscription asset (an intangible asset), reported with other capital assets, in the government-wide financial statements. The District recognizes subscription liabilities with an initial, individual value of \$50,000 or more.

Irving Independent School District

Notes to the Financial Statements

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

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

- The District uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for SBITAs.
- The subscription term includes the noncancellable period of the SBITA.
- Subscription payments included in the measurement of the subscription liability are composed of fixed payments, variable payments fixed in substance or that depend on an index or a rate, termination penalties if the District is reasonably certain to exercise such options, subscription contract incentives receivable from the SBITA vendor, and any other payments that are reasonably certain of being required based on an assessment of all relevant factors.

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

M. Long-Term Debt

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

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

N. Fund Equity

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

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

Irving Independent School District

Notes to the Financial Statements

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

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

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

As of August 31, 2025, the District has assigned fund balance in the General Fund for the following purposes: 1) Campus Activity Funds – assigned to distinguish the portion of fund balance allocated to activity funds, 2) Insurance Deductibles, 3) Technology, 4) Bond Planning and Future Debt Reduction, 5) Future Pay Adjustments, 6) Equipment Acquisition Repair Replacement, and 7) Other unplanned/unexpected expenditures as they arise with approval from the board and superintendent.

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

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

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

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

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

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

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

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

Irving Independent School District

Notes to the Financial Statements

O. Compensated Absences

The District recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee benefit account) during or upon separation from employment. The liability for compensated absences is reported as incurred in the government-wide financial statements. The liability for compensated absences includes salary-related benefits, where applicable.

P. Data Control Codes

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

Q. Self-Insured Workers' Compensation

On September 1, 1992, the District established its self-funded Workers' Compensation program. The District maintained a self-insured retention of \$600,000 per occurrence and purchases excess coverage to statutory limits from Safety National Casualty Company. Claims administration was provided by the third party administrator TRISTAR Risk Management Inc. On September 1, 2023, the District began using TASB Risk Fund's fully funded plan, where one contribution covers all claims, services and administration, which is a one-time annual expenditure. Beginning September 1, 2023, the District no longer carried a workers' compensation claim liability, as they were no longer self-insured, and TASB took over as administrator of the program.

During the year ended August 31, 2025, the District met its statutory workers' compensation obligations through participation in the TASB Risk Management Fund (the Fund). The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The Fund's Workers' Compensation Program is authorized by Chapter 504, Texas Labor Code. All members participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties. The Fund provides statutory workers' compensation benefits to its members' injured employees.

The Fund and its members are protected against higher than expected claims costs through the purchase of stop loss coverage for any claim in excess of the Fund's self-insured retention of \$2 million. The Fund uses the services of an independent actuary to determine reserve adequacy and fully funds those reserves. As of August 31, 2025, the Fund carries a discounted reserve of \$50,247,590 for future development on reported claims and claims that have been incurred but not yet reported. For the year-ended August 31, 2025, the Fund anticipates no additional liability to members beyond their contractual obligations for payment of contributions.

The Fund engages the services of an independent auditor to conduct a financial audit after the close of each year on August 31. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2025, are available on the TASB Risk Management Fund website and have been filed with the Texas Department of Insurance in Austin.

R. Self-Insured Unemployment

The District through a reimbursement program provides unemployment insurance protection through the Texas Workforce Commission (TWC), should an employee experience a job loss through no fault of his own. As a reimbursing employer (IISD employees receive unemployment benefits directly from the Texas Workforce Commission), the District refunds unemployment benefit claims on a quarterly basis to TWC.

Irving Independent School District

Notes to the Financial Statements

S. Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The risk is minimized by the purchase of excess workers' compensation insurance, property and liability coverage, and a set-aside loss fund for damages under a particular deductible or for where no other protection exists. During fiscal year 2025, there were no significant reductions in insurance coverage for any category of risk. In addition, there are no settlements in excess of the insurance coverage in any of the three prior fiscal years.

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

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

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

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

Irving Independent School District

Notes to the Financial Statements

T. Pensions

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

U. Other Post-Employment Benefits (OPEB)

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

V. Deficit Fund Balance

At August 31, 2025, the Federal Special Revenue Fund and State Special Revenue Fund, both nonmajor governmental funds, had a deficit fund balance of \$8,784 and \$200,424, respectively. These funds incurred expenditures under grants that were not reimbursed in a timely manner under the modified accrual basis of accounting to be included in revenue. However, the District anticipates receiving reimbursement for these grants in fiscal year 2026.

Note 2. Deposits and Investments

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

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

At August 31, 2025, the carrying amount of the District's cash, not including fiduciary funds, was \$4,323. The bank balance was \$2,567,447. During 2024-2025, the District's combined deposits were fully insured by federal depository insurance or collateralized with securities pledged to the District and held in the District's name by the District's agent.

Irving Independent School District

Notes to the Financial Statements

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

1. Name of bank: J.P. Morgan Chase - Irving, Texas.
2. Amount of bond and/or security pledged as of the date of the highest combined balance on deposit was \$29,474,422.
3. Largest combined collected cash account balance required to be collateralized amounted to \$18,296,143 and occurred on January 27, 2025.
4. Total amount of FDIC coverage at the time of the largest combined balance was \$250,000.

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

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

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

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

Irving Independent School District

Notes to the Financial Statements

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

	August 31, 2025	Fair Value Measurements Using			Percent of Total Investments	Weighted Average Maturity (Days)	Credit Risk
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)			
Cash and imprest funds	\$ 4,323	\$ -	\$ -	\$ -	0.00%		
Money market funds	1,247,726	-	-	-	0.19%		
Landing Rock	11,479,142	-	-	-	1.73%		
Investments measured at amortized Cost:							
Investment pools:							
TexPool	1,184,618	-	-	-	0.18%	36	AAAm
Investments measured at net asset Value (NAV):							
Investment pools:							
Lone Star	7,312,661	-	-	-	1.10%	23	AAAm
TexSTAR	10,334,477	-	-	-	1.55%	36	AAAm
Texas CLASS	621,669,183	-	-	-	93.54%	35	AAAm
LOGIC	9,897,523	-	-	-	1.49%	46	AAAm
Investment pools total	650,398,462	-	-	-			
Investments subject to fair value Agency securities	1,496,568	-	1,496,568	-	0.23%	388	
Total Value	\$ 664,626,221	\$ -	\$ 1,496,568	\$ -			
Portfolio weighted average maturity						35	

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

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

Irving Independent School District

Notes to the Financial Statements

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

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

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

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

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

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

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

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

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

Irving Independent School District

Notes to the Financial Statements

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

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

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

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

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

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

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

Concentration of credit risk is the risk associated with holding investments that are not in pools and in excess of 5% of the total portfolio. As of August 31, 2025, the District held \$0 of securities with a zero par amount. All agency securities held by the District are rated AA+ by Standard and Poor's and Aaa by Moody's Investors Service. The District controls this risk by laddering the portfolio, limiting the final maturity of each investment of a maximum of five years through its investment policy with most purchases between 1.5 and 3.5 years, and by diversifying between agency types when possible.

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

Irving Independent School District

Notes to the Financial Statements

Note 3. Property Taxes

Property taxes are considered available when they become due and receivable within the current accounting period or within 60 days thereafter. The District levies taxes on October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due upon receipt of the tax bill and are past due and subject to interest if not paid by the lien date, February 1 of the year following the October 1 levy date. The assessed value of the property tax roll on January 1, 2024, upon which the levy for the 2024-2025 fiscal year was based, was \$22,546,567,363. Taxes not paid by June 30 are subject to both penalty and interest charges plus 20% delinquent collection fees for attorney costs.

The tax rates assessed for the year ended August 31, 2025, to finance General Fund operations and the payment of principal and interest on general obligation long-term debt were \$0.7179 and \$0.2980 per \$100 valuation, respectively, for a total of \$1.0159 per \$100 valuation.

Current tax collections for the year ended August 31, 2025, were 98.32% of the year-end adjusted tax levy. Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectible taxes within the General and Debt Service Funds are based on historical experience in collecting taxes.

Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature. As of August 31, 2025, property taxes receivable, net of estimated uncollectible taxes, totaled \$4,303,134 and \$1,623,355 for the General and Debt Service Funds, respectively.

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

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

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

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

Irving Independent School District

Notes to the Financial Statements

Note 4. Due from Other Governments

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

Balances at August 31, 2025 consisted of the following Due from Other Governments:

Fund	State Entitlements	Federal Grants
General fund	\$ 3,539,317	\$ -
Food service fund	-	1,806,691
Nonmajor special revenue funds	874,081	2,114,102
Total	\$ 4,413,398	\$ 3,920,793

Note 5. Capital Assets

Capital asset activity, as reported in governmental activities, for the year ended August 31, 2025, was as follows:

	Beginning Balance	Additions	Deletions / Adjustments	Transfers	Ending Balance
Capital assets not depreciated:					
Land	\$ 21,991,044	\$ -	\$ -	\$ -	\$ 21,991,044
Construction in progress	33,809,706	146,300,532	(316,484)	(16,839,704)	162,954,050
Total capital assets not depreciated	55,800,750	146,300,532	(316,484)	(16,839,704)	184,945,094
Capital assets depreciated:					
Land improvements	27,925,372	2,045,930	-	-	29,971,302
Buildings and improvements	773,447,506	345,976	-	16,839,704	790,633,186
Right-to-Use Leased Equipment	2,750,098	-	-	-	2,750,098
SBITA Assets	4,735,853	1,826,967	(2,793,076)	-	3,769,744
Furniture and equipment	173,062,381	5,049,112	(137,367)	-	177,974,126
Total capital assets depreciated	981,921,210	9,267,985	(2,930,443)	16,839,704	1,005,098,456
Total capital assets	1,037,721,960	155,568,517	(3,246,927)	-	1,190,043,550
Less accumulated depreciation/amortization for:					
Land improvements	20,365,247	431,119	-	-	20,796,366
Buildings and improvements	365,427,324	14,351,528	-	-	379,778,852
Right-to-Use Leased Equipment	856,492	658,111	-	-	1,514,603
SBITA Assets	2,580,773	1,231,369	(2,189,577)	-	1,622,565
Furniture and equipment	145,885,813	4,583,705	(117,565)	-	150,351,953
Total accumulated depreciation/amortization	535,115,649	21,255,832	(2,307,142)	-	554,064,339
Governmental activities capital assets, net	\$ 502,606,311	\$ 134,312,685	\$ (939,785)	\$ -	\$ 635,979,211

Irving Independent School District

Notes to the Financial Statements

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

Governmental activities:	
Instruction	\$ 10,877,744
Instructional resources & media services	354,765
Curriculum development & instructional staff development	15,475
Instructional leadership	216,585
School leadership	905,720
Guidance, counseling & evaluation services	617,656
Health services	130,186
Student transportation	1,167,797
Food services	1,487,675
Co-curricular/extracurricular activities	636,306
General administration	925,494
Plant maintenance & operations	715,264
Security & monitoring services	896,370
Data processing services	1,303,066
Facilities	1,005,729
	<hr/>
Total depreciation/amortization expense, governmental activities	\$ 21,255,832
	<hr/>

The District has active construction projects that started near the end of the fiscal year. Of the District's active construction projects, the total construction commitment as of August 31, 2025 is over \$302 million for projects under the General and Capital Project funds.

Note 6. Defined Benefit Pension Plan

Plan Description

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

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

Pension Plan Fiduciary Net Position

Detailed information about the TRS's fiduciary net position is available in a separately-issued Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the Internet at <https://www.trs.texas.gov/learning-resources/publications> ; by writing to TRS at P.O. Box 149676, Austin, TX 78714-0185; or by calling 1-800-223-8778.

Irving Independent School District

Notes to the Financial Statements

Benefits Provided

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3% (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity, except for members who are grandfathered where the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic postemployment benefit changes, including automatic cost of living adjustments (COLAs). Ad hoc postemployment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as previously noted in the Plan Description above. Accordingly, the 2023 Texas Legislature passed Senate Bill (SB) 10 and House Joint Resolution (HJR) 2 to provide eligible retirees with a one-time stipend and an ad hoc cost-of-living-adjustment (COLA).

One-Time Stipends - Stipends, regardless of annuity amount, were paid in September 2023 to annuitants who met the qualifying age requirement on or before August 31, 2023:

- A one-time \$7,500 stipend to eligible annuitants who are 75 years of age and older.
- A one-time \$2,400 stipend to eligible annuitants age 70 to 74.

Cost-of-Living Adjustment - A cost-of-living adjustment (COLA) was dependent on Texas voters approving a constitutional amendment (Proposition 9) to authorize the COLA. Voters approved the amendment in the November 2023 election and the following COLA was applied to eligible annuitants' payments beginning with their January 2024 payment:

- 2% COLA for eligible retirees who retired between September 1, 2013 through August 31, 2020.
- 4% COLA for eligible retirees who retired between September 1, 2001 through August 31, 2013.
- 6% COLA for eligible retirees who retired on or before August 31, 2001.
-

Texas Government Code section 821.006 prohibits benefit improvements if, as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action. Actuarial implications of the funding provided in this manner are determined by the System's actuary.

Contributions

Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year.

Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2019 thru 2025.

Irving Independent School District

Notes to the Financial Statements

Rates for such plan fiscal years are as follows:

	Contribution Rates	
	2025	2024
Member	8.25%	8.25%
Non-employer contributions entity (State)	8.25%	8.25%
Employers/District	8.25%	8.25%

The contribution amounts for the District's fiscal year 2025 are as follows:

2025 Employer Contributions	\$ 10,749,510
2025 Member Contributions	20,265,339
2025 NECE On-behalf Contributions	12,963,623

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

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

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

In addition to the employer contributions listed above, there is a surcharge an employer is subject to:

- When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment-after-retirement surcharge.
- All public schools, charter schools and regional education service centers must contribute 1.8% of the member's salary beginning in fiscal year 2023, gradually increasing to 2.0% in fiscal year 2025.

Irving Independent School District

Notes to the Financial Statements

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

On August 31, 2025, the District reported a liability of \$120,774,051 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District are as follows:

District's proportionate share of the collective net pension liability	\$ 120,774,051
State's proportionate share that is associated with the District	140,518,638
	<hr/>
Total	\$ 261,292,689
	<hr/> <hr/>

The net pension liability was measured as of August 31, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as August 31, 2023 rolled forward to August 31, 2024. The District's proportion of the net pension liability was based on the District's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2023 through August 31, 2024.

At the measurement date of August 31, 2024, the District's proportion of the collective net pension liability was 0.1977174%, which was a decrease of 0.00969% from its proportion measured as of August 31, 2023.

For the fiscal year ended August 31, 2025, the District recognized pension expense of \$16,794,326 and revenue of \$12,963,623 for support provided by the State.

On August 31, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<hr/>	<hr/>
Differences between expected and actual economic experience	\$ 6,656,901	\$ 942,945
Changes in actuarial assumptions	6,235,823	836,011
Difference between projected and actual investment earnings	734,143	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	3,592,905	12,167,238
Contributions paid to TRS subsequent to the measurement date	10,749,510	-
	<hr/>	<hr/>
Total	\$ 27,969,282	\$ 13,946,194
	<hr/> <hr/>	<hr/> <hr/>

Irving Independent School District

Notes to the Financial Statements

\$10,749,510 reported as deferred outflows of resources resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended August 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending August 31,	Pension Expense (Income)
2026	\$ (1,706,784)
2027	11,183,008
2028	(1,080,466)
2029	(4,950,746)
2030	(171,434)
Total	\$ 3,273,578

Actuarial Methods and Assumptions

The actuarial valuation of the total pension liability was performed as of August 31, 2023. Update procedures were used to roll forward the total pension liability to August 31, 2024 and was determined using the following actuarial methods and assumptions:

Actuarial cost method	Individual entry age normal
Asset valuation method	Fair value
Single discount rate	7.00%
Long-term expected rate of return	7.00%
Municipal bond rate as of August 2023	3.87% - The source for the rate is the Bond Buyers 20 Index which represents the estimated yield of a portfolio of 20 general obligation bonds maturing in 20 years based on a survey of municipal bond traders.
Last year ending August 31 in projection period (100 years)	2123
Inflation	2.30%
Salary increases	2.95% to 8.95% including inflation
Ad hoc postemployment benefit changes	None
Mortality rates	The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioners Mortality Tables, with full generational projection using the ultimate improvement rates from the most recently published projection scale ("U-MP"). The active mortality rates were based on the published PUB(2010) Mortality Tables for Teachers, below median, also with

The actuarial methods and assumptions are primarily based on a study of actual experience for the four year period ending August 31, 2021 and adopted in July 2022.

Irving Independent School District

Notes to the Financial Statements

Discount Rate and Long-Term Expected Rate of Return

A single discount rate of 7.00% was used to measure the total pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 7.00%. The projection of cash flows used to determine the single discount rate assumed that contributions from active members and those of the contributing employers and the non-employer contributing entity will be made at the rates set by the legislature in the 2019 session. It is assumed that future employer and state contributions will be 9.54 percent of payroll in fiscal year 2025 and thereafter. This includes all employer and state contributions for active and rehired retirees.

Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments is 7.00%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in TRS's target asset allocation as of August 31, 2024 are summarized below:

Asset Class	Target Allocation**	Long-term Expected Geometric Real Rate of Return***	Expected Contribution to Long-term Portfolio Returns
Global equity			
USA	18.0%	4.4%	1.0%
Non-U.S. developed	13.0%	4.2%	0.8%
Emerging markets	9.0%	5.2%	0.7%
Private equity	14.0%	6.7%	1.2%
Stable value			
Government Bonds	16.0%	1.9%	0.4%
Stable Value Hedge Funds	5.0%	3.0%	0.2%
Absolute Return*	0.0%	4.0%	0.0%
Real return			
Real Estate	15.0%	6.6%	1.2%
Energy, natural resources and infrastructure	6.0%	5.6%	0.4%
Commodities	0.0%	2.5%	0.0%
Risk parity	8.0%	4.0%	0.4%
Asset Allocation Leverage			
Cash	2.0%	1.0%	0.0%
Asset Allocation Leverage	-6.0%	1.3%	-0.1%
Inflation expectation			2.4%
Volatility drag****			-0.7%
Total	100.0%		7.9%

* Absolute return includes credit sensitive investments.

** Target allocations are based on the FY 2024 policy model.

*** Capital Market Assumptions (CMA) come from 2024 SAA Study CMA Survey (as of 12/31/2023)

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

Irving Independent School District

Notes to the Financial Statements

Discount Rate Sensitivity Analysis

The following table presents the District's proportionate share of the TRS net pension liability calculated using the discount rate of 7.00%, as well as what the District's proportionate share of the net pension liability would be if it was calculated using a discount rate that is 1% lower or 1% higher than the current rate:

	1% Decrease in Discount Rate	Discount Rate (7.00%)	1% Increase in Discount Rate
District's proportionate share of the net pension liability:	\$ 192,906,762	\$ 120,774,051	\$ 61,006,972

Change of Assumptions Since the Prior Measurement Date

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

Change of Benefit Terms Since the Prior Measurement Date

The 2023 Texas Legislature passed Senate Bill 10 (SB 10), which provided a stipend payment to certain retirees and variable ad hoc cost-of-living adjustments (COLA) to certain retirees in early fiscal year 2024. Due to its timing, the legislation and payments were not reflected in the August 31, 2023 actuarial valuation. Under the roll forward method, an adjustment was made to reflect the legislation in the rolled forward liabilities for the current measurement year, August 31, 2024. SB 10 and House Joint Resolution 2 (HJR 2) of the 88th Regular Legislative Session appropriated payments of \$1.645 billion for one-time stipends and \$3.355 billion for COLAs. This appropriation is treated as a supplemental contribution and included in other additions. Since the Legislature appropriated funds for this one-time stipend and COLA, there was no impact on the Net Pension Liability of TRS.

Note 7. Defined Other Post-Employment Benefit Plan

Plan Description

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRSCare). It is a multiple-employer, cost-sharing defined benefit Other Post-Employment Benefit (OPEB) plan that has a special funding situation. TRS-Care was established in 1986 by the Texas Legislature.

The TRS Board of Trustees administers the TRS-Care program and the related fund in accordance with Texas Insurance Code Chapter 1575. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. The Board may adopt rules, plans, procedures, and orders reasonably necessary to administer the program, including minimum benefits and financing standards.

OPEB Plan Fiduciary Net Position

Detailed information about the TRS-Care's fiduciary net position is available in the separately-issued TRS Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at <https://www.trs.texas.gov/learning-resources/publications>; by writing to TRS at P.O. Box 149676, Austin, TX 78714-0185; or by calling 1-800-223-8778.

Benefits Provided

TRS-Care provides health insurance coverage to retirees from public schools, charter schools, regional education service centers and other educational districts who are members of the TRS pension plan. Optional dependent coverage is available for an additional fee.

Irving Independent School District

Notes to the Financial Statements

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. There are no automatic post-employment benefit changes; including automatic cost of living adjustments (COLAs). The premium rates for retirees are reflected in the following table:

TRS-Care Monthly Premium Rates

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

Contributions

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

Texas Insurance Code, section 1575.202 establishes the State's contribution rate which is 1.25% of the employee's salary. Section 1575.203 establishes the active employee's rate which is 0.65% of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the employer. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act, which is 0.75% of each active employee's pay for fiscal year 2024. The following table shows contributions to the TRS-Care plan by type of contributor.

Rates for such plan fiscal years are as follows:

	<u>2025</u>	<u>2024</u>
Active employee	0.65%	0.65%
Non-employer contribution entity (State)	1.25%	1.25%
Employers (District)	0.75%	0.75%
Federal/private funding*	1.25%	1.25%

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

Irving Independent School District

Notes to the Financial Statements

The contribution amounts for the District's fiscal year 2025 are as follows:

2025 District contributions	\$	2,065,054
2025 Member contributions		1,596,663
2025 NECE on-behalf contributions (state)		2,735,512

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

The State of Texas also contributed \$1,739,210, \$1,364,764, and \$1,367,642, in 2025, 2024, and 2023, respectively, for on-behalf payments for Medicare Part D.

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

On August 31, 2025, the District reported a liability of \$72,949,249 for its proportionate share of the TRS's net OPEB liability. This liability reflects a reduction for State OPEB support provided by the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District are as follows:

District's proportionate share of the net OPEB liability	\$	72,949,249
State's proportionate share of the net OPEB liability associated with the District		<u>91,404,419</u>
Total		<u><u>\$ 164,353,668</u></u>

The net OPEB liability was measured as of August 31, 2024 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as August 31, 2023 rolled forward to August 31, 2024. The District's proportion of the net OPEB liability was based on the District's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2023 through August 31, 2024.

At the measurement date of August 31, 2024, the employer's proportion of the collective net OPEB liability was 0.2403478% which was a decrease of 0.00831% from its proportion measured as of August 31, 2022.

For the fiscal year ended August 31, 2025, the District recognized net OPEB revenue of \$11,880,888 due to recognition of deferred inflows in excess of deferred outflows and current year expense. OPEB revenue of \$2,735,512 was recognized for support provided by the State.

Irving Independent School District

Notes to the Financial Statements

On August 31, 2025, the District reported its proportionate share of the TRS' deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 13,981,922	\$ 36,405,630
Changes of assumptions	9,336,642	23,802,496
Net difference between projected and actual earnings on plan investments	-	204,282
Changes in proportion and differences between District contributions and proportionate share of contributions (cost-sharing plan)	5,399,644	17,895,914
District contributions after measurement date	2,065,054	-
Totals	\$ 30,783,262	\$ 78,308,322

\$2,065,054 reported as deferred outflows of resources resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended August 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending August 31,	
2026	\$ (12,546,531)
2027	(9,242,597)
2028	(10,349,084)
2029	(8,350,402)
2030	(4,842,704)
Thereafter	(4,258,796)
Total	\$ (49,590,114)

Actuarial Methods and Assumptions

The actuarial valuation of the total OPEB liability was performed as of August 31, 2023. Update procedures were used to roll forward the total OPEB liability to August 31, 2024.

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The demographic assumptions were updated based on the experience study performed for TRS for the period ending August 31, 2021. The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2023 TRS pension actuarial valuation that was rolled forward to August 31, 2024:

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

Irving Independent School District

Notes to the Financial Statements

See Note 6 for detail on these assumptions. The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2021.

The active mortality rates were based on PUB(2010), Amount-Weighted, Below-Median Income, Teacher male and female tables (with a two-year set forward for males). The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioner Mortality Tables. The rates were projected on a fully generational basis using the ultimate improvement rates from mortality projection scale MP-2021.

The initial medical trend rate was 6.75 percent for non-Medicare retirees. For Medicare retirees, trend rates are higher in the first two years due to anticipated growth but thereafter match those of non-Medicare retirees. The initial prescription drug trend rate was 7.25 percent for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25 percent over a period of 11 years.

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

Actuarial cost method	Individual entry age normal
Single discount rate	3.87%
Aging factors	Based on plan specific experience
Election rates	Normal retirement: 62% participation prior to age 65 and 25% after age 65. Pre-65 retirees: 30% of pre-65 retirees are assumed to discontinue coverage at age 65.
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Ad hoc postemployment benefit changes	None

Discount Rate

A single discount rate of 3.87% was used to measure the total OPEB liability at August 31, 2023. This was a decrease of 0.26% in the discount rate since the August 31, 2023 measurement date. The plan is essentially a "pay-as-you-go" plan, and based on the assumption that contributions are made at the statutorily required rates, the OPEB plan's fiduciary net position was projected to not be able to make all future benefit payments to current plan members and therefore, the single discount rate is equal to the prevailing municipal bond rate. The source for the rate is the same used for the pension plan.

Sensitivity Analysis of Rates

Discount Rate

The following table presents the District's proportionate share of the TRS-Care net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that was 1% less than and 1% greater than the discount rate that was used (3.87%) in measuring the net OPEB liability.

	Sensitivity of the Net OPEB Liability to the Single Discount Rate Assumptions		
	1% Decrease (2.87%)	Current Discount Rate (3.87%)	1% Increase (4.87%)
District's Proportionate share of the Net OPEB Liability	\$ 86,667,116	\$ 72,949,249	\$ 61,865,005

Irving Independent School District

Notes to the Financial Statements

Healthcare Cost Trend Rates

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

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

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's Proportionate share of the Net OPEB Liability	\$ 59,406,333	\$ 72,949,249	\$ 90,597,018

Change of Assumptions Since the Prior Measurement Date

The following were changes to the actuarial assumptions or other inputs that affected measurement of the total OPEB liability since the prior measurement period:

- The discount rate changed from 4.13% as of August 31, 2023 to 3.87% as of August 31, 2024. Additionally, the tables used to model the impact of aging on the underlying claims were revised.

Change of Benefit Terms Since the Prior Measurement Date

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

Note 8. Long-Term Liabilities

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

Description	Final Maturity	Interest Rate Payable	Amounts Original Issue	Bonds			Interest Accretion	Bonds	
				Outstanding at 09/01/2024	Additions	Reductions/ Refunded		Outstanding at 08/31/2025	Due Within One Year
2011 Qualified school construction bond	2026	None	\$ 34,770,000	\$ 3,620,000	\$ -	\$ (1,810,000)	\$ -	\$ 1,810,000	\$ 1,810,000
2012 School building	2025	2.00% - 5.00%	13,985,000	1,300,000	-	(1,300,000)	-	-	-
2014 Refunding	2027	4.00%	4,685,000	3,060,000	-	(755,000)	-	2,305,000	670,000
2015 Refunding	2033	4.00%	60,010,000	45,690,000	-	(4,890,000)	-	40,800,000	5,090,000
2015A Refunding	2031	4.00% - 5.00%	139,295,000	79,295,000	-	(18,930,000)	-	60,365,000	19,200,000
2016 Refunding	2038	2.00% - 5.00%	79,345,000	56,820,000	-	(5,340,000)	-	51,480,000	4,255,000
2016A Refunding	2033	3.00% - 5.00%	20,185,000	17,960,000	-	(310,000)	-	17,650,000	325,000
2017 Refunding	2029	3.00% - 5.00%	8,885,000	3,780,000	-	(645,000)	-	3,135,000	845,000
2019 Refunding	2040	3.00% - 5.00%	42,020,000	37,900,000	-	-	-	37,900,000	-
2023 School building	2043	5.00%	312,040,000	311,760,000	-	(3,670,000)	-	308,090,000	-
2025 School building	2045	4.00% - 5.00%	222,115,000	-	222,115,000	-	-	222,115,000	-
Total bonded indebtedness				561,185,000	222,115,000	(37,650,000)	-	745,650,000	32,195,000
Accreted interest and CAB premium				4,717,483	155,456	-	(1,940,000)	2,932,939	-
Premium/discounts on bonds				47,287,118	5,188,053	(5,992,251)	-	46,482,920	-
Total bonds payable				\$ 613,189,601	\$ 227,458,509	\$ (43,642,251)	\$ (1,940,000)	\$ 795,065,859	\$ 32,195,000
Right-to-use lease liability				\$ 1,866,839	\$ -	\$ (635,233)	\$ -	\$ 1,231,606	\$ 651,692
SBITA liability				1,570,853	1,697,467	(1,794,610)	-	1,473,710	825,892
Net pension liability				142,475,180	11,850,325	(33,551,454)	-	120,774,051	-
Net OPEB liability				55,049,934	21,682,326	(3,783,011)	-	72,949,249	-
Compensated absences*				5,952,912	-	(203,128)	-	5,749,784	-
Total long-term liabilities				\$ 820,105,319	\$ 262,688,627	\$ (83,609,687)	\$ (1,940,000)	\$ 997,244,259	\$ 33,672,584

* Compensated absences are reported as a net change for the year as allowed under the provisions of GASB 101, paragraph 30.

Irving Independent School District

Notes to the Financial Statements

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

Year Ended August 31,	Principal	Interest	Total Requirements
2026	\$ 32,195,000	\$ 35,861,325	\$ 68,056,325
2027	32,590,000	33,509,800	66,099,800
2028	31,990,000	30,983,850	62,973,850
2029	34,915,000	29,403,150	64,318,150
2030	26,955,000	28,020,350	54,975,350
2031-2035	152,570,000	121,406,583	273,976,583
2036-2040	191,330,000	81,804,275	273,134,275
2041-2045	243,105,000	28,386,812	271,491,812
Totals	\$ 745,650,000	\$ 389,376,145	\$ 1,135,026,145

There are a number of limitations and restrictions contained in the various general obligation bond indentures. The District is in compliance with all limitations and restrictions at August 31, 2025.

Leases Payable

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

	Interest Rate	Liability at Commencement	Lease Term in Months	Ending Balance
Governmental activities				
Pitney Bowes	3.445%	\$ 88,705	60	\$ 41,446
Xerox	0.712%	498,235	60	109,799
Canon	0.736%	2,161,620	60	1,080,361
Total governmental activities				\$ 1,231,606

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

Fiscal Year Ending	Principal	Interest	Total
2026	\$ 651,692	\$ 33,256	\$ 684,948
2027	575,150	16,604	591,754
2028	4,764	41	4,805
Total governmental activities	\$ 1,231,606	\$ 49,901	\$ 1,281,507

The value of the right-to-use assets as of the end of the current fiscal year was \$2,750,098 and had accumulated amortization of \$1,514,603.

Irving Independent School District

Notes to the Financial Statements

Subscription Based Information Technology Arrangements (SBITA)

The District has entered into multiple SBITAs that allow the right-to-use the SBITA vendor's information technology software over the subscription term. The District is required to make monthly, quarterly, or annual payments at its incremental borrowing rate or the interest rate stated or implied within the SBITAs. The SBITA rate, term and ending subscription liability are as follows:

	Interest Rate(s)	Liability at Commencemnet	SBITA Term in Months	Ending Balance
Governmental activities Software	1.850%-3.409%	\$ 4,735,855	12-43	\$ 1,473,710
Total governmental activities				\$ 1,473,710

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

Fiscal Year Ending	Principal	Interest	Total
2026	\$ 825,892	\$ 29,700	\$ 855,592
2027	603,879	12,906	616,785
2028	43,939	1,076	45,015
Total governmental activities	\$ 1,473,710	\$ 43,682	\$ 1,517,392

The value of the subscription assets as of the end of the current fiscal year was \$3,769,744 and had accumulated amortization of \$1,622,565.

Compensated Absences

The District recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee benefit account) during or upon separation from employment. Based on the criteria listed, the following types of leave qualify for liability recognition for compensated absences – vacation and sick leave. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

State Personal Leave

The District is required under Texas Education Code 22.003 to provide eligible employees with a minimum of five days of personal leave per year (state leave) with no limit on accumulation and no restrictions on transfer between Districts.

Irving Independent School District

Notes to the Financial Statements

Local Leave

The District's policy provides eligible employees with five days of local personal leave per year (local leave) with no limit on accumulation.

Sick Leave

The District's policy permits employees to accumulate earned but unused sick leave benefits, with no limit on accumulation.

The District does not have a monetary obligation for accumulated leave benefits upon separation from service. However, a liability for the estimated value of leave benefits that will be used by employees as time off is included in the liability for compensated absences.

Note 9. Debt Issuances and Defeased Debt

On July 15, 2025, the District issued "Irving Independent School District Unlimited Tax School Building Bonds, Series 2025," totaling \$222,115,000. These bonds incur an average cost over the life of the bonds at a rate of 4.50-5.00% and mature annually with semi-annual interest payments. The proceeds were used to construct and renovate school buildings. The bonds will fully mature in 2045.

In prior years, the District issued refunding bonds for the purpose of restructuring outstanding debt service requirements or decreasing the total debt service payments. These refunding issues defeased selected general obligation and maintenance bonds. There was no defeased debt outstanding as of August 31, 2025.

Note 10. Interfund Receivables, Payables, and Transfers

In the fund financial statements, interfund balances are the results of normal transactions between funds and will be liquidated in the subsequent fiscal year. These balances at August 31, 2025, consisted of the following individual fund receivables and payables:

Fund	Receivable	Payable	Reason
General fund:			
Other nonmajor funds	\$ 2,677,984	\$ -	To reclassify deficit pooled cash
Internal service fund	771,403	-	To reclassify deficit pooled cash
Debt service	-	20,091	To reclassify deficit pooled cash
Debt service fund:			
Debt service	20,091	-	To reclassify deficit pooled cash
Other nonmajor funds:			
General fund	-	2,677,984	To reclassify deficit pooled cash
Internal service:			
General fund	-	771,403	To reclassify deficit pooled cash
	\$ 3,469,478	\$ 3,469,478	

Irving Independent School District

Notes to the Financial Statements

Note 11. Litigation, Commitments, and Contingencies

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

The District participates in numerous state and federal grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies. Therefore, to the extent that the District has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required and the collectability of any related receivable at August 31, 2025, may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants, therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Note 12. Local, Intermediate, and Out-of-State Revenues – Governmental Funds

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

	General Fund	Food Service Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Other Funds	Total
Property taxes	\$ 150,553,257	\$ -	\$ 62,396,376	\$ -	\$ -	\$ 212,949,633
Food sales	-	633,665	-	-	-	633,665
Investment income	6,538,171	1,462,145	157,118	17,753,723	-	25,911,157
Rental of facilities	64,928	-	-	-	-	64,928
Tuition	370,940	-	-	-	-	370,940
Gifts and bequests	61,267	-	-	-	-	61,267
Penalties, interest & other tax-related income	1,638,182	-	435,770	-	-	2,073,952
Co-curricular student activities	834,492	-	-	-	-	834,492
Athletics	261,937	-	-	-	-	261,937
Other	1,963,865	87,432	37,064	-	551,407	2,639,768
Total	\$ 162,287,039	\$ 2,183,242	\$ 63,026,328	\$ 17,753,723	\$ 551,407	\$ 245,801,739

Note 13. Unearned Revenue and Deferred Inflows of Resources

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned (unearned revenue).

Irving Independent School District

Notes to the Financial Statements

Unearned revenue and deferred inflows of resources at year-end for the fund statements consisted of the following:

	General Fund	Debt Service Fund	Nonmajor Other Funds	Total
Deferred inflows of resources:				
Net tax revenue	\$ 4,312,977	\$ 1,623,355	\$ -	\$ 5,936,332
Total deferred inflows of resources	<u>\$ 4,312,977</u>	<u>\$ 1,623,355</u>	<u>\$ -</u>	<u>\$ 5,936,332</u>
Unearned revenue:				
Other unearned revenues	\$ -	\$ -	\$ 312,045	\$ 312,045
Total unearned revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 312,045</u>	<u>\$ 312,045</u>

For government-wide financial statements, unavailable revenue relating to taxes is recognized as revenue.

Note 14. Shared Services Arrangement

The District is the fiscal agent for the Regional Day School for the Deaf (RDSPD) Shared Services Arrangement (SSA), which provides services to students in its member districts, who have educationally significant hearing loss. In addition to the District, other member districts include Duncanville ISD and Grand Prairie ISD. The District, acting as the fiscal agent, manages the shared arrangement's financial matters, including the budgeting, accounting, auditing, and reporting. In accordance to guidance provided in the TEA's Financial Accountability System Resource Guide the District has accounted for the activities of the SSA in the appropriate special revenue funds. Additionally, the SSA is accounted for using Model #2 and #3 in Section 1.3.1.6 of the Accounting and Reporting Treatment Guidance.

Expenditures billed to the SSA members as of August 31, 2025, are summarized below:

	2025
Carrollton- Farmers Branch ISD	\$ 20,272
Duncanville ISD	159,548
Grand Prairie ISD	348,108
	<u>\$ 527,928</u>

Note 15. New Accounting Pronouncements

GASB Statement No. 101, *Compensated Absences (GASB 101)*, improves the information needs of financial statements users by updating the recognition and measurement guidance for compensated absences under a unified model and amending certain previously required disclosures. The requirements of this statement are effective for reporting periods beginning after December 15, 2023, with earlier application encouraged. GASB 101 was implemented in the District's fiscal year 2025 financial statements with a restatement of \$5,952,912 to net position as of September 1, 2024 to reflect the changes adopted to conform to the new standard.

Irving Independent School District

Notes to the Financial Statements

GASB Statement No. 102, Certain Risk Disclosures (GASB 102), improves financial reporting by providing users of financial statements with essential information regarding certain concentrations of constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. The requirements of this statement are effective for reporting periods beginning after June 15, 2024, with earlier application encouraged. GASB 102 was implemented in the District's fiscal year 2025 financial statements with no impact to amounts or disclosures previously reported.

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

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

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

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

Note 16. Change within the Financial Reporting Entity

For the fiscal year ended August 31, 2024, the ESSER III fund was reported as a major fund, which is now being reported as part of the Nonmajor Governmental Funds in the year ended August 31, 2025. This is considered a change within the financial reporting entity, under GASB 100. The ESSER III fund had no beginning fund balance.

Note 17. Adjustments to and Restatements of Beginning Balances

During fiscal year 2025, changes in accounting principles (GASB Statement 101, *Compensated Absences*) resulted in adjustments to and restatements of beginning net position, as follows:

	<u>Government-Wide</u> Governmental Activities
Beginning net position, as previously presented	\$ 172,628,353
Change in accounting principle - GASB 101	<u>(5,952,913)</u>
Beginning net position, as restated	\$ 166,675,440

Note 18. Subsequent Event

On December 1, 2025, the District issued \$118,330,000 of Series 2025 Unlimited Tax Refunding Bonds.



Required Supplementary Information



Irving Independent School District
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - General Fund
For the Year Ended August 31, 2025

DATA CONTROL CODES		ORIGINAL BUDGET	FINAL AMENDED BUDGET	FISCAL YEAR ACTUAL	VARIANCE POSITIVE OR (NEGATIVE)
REVENUES					
5700	Local and intermediate sources	\$ 156,446,126	\$ 157,332,591	\$ 162,287,039	\$ 4,954,448
5800	State program revenues	161,338,143	161,338,143	175,012,332	13,674,189
5900	Federal program revenues	3,769,000	3,769,000	2,695,608	(1,073,392)
5020	Total revenues	<u>321,553,269</u>	<u>322,439,734</u>	<u>339,994,979</u>	<u>17,555,245</u>
EXPENDITURES					
Current					
0010	Instruction and instructional-related services				
0011	Instruction	190,462,850	189,756,613	189,533,129	223,484
0012	Instructional resources and media services	4,774,335	3,683,236	3,410,268	272,968
0013	Curriculum and instructional staff development	7,702,164	4,276,391	3,803,295	473,096
	Total instruction and instructional-related services	<u>202,939,349</u>	<u>197,716,240</u>	<u>196,746,692</u>	<u>969,548</u>
0020	Instructional and school leadership				
0021	Instructional leadership	7,749,696	6,984,525	6,938,404	46,121
0023	School leadership	18,940,065	20,312,183	20,401,439	(89,256)
	Total instruction and school leadership	<u>26,689,761</u>	<u>27,296,708</u>	<u>27,339,843</u>	<u>(43,135)</u>
0030	Support services - student (pupil)				
0031	Guidance, counseling, and evaluation services	15,901,922	18,566,530	18,612,712	(46,182)
0032	Social work services	875,543	868,640	391,389	477,251
0033	Health services	5,309,892	3,574,109	3,455,876	118,233
0034	Student (pupil) transportation	11,101,623	12,939,872	12,009,746	930,126
0035	Food services	290,498	588,898	918,937	(330,039)
0036	Co-curricular/extracurricular activities	4,055,260	7,185,515	7,148,468	37,047
	Total support services - student (pupil)	<u>37,534,738</u>	<u>43,723,564</u>	<u>42,537,128</u>	<u>1,186,436</u>
0040	Administrative support services				
0041	General administration	11,783,722	12,097,446	9,868,998	2,228,448
	Total administrative support services	<u>11,783,722</u>	<u>12,097,446</u>	<u>9,868,998</u>	<u>2,228,448</u>
0050	Support services - nonstudent based				
0051	Plant maintenance and operations	29,146,154	29,818,197	29,480,936	337,261
0052	Security and monitoring services	4,944,737	6,346,775	6,744,764	(397,989)
0053	Data processing services	4,911,151	4,770,667	4,464,693	305,974
	Total support services - nonstudent based	<u>39,002,042</u>	<u>40,935,639</u>	<u>40,690,393</u>	<u>245,246</u>
0060	Ancillary services				
0061	Community services	2,653,213	1,400,984	1,245,801	155,183
	Total ancillary services	<u>2,653,213</u>	<u>1,400,984</u>	<u>1,245,801</u>	<u>155,183</u>
0070	Debt service				
0071	Principal	-	63,750	1,300,766	(1,237,016)
0072	Interest and charges on long-term debt	-	-	75,613	(75,613)
	Total debt service	<u>-</u>	<u>63,750</u>	<u>1,376,379</u>	<u>(1,312,629)</u>
0080	Capital outlay				
0081	Facilities acquisition and construction	-	357,882	188,054	169,828
	Total capital outlay	<u>-</u>	<u>357,882</u>	<u>188,054</u>	<u>169,828</u>
0090	Intergovernmental charges				
0095	Payments to JJAEP	190,000	190,000	107,652	82,348
0099	Intergovernmental charges	740,232	740,232	739,293	939
	Total intergovernmental charges	<u>930,232</u>	<u>930,232</u>	<u>846,945</u>	<u>83,287</u>
6030	Total expenditures	<u>321,533,057</u>	<u>324,522,445</u>	<u>320,840,233</u>	<u>3,682,212</u>
1100	Excess (deficiency) of revenues over (under) expenditures	20,212	(2,082,711)	19,154,746	21,237,457
OTHER FINANCING SOURCES (USES)					
7912	Proceeds from sale of capital assets	-	-	35,550	35,550
	Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>240,101</u>	<u>240,101</u>
1200	Net change in fund balances	20,212	(2,082,711)	19,394,847	21,477,558
0100	Fund balance - September 1 (beginning)	<u>139,868,206</u>	<u>139,868,206</u>	<u>139,868,206</u>	<u>-</u>
3000	FUND BALANCE - AUGUST 31 (ENDING)	<u>\$ 139,888,418</u>	<u>\$ 137,785,495</u>	<u>\$ 159,263,053</u>	<u>\$ 21,477,558</u>



Irving Independent School District
 Schedule of Revenues, Expenditures and Changes In Fund Balance
 Budget and Actual - Food Service Fund
 For The Year Ended August 31, 2025

DATA CONTROL CODES		ORIGINAL BUDGET	FINAL AMENDED BUDGET	FISCAL YEAR ACTUAL	VARIANCE POSTIVE OR (NEGATIVE)
REVENUES					
5700	Local and intermediate sources	\$ 1,080,000	\$ 1,080,000	\$ 2,183,242	\$ 1,103,242
5800	State program revenues	120,000	120,000	105,319	(14,681)
5900	Federal program revenues	23,046,000	23,046,000	29,447,325	6,401,325
5020	Total revenues	24,246,000	24,246,000	31,735,886	7,489,886
EXPENDITURES					
Current					
0030	Support services - student (pupil)				
0035	Food services	23,915,277	25,126,091	26,482,339	(1,356,248)
	Total support services - student (pupil)	23,915,277	25,126,091	26,482,339	(1,356,248)
0050	Support services - nonstudent based				
0051	Plant maintenance and operations	281,332	271,896	242,644	29,252
	Total support services - nonstudent based	281,332	271,896	242,644	29,252
0070	Debt service				
0071	Principal	-	-	37,539	(37,539)
0072	Interest and charges on long-term debt	-	-	1,665	(1,665)
	Total debt service	-	-	39,204	(39,204)
0080	Capital outlay				
0081	Facilities acquisition and construction	-	-	-	-
	Total capital outlay	-	-	-	-
6030	Total expenditures	24,196,609	25,397,987	26,764,187	(1,366,200)
1100	Excess (deficiency) of revenues over (under) expenditures	49,391	(1,151,987)	4,971,699	6,123,686
OTHER FINANCING SOURCES (USES)					
7949	Proceeds from right to use SBITA assets	-	-	-	-
	Total other financing sources and (uses)	-	-	-	-
1200	Net change in fund balances	49,391	(1,151,987)	4,971,699	6,123,686
0100	Fund balance - September 1 (beginning)	18,083,132	18,083,132	18,083,132	-
3000	FUND BALANCE - AUGUST 31 (ENDING)	\$ 18,132,523	\$ 16,931,145	\$ 23,054,831	\$ 6,123,686

Irving Independent School District
 Schedule of the District's Proportionate
 Share of the Net Pension Liability of a Cost-
 Sharing Multiple-Employer Pension Plan - TRS
 For the Last Ten Fiscal Years

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
District's proportion of the net pension liability	0.1977174%	0.2074166%	0.2251266%	0.2343206%
District's proportionate share of net pension liability	\$ 120,774,051	\$ 142,475,180	\$ 133,651,888	\$ 59,673,163
State's proportionate share of the net pension liability associated with the district	140,518,638	166,361,016	156,666,901	68,972,089
TOTALS	<u>\$ 261,292,689</u>	<u>\$ 308,836,196</u>	<u>\$ 290,318,789</u>	<u>\$ 128,645,252</u>
District's covered payroll	253,709,450	251,685,276	257,684,288	247,403,973
District's proportionate share of the net pension liability as a percentage of its covered payroll	47.60%	56.61%	51.87%	24.12%
Plan fiduciary net position as a percentage of the total pension liability	77.51%	75.62%	75.62%	88.79%

*The amounts presented for the fiscal years were determined as of the Plan's fiscal year end, August 31 of the prior year.

Exhibit G-3

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
0.2133212%	0.2215461%	0.2284947%	0.2323111%	0.2260375%	0.2410883%
\$ 114,250,470	\$ 115,166,596	\$ 125,769,039	\$ 74,280,583	\$ 85,416,214	\$ 85,221,505
<u>167,803,830</u>	<u>145,983,130</u>	<u>163,101,251</u>	<u>100,274,354</u>	<u>123,700,991</u>	<u>122,441,157</u>
<u>\$ 282,054,300</u>	<u>\$ 261,149,726</u>	<u>\$ 288,870,290</u>	<u>\$ 174,554,937</u>	<u>\$ 209,117,205</u>	<u>\$ 207,662,662</u>
234,382,771	226,131,194	226,139,762	225,816,020	219,842,627	218,700,802
48.75%	50.93%	55.62%	32.89%	38.85%	38.97%
75.54%	75.24%	73.74%	82.17%	78.00%	78.43%

Irving Independent School District
 Schedule of the District's Contributions - TRS
 For the Last Ten Fiscal Years

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Contractually required contribution	\$ 10,749,510	\$ 11,171,808	\$ 10,660,361	\$ 10,506,255
Contribution in relation to the contractually required contribution	<u>(10,749,510)</u>	<u>(11,171,808)</u>	<u>(10,660,361)</u>	<u>(10,506,255)</u>
CONTRIBUTIONS DEFICIENCY (EXCESS)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	245,640,476	253,709,450	251,685,276	257,684,288
Contributions as a percentage of covered payroll	4.38%	4.40%	4.24%	4.08%

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

Exhibit G-4

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ 8,724,108	\$ 7,518,417	\$ 7,798,496	\$ 7,618,803	\$ 7,181,784	\$ 7,138,727
<u>(8,724,108)</u>	<u>(7,518,417)</u>	<u>(7,798,496)</u>	<u>(7,618,803)</u>	<u>(7,181,784)</u>	<u>(7,138,727)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
247,403,973	234,382,771	226,131,194	226,139,762	225,816,020	219,842,627
3.53%	3.21%	3.45%	3.37%	3.18%	3.25%

Irving Independent School District
 Schedule of the District's Proportionate
 Share of the Net OPEB Liability of a Cost-
 Sharing Multiple-Employer OPEB Plan - TRS
 Last Eight Fiscal Years

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
District's proportion of the net OPEB liability	0.2403478%	0.2486637%	0.2713145%	0.2628626%
District's proportionate share of net OPEB liability	\$ 72,949,249	\$ 55,049,934	\$ 64,963,565	\$ 101,397,856
State's proportionate share of the net OPEB liability associated with the District	<u>91,414,419</u>	<u>66,426,206</u>	<u>79,245,343</u>	<u>135,850,530</u>
TOTALS	<u>\$ 164,363,668</u>	<u>\$ 121,476,140</u>	<u>\$ 144,208,908</u>	<u>\$ 237,248,386</u>
District's covered payroll	253,709,450	251,685,276	257,684,288	247,403,973
District's proportionate share of the net pension liability as a percentage of its covered payroll	28.75%	21.87%	25.21%	40.98%
Plan fiduciary net position as a percentage of the total pension liability	13.70%	14.94%	11.52%	6.18%

*The amounts presented for the fiscal years were determined as of the Plan's fiscal year end, August 31 of the prior year.

Ten years of data is not available.

Exhibit G-5

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
0.2575501%	0.2669724%	0.2748384%	0.2735990%
\$ 97,906,438	\$ 126,254,519	\$ 137,229,320	\$ 118,977,920
<u>131,562,784</u>	<u>167,764,011</u>	<u>191,416,641</u>	<u>174,501,471</u>
<u>\$ 229,469,222</u>	<u>\$ 294,018,530</u>	<u>\$ 328,645,961</u>	<u>\$ 293,479,391</u>
234,382,771	226,131,194	226,139,762	225,816,020
41.77%	55.83%	60.68%	52.69%
4.99%	2.66%	1.57%	0.91%

Irving Independent School District
 Schedule of the District's Contributions to the
 OPEB Plan - TRS
 Last Eight Fiscal Years

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Contractually required contribution	\$ 2,065,054	\$ 2,186,886	\$ 2,158,628	\$ 2,228,657
Contribution in relation to the contractually required contribution	<u>(2,065,054)</u>	<u>(2,186,886)</u>	<u>(2,158,628)</u>	<u>(2,228,657)</u>
CONTRIBUTIONS DEFICIENCY (EXCESS)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	245,640,476	253,709,450	251,685,276	257,684,288
Contributions as a percentage of covered payroll	0.84%	0.86%	0.86%	0.86%

*The amounts presented for the fiscal years were determined as of the District's fiscal year end.
 Ten years of data is not available.

Exhibit G-6

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
\$ 2,052,843	\$ 1,955,632	\$ 1,895,974	\$ 1,901,915
<u>(2,052,843)</u>	<u>(1,955,632)</u>	<u>(1,895,974)</u>	<u>(1,901,915)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
247,403,973	234,382,771	226,131,194	226,139,762
0.83%	0.83%	0.84%	0.84%



Irving Independent School District

Notes to the Required Supplementary Information

Note 1. Budgetary Legal Compliance

A. Budgetary Information

The Official Budget was prepared for adoption prior to August 19, 2024 for all required Governmental Funds on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles (see Note 1(D) in the Notes to the Financial Statements). The budget is adopted by fund and function for expenditures and by fund and object for revenues. The appropriate department head or campus principal controls the budget. Therefore, management may transfer appropriations at the object level as necessary without the approval of the Board. The Board of Trustees maintains control within Fund Groups at the function code level for appropriations and object code level for revenues.

The Budget is formally adopted by the Board of Trustees at a duly advertised public meeting in accordance with law prior to the expenditure of funds. The approved budget is filed with the TEA through the Public Education Information Management System (PEIMS).

Should any change in the approved budget be required, budget amendment requests are presented to the Board of Trustees for consideration. Amendments are made before the fact and, once approved, are reflected in the official minutes. During the year, the budget was properly amended in accordance with the above procedures. The Board of Trustees approved the final amendment on August 18, 2025.

B. Budgetary Deficit

In the General Fund, the following functions exceeded budget, where there were greater expenditures than anticipated in the amended budget.

- Function 23 (School leadership)
- Function 31 (Guidance, counseling and evaluation services)
- Function 35 (Food services)
- Function 52 (Security and monitoring services)

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



Other Supplementary Information



Combining and Individual Fund Statements and Schedules



Nonmajor Governmental Funds



Irving Independent School District
 Combining Balance Sheet
 Nonmajor Governmental Funds
 August 31, 2025

DATA CONTROL CODES		FEDERAL SPECIAL REVENUE	STATE SPECIAL REVENUE	LOCAL SPECIAL REVENUE	TOTALS NONMAJOR GOVERNMENTAL FUNDS
ASSETS					
1110	Cash and cash equivalents	\$ 15,424	\$ 1,191,095	\$ 100,403	\$ 1,306,922
	Receivables				
1240	Due from other governments	2,114,102	874,081	-	2,988,183
1410	Prepays	8,980	-	-	8,980
1000	TOTAL ASSETS	\$ 2,138,506	\$ 2,065,176	\$ 100,403	\$ 4,304,085
LIABILITIES					
2110	Accounts payable	\$ 92,071	\$ 814,507	\$ 150	\$ 906,728
2170	Due to other funds	1,860,202	817,782	-	2,677,984
2300	Unearned revenue	195,017	17,798	99,230	312,045
2000	Totals liabilities	2,147,290	1,650,087	99,380	3,896,757
	Nonspendable	8,980	-	-	8,980
	Restricted	-	415,089	1,023	416,112
	Unassigned	(17,764)	-	-	(17,764)
3000	Total fund balance	(8,784)	415,089	1,023	407,328
4000	TOTAL LIABILITIES AND FUND BALANCE	\$ 2,138,506	\$ 2,065,176	\$ 100,403	\$ 4,304,085

Irving Independent School District
 Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended August 31, 2025

DATA CONTROL CODES	FEDERAL SPECIAL REVENUE	STATE SPECIAL REVENUE	LOCAL SPECIAL REVENUE	TOTALS NONMAJOR GOVERNMENTAL FUNDS
REVENUES				
5700	\$ -	\$ 527,929	\$ 23,478	\$ 551,407
5800	-	5,478,773	-	5,478,773
5900	23,308,363	-	-	23,308,363
5020	23,308,363	6,006,702	23,478	29,338,543
EXPENDITURES				
Current				
0010	Instruction and instructional-related services			
0011	11,865,966	2,156,756	2,161	14,024,883
0012	29,314	-	-	29,314
0013	4,750,325	4,250	-	4,754,575
	16,645,605	2,161,006	2,161	18,808,772
0020	Instructional and school leadership			
0021	437,250	2,367,636	465	2,805,351
0023	2,000	-	-	2,000
	439,250	2,367,636	465	2,807,351
0030	Support services - student (pupil)			
0031	1,719,579	-	20,852	1,740,431
0032	91,069	-	-	91,069
0033	151,245	-	-	151,245
	1,961,893	-	20,852	1,982,745
0040	Administrative support services			
0041	847,680	-	-	847,680
	847,680	-	-	847,680
0050	Support services - nonstudent based			
0051	202,550	-	-	202,550
0052	279,719	2,000	-	281,719
0053	211,214	-	-	211,214
	693,483	2,000	-	695,483
0060	Ancillary services			
0061	2,720,452	-	-	2,720,452
	2,720,452	-	-	2,720,452
0081	Facilities Acquisition and Construction			
	-	872,081	-	872,081
	-	872,081	-	872,081
6030	23,308,363	5,402,723	23,478	28,734,564
1100	-	603,979	-	603,979
1200	-	603,979	-	603,979
0100	(8,784)	(188,890)	1,023	(196,651)
FUND BALANCE - AUGUST 31 (ENDING)				
	250 \$ (8,784)	\$ 415,089	\$ 1,023	\$ 407,328

Internal Service Funds

Irving Independent School District
 Combining Statement of Net Position
 Internal Service Funds
 August 31, 2025

<u>DATA CONTROL CODES</u>		<u>WORKERS' COMPENSATION</u>	<u>UNEMPLOYMENT</u>
	ASSETS		
	Current assets		
1110	Cash and temporary investments	\$ 2,654,793	\$ 333,526
1310	Inventories, at cost	-	-
	Total current assets	2,654,793	333,526
	Non-current assets:		
1500	Right-to-use leased assets	-	-
	Total noncurrent assets	-	-
1000	Total assets	2,654,793	333,526
	LIABILITIES		
	Current liabilities		
2110	Accounts payable	24,739	-
2170	Due to other funds	-	-
2800	Right-to-use lease liability - current portion	-	-
	Total current liabilities	24,739	-
	Noncurrent liabilities		
	Right-to-use lease liability	-	-
	Total long-term liabilities	-	-
2000	Total liabilities	24,739	-
	NET POSITION		
3200	Investment in capital assets	-	-
3900	Unrestricted net position	2,630,054	333,526
3000	TOTAL NET POSITION	\$ 2,630,054	\$ 333,526

<u>SCIENCE KIT REFURBISHMENT</u>	<u>PRINT SHOP</u>	<u>TOTALS INTERNAL SERVICE FUNDS</u>
\$ -	\$ 87,807	\$ 3,076,126
-	80,048	80,048
-	167,855	3,156,174
-	113,340	113,340
-	113,340	113,340
-	281,195	3,269,514
1,681	5,382	31,802
771,403	-	771,403
-	101,273	101,273
773,084	106,655	904,478
-	8,525	8,525
-	8,525	8,525
773,084	115,180	913,003
-	3,542	3,542
(773,084)	162,473	2,352,969
<u>\$ (773,084)</u>	<u>\$ 166,015</u>	<u>\$ 2,356,511</u>

Irving Independent School District
Combining Statement of Revenues, Expenses, and
Changes in Net Position
Internal Service Funds
For the Year Ended August 31, 2025

<u>DATA CONTROL CODES</u>		<u>WORKERS' COMPENSATION</u>	<u>UNEMPLOYMENT</u>
	OPERATING REVENUES		
5700	Charges for services	\$ 1,291,608	\$ 11,726
5020	Total operating revenues	1,291,608	11,726
	OPERATING EXPENSES		
6100	Payroll costs	80,634	49,677
6200	Professional/contracted services	1,339,775	6,600
6300	Supplies and materials	38,616	-
6400	Claims, administration, and other expenses	73,482	65,745
6490	Depreciation	-	-
6030	Total operating expenses	1,532,507	122,022
	Operating income (loss)	(240,899)	(110,296)
	NON-OPERATING		
7955	Interest income	110,091	-
	Change in net position	(130,808)	(110,296)
0100	Total net position - September 1 (beginning)	2,760,862	443,822
3000	TOTAL NET POSITION - AUGUST 31 (ENDING)	\$ 2,630,054	\$ 333,526

Exhibit H-4

SCIENCE KIT REFURBISHMENT	PRINT SHOP	TOTALS INTERNAL SERVICE FUNDS
\$ -	\$ 207,588	\$ 1,510,922
-	207,588	1,510,922
(598)	-	129,713
-	20,130	1,366,505
68	27,379	66,063
-	1,170	140,397
-	99,965	99,965
(530)	148,644	1,802,643
530	58,944	(291,721)
-	-	110,091
530	58,944	(181,630)
(773,614)	107,071	2,538,141
<u>\$ (773,084)</u>	<u>\$ 166,015</u>	<u>\$ 2,356,511</u>

Irving Independent School District
 Combining Statement of Cash Flows
 Internal Service Funds
 For the Year Ended August 31, 2025

	WORKERS' COMPENSATION	UNEMPLOYMENT
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received for premiums and services	\$ 1,291,608	\$ 11,726
Cash paid to employees	(80,634)	(49,677)
Cash paid for claims, administration, and other costs	(1,302,150)	(72,345)
	<hr/>	<hr/>
Net cash provided by (used in) operating activities	(91,176)	(110,296)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	110,091	-
	<hr/>	<hr/>
Net cash provided by investing activities	110,091	-
	<hr/>	<hr/>
Net increase (decrease) in cash & cash equivalents	18,915	(110,296)
Cash and cash equivalents at beginning of the year	2,635,878	443,822
	<hr/>	<hr/>
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	\$ 2,654,793	\$ 333,526
	<hr/> <hr/>	<hr/> <hr/>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Operating income (loss)	\$ (240,899)	\$ (110,296)
	<hr/>	<hr/>
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities		
Depreciation	-	-
Decrease in other receivables	125,000	-
Increase in inventories	-	-
Increase in accounts payable	24,723	-
Increase in due to other funds	-	-
Decrease in right-to-use lease liability	-	-
	<hr/>	<hr/>
Total adjustments	149,723	-
	<hr/>	<hr/>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ (91,176)	\$ (110,296)
	<hr/> <hr/>	<hr/> <hr/>

<u>SCIENCE KIT REFURBISHMENT</u>	<u>PRINT SHOP</u>	<u>TOTALS INTERNAL SERVICE FUNDS</u>
\$ 622	\$ 310,096	\$ 1,614,052
598	-	(129,713)
<u>(1,220)</u>	<u>(249,199)</u>	<u>(1,624,914)</u>
-	60,897	(140,575)
-	-	110,091
<u>-</u>	<u>-</u>	<u>110,091</u>
-	60,897	(30,484)
-	26,910	3,106,610
<u>\$ -</u>	<u>\$ 87,807</u>	<u>\$ 3,076,126</u>
<u>\$ 530</u>	<u>\$ 58,944</u>	<u>\$ (291,721)</u>
-	99,965	99,965
-	-	125,000
(4,920)	-	(4,920)
3,768	2,543	31,034
622	-	622
-	(100,555)	(100,555)
<u>(530)</u>	<u>1,953</u>	<u>151,146</u>
<u>\$ -</u>	<u>\$ 60,897</u>	<u>\$ (140,575)</u>



Fiduciary Funds



Irving Independent School District
 Combining Statement of Fiduciary Net Position
 Custodial Funds
 August 31, 2025

	STUDENT ACTIVITY FUNDS	FLEXIBLE BENEFITS	TOTAL CUSTODIAL FUNDS
ASSETS			
Cash and temporary investments	\$ 666,153	\$ 215,330	\$ 881,483
TOTAL ASSETS	666,153	215,330	881,483
LIABILITIES			
Accounts payable	6,528	-	6,528
TOTAL LIABILITIES	6,528	-	6,528
NET POSITION			
Restricted for for students and other organizations	659,625	215,330	874,955
TOTAL NET POSITION	<u>\$ 659,625</u>	<u>\$ 215,330</u>	<u>\$ 874,955</u>

Irving Independent School District

Combining Statement of Changes in Fiduciary Net Position
 Custodial Funds
 For the Year Ended August 31, 2025

	STUDENT ACTIVITY FUNDS	FLEXIBLE BENEFITS	TOTAL CUSTODIAL FUNDS
ADDITIONS			
Miscellaneous revenue from student groups	\$ 1,395,311	\$ -	\$ 1,395,311
Additions from flex funds	-	959,296	959,296
TOTAL ADDITIONS	1,395,311	959,296	2,354,607
DEDUCTIONS			
Dues and fees	1,343,780	-	1,343,780
Distribution of flex funds	-	982,447	982,447
TOTAL DEDUCTIONS	1,343,780	982,447	2,326,227
Change in net position	51,531	(23,151)	28,380
Net position, beginning	608,094	238,481	846,575
NET POSITION, ENDING	\$ 659,625	\$ 215,330	\$ 874,955

Required T.E.A. Schedules

Irving Independent School District
Schedule of Delinquent Taxes Receivable
For the Year Ended August 31, 2025

LAST TEN YEARS TAX ROLL FISCAL YEAR ENDING August 31		3	10	ASSESSED/ APPRAISED VALUE FOR SCHOOL TAX	BEGINNING BALANCE 9/1/2024
		INTEREST & SINKING			
2016 & Prior Years	Various	Various	Various		\$ 1,033,219
2017	1.1700	0.2750	11,457,829,623		185,054
2018	1.1700	0.2614	12,120,027,696		239,137
2019	1.1700	0.2311	13,358,205,288		303,572
2020	1.0310	0.2741	14,537,517,847		418,336
2021	1.0148	0.2603	15,884,792,736		557,848
2022	0.9390	0.2687	16,791,998,908		775,538
2023	0.9056	0.2418	19,371,934,822		1,452,275
2024	0.7279	0.3002	20,332,427,521		3,100,924
2025	0.7179	0.2980	22,546,567,363 *		-
1000 TOTALS					\$ 8,065,903

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

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

Column 3 - Assessed/Appraised Value for School Tax Purposes:

This is the net appraised value through the July supplement as reported by the Dallas Central Appraisal District, after exemptions provided by law and those granted by the District, which includes tax abatements.

Column 20 - Current Year's Tax Levy:

This amount is calculated by multiplying the total tax rate times per \$100 of Assessed/Appraised value, then deducting the levy lost due to the over 65 tax freeze exemption and proration of taxes of \$9,226,605

* Source: 2024 School District Report of Property Value
(Includes all Supplements and Litigated Accounts).

Exhibit J-1

20	30	32	40	50	99
CURRENT YEAR'S TOTAL LEVY	MAINTENANCE TOTAL COLLECTIONS	DEBT SERVICE TOTAL COLLECTIONS	FISCAL YEAR'S ADJUSTMENT	ENDING BALANCE 8/31/2025	Total Taxes Refunded Under Section 26.1115(c)
\$ -	\$ 75,314	\$ 25,208	\$ (5,955)	\$ 926,742	
-	13,083	3,075	-	168,896	
-	18,817	4,204	(1,520)	214,596	
-	36,468	7,203	(595)	259,306	
-	68,765	18,282	(1,763)	329,526	
-	95,781	24,568	(13,725)	423,774	
-	148,426	42,473	(10,677)	573,962	
-	219,389	58,578	(279,004)	895,304	
-	(2,716,330)	(1,120,267)	(5,589,449)	1,348,072	
<u>219,823,978</u>	<u>152,633,235</u>	<u>63,357,995</u>	<u>(143,420)</u>	<u>3,689,328</u>	
<u>\$ 219,823,978</u>	<u>\$ 150,592,948</u>	<u>\$ 62,421,319</u>	<u>\$ (6,046,108)</u>	<u>\$ 8,829,506</u>	
					\$ 4,709
	\$ -				

Column 30 - Fiscal Year Collections:

These are levy collections prior to adjustments described in Column 40, according to each year's tax roll. Penalty and interest collections are not included.

Column 40 - Fiscal Year's Adjustments:

These adjustments include corrections for errors in taxes assessed, total reductions for missing taxpayers and taxes lost due to exemptions. Amount may vary due to rounding.

Column 50 - Ending balance 8/31/25:

This total is displayed in Exhibit C-1, Balance Sheet.

Irving Independent School District
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual - Debt Service Fund
 For the Year Ended August 31, 2025

DATA CONTROL CODES		ORIGINAL BUDGET	FINAL AMENDED BUDGET	FISCAL YEAR ACTUAL	VARIANCE POSITIVE OR (NEGATIVE)
REVENUES					
5700	Local and intermediate sources	\$ 64,649,650	\$ 64,673,128	\$ 63,026,328	\$ (1,646,800)
5800	State program revenues	-	-	4,648,246	4,648,246
5020	Total revenues	64,649,650	64,673,128	67,674,574	3,001,446
EXPENDITURES					
0070	Debt service				
0071	Principal	37,650,000	37,650,000	39,590,000	(1,940,000)
0072	Interest and charges on long-term debt	26,649,650	26,649,650	24,944,857	1,704,793
0073	Bond issue costs and fees	250,000	250,000	17,900	232,100
	Total debt services	64,549,650	64,549,650	64,552,757	(3,107)
6030	Total expenditures	64,549,650	64,549,650	64,552,757	(3,107)
1100	Excess (deficiency) of revenues over (under) expenditures	100,000	123,478	3,121,817	2,998,339
1200	Net change in fund balances	100,000	123,478	3,121,817	2,998,339
0100	Fund balance - September 1 (beginning)	12,912,282	12,912,282	12,912,282	-
3000	FUND BALANCE - AUGUST 31 (ENDING)	\$ 13,012,282	\$ 13,035,760	\$ 16,034,099	\$ 2,998,339

Irving Independent School District
 Use of Funds Report – Select State Allotment
 August 31, 2025

<u>Data Codes</u>		<u>Responses</u>
Section A: Compensatory Education Programs		
AP1	Did your District expend any state compensatory education program state allotment funds during the District's fiscal year?	Yes
AP2	Does the District have written policies and procedures for its state compensatory education program?	Yes
AP3	Total state allotment funds received for state compensatory education programs during the District's fiscal year.	\$ 41,469,817
AP4	Actual direct program expenditures for state compensatory education programs during the District's fiscal year. (PICs 24, 26, 28, 29, 30)	\$ 22,827,132
Section B: Bilingual Education Programs		
AP5	Did your District expend any bilingual education program state allotment funds during the District's fiscal year?	Yes
AP6	Does the District have written policies and procedures for its bilingual education program?	Yes
AP7	Total state allotment funds received for bilingual education programs during the District's fiscal year.	\$ 11,295,744
AP8	Actual direct program expenditures for bilingual education programs during the District's fiscal year. (PICs 25)	\$ 15,986,182

Irving Independent School District

Index for Statistical Section

This section presents detailed information as a context for understanding what the information in the financial statements, note disclosures, required supplementary information, and supplementary information says about Irving Independent School District's overall financial health.

Contents	Exhibits
Financial Trends Information These schedules contain trend information intended to help the reader understand how the district's financial position has changed over time.	S1 – S7
Revenue Capacity Information These schedules contain information intended to help the reader assess the district's most significant revenue source, state tax collections.	S8 – S12
Debt Capacity information These schedules contain information intended to assist users in understanding and assessing the district's current levels of outstanding debt and the ability to issue additional debt.	S13 – S14
Demographic and Economic information These schedules provide demographic and economic indicators intended to help the reader understand the socioeconomic environment within which the district's financial activities take place.	S15 – S17
Operating Information These schedules provide contextual information about the district's operations and resources intended to assist readers in using financial statement information to understand and assess the district's economic condition.	S18 – S19



Irving Independent School District

Net Position By Component Last Ten Fiscal Years (Unaudited)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Governmental activities				
Net investment in capital assets	\$ 32,387,346	\$ 49,947,282	\$ 76,698,608	\$ 89,114,218
Restricted				
Federal and state programs	6,190,761	6,926,005	6,687,877	5,722,247
Debt service	4,202,628	4,239,051	4,792,224	16,675,173
Unrestricted	19,157,439	32,925,745	(134,227,899)	(127,105,683)
TOTAL GOVERNMENTAL NET POSITION	<u>\$ 61,938,174</u>	<u>\$ 94,038,083</u>	<u>\$ (46,049,190)</u>	<u>\$ (15,594,045)</u>
Business-type activities				
Unrestricted	\$ -	\$ (48,721)	\$ (182,385)	\$ -
TOTAL BUSINESS-TYPE NET POSITION	<u>\$ -</u>	<u>\$ (48,721)</u>	<u>\$ (182,385)</u>	<u>\$ -</u>
Total primary government				
Net investment in capital assets	\$ 32,387,346	\$ 49,947,282	\$ 76,698,608	\$ 89,114,218
Restricted				
Federal and state programs	6,190,761	6,926,005	6,687,877	5,722,247
Debt service	4,202,628	4,239,051	4,792,224	16,675,173
Unrestricted	19,157,439	32,877,024	(134,410,284)	(127,105,683)
TOTAL PRIMARY GOVERNMENT	<u>\$ 61,938,174</u>	<u>\$ 93,989,362</u>	<u>\$ (46,231,575)</u>	<u>\$ (15,594,045)</u>

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

Exhibit S-1

2020	2021	2022	2023	2024	2025
\$ 118,667,802	\$ 139,875,980	\$ 162,764,128	\$ 201,202,152	\$ 236,580,087	\$ 266,072,530
2,867,679	5,235,921	12,864,345	17,117,066	18,084,155	23,470,943
14,646,882	11,328,895	10,010,118	11,089,055	12,976,120	15,984,711
(137,914,164)	(136,549,851)	(138,000,569)	(125,744,652)	(95,012,009)	(69,987,780)
<u>\$ (1,731,801)</u>	<u>\$ 19,890,945</u>	<u>\$ 47,638,022</u>	<u>\$ 103,663,621</u>	<u>\$ 172,628,353</u>	<u>\$ 235,540,404</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 118,667,802	\$ 139,875,980	\$ 162,764,128	\$ 201,202,152	\$ 236,580,087	\$ 266,072,530
2,867,679	5,235,921	12,864,345	17,117,066	18,084,155	23,470,943
14,646,882	11,328,895	10,010,118	11,089,055	12,976,120	15,984,711
(137,914,164)	(136,549,851)	(138,000,569)	(125,744,652)	(95,012,009)	(69,987,780)
<u>\$ (1,731,801)</u>	<u>\$ 19,890,945</u>	<u>\$ 47,638,022</u>	<u>\$ 103,663,621</u>	<u>\$ 172,628,353</u>	<u>\$ 235,540,404</u>

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

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
EXPENSES				
Governmental activities				
Instruction	\$ 217,338,877	\$ 224,360,321	\$ 155,169,170	\$ 237,621,653
Instructional resources and media services	6,368,683	6,581,856	7,625,079	6,293,049
Curriculum and staff development services	8,217,047	9,400,847	7,027,424	10,023,173
Instructional leadership	5,027,383	5,654,331	3,800,568	6,218,861
School leadership	21,467,618	22,393,869	14,444,144	23,225,973
Guidance, counseling, & evaluation services	17,071,237	17,081,638	11,411,772	17,879,474
Social work services	1,556,815	1,728,065	1,022,686	1,719,611
Health services	3,294,065	3,403,554	2,317,808	3,711,880
Student transportation	6,032,429	7,009,837	6,857,230	10,376,215
Food service	21,381,006	22,262,789	18,844,875	22,592,999
Extracurricular activities	6,986,735	7,151,176	5,866,123	7,372,719
General administration	7,791,108	7,939,216	5,431,463	8,335,489
Plant maintenance and operations	23,796,087	25,112,397	23,008,223	28,772,770
Security and monitoring services	3,467,941	3,551,287	3,030,946	4,237,373
Data processing services	4,254,484	4,868,754	4,606,508	7,528,670
Community services	2,323,519	2,144,097	1,411,289	2,057,946
Interest on long-term debt	20,103,591	16,096,943	13,029,722	13,689,128
Facilities acquisition/construction	92,834	122,425	475,180	589,580
Intergovernmental charges	15,882	42,900	21,162	11,322
Payments to TIF	8,945,883	11,010,364	13,382,139	15,380,261
Other intergovernmental charges	568,476	583,498	599,317	624,457
Total governmental activities expenses	<u>386,101,700</u>	<u>398,500,164</u>	<u>299,382,828</u>	<u>428,262,603</u>
Business-type activities				
Vending	-	476,486	453,958	261,306
Total business-type activities	<u>-</u>	<u>476,486</u>	<u>453,958</u>	<u>261,306</u>
TOTAL PRIMARY EXPENSES	<u><u>\$ 386,101,700</u></u>	<u><u>\$ 398,976,650</u></u>	<u><u>\$ 299,836,786</u></u>	<u><u>\$ 428,523,909</u></u>
PROGRAM REVENUES				
Governmental activities				
Charges for services				
Instruction	\$ 242,247	\$ 572,448	\$ 651,901	\$ 651,901
Food service	3,136,952	2,782,044	2,565,563	2,565,563
Extracurricular activities	1,861,280	1,885,027	1,855,358	1,855,358
Plant maintenance and operations	466,364	331,195	383,429	383,429
Operating grants and contributions	62,385,043	75,499,383	7,052,625	7,052,625
Total governmental activities revenues	<u>68,091,886</u>	<u>81,070,097</u>	<u>12,508,876</u>	<u>12,508,876</u>
Business-type activities				
Charges for services				
Vending	-	321,361	320,294	320,294
Total business-type activities	<u>-</u>	<u>321,361</u>	<u>320,294</u>	<u>320,294</u>
TOTAL PRIMARY GOVERNMENT REVENUES	<u><u>\$ 68,091,886</u></u>	<u><u>\$ 81,391,458</u></u>	<u><u>\$ 12,829,170</u></u>	<u><u>\$ 12,829,170</u></u>

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

Exhibit S-2

2020	2021	2022	2023	2024	2025
\$ 246,100,617	\$ 245,346,028	\$ 220,104,380	\$ 232,424,178	\$ 234,170,649	\$ 211,511,592
6,491,369	6,151,185	5,523,746	5,802,594	5,220,941	4,562,284
10,855,730	11,864,739	13,648,762	10,287,401	9,377,309	8,472,155
7,699,350	7,765,880	8,391,814	10,224,061	11,207,879	9,826,438
24,539,037	24,270,416	21,452,598	22,723,042	23,910,911	21,144,422
20,161,822	19,150,363	20,165,604	18,107,767	20,953,540	20,748,425
1,607,543	1,523,025	1,437,039	1,376,187	851,024	475,937
4,058,513	3,924,641	4,013,444	4,108,747	3,732,893	3,687,725
7,584,884	7,636,526	10,268,381	9,128,996	11,779,817	10,981,247
23,473,075	21,833,111	22,192,009	25,656,414	28,022,320	27,792,880
7,231,954	6,718,733	6,600,210	7,035,258	7,694,323	8,150,972
9,385,916	14,940,341	11,845,009	18,706,548	29,167,073	14,143,503
27,820,383	28,203,793	33,065,611	31,634,395	35,665,284	36,961,254
4,753,222	5,221,637	5,241,723	5,918,483	9,092,468	8,867,045
9,281,368	12,772,715	16,510,308	7,069,683	7,807,765	6,853,887
2,602,644	2,598,094	3,216,080	3,361,656	3,616,940	3,929,777
12,573,923	11,916,900	11,098,813	11,352,451	22,602,398	23,467,535
774,581	1,401,030	1,186,808	1,177,950	905,652	1,005,729
19,986	2,394	11,094	7,236	27,264	107,652
248,209	-	-	-	-	-
607,393	613,334	615,541	636,722	706,464	739,293
427,871,519	433,854,885	416,588,974	426,739,769	466,512,914	423,429,752
-	-	-	-	-	-
-	-	-	-	-	-
\$ 427,871,519	\$ 433,854,885	\$ 416,588,974	\$ 426,739,769	\$ 466,512,914	\$ 423,429,752
\$ 406,586	\$ 251,178	\$ 560,783	\$ 470,032	\$ 508,666	\$ 476,200
1,175,220	290,826	627,849	1,119,745	843,953	633,665
1,065,052	507,212	975,388	1,095,626	1,147,760	1,096,429
72,766	7,004	54,792	39,119	42,762	67,960
73,015,452	83,618,350	76,495,151	106,681,742	114,885,728	66,813,068
75,735,076	84,674,570	78,713,963	109,406,264	117,428,869	69,087,322
-	-	-	-	-	-
-	-	-	-	-	-
\$ 75,735,076	\$ 84,674,570	\$ 78,713,963	\$ 109,406,264	\$ 117,428,869	\$ 69,087,322

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

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
NET (EXPENSE)/REVENUE				
Governmental activities	\$(318,009,814)	\$(317,906,553)	\$(286,873,952)	\$(415,753,727)
Business-type activities	-	(155,125)	(133,664)	58,988
 Total primary government expenses	 (318,009,814)	 (318,061,678)	 (287,007,616)	 (415,694,739)
GENERAL REVENUES				
Governmental activities				
Taxes				
Property taxes levied for general purposes	100,440,711	122,229,287	127,929,303	141,267,808
Property taxes levied for debt service	38,749,543	28,770,790	28,367,128	27,771,138
State aid formula grants	184,411,595	187,453,054	175,530,606	174,875,485
Investment earnings	832,337	1,612,463	3,016,736	4,769,472
Miscellaneous	7,766,768	9,570,786	13,846,942	12,302,304
Special item	-	-	6,268,735	-
Transfers	-	(106,404)	-	(208,532)
 Total governmental activities	 332,200,954	 349,529,976	 354,959,450	 360,777,675
Business-type activities				
Transfers	-	106,404	-	208,532
 Total business-type activities	 -	 106,404	 -	 208,532
 Total primary government	 332,200,954	 349,636,380	 354,959,450	 360,986,207
CHANGE IN NET POSITION				
Governmental activities	14,191,140	31,623,423	68,085,498	(54,976,052)
Business-type activities	-	(48,721)	(133,664)	267,520
 TOTAL PRIMARY GOVERNMENT	 <u>\$ 14,191,140</u>	 <u>\$ 31,574,702</u>	 <u>\$ 67,951,834</u>	 <u>\$ (54,708,532)</u>

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

Exhibit S-3

2020	2021	2022	2023	2024	2025
\$(352,136,443)	\$(349,180,315)	\$(337,875,011)	\$(317,333,505)	\$(349,084,045)	\$(354,342,430)
-	-	-	-	-	-
(352,136,443)	(349,180,315)	(337,875,011)	(317,333,505)	(349,084,045)	(354,342,430)
144,594,888	157,647,163	151,607,384	172,281,036	139,583,934	152,964,921
38,586,051	40,238,396	43,505,087	45,544,234	57,607,097	62,832,146
177,306,711	170,517,817	167,880,473	142,547,350	188,588,913	179,660,578
2,861,202	394,410	966,403	9,209,586	30,256,870	26,021,248
2,649,835	2,005,275	1,662,741	3,776,898	2,011,963	1,728,501
-	-	-	-	-	-
-	-	-	-	-	-
365,998,687	370,803,061	365,622,088	373,359,104	418,048,777	423,207,394
-	-	-	-	-	-
-	-	-	-	-	-
365,998,687	370,803,061	365,622,088	373,359,104	418,048,777	423,207,394
13,862,244	21,622,746	27,747,077	56,025,599	68,964,732	68,864,964
-	-	-	-	-	-
<u>\$ 13,862,244</u>	<u>\$ 21,622,746</u>	<u>\$ 27,747,077</u>	<u>\$ 56,025,599</u>	<u>\$ 68,964,732</u>	<u>\$ 68,864,964</u>

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

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General fund				
Nonspendable	\$ 1,207,087	\$ 1,249,468	\$ 738,981	\$ 706,024
Assigned	9,696,748	3,402,196	2,959,931	3,024,775
Unassigned	92,208,290	109,226,931	101,102,211	101,393,315
TOTAL GENERAL FUND	<u>\$ 103,112,125</u>	<u>\$ 113,878,595</u>	<u>\$ 104,801,123</u>	<u>\$ 105,124,114</u>
All other governmental funds				
Nonspendable	\$ 283,454	\$ 79,029	\$ 301,724	\$ 203,880
Restricted	20,287,005	18,846,703	12,171,275	22,122,651
Assigned	-	-	21,148,829	9,661,547
Unassigned	-	-	(3,014)	(3,014)
TOTAL ALL OTHER GOVERNMENTAL FUNDS	<u>\$ 20,570,459</u>	<u>\$ 18,925,732</u>	<u>\$ 33,618,814</u>	<u>\$ 31,985,064</u>

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

Exhibit S-4

2020	2021	2022	2023	2024	2025
\$ 803,181	\$ 767,488	\$ 924,923	\$ 984,882	\$ 723,377	\$ 964,440
35,357,935	30,589,413	15,575,890	31,374,463	40,444,829	59,473,613
78,516,748	86,736,133	81,719,354	81,545,206	98,700,000	98,825,000
<u>\$ 114,677,864</u>	<u>\$ 118,093,034</u>	<u>\$ 98,220,167</u>	<u>\$ 113,904,551</u>	<u>\$ 139,868,206</u>	<u>\$ 159,263,053</u>
\$ -	\$ -	\$ -	\$ -	\$ 269,460	\$ 189,106
17,283,119	16,150,478	22,594,512	385,293,436	362,791,833	452,559,199
6,329,038	5,511,642	11,683,215	-	-	-
(3,612)	(25,959)	(198,888)	(8,784)	(197,674)	(17,764)
<u>\$ 23,608,545</u>	<u>\$ 21,636,161</u>	<u>\$ 34,078,839</u>	<u>\$ 385,284,652</u>	<u>\$ 362,863,619</u>	<u>\$ 452,730,541</u>

Irving Independent School District

Governmental Funds Revenues¹

Last Ten Fiscal Years (Unaudited)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
REVENUES				
Federal sources				
Federal grants	\$ 27,010,564	\$ 27,194,891	\$ 22,754,974	\$ 28,404,157
Food service	19,662,942	19,972,952	19,519,459	19,317,791
Capital projects	-	-	-	-
Total federal sources	46,673,506	47,167,843	42,274,433	47,721,948
State sources				
State grants and other	177,764,921	184,875,873	174,183,511	179,619,223
Public education capital outlay				
Food service	140,759	119,779	120,605	108,021
Debt service	8,106,227	5,898,837	2,557,992	2,361,280
Total state sources	186,011,907	190,894,489	176,862,108	182,088,524
Local sources				
Local & intermediate sources	120,590,560	148,042,048	160,412,398	174,329,176
Food service	3,150,051	2,813,945	2,667,739	3,055,992
Debt service	38,831,336	28,920,869	28,450,971	28,079,531
Capital projects	58,264	126,741	223,268	-
Total local sources	162,630,211	179,903,603	191,754,376	205,464,699
TOTAL REVENUES	<u>\$ 395,315,624</u>	<u>\$ 417,965,935</u>	<u>\$ 410,890,917</u>	<u>\$ 435,275,171</u>

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

Note:

¹ Includes General, Food Service, Debt Service, Capital Projects, and Special Revenue Funds.

Exhibit S-5

2020	2021	2022	2023	2024	2025
\$ 23,476,893	\$ 37,188,710	\$ 48,457,016	\$ 74,164,846	\$ 72,071,448	\$ 26,003,971
19,329,531	21,354,176	27,833,604	25,566,779	26,021,579	29,447,325
-	2,706,475	-	-	-	-
42,806,424	61,249,361	76,290,620	99,731,625	98,093,027	55,451,296
178,375,154	171,370,950	169,781,453	143,671,755	188,906,134	180,491,105
101,455	106,702	38,416	95,877	100,727	105,319
650,956	1,540,582	574,204	1,188,304	4,802,851	4,648,246
179,127,565	173,018,234	170,394,073	144,955,936	193,809,712	185,244,670
152,799,363	160,679,841	157,441,640	183,342,324	152,361,829	162,838,446
1,533,389	336,446	818,939	2,484,324	2,533,206	2,183,242
38,792,525	40,252,185	43,527,181	45,952,848	57,793,045	63,026,328
17,753,723	-	-	1,204,345	19,736,977	17,753,723
210,879,000	201,268,472	201,787,760	232,983,841	232,425,057	245,801,739
\$ 432,812,989	\$ 435,536,067	\$ 448,472,453	\$ 477,671,402	\$ 524,327,796	\$ 486,497,705

Irving Independent School District

Governmental Funds Expenditures and Debt Service Ratio¹

Last Ten Fiscal Years (Unaudited)

	2016	2017	2018	2019
EXPENDITURES				
Governmental funds				
11 Instruction	\$ 197,401,989	\$ 200,221,263	\$ 199,797,948	\$ 200,765,138
12 Instructional resources & media services	5,526,231	5,504,998	5,330,043	5,410,461
13 Curriculum & staff development services	7,969,790	9,020,339	9,281,871	9,066,158
Total function 10	210,898,010	214,746,600	214,409,862	215,241,757
21 Instructional leadership	5,016,246	5,183,399	5,227,105	5,527,490
23 School leadership	19,783,704	20,127,642	19,832,979	19,927,818
Total function 20	24,799,950	25,311,041	25,060,084	25,455,308
31 Guidance, counseling, & evaluation services	15,879,307	15,488,239	15,296,284	15,493,457
32 Social work services	1,499,289	1,547,947	1,535,770	1,528,468
33 Health services	3,116,593	3,076,661	3,200,964	3,190,606
34 Student transportation	6,005,258	6,982,666	8,337,203	12,836,911
35 Food service	21,770,990	21,909,340	19,983,800	20,340,593
36 Extracurricular activities	6,261,632	6,320,974	6,657,455	6,220,574
Total function 30	54,533,069	55,325,827	55,011,476	59,610,609
41 General administration	7,380,628	7,399,101	7,352,690	7,420,674
Total function 40	7,380,628	7,399,101	7,352,690	7,420,674
51 Plant maintenance and operations	23,605,883	23,849,262	24,908,521	24,960,391
52 Security and monitoring services	3,434,715	3,406,129	3,663,243	4,040,839
53 Data processing services	4,855,841	5,893,963	5,308,629	7,008,988
Total function 50	31,896,439	33,149,354	33,880,393	36,010,218
61 Community services	2,271,083	1,964,314	1,884,851	1,878,956
Total function 60	2,271,083	1,964,314	1,884,851	1,878,956
71 Debt service				
Principal on long-term debt	28,884,818	27,860,000	28,230,000	28,720,000
Interest on long-term debt	25,751,096	18,811,331	18,335,258	17,854,470
Bond issuance costs and fees	1,895,655	226,110	147,775	14,550
Total function 70	56,531,569	46,897,441	46,713,033	46,589,020
81 Facilities acquisition/construction	16,547,033	12,528,765	7,122,345	28,277,832
Total function 80	16,547,033	12,528,765	7,122,345	28,277,832
95 Payments to JJAEP	15,882	42,900	21,162	11,322
97 Payments to TIF	8,945,883	11,010,364	13,382,139	15,380,261
99 Intergovernmental charges	568,476	583,498	599,317	624,457
Total function 90	9,530,241	11,636,762	14,002,618	16,016,040
TOTAL EXPENDITURES	\$ 414,388,022	\$ 408,959,205	\$ 405,437,352	\$ 436,500,414
Debt service as a percentage of noncapital expenditures	14.0%	12.0%	11.9%	11.5%

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

Notes:

¹ Includes General, Food Service, Debt Service, Capital Projects, and Special Revenue Funds.

2020	2021	2022	2023	2024	2025
\$ 206,544,626	\$ 220,889,648	\$ 220,891,113	\$ 226,192,356	\$ 218,108,468	\$ 203,832,854
5,437,001	5,471,182	5,547,623	5,489,533	4,771,558	4,285,184
9,703,012	11,277,269	14,279,397	10,383,090	9,177,996	8,557,870
221,684,639	237,638,099	240,718,133	242,064,979	232,058,022	216,675,908
6,679,890	7,221,635	8,718,837	10,602,580	11,355,426	9,925,597
20,590,610	21,890,998	21,699,233	22,048,839	22,521,690	20,627,717
27,270,500	29,112,633	30,418,070	32,651,419	33,877,116	30,553,314
17,137,376	17,382,209	20,636,591	17,952,172	19,715,702	20,353,143
1,394,998	1,424,180	1,526,276	1,392,518	830,069	482,458
3,417,307	3,548,961	4,085,252	4,105,422	3,464,384	3,607,121
8,122,489	7,066,573	10,854,688	10,858,244	11,213,182	12,590,099
20,812,466	20,124,379	21,741,390	24,591,473	27,852,259	27,401,276
5,986,379	5,777,843	6,199,256	6,479,893	6,926,076	7,689,673
56,871,015	55,324,145	65,043,453	65,379,722	70,001,672	72,123,770
8,252,606	14,116,306	12,220,044	19,181,388	31,107,498	13,570,449
8,252,606	14,116,306	12,220,044	19,181,388	31,107,498	13,570,449
25,371,458	27,565,054	34,018,940	32,320,785	35,378,415	36,843,859
4,474,203	5,064,923	5,448,649	7,466,744	9,787,259	8,356,179
10,626,975	12,224,096	16,292,987	9,034,353	8,193,708	6,149,676
40,472,636	44,854,073	55,760,576	48,821,882	53,359,382	51,349,714
2,347,479	2,472,111	3,342,497	3,385,261	3,557,234	3,966,253
2,347,479	2,472,111	3,342,497	3,385,261	3,557,234	3,966,253
30,990,000	30,490,000	31,750,000	35,915,886	36,969,117	40,928,305
15,596,599	14,789,600	13,527,025	12,548,072	26,380,007	25,022,135
412,082	14,050	8,750	2,436,905	4,425	1,760,953
46,998,681	45,293,650	45,285,775	50,900,863	63,353,549	67,711,393
9,540,400	4,809,851	4,085,635	5,497,240	34,683,217	149,474,260
9,540,400	4,809,851	4,085,635	5,497,240	34,683,217	149,474,260
19,986	2,394	11,094	7,236	27,264	107,652
248,209	-	-	-	-	-
607,393	613,334	615,541	636,722	706,464	739,293
875,588	615,728	626,635	643,958	733,728	846,945
<u>\$ 414,313,544</u>	<u>\$ 434,236,596</u>	<u>\$ 457,500,818</u>	<u>\$ 468,526,712</u>	<u>\$ 522,731,418</u>	<u>\$ 606,272,006</u>
11.6%	10.6%	10.0%	10.8%	13.2%	14.6%

Irving Independent School District

Other Financing Sources and Uses and Net Change in Fund Balances
 Last Ten Fiscal Years (Unaudited)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (19,072,398)	\$ 9,006,730	\$ 5,453,565	\$ (1,225,243)
Other financing sources (uses)				
Proceeds from sale of bonds	-	-	-	-
Premium or (discount) on bonds issued	54,633,023	2,334,052	1,114,581	-
Proceeds from sale of refunding bonds	218,640,000	20,105,000	8,885,000	-
Sale of real or personal property	25,711	-	40,907	123,016
Lease proceeds	-	-	-	-
SBITA proceeds	-	-	-	-
Extraordinary other uses	-	-	-	-
Transfers in	364,551	19,161,450	36,995,556	35,340,431
Transfers out	(364,551)	(19,267,854)	(36,995,556)	(35,548,963)
Insurance recoveries	-	-	-	-
Payments to escrow agents	(271,383,944)	(22,217,635)	(9,878,443)	-
Total other financing sources (uses)	<u>1,914,790</u>	<u>115,013</u>	<u>162,045</u>	<u>(85,516)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (17,157,608)</u>	<u>\$ 9,121,743</u>	<u>\$ 5,615,610</u>	<u>\$ (1,310,759)</u>

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

Exhibit S-7

2020	2021	2022	2023	2024	2025
\$ 745,722	\$ 1,299,471	\$ (9,028,365)	\$ 9,144,690	\$ 1,596,378	\$ (119,774,301)
-	-	-	312,040,000	-	222,115,000
2,152,914	-	-	38,566,705	-	5,188,053
42,020,000	-	-	-	-	-
33,128	143,315	40,610	172,408	17,200	35,550
-	-	-	88,705	2,161,619	-
-	-	-	6,877,689	151,119	1,697,467
-	-	-	-	-	-
6,650,000	-	9,965,000	-	6,850,016	-
(6,650,000)	-	(10,007,000)	-	(7,233,710)	-
-	-	1,599,566	-	-	-
(43,774,533)	-	-	-	-	-
<u>431,509</u>	<u>143,315</u>	<u>1,598,176</u>	<u>357,745,507</u>	<u>1,946,244</u>	<u>229,036,070</u>
<u>\$ 1,177,231</u>	<u>\$ 1,442,786</u>	<u>\$ (7,430,189)</u>	<u>\$ 366,890,197</u>	<u>\$ 3,542,622</u>	<u>\$ 109,261,769</u>



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

FISCAL YEAR	IRVING INDEPENDENT SCHOOL DISTRICT			OVERLAPPING RATES ¹		
	MAINTENANCE AND OPERATIONS	DEBT SERVICE	TOTAL	CITY OF IRVING	IRVING FLOOD CONTROL DISTRICT SECTION 1	CITY OF GRAND PRAIRIE
2016	1.170	0.275	1.445	0.594	0.520	0.670
2017	1.170	0.275	1.445	0.594	0.453	0.670
2018	1.170	0.261	1.431	0.594	0.446	0.670
2019	1.170	0.231	1.401	0.594	0.455	0.670
2020	1.031	0.274	1.305	0.594	0.471	0.670
2021	1.015	0.260	1.275	0.594	0.506	0.670
2022	0.939	0.269	1.208	0.594	0.527	0.665
2023	0.905	0.242	1.147	0.589	0.477	0.660
2024	0.728	0.300	1.028	0.589	0.428	0.660
2025	0.718	0.298	1.016	0.589	0.378	0.660

Source: Appropriate government entities' tax departments

Note:

¹ Includes levies for operating and debt service costs.

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

IRVING INDEPENDENT SCHOOL DISTRICT				OVERLAPPING RATES ¹		
FISCAL YEAR	MAINTENANCE AND OPERATIONS	DEBT SERVICE	TOTAL	CITY OF IRVING	IRVING FLOOD	CITY OF
					CONTROL DISTRICT SECTION 1	GRAND PRAIRIE
2016	1.170	0.275	1.445	0.594	0.520	0.670
2017	1.170	0.275	1.445	0.594	0.453	0.670
2018	1.170	0.261	1.431	0.594	0.446	0.670
2019	1.170	0.231	1.401	0.594	0.455	0.670
2020	1.031	0.274	1.305	0.594	0.471	0.670
2021	1.015	0.260	1.275	0.594	0.506	0.670
2022	0.939	0.269	1.208	0.594	0.527	0.665
2023	0.905	0.242	1.147	0.589	0.477	0.660
2024	0.728	0.300	1.028	0.589	0.428	0.660
2025	0.718	0.298	1.016	0.589	0.378	0.660

Source: Appropriate government entities' tax departments

Note:

¹ Includes levies for operating and debt service costs.

OVERLAPPING RATES ¹

CITY OF DALLAS	DALLAS COUNTY	DALLAS COUNTY COMMUNITY COLLEGE	DALLAS COUNTY HOSPITAL	DALLAS COUNTY FLOOD CONTROL	DALLAS COUNTY SCHOOLS	DALLAS COUNTY UTILITY AND RECLAMATION
0.797	0.243	0.124	0.286	2.250	0.009	1.590
0.783	0.243	0.123	0.279	2.250	0.009	1.295
0.780	0.243	0.124	0.279	2.000	0.010	1.249
0.777	0.243	0.124	0.279	1.800	0.010	1.111
0.777	0.243	0.124	0.270	1.500	0.010	0.986
0.776	0.240	0.124	0.266	1.500	0.010	0.937
0.773	0.228	0.124	0.255	0.300	0.010	0.817
0.746	0.218	0.116	0.236	-	0.010	-
0.736	0.216	0.110	0.220	-	-	-
0.705	0.216	0.106	0.212	-	-	-



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

TAXPAYER	2025			2016		
	TAXABLE ASSESSED VALUE	RANK	PERCENTAGE OF TOTAL TAXABLE ASSESSED	TAXABLE ASSESSED VALUE	RANK	PERCENTAGE OF TOTAL TAXABLE ASSESSED
Amazon	\$424,665,330	1	1.9%	\$ -		
San Mar Corporation	327,684,890	2	1.5%	72,200,630	9	0.7%
Frito Lay Inc.	218,644,110	3	1.0%	68,101,410	10	0.7%
AGRE Williams Square	215,689,390	4	1.0%	-		
Las Colinas Irving	169,850,000	5	0.8%	104,439,100	4	1.0%
PPF AMLI	168,721,400	6	0.7%	77,131,570	8	0.7%
Alesio Garden	159,000,000	7	0.7%	-		
JDFW LLC	156,500,000	8	0.7%	-		
Mars Wrigley Confectionary	143,672,090	9	0.6%	-		
Alesio Garden &	139,778,240	10	0.6%	-		
Texas Utilities	-		0.0%	90,629,790	6	0.9%
Verizon	-		0.0%	206,274,150	1	2.0%
F6TAWS LLC	-		0.0%	200,000,000	2	1.9%
AG PCPI Urban Towers	-		0.0%	125,019,680	3	1.2%
BRE Las Colinas LLC	-		0.0%	95,439,410	5	0.9%
Lake Carolyn Reit LLC	-		0.0%	86,260,000	7	0.8%
	<u>\$ 2,124,205,450</u>		<u>9.5%</u>	<u>\$ 1,125,495,740</u>		<u>10.8%</u>

Source: Dallas Central Appraisal District

Note:

¹ Total appraised taxable value for 2025 = \$22,533,064,385

² Total appraised taxable value for 2016 = \$10,428,027,790

Irving Independent School District
 Property Tax Levies and Collections¹
 Last Ten Fiscal Years (Unaudited)

FISCAL YEAR ENDING	TAXES LEVIED FOR THE FISCAL YEAR ²	COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY		COLLECTIONS OTHER THAN CURRENT YEAR	TOTAL COLLECTION TO DATE ³	
		AMOUNT	PERCENTAGE OF LEVY	DELINQUENT TAXES	AMOUNT	PERCENTAGE OF TOTAL COLLECTIONS TO TAX LEVY
2016	\$ 147,746,423	\$ 146,065,624	98.86%	\$ (19,273)	\$ 146,046,351	98.85%
2017	162,102,609	160,305,584	98.89%	685,256	160,990,840	99.31%
2018	169,627,666	167,602,097	98.81%	(309,075)	167,293,022	98.62%
2019	182,531,008	180,268,628	98.76%	613,277	180,881,905	99.10%
2020	185,126,866	182,282,195	98.46%	422,344	182,704,539	98.69%
2021	197,250,132	194,343,050	98.53%	1,062,331	195,405,381	99.06%
2022	197,463,977	195,296,481	98.90%	(1,013,576)	194,282,905	98.39%
2023	217,748,749	214,625,439	98.57%	30,389	214,655,828	98.58%
2024	231,157,815	198,056,891	85.68%	(2,780,384)	195,276,507	84.48%
2025	219,680,558	215,991,230	98.32%	(2,976,965)	213,014,265	96.97%

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

Notes:

¹ The District performs its own tax collection activities.

² The tax levy reflects the original levy as submitted in the State Property Tax Board School District Report of Property Values, net of any additions or deletions occurring during the year.

³ Total cash collections is total cash, net of interest and penalties and other judgments, as a result collections as a percentage of initial levy may exceed 100%.

Irving Independent School District

Outstanding Debt By Type¹

Last Ten Fiscal Years (Unaudited)

FISCAL YEAR	GOVERNMENTAL ACTIVITIES				TOTAL PRIMARY GOVERNMENT	PERCENTAGE OF	
	GENERAL OBLIGATION	LEASES PAYABLE	SBITA LIABILITY	PERSONAL INCOME ²		PER CAPITA ²	
	BONDS						
2016	\$ 548,208,687	\$ -	\$ -	\$ 548,208,687	8.89%	\$ 2,373	
2017	517,484,320	-	-	517,484,320	7.44%	2,205	
2018	484,133,205	-	-	484,133,205	6.65%	2,039	
2019	449,855,021	-	-	449,855,021	5.80%	1,817	
2020	414,677,805	-	-	414,677,805	5.04%	1,658	
2021	379,227,793	-	-	379,227,793	4.57%	1,531	
2022	342,975,751	503,599	-	343,479,350	3.49%	1,309	
2023	653,916,996	385,892	4,107,838	658,410,726	6.51%	2,523	
2024	613,189,601	1,866,839	1,570,853	616,627,293	5.60%	2,370	
2025	795,065,859	1,231,606	1,473,710	797,771,175	5.60%	2,370	

Source: Dallas Central Appraisal District

Notes:

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

² See Schedule S-16 for personal income and population data.



Irving Independent School District
 Direct and Overlapping Governmental Activities Debt
 Last Ten Fiscal Years (Unaudited)

GOVERNMENTAL UNIT	DEBT OUTSTANDING	ESTIMATED PERCENTAGE APPLICABLE ¹	ESTIMATED SHARE OF DIRECT AND OVERLAPPING DEBT
City of Irving	\$ 876,490,000	51.77%	\$ 453,758,873
Irving Flood Control District # 1	1,375,000	97.06%	1,334,575
City of Grand Prairie	537,866,000	0.77%	4,141,568
City of Dallas	2,532,963,583	0.22%	5,572,520
Dallas College	247,115,000	5.05%	12,479,308
Dallas County Utility and Reclamation	76,430,000	50.43%	38,543,649
Dallas County Hospital	511,285,000	5.05%	25,819,893
Dallas County Flood Control	14,430,000	40.22%	5,803,746
Dallas County	179,530,000	5.05%	9,066,265
Subtotal, overlapping bonded debt			556,520,397
Irving Independent School District direct debt	\$ 797,771,175	100.00%	\$ 797,771,175
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 1,354,291,572
RATIO OF (NET) GENERAL BONDED DEBT TO THE ESTIMATED ACTUAL PROPERTY VALUE			3.92%

Source: Taxable value data used to estimate applicable percentages provided by the Dallas Central Appraisal District. Debt outstanding data provided by each governmental unit.

Notes:

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the district. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the district. This process recognizes that, when considering the district's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

¹ The percentage of overlapping debt applicable is estimated using taxable property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the district's boundaries and dividing it by each unit's total taxable value.

Irving Independent School District
 Ratio of Net Bonded Debt to Assessed Value and Per Capita
 Last Ten Fiscal Years (Unaudited)

FISCAL YEAR	POPULATION ¹	ASSESSED VALUE ²	TOTAL BONDED DEBT OUTSTANDING ³	LESS DEBT SERVICE FUNDS	NET BONDED DEBT OUTSTANDING	RATIO OF NET BONDED DEBT ASSESSED VALUE	NET BONDED DEBT PER CAPITA
2016	231,040	\$ 10,428,027,790	\$ 542,765,501	\$ 6,766,016	\$ 535,999,485	5.14%	\$ 2,320
2017	234,710	11,457,829,623	517,484,320	6,909,698	510,574,622	4.46%	2,175
2018	237,490	12,120,027,696	484,133,205	5,751,972	478,381,233	3.95%	2,014
2019	247,615	13,358,205,278	449,855,021	16,572,259	433,282,762	3.24%	1,750
2020	250,063	14,537,517,847	414,677,805	14,415,440	400,262,365	2.75%	1,601
2021	247,669	15,884,792,736	379,227,793	10,914,557	368,313,236	2.32%	1,487
2022	261,915	16,791,998,908	343,479,350	9,730,167	333,749,183	1.99%	1,274
2023	259,219	19,371,854,815	653,916,996	11,089,055	642,827,941	3.32%	2,480
2024	258,916	20,332,427,521	613,189,601	12,976,120	600,213,481	2.95%	2,318
2025	259,715	22,533,064,385	795,065,859	15,984,711	779,081,148	3.46%	3,000

Source:

¹ See Exhibit S-16 for population data.

² See Exhibit S-8 for assessed value.

³ Details of the District's outstanding debt can be found in the notes to the financial statements.

Irving Independent School District
 Demographic and Economic Statistics
 Last Ten Calendar Years (Unaudited)

PERIOD ENDING	POPULATION ¹	PERSONAL INCOME ² (THOUSANDS OF DOLLARS)	PER CAPITA PERSONAL INCOME ² (DOLLARS)	UNEMPLOYMENT RATE ³
2016	231,040	\$ 6,166,771	\$ 26,691	3.60%
2017	234,710	6,953,988	29,628	3.52%
2018	237,490	7,281,918	30,662	3.20%
2019	247,615	7,750,597	31,301	3.11%
2020	250,063	8,221,321	32,877	6.79%
2021	247,669	8,295,921	33,496	5.72%
2022	261,915	9,832,027	37,539	3.54%
2023	259,219	10,045,514	38,753	3.51%
2024	258,916	10,948,781	42,287	3.59%
2025	259,715	11,173,459	43,022	3.63%

Sources:

¹ Texas Home Town Locator

² Calculated by multiplying population by per capital income divided by 1,000

³ Texas Workforce Commission



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

EMPLOYER	2025 ¹			2016 ²		
	EMPLOYEES	RANK	PERCENTAGE OF TOTAL EMPLOYMENT	EMPLOYEES	RANK	PERCENTAGE OF TOTAL EMPLOYMENT
Citigroup, Inc.	10,000	1	2.94%			
Vistra Corp	4,000	2	1.18%			
Wells Fargo	3,000	3	0.88%			
Verizon Communications				6,500	1	2.25%
The Boeing Company	3,000	4	0.88%			
Christus Health	2,000	5	0.59%			
Bayroll Scott & White Medical Center	1,907	6	0.56%	1,388	10	0.48%
Flour	1,881	7	0.55%			
Neiman Marcus				5,189	2	1.80%
Citicorp Credit Services				3,260	3	1.13%
Caterpillar	1,176	8	0.35%			
McKesson Corp	1,057	9	0.31%			
The Michaels Companies Inc.	1,045	10	0.31%			
Aegis Communications				2,100	4	0.73%
Allstate Insurance				2,000	5	0.69%
YRC Worldwide Inc.				1,941	6	0.67%
DFW International Airport				1,700	7	0.59%
Federal Aviation Administration				1,500	8	0.52%
7 - Eleven				1,500	9	0.52%
TOTAL	29,066		8.55%	27,078		9.38%

Source(s):

¹ Irving - North Central Texas Council of Governments & Texas Workforce Commission

² Irving ISD 2016 ACHR

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

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
TEACHERS	2,284.0	2,283.4	2,261.9	2,220.8
PROFESSIONAL SUPPORT				
Associate School Psychologist	9.6	10.5	10.9	10.0
Counselor	88.3	87.8	89.3	88.6
Educational Diagnostician	39.9	39.7	38.4	37.9
Librarian	29.0	29.0	28.8	26.9
Occupational Therapist	5.5	7.0	7.0	7.0
Physical Therapist	3.0	3.0	2.9	3.0
School Nurse	38.0	39.0	37.9	37.5
Speech Therapist/Speech- Language Pathologist	38.4	36.9	36.9	38.7
Teacher Facilitator	76.8	85.7	87.0	84.4
Campus Professional Personnel	75.0	77.2	59.4	58.8
Non-Campus Professional Personnel	93.4	95.7	75.8	74.2
Total Professional Support	<u>496.9</u>	<u>511.5</u>	<u>474.3</u>	<u>467.0</u>
CAMPUS ADMINISTRATION				
Assistant Principal	70.2	72.9	73.0	74.0
Instructional Coach	0.0	0.0	0.0	0.0
Principal	37.0	37.0	37.0	37.0
Teacher Supervisor	37.7	37.0	37.0	33.0
Athletic Director	1.0	1.0	1.0	2.0
Total Campus Administration	<u>145.9</u>	<u>147.9</u>	<u>148.0</u>	<u>146.0</u>
CENTRAL ADMINISTRATION				
Assistant/Assoc/Deputy Superintendent	4.0	4.0	4.9	6.0
Superintendent	1.0	1.0	1.0	1.0
Instructional Program Director or Exec Director	13.0	12.0	52.8	36.0
Business Manager	1.0	1.0	1.0	1.0
Tax Assessor &/or Collector	3.0	3.0	3.0	3.0
Director of Personnel/HR	2.0	2.0	3.0	3.0
Total Central Administration	<u>24.0</u>	<u>23.0</u>	<u>65.7</u>	<u>50.0</u>
EDUCATIONAL AIDES				
Educational Aides	437.4	446.1	460.0	459.7
Interpreter	8.5	8.0	7.9	6.0
Total Educational Aides	<u>445.9</u>	<u>454.1</u>	<u>467.9</u>	<u>465.7</u>
AUXILIARY STAFF	<u>709.9</u>	<u>717.1</u>	<u>676.7</u>	<u>680.4</u>
TOTAL ALL FULL-TIME EQUIVALENT EMPLOYEES	<u><u>4,106.6</u></u>	<u><u>4,137.0</u></u>	<u><u>4,094.5</u></u>	<u><u>4,029.9</u></u>

Source: District records from the Fall PEIMS submission

Exhibit S-17

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
2,146.3	2,191.9	2,239.6	2,143.1	2,062.0	1,978.9
8.9	9.7	9.0	3.9	0.9	1.0
96.7	95.5	104.4	95.7	89.3	92.3
40.8	41.1	39.6	36.1	35.6	37.0
29.4	31.2	29.1	28.1	25.5	18.1
6.0	6.0	6.0	6.0	4.3	4.8
3.0	4.0	4.0	4.0	2.7	3.0
39.0	37.3	38.9	39.7	36.2	36.0
37.4	41.8	39.7	36.8	31.8	31.0
88.7	68.7	71.0	75.6	65.7	72.3
55.2	66.6	63.6	56.8	49.7	19.2
80.8	89.3	97.5	134.0	129.2	109.5
<u>485.9</u>	<u>491.2</u>	<u>502.8</u>	<u>516.7</u>	<u>470.9</u>	<u>424.2</u>
74.9	77.1	77.1	74.1	74.7	77.1
0.0	0.0	0.0	0.0	0.0	1.0
37.0	37.0	39.0	37.7	36.4	34.9
35.1	38.8	49.8	42.7	43.5	39.1
1.0	1.0	1.0	1.0	1.0	2.0
<u>148.0</u>	<u>153.9</u>	<u>166.9</u>	<u>155.5</u>	<u>155.6</u>	<u>154.1</u>
9.0	7.9	7.0	6.0	6.0	5.0
1.0	1.0	1.0	1.0	1.0	1.0
38.3	37.2	49.6	18.9	19.5	16.0
1.0	1.0	1.0	1.0	1.0	1.0
1.0	1.0	1.0	1.0	1.0	1.0
3.0	4.0	5.0	6.0	6.0	5.0
<u>53.3</u>	<u>52.1</u>	<u>64.6</u>	<u>33.9</u>	<u>34.5</u>	<u>29.0</u>
464.9	534.5	543.1	490.3	480.0	466.4
7.9	7.0	5.5	4.4	4.2	6.0
<u>472.8</u>	<u>541.5</u>	<u>548.6</u>	<u>494.7</u>	<u>484.2</u>	<u>472.4</u>
<u>701.6</u>	<u>826.5</u>	<u>799.6</u>	<u>932.5</u>	<u>976.9</u>	<u>928.4</u>
<u>4,007.9</u>	<u>4,257.1</u>	<u>4,322.1</u>	<u>4,276.4</u>	<u>4,184.1</u>	<u>3,987.0</u>



Irving Independent School District
 Operating Statistics
 Last Ten Fiscal Years (Unaudited)

FISCAL YEAR	ENROLLMENT	OPERATING EXPENDITURES	COST PER PUPIL	PERCENTAGE CHANGE	TEACHING STAFF	PUPIL-TEACHING RATIO	PERCENTAGE OF STUDENTS RECEIVING FREE OR REDUCED-PRICE MEALS
2016	34,929	\$ 307,995,593	\$ 8,818	7.71 %	2,284.0	15.3	77.2%
2017	34,792	305,606,427	8,784	(0.39)%	2,283.4	15.2	77.2%
2018	33,971	308,520,704	9,082	3.39 %	2,261.9	15.0	73.5%
2019	33,464	320,576,970	9,580	5.48 %	2,220.8	15.1	72.5%
2020	33,544	316,543,475	9,437	3.91 %	2,146.3	15.6	75.9%
2021	33,544	331,507,325	9,883	4.73 %	2,191.9	15.3	75.0%
2022	32,378	342,430,695	10,576	7.01 %	2,239.6	14.5	76.1%
2023	31,767	324,816,780	10,225	(3.32)%	2,143.1	14.8	77.6%
2024	31,485	320,252,120	10,172	(0.52)%	2,062.0	15.3	78.3%
2025	30,767	320,840,233	10,428	2.52 %	1,978.9	15.5	80.1%

Source: District records

Irving Independent School District

Capital Asset Information

Last Ten Fiscal Years (Unaudited)

SCHOOL	2016	2017	2018	2019
Elementary				
Buildings	24	24	24	24
Square feet	2,027,517	2,027,517	2,027,517	2,027,517
Maximum capacity	20,000	20,000	20,000	20,000
Enrollment	17,912	17,912	16,585	15,945
Middle				
Buildings	8	8	8	8
Square feet	1,328,012	1,328,012	1,328,012	1,328,012
Maximum capacity	8,000	8,000	8,000	8,000
Enrollment	7,454	7,454	7,451	7,514
High				
Buildings	7	7	7	7
Square feet	1,546,281	1,546,281	1,546,281	1,587,400
Maximum capacity	9,800	9,800	9,800	9,800
Enrollment	9,778	9,778	9,935	10,005
Administrative				
Buildings	9	9	9	9
Square feet	255,064	255,064	255,064	255,064
Transportation				
Buses (quantity) ¹	0	0	175 ²	175 ²
Athletics				
Football fields (quantity)	15	15	15	15
Soccer fields (quantity)	11	11	11	11
Running tracks (quantity)	11	11	11	11
Baseball/softball (quantity)	6	6	6	6
Playgrounds (quantity)	24	24	24	24
Natatorium (quantity)	-	-	1 ³	1 ³

Source: District records

Note:

¹ Buses were titled under Dallas County Schools. Buses were sold to Dallas County Schools in 2012.

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

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

* Includes the square footage and enrollment at Baby U South (52)

Exhibit S-19

2020	2021	2022	2023	2024	2025 *
24	24	24	24	23	22
2,027,517	2,027,517	2,027,517	2,027,517	1,937,803	1,798,522
20,000	20,000	20,000	20,000	19,200	20,000
15,841	15,203	15,442	15,628	15,644	14,565
8	8	8	8	8	8
1,328,012	1,328,012	1,328,012	1,328,012	1,328,012	1,328,012
8,000	8,000	8,000	8,000	8,000	8,000
7,696	7,533	7,115	6,728	6,435	5,988
7	7	7	7	7	7
1,587,400	1,587,400	1,587,400	1,587,400	1,587,400	1,587,400
9,800	9,800	9,800	9,800	9,800	9,800
10,007	9,946	9,821	9,411	9,406	8,614
9	13	9	6	8	9
255,064	269,286	255,064	234,176	337,900	254,347
181 ²	181 ²	180 ²	158	162	154
15	15	15	15	15	15
11	11	11	11	11	11
11	11	11	11	11	11
6	6	6	6	6	6
39	39	47	47	47	24
1 ³	1 ³	1 ³	1 ³	1 ³	-



Single Audit Reports



**Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***

Board of Trustees
Irving Independent School District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Irving Independent School District (the District) as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated **January X, 2026**.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Board of Trustees
Irving Independent School District

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

[NAME OF FIRM]

Dallas, Texas

[REPORT RELEASE DATE]

**Independent Auditor's Report on Compliance for Each Major
Federal Program and Report on Internal Control over Compliance as
Required by the Uniform Guidance**

Board of Trustees
Irving Independent School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Irving Independent School District's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2025. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Board of Trustees
Irving Independent School District

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Board of Trustees
Irving Independent School District

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

[NAME OF FIRM]

Dallas, Texas

[REPORT RELEASE DATE]

Irving Independent School District
Schedule of Expenditures of Federal Awards
For the Year Ended August 31, 2025

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
Passed Through State Department of Education:			
Title I Part A Improving Basic Programs	84.010A	25610101057912	\$ 10,865,545
Title II Part A- Supporting Effective Instruction	84.367A	25694501057912	1,360,750
TITLE III, PART A-ELA	84.365A	25671001057912	1,610,343
Title IV, Part A, Subpart 1	84.424A	25680101057912	686,330
Title IV, Part A, Subpart 1	84.424A	24680101057912	167,303
Total Assistance Listing # 84.424A			853,633
Special Education Cluster:			
IDEA-B Formula	84.027A	256600010579126000	5,723,214
IDEA-B Formula	84.027A	246600010579126000	20,292
IDEA-B Discretionary Deaf	84.027A	256600110579126673	67,166
Total Assistance Listing # 84.027A			5,810,672
IDEA-B Preschool	84.173A	256610010579126000	115,633
Total Special Education Cluster (IDEA) Cluster			5,926,305
Carl D Perkins Basic Grant for Career & Technology	84.048A	25420006057912	492,960
Texas Education For Homeless Children & Youth	84.196A	254600057110002	60,944
Texas Education For Homeless Children & Youth	84.196A	244600057110050	2,481
Total Assistance Listing # 84.196A			63,425
ARP ESSER III	84.425U	21528001057912	2,198,918
TCLAS-ESSER III	84.425U	21528042057912	65,571
ARP HOMELESS I-TEHCY SUPPLEMENTAL	84.425W	215330017110043	11,291
Total Assistance Listing # 84.425U, 84.425W			2,275,780
IDEA-C ECI	84.181A	243911010579123000	(25)
Passed through Dallas County Local Workforce Development Board:			
Adult Ed English Literacy & Civics Awareness	84.002	IISD-AEL1-2020-1	721,861
TOTAL U.S. DEPARTMENT OF EDUCATION			24,170,577
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Texas Health and Human Services Commission:			
Medicaid Administrative Claiming (MAC)	93.778	HHS000537900112	95,385
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			95,385

Continued

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Child Nutrition Cluster:			
Passed through State Department of Agriculture			
USDA Donated Commodities	10.555	00057912	1,847,811
CACFP Supper Program	10.558	00057912	647,045
Passed through State Department of Education:			
School Breakfast Program	10.553	00057912	7,151,684
National School Lunch Program	10.555	00057912	19,800,784
Total Child Nutrition Cluster			28,800,279
TOTAL U.S. DEPARTMENT OF AGRICULTURE			29,447,324
U.S. DEPARTMENT OF DEFENSE			
Passed through State Department of Agriculture			
Reserve Officer Training Corps	12.000	N/A	275,264
TOTAL U.S. DEPARTMENT OF DEFENSE			275,264
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 53,988,550
			<i>Concluded</i>

Irving Independent School District

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended August 31, 2025

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the District under programs of the federal government for the year ended August 31, 2025. The information in this schedule is presented in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

The District has elected not to use the 10% de minimis indirect cost rate as allowed under Uniform Guidance.

Note 2. Summary of Significant Accounting Policies

The District accounts for all awards under federal programs in the General Fund and certain Special Revenue funds in accordance with the Texas Education Agency's Financial Accountability System Resource Guide. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e. both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement. Pass-through entity identifying numbers are presented where available.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as unearned revenues until earned. Generally, unused balances are returned to the grantor at the close of specified project periods. National School Lunch Program non-cash commodities are recorded at their estimated market value at the time of donation.

Note 3. Reconciliation to Basic Financial Statements

The following is a reconciliation of expenditures of federal awards programs per Exhibit K-1 and Federal revenues reported on Exhibit C-2:

Total expenditures of federal awards per Exhibit K-1	\$ 53,988,550
SHARS	<u>1,462,746</u>
Total federal revenues per Exhibit C-2	<u>\$ 55,451,296</u>

Irving Independent School District
Schedule of Findings and Questioned Costs
For the Year Ended August 31, 2025

Section 1. Summary of Auditor's Results

Financial Statements

- a. An unmodified opinion was issued on the financial statements.
- b. Internal control over financial reporting:
- Material weakness(es) identified? Yes No
 - Significant deficiency(ies) identified? Yes None Reported
- c. Is any noncompliance material to the financial statements noted? Yes No

Major Programs

- d. Internal control over major programs:
- Material weakness(es) identified? Yes No
 - Significant deficiency(ies) identified? Yes None Reported
- e. An unmodified opinion was issued on compliance for major programs.
- f. Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? Yes No
- g. Identification of major programs:
- | | |
|---------------|--|
| 84.365A | Title III, Part A English Learning Acquisition |
| 10.553/10.559 | Child Nutrition Cluster |
- h. The dollar threshold used to distinguish between Type A and Type B programs: \$1,619,656
- i. Auditee qualified as a low-risk auditee? Yes No

Irving Independent School District

Schedule of Findings and Questioned Costs - Continued
For the Year Ended August 31, 2025

Section 2. Financial Statement Findings

None

Section 3. Federal Award Findings and Questioned Costs

None

Section 4. Schedule of Prior Audit Findings and Questioned Costs

None

Irving Independent School District
 Schedule of Required Responses to Selected
 School FIRST Indicators (Unaudited)
 For the Fiscal Year Ended August 31, 2025

<u>Data Control Codes</u>		<u>Response</u>
SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year-end?	No
SF3	Did the school district make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	Yes
SF4	Was the school district issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the school district is considered to have been issued a warrant hold.	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	Yes
SF8	Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on capital appreciation bonds included in	\$ 2,932,939

CONSENT AGENDA ITEM

Tuesday, January 20, 2026

TOPIC

Consider Approval Of 2026-2028 Teacher/Student School Calendars

PRESENTED BY

AHNA GOMEZ

BACKGROUND

At the December Board’s working session, the 2026–2027 and 2027–2028 Teacher and Student School Calendars were presented and reviewed with input from campus leaders, district departments, and operational teams. Following that discussion, the district collected public and staff comments; feedback received reflects support for the proposed calendar option. These calendars include key components such as professional development days, student holidays, grading periods, early release days, and required instructional minutes. They are now presented for formal approval as a consent agenda item.

ADMINISTRATIVE RECOMMENDATION

It is recommended that the Board of Trustees approve the 2026–2027 and 2027–2028 Teacher and Student School Calendars as presented, incorporating input from campus leaders, district departments, operational teams, and community feedback. The calendars align with instructional priorities, state requirements, assessment timelines, and community needs, and provide a clear structure for instructional planning, professional development, and required instructional minutes.

RECOMMENDED BOARD MOTION

I move that the Board of Trustees approve the 2026–2027 and 2027–2028 Teacher and Student School Calendars as presented.

AGENDA SHEET

MEETING DATE

Tuesday, January 20, 2026

TOPIC

Consider Approval Of 2026-2028 Teacher/Student School Calendars



2026 - 2027

TEACHER CALENDAR | CALENDARIO PARA MAESTROS

[] Begin/End Grading Period
Inicio/ Fin periodo de calificaciones

■ Campus Preparation Day / Student Holiday
Día de preparación de la escuela/ Día festivo para estudiantes

□ District Offices Closed
Las oficinas del distrito estarán cerradas

■ Required Professional Learning / Student Holiday
Capacitación profesional obligatoria/ Día festivo para estudiantes

■ Holiday
Día Festivo

□ Early Dismissal
Salida temprano

12:30 PM - Early Childhood Schools (excludes half-day PreK3)
Escuelas de la primera infancia (excluye Pre-Kinder 3 de medio día)

12:15PM - Elementary Schools (PreK4- 5th Grade)
Escuelas primarias (Pre-Kinder 4 - 5.º grado)

12:45PM - Middle Schools (6th- 8th Grade)
Escuelas secundarias (6.º a 8.º grado)

1PM - Cardwell Career Preparatory
Centro de Preparación de Carreras Cardwell

1:15 PM - Singley Academy, Irving, MacArthur, Nimitz HS
Academia Singley, Preparatorias Irving, MacArthur y Nimitz

IMPORTANT DATES | FECHAS IMPORTANTES

School Starts/Comienzo de clases

August 11

School Ends/Fin de clases

May 27

Required Professional Learning / *Capacitación profesional obligatoria*

August 3-7

Campus Preparation Day / *Día de preparación de la escuela*

August 10

Labor Day / *Día del Trabajo*

September 7

Fall Break / *Vacaciones de Otoño*

October 9-12

Required Professional Learning / *Capacitación profesional obligatoria*

October 13

Holiday / *Día festivo*

November 2

Required Professional Learning / *Capacitación profesional obligatoria*

November 3

Thanksgiving Break / *Vacaciones de Acción de Gracias*

November 23-27

Early Dismissal / *Salida temprana*

December 17-18

End of Semester / *Fin del semestre*

December 18

Christmas Break / *Vacaciones de Navidad*

December 21-January 1

Campus Preparation Day / *Día de preparación de la escuela*

January 4

Required Professional Learning / *Capacitación profesional obligatoria*

January 5

Second Semester Starts / *Inicio del segundo semestre*

January 6

MLK Jr. Day / *Día de Martin Luther King Jr.*

January 18

Required Professional Learning / *Capacitación profesional obligatoria*

February 12

Presidents Day / *Día de los Presidentes*

February 15

Spring Break / *Vacaciones de Primavera*

March 15-19

Good Friday / *el Viernes Santo*

March 26

Early Dismissal / *Salida temprana*

May 26-27

Campus Preparation Day / *Día de preparación de la escuela*

May 28

Memorial Day / *Día de los Caídos*

May 31

JULY JULIO 2026						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

AUGUST AGOSTO 2026						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

SEPTEMBER SEPTIEMBRE 2026						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

OCTOBER OCTUBRE 2026						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

NOVEMBER NOVIEMBRE 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

DECEMBER DICIEMBRE 2026						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

JANUARY ENERO 2027						
S	M	T	W	T	F	S
				1	2	
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

FEBRUARY FEBRERO 2027						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

MARCH MARZO 2027						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

APRIL ABRIL 2027						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

MAY MAYO 2027						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

JUNE JUNIO 2027						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			



2026 - 2027

STUDENT CALENDAR | CALENDARIO PARA ESTUDIANTES

- **Holiday**
Día Festivo
- [] **Begin/End Grading Period**
Inicio/Fin periodo de calificaciones
- **Teacher Workday/Student Holiday**
Día normal maestros/Día festivo para estudiantes
- **District Offices Closed**
Las oficinas del distrito estarán cerradas

- **Early Dismissal**
Salida temprano
12:30 PM - Early Childhood Schools (excludes half-day PreK3)
Escuelas de la primera infancia (excluye Pre-Kinder 3 de medio día)
- 12:15PM** - Elementary Schools (PreK4- 5th Grade)
Escuelas primarias (Pre-Kinder 4 - 5.º grado)
- 12:45PM** - Middle Schools (6th- 8th Grade)
Escuelas secundarias (6.º a 8.º grado)
- 1PM** - Cardwell Career Preparatory
Centro de Preparación de Carreras Cardwell
- 1:15 PM** - Singley Academy, Irving, MacArthur, Nimitz HS
Academia Singley, Preparatorias Irving, MacArthur y Nimitz

IMPORTANT DATES | FECHAS IMPORTANTES

School Starts/Comienzo de clases	August 11
School Ends/Fin de clases	May 27
Teacher Workday/Student Holiday / <i>Día normal maestros/Día festivo para estudiantes</i>	August 3-10
Labor Day / <i>Día del Trabajo</i>	September 7
Fall Break / <i>Vacaciones de Otoño</i>	October 9-12
Teacher Workday/Student Holiday / <i>Día normal maestros/Día festivo para estudiantes</i>	October 13
Holiday / <i>Día festivo</i>	November 2
Teacher Workday/Student Holiday / <i>Día normal maestros/Día festivo para estudiantes</i>	November 3
Thanksgiving Break / <i>Vacaciones de Acción de Gracias</i>	November 23-27
Early Dismissal / <i>Salida temprana</i>	December 17-18
End of Semester / <i>Fin del semestre</i>	December 18
Christmas Break / <i>Vacaciones de Navidad</i>	December 21 - January 1
Teacher Workday/Student Holiday / <i>Día normal maestros/Día festivo para estudiantes</i>	January 4-5
Second Semester Starts / <i>Inicio del segundo semestre</i>	January 6
MLK Jr. Day / <i>Día de Martin Luther King Jr.</i>	January 18
Teacher Workday/Student Holiday / <i>Día normal maestros/Día festivo para estudiantes</i>	February 12
Presidents Day / <i>Día de los Presidentes</i>	February 15
Spring Break / <i>Vacaciones de Primavera</i>	March 15-19
Good Friday / <i>el Viernes Santo</i>	March 26
Early Dismissal / <i>Salida temprana</i>	May 26-27
Teacher Workday/Student Holiday / <i>Día normal maestros/Día festivo para estudiantes</i>	May 28
Memorial Day / <i>Día de los Caídos</i>	May 31

JULY JULIO 2026						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

AUGUST AGOSTO 2026						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

SEPTEMBER SEPTIEMBRE 2026						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

OCTOBER OCTUBRE 2026						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

NOVEMBER NOVIEMBRE 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

DECEMBER DICIEMBRE 2026						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

JANUARY ENERO 2027						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

FEBRUARY FEBRERO 2027						
S	M	T	W	T	F	S
1	2	3	4	5	6	
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

MARCH MARZO 2027						
S	M	T	W	T	F	S
1	2	3	4	5	6	
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

APRIL ABRIL 2027						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

MAY MAYO 2027						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

JUNE JUNIO 2027						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		



2027 - 2028

TEACHER CALENDAR | CALENDARIO PARA MAESTROS

[] Begin/End Grading Period
Inicio/Fin periodo de calificaciones

■ Campus Preparation Day / Student Holiday
Dia de preparación de la escuela/ Dia festivo para estudiantes

□ District Offices Closed
Las oficinas del distrito estarán cerradas

■ Required Professional Learning / Student Holiday
Capacitación profesional obligatoria / Dia festivo para estudiantes

■ Holiday
Dia Festivo

□ Early Dismissal
Salida temprano

12:30 PM - Early Childhood Schools (excludes half-day PreK3)
Escuelas de la primera infancia (excluye Pre-Kinder 3 de medio día)

12:15PM - Elementary Schools (PreK4- 5th Grade)
Escuelas primarias (Pre-Kinder 4 - 5.º grado)

12:45PM - Middle Schools (6th- 8th Grade)
Escuelas secundarias (6.º a 8.º grado)

1PM - Cardwell Career Preparatory
Centro de Preparación de Carreras Cardwell

1:15 PM - Singley Academy, Irving, MacArthur, Nimitz HS
Academia Singley, Preparatorias Irving, MacArthur y Nimitz

IMPORTANT DATES | FECHAS IMPORTANTES

School Starts/Comienzo de clases

School Ends/Fin de clases

Required Professional Learning / Capacitación profesional obligatoria

Campus Preparation Day / Dia de preparación de la escuela

Labor Day / Dia del Trabajo

Fall Break / Vacaciones de otoño

Required Professional Learning / Capacitación profesional obligatoria

Holiday / Dia festivo

Required Professional Learning / Capacitación profesional obligatoria

Thanksgiving Break / Vacaciones de Acción de Gracias

Early Dismissal / Salida Temprana

End of Semester / Fin del Semestre

Christmas Break / Vacaciones de Navidad

Campus Preparation Day / Dia de preparación de la escuela

Required Professional Learning / Capacitación profesional obligatoria

Second Semester Starts / Inicio del Segundo Semestre

MLK Jr. Day / Dia de Martin Luther King Jr.

Required Professional Learning / Capacitación profesional obligatoria

Presidents Day / Dia de los Presidentes

Spring Break / Vacaciones de primavera

Good Friday / el Viernes Santo

Early Dismissal / Salida Temprana

Campus Preparation Day / Dia de preparación de la escuela

Memorial Day / Dia de los Caídos

August 10

May 25

August 2-6

August 9

September 6

October 8-11

October 12

November 1

November 2

November 22-26

December 16-17

December 17

December 20-31

January 3

January 4

January 5

January 17

February 11

February 21

March 13-17

April 14

May 24-25

May 26

May 29

JULY | JULIO 2027

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

OCTOBER | OCTUBRE 2027

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JANUARY | ENERO 2028

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

APRIL | ABRIL 2028

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

AUGUST | AGOSTO 2027

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

NOVEMBER | NOVIEMBRE 2027

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

FEBRUARY | FEBRERO 2028

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29				

MAY | MAYO 2028

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

SEPTEMBER | SEPTIEMBRE 2027

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

DECEMBER | DICIEMBRE 2027

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

MARCH | MARZO 2028

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

JUNE | JUNIO 2028

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	



2027 - 2028

STUDENT CALENDAR | CALENDARIO PARA ESTUDIANTES

Holiday
Día Festivo

[] Begin/End Grading Period
Inicio/Fin periodo de calificaciones

■ Teacher Workday/Student Holiday
Día normal maestros/Día festivo para estudiantes

□ District Offices Closed
Las oficinas del distrito estarán cerradas

□ Early Dismissal
Salida temprano

12:30 PM - Early Childhood Schools (excludes half-day PreK3)
Escuelas de la primera infancia (excluye Pre-Kinder 3 de medio día)

12:15PM - Elementary Schools (PreK4- 5th Grade)
Escuelas primarias (Pre-Kinder 4 - 5.º grado)

12:45PM - Middle Schools (6th- 8th Grade)
Escuelas secundarias (6.º a 8.º grado)

1PM - Cardwell Career Preparatory
Centro de Preparación de Carreras Cardwell

1:15 PM - Singley Academy, Irving, MacArthur, Nimitz HS
Academia Singley, Preparatorias Irving, MacArthur y Nimitz

IMPORTANT DATES | FECHAS IMPORTANTES

School Starts/Comienzo de clases

August 10

School Ends/Fin de clases

May 25

Teacher Workday/Student Holiday / Día normal maestros/Día festivo para estudiantes

August 2-9

Labor Day / Día del Trabajo

September 6

Fall Break / Vacaciones de otoño

October 8-11

Teacher Workday/Student Holiday / Día normal maestros/Día festivo para estudiantes

October 12

Holiday / Día festivo

November 1

Teacher Workday/Student Holiday / Día normal maestros/Día festivo para estudiantes

November 2

Thanksgiving Break / Vacaciones de Acción de Gracias

November 22-26

Early Dismissal / Salida Temprana

December 16-17

End of Semester / Fin del Semestre

December 17

Christmas Break / Vacaciones de Navidad

December 20-31

Teacher Workday/Student Holiday / Día normal maestros/Día festivo para estudiantes

January 3-4

Second Semester Starts / Inicio del Segundo Semestre

January 5

MLK Jr. Day / Día de Martin Luther King Jr.

January 17

Teacher Workday/Student Holiday / Día normal maestros/Día festivo para estudiantes

February 11

Presidents Day / Día de los Presidentes

February 21

Spring Break / Vacaciones de primavera

March 13-17

Good Friday / el Viernes Santo

April 14

Early Dismissal / Salida Temprana

May 24-25

Teacher Workday/Student Holiday / Día normal maestros/Día festivo para estudiantes

May 26

Memorial Day / Día de los Caídos

May 29

JULY JULIO 2027						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

AUGUST AGOSTO 2027						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

SEPTEMBER SEPTIEMBRE 2027						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

OCTOBER OCTUBRE 2027						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

NOVEMBER NOVIEMBRE 2027						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

DECEMBER DICIEMBRE 2027						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

JANUARY ENERO 2028						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

FEBRUARY FEBRERO 2028						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29				

MARCH MARZO 2028						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

APRIL ABRIL 2028						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

MAY MAYO 2028						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

JUNE JUNIO 2028						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

CONSENT AGENDA ITEM

Tuesday, January 20, 2026

TOPIC

Consider Approval Of The House Bill 2 Delayed Compliance Plan For Teacher Certification Requirements

PRESENTED BY

JUAN MARTINEZ

BACKGROUND

The 89th Texas Legislature's passage of House Bill 2 (HB 2) established new requirements limiting the assignment of ' uncertified teachers to foundation curriculum courses and restricted the use of District of Innovation exemptions for certification purposes. Under HB 2, districts may no longer indefinitely assign uncertified teachers of record in foundation curriculum areas.

Recognizing the significant impact that immediate implementation could have on districts statewide, the Texas Education Agency (TEA) has issued guidance allowing districts to apply for delayed compliance with the new certification requirements until the start of the 2029–2030 school year. To qualify, a district must submit a Board-approved plan that includes a gradual timeline to full compliance, annual strategies to reduce uncertified instructional assignments, supports to help employees earn certification, recruitment and pipeline initiatives, and identification of at least one Educator Preparation Program (EPP) partner.

Irving ISD's approach to certification predates House Bill 2. For several years, the District has implemented intentional staffing pathways, internal pipelines, and certification supports designed to move employees toward full certification while maintaining instructional continuity during persistent teacher shortages. The delayed compliance application provides a mechanism to formally align these ongoing efforts with updated statutory requirements.

Temporary Campus Support (TCS) and Interim instructional roles operate under the District's Future Irving Teachers (FIT) program, which serves as one of the District's primary certification pipelines for uncertified instructional staff. In addition, the District operates the Elevate program, a separate grow-your-own pathway that supports employees in completing degree and certification requirements through partnerships with Indiana Wesleyan University and the Teachworthy certification program, which serves as the District's designated Educator Preparation Program partner.

Using FIT and Elevate as complementary pathways, the District has established graduated annual targets to reduce uncertified instructional assignments, expressed as a percentage of the District's total classroom teaching force, with the goal of achieving full certification compliance by the start of the 2029–2030 school year. These targets reflect a realistic and sustainable pace based on current participation levels, historical progress rates, and program capacity.

The Administration has prepared a Delayed Compliance Plan that satisfies all TEA requirements under House Bill 2 and ensures appropriate governance, transparency, and accountability.

ADMINISTRATIVE RECOMMENDATION

The Administration recommends approval of the House Bill 2 Delayed Compliance Plan and authorization to submit the application to the Texas Education Agency.

RECOMMENDED BOARD MOTION

I move for approval of the House Bill 2 Delayed Compliance Plan and authorization for the Superintendent or Designee to submit the application to the Texas Education Agency and administer and implement the plan in accordance with TEA requirements through the beginning of the 2029–2030 school year. L

AGENDA SHEET

MEETING DATE

Tuesday, January 20, 2026

TOPIC

Consider Approval Of The House Bill 2 Delayed Compliance Plan For Teacher Certification Requirements

IRVING ISD Delayed Compliance Plan for Teacher Certification Requirements

Purpose

The purpose of this document is to formally document Irving Independent School District's plan to comply with the teacher certification requirements established under House Bill 2 (HB 2) and to support the District's application for delayed compliance as permitted by guidance issued by the Texas Education Agency (TEA). This document provides a comprehensive explanation of the District's certification pathways, supports, timelines, and governance structures designed to ensure full compliance by the beginning of the 2029–2030 school year, while maintaining instructional continuity for students.

Legislative and Regulatory Context

House Bill 2 established new statutory limitations on the assignment of uncertified teachers to foundation curriculum courses and restricted the use of District of Innovation exemptions related to teacher certification. Under HB 2, districts may no longer indefinitely assign uncertified teachers of record in these courses.

Recognizing the significant impact that immediate implementation could have on districts statewide, the Texas Education Agency issued guidance allowing districts to apply for delayed compliance through the beginning of the 2029–2030 school year. To qualify, districts must submit a Board-approved plan that includes a defined timeline to full compliance, annual strategies to reduce uncertified instructional assignments, supports to assist employees in earning certification, recruitment and pipeline initiatives, and identification of at least one Educator Preparation Program (EPP) partner.

District Certification Strategy

Irving ISD's certification strategy predates House Bill 2. For several years, the District has implemented intentional staffing pathways and certification supports designed to move employees toward full teacher certification while maintaining instructional continuity during persistent statewide teacher shortages. The delayed compliance plan formalizes these existing efforts and aligns them with the statutory requirements of HB 2. The District's approach emphasizes a gradual transition, structured support, and accountability, rather than immediate disruption to classroom staffing.

\$1,000

EXTRA YARD
TEACH



IRVING

328

INDEPENDENT SCHOOL DISTRICT



Application for Delayed Compliance of Certification Requirements

Irving ISD

329

House Bill 2 – Regulatory Context

- House Bill 2 limits the use of **uncertified teachers** in foundation curriculum courses
- Restricts District of Innovation exemptions related to certification
- Districts may no longer indefinitely assign uncertified teachers of record
- TEA permits **delayed compliance until the beginning of the 2029–2030 school year** if a Board-approved plan is submitted that includes:
 - A clear **timeline** to full compliance
 - Annual **strategies** to reduce uncertified assignments
 - Certification **supports**
 - **Recruitment** and pipeline initiatives
 - At least one **Educator Preparation Program (EPP)** partner

330

Proactive District Approach

- The District's certification strategy predates House Bill 2
- Irving ISD has implemented **intentional staffing pathways** and certification supports for several years
- Focused on **moving employees toward full certification** while maintaining instructional continuity
- Delayed compliance allows the District to **formally align work already underway** with new statutory requirements



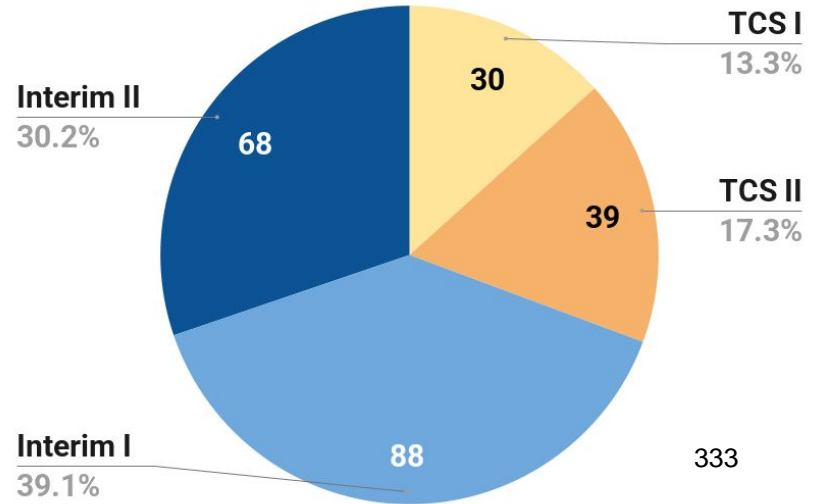
Future Irving Teachers (FIT) Program

- **Temporary Campus Support (TCS)** and **Interim** instructional roles operate under the FIT program
- FIT serves as a primary **certification pipeline** for non certified instructional staff
- Supports employees at varying stages:
 - **Degree completion**
 - Active enrollment in an **Educator Preparation Program**
 - Progression through **certification testing**
- Uses defined role progressions, targeted supports, and accountability measures

332

FIT Staffing Baseline

- Current staffing levels:
 - 30 TCS I
 - 39 TCS II
 - 88 Interim I
 - 68 Interim II
- These figures establish the baseline for annual progress monitoring, but they may change as of the date of this presentation.



Elevate Program

- Elevate is a **grow-your-own pathway**
- Supports both **degree completion** and **teacher certification**
- Operates through partnerships with:
 - **Indiana Wesleyan University**
 - **Teachworthy (EPP partner)**
- Participants:
 - Complete an accelerated **bachelor's degree**
 - Earn teacher **certification**
 - **Remain employed** in Irving ISD
 - **Transition into certified teaching roles** with a service commitment



Elevate Participation & Alignment

- Elevate is a structured grow-your-own pipeline supporting:
 - Bachelor's degree completion (Indiana Wesleyan University)
 - Teacher certification (Teachworthy – EPP partner)
 - Cohort-based coaching, certification preparation, and reimbursement
- 77 employees currently participating in an Elevate cohort
 - 31 TCS teachers
 - 1 Interim teacher
 - 1 DOI teacher
- Of 69 TCS teachers, 31 are enrolled in Elevate
- Remaining TCS staff will be offered the opportunity to:
 - Apply for **Elevate**, or
 - Enroll in an approved **Educator Preparation Program**

335

Elevate Participation & Alignment

- Multi-Year Elevate Targets (Aligned to 2029–2030 Compliance)
 - ~30% of cohort participants graduate annually
 - ~30% of cohort participants earn certification annually
 - 25 new participants admitted each year
 - Supports a projected 100% certification rate for Elevate participants by 2029–2030
- Ensures every uncertified instructional employee has a defined certification pathway
- Participation figures reflect current enrollment and may change as of the presentation date

336

Targeted Reimbursements

- District provides targeted reimbursement and incentives for:
 - Coursework
 - Certification programming
 - Certification testing
- Applies to designated **critical shortage fields**
- Includes service commitments and reimbursement provisions
- Reduces barriers to certification while ensuring fiscal accountability



District Goals & Annual Targets

- FIT and Elevate function as **complementary certification pathways**
- Graduated annual targets established to:
 - Reduce uncertified instructional assignments
 - Reach full compliance by **2029–2030**
- Percentages reflect **portion of total classroom teaching force**
- Percentages will be reduced annually through:
 - Certification completion
 - Role progression
 - Targeted recruitment
- Goal: **Zero uncertified instructional assignments by 2029–2030**
- Targets reflect a **realistic, sustainable pace** based on progress rates and capacity

District Goals & Annual Targets

Percentage of uncertified instructional staff per school year.

	25-26	26-27	27-28	28-29	29-30
Interim II	68 (4.1%)	<3.0%	<1.5%	<1.0%	0%
Interim I	88 (4.4%)	<3.5%	<1.5%	<1.0%	0%
TCS II	39 (1.9%)	<1.5%	<1.0%	<0.5%	0%
TCS I	30 (1.5%)	<1.0%	<0.5%	<0.5%	0%

339

Certified Teacher Recruitment

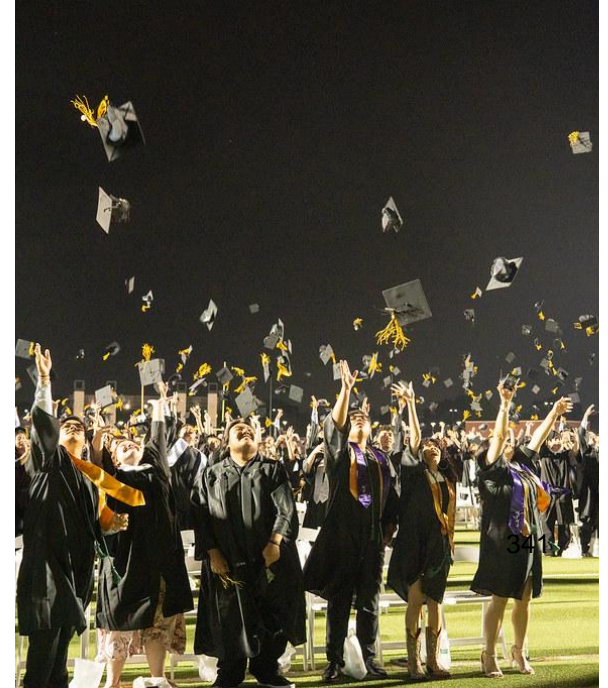
- Continue targeted recruitment of certified teachers through:
 - Educator Preparation Program partnerships
 - Strategic hiring in critical shortage areas
 - Certification compliance and talent attraction addressed as part of a coordinated approach to recruitment, certification, and retention.



340

TEA Compliance Alignment

- Plan meets TEA requirements for delayed compliance under House Bill 2:
 - Timeline to full compliance by 2029–2030
 - Annual reduction strategies
 - Certification supports
 - Recruitment and pipeline initiatives
 - Identification of Teachworthy as the District's EPP partner



EXCELLENCE **in**
ACTION



Future Irving Teachers (FIT) Program

Temporary Campus Support (TCS) and Interim instructional roles operate under the District's Future Irving Teachers (FIT) program, which serves as one of the District's primary certification pipelines for uncertified instructional staff. FIT is designed to support individuals at varying stages of certification readiness—from degree completion to active enrollment in an Educator Preparation Program—through defined role progressions, targeted supports, and accountability measures intended to increase the percentage of certified teachers over time.

Within the FIT framework, Temporary Campus Support (TCS) roles represent early-stage pipeline positions for individuals completing bachelor's degree requirements, while Interim teaching roles represent more advanced stages for individuals who hold a bachelor's degree and are actively enrolled in an Educator Preparation Program and progressing through certification testing. FIT role progression is intentionally paired with increasing compensation levels, creating a financial incentive for employees to advance through certification milestones and move toward full teacher certification.

As of the current school year, the District employs 30 TCS I staff, 39 TCS II staff, 88 Interim I teachers, and 68 Interim II teachers. These figures establish the baseline from which annual certification progress and reductions in uncertified instructional assignments will be monitored.

Elevate Grow-Your-Own Program

Separate from FIT, the District operates the Elevate Program, a strategic grow-your-own educator pipeline designed to support instructional paraprofessionals and eligible uncertified staff in attaining a bachelor's degree and teacher certification. Elevate is intentionally structured to strengthen internal teacher capacity while advancing the District toward compliance with state certification requirements.

Elevate provides a clearly defined pathway that includes degree attainment support through a university partnership, currently Indiana Wesleyan University; teacher certification preparation through the Teachworthy Certification Program, the District's identified Educator Preparation Program partner; and cohort-based learning with targeted coaching and role-aligned planning. Participants receive structured support for coursework completion, certification preparation, and reimbursement while remaining employed by the District throughout the program.

Currently, 77 employees are participating in an Elevate cohort, including 31 employees serving in Temporary Campus Support roles, one Interim teacher, and one District of Innovation teacher serving under an existing

exemption while completing certification requirements. Of the District’s 69 Temporary Campus Support teachers, 31 are already enrolled in Elevate, reflecting intentional movement from early-stage instructional roles into a formal degree and certification pathway. Remaining uncertified staff are provided the opportunity to apply for Elevate or enroll in an approved Educator Preparation Program, ensuring that all individuals have a defined pathway toward certification.

Certification Supports and Reimbursement

To reduce barriers to certification and support timely progress, the District provides targeted reimbursement and incentive programs for employees pursuing certification. These supports may include reimbursement for qualifying coursework, certification programming, and certification testing in designated critical shortage fields.

Multi-Year Certification Plan and Targets

Using FIT and Elevate as complementary pathways, Irving ISD has established a multi-year certification plan designed to reduce uncertified instructional assignments and achieve full compliance with House Bill 2 by the beginning of the 2029–2030 school year. Annual reduction targets are calculated as a percentage of the District’s total classroom teaching force and are grounded in current staffing levels, historical progress rates, and program capacity.

Beginning with the current baseline—Interim II at approximately 4.1 percent, Interim I at 4.4 percent, TCS II at 1.9 percent, and TCS I at 1.5 percent—the District will intentionally reduce these percentages each year through certification completion, role progression, and targeted recruitment. The goal of this multi-year approach is to eliminate uncertified instructional assignments by the beginning of the 2029–2030 school year, while maintaining instructional stability and ensuring a realistic, sustainable pace of progress.

Table 1 - Percentage of FIT participants in reference to the total teaching staff and target reduction goals by school year.

	25-26	26-27	27-28	28-29	29-30
Interim II	68 (4.1%)	<3.0%	<1.5%	<1.0%	0%
Interim I	88 (4.4%)	<3.5%	<1.5%	<1.0%	0%
TCS II	39 (1.9%)	<1.5%	<1.0%	<0.5%	0%

TCSI	30 (1.5%)	<1.0%	<0.5%	<0.5%	0%
------	-----------	-------	-------	-------	----

To sustain and scale the Elevate pipeline specifically, the District has also established benchmarks that include graduation of approximately 30 percent of cohort participants each year, certification of approximately 30 percent of cohort participants each year, and admission of 25 new cohort members annually. Graduation and certification milestones are tracked separately, recognizing that degree completion and certification testing may occur on different timelines. Collectively, these benchmarks support a projected 100 percent certification rate for Elevate participants by the 2029–2030 school year, while continuing to build internal teacher capacity beyond the compliance window.

Recruitment and Educator Preparation Program Partnership

In parallel with internal pipeline development, the District will continue targeted recruitment of already-certified teachers through partnerships with Educator Preparation Programs and strategic hiring in critical shortage areas. Teachworthy serves as the District’s identified Educator Preparation Program partner for purposes of delayed compliance.

Certification compliance and talent attraction are addressed through a coordinated approach that aligns recruitment, certification supports, and staffing decisions.

Conclusion

Through this plan, Irving Independent School District demonstrates a proactive, structured, and responsible approach to meeting the teacher certification requirements of House Bill 2. The District respectfully submits this memorandum in support of its delayed compliance application and affirms its commitment to achieving full certification compliance by the 2029–2030 school year, while maintaining instructional stability for students.

CONSENT AGENDA ITEM

Tuesday, January 20, 2026

TOPIC

Consider Approval Of Outside Work By An Administrator For A Vendor Pursuant To Texas Education Code Section 11.006

PRESENTED BY

WESLEY NUTE

BACKGROUND

House Bill 3372, passed during Texas' 89th Legislative Session, prohibits administrators from receiving any financial benefit for the performance of personal services for a business entity that conducts or solicits business with the school district or another school district, charter school, or region service center. The term "administrator" includes principals, superintendents, and other staff with significant administrative duties relating to the operation of a district, campus, or program.

Administrators (other than the Superintendent and Deputy Superintendents) are allowed to perform outside work to receive a financial benefit if the school board approves the contract between the administrator and the other entity and determines it will not harm the district, will not be a conflict of interest, and the duties are performed solely on the administrator's personal time.

A violation of this newly added requirement creates a civil penalty of \$10,000 per violation directly to the administrator. This new law took effect September 1, 2025 and may be reviewed at Texas Education Code Section 11.006.

ADMINISTRATIVE RECOMMENDATION

The Administration recommends the Board approve the attached list of contracts between an administrator and outside business entity pursuant to Texas Education Code 11.006.

RECOMMENDED BOARD MOTION

I move for the approval of the attached list of contracts between an administrator and outside business entity.

AGENDA SHEET

MEETING DATE

Tuesday, January 20, 2026

TOPIC

Consider Approval Of Outside Work By An Administrator For A Vendor Pursuant To Texas Education Code Section 11.006

01/20/2026

Contracts Between an Administrator and Outside Business Entity Recommended For Approval

1. Dr. Lydia Croupe, Coordinator, Professional Learning
2. Dr. Sandi Cravens, Health & Physical Education Coordinator

CONSENT AGENDA ITEM

Tuesday, January 20, 2026

TOPIC

Consider Approval Of First And Final Reading Of Revisions To Local Policies As Applicable Per TASB Update 126

PRESENTED BY

WESLEY NUTE

BACKGROUND

TASB issued recommended updates to policies as part of Update 126 to DBD (LOCAL), DEC (LOCAL), DFBB (LOCAL), DGBA (LOCAL), DH (LOCAL), EEP (LOCAL), EFA (LOCAL), EHBAF (LOCAL), EIA (LOCAL), FA (LOCAL), FEF (LOCAL), FFAC (LOCAL), FFB (LOCAL), FFF (LOCAL), FFG (LOCAL), FNG (LOCAL), GF (LOCAL) and GKA (LOCAL). These policy updates are in response to legislative changes and were reviewed by the Policy Committee on the afternoon of January 20, 2025 for first and final reading.

ADMINISTRATIVE RECOMMENDATION

Administration joins the Policy Committee in recommending Approval of the First and Final Reading of Revisions to Local Policies Per Update 126 to DBD (LOCAL), DEC (LOCAL), DFBB (LOCAL), DGBA (LOCAL), DH (LOCAL), EEP (LOCAL), EFA (LOCAL), EHBAF (LOCAL), EIA (LOCAL), FA (LOCAL), FEF (LOCAL), FFAC (LOCAL), FFB (LOCAL), FFF (LOCAL), FFG (LOCAL), FNG (LOCAL), GF (LOCAL) and GKA (LOCAL).

RECOMMENDED BOARD MOTION

I move the Board Approve the First and Final Reading of Revisions to Local Policies Per TASB Update 126 to DBD (LOCAL), DEC (LOCAL), DFBB (LOCAL), DGBA (LOCAL), DH (LOCAL), EEP (LOCAL), EFA (LOCAL), EHBAF (LOCAL), EIA (LOCAL), FA (LOCAL), FEF (LOCAL), FFAC (LOCAL), FFB (LOCAL), FFF (LOCAL), FFG (LOCAL), FNG (LOCAL), GF (LOCAL) and GKA (LOCAL).

AGENDA SHEET

MEETING DATE

Tuesday, January 20, 2026

TOPIC

Consider Approval Of First And Final Reading Of Revisions To Local Policies As Applicable Per TASB Update 126

EMPLOYMENT REQUIREMENTS AND RESTRICTIONS
CONFLICT OF INTEREST

DBD
(LOCAL)

Note: For conflicts of interest and gifts and gratuities related to federal grants and awards, see CB and CBB.

~~Disclosure —~~
~~General Disclosure —~~
General Standard

An employee shall disclose to his or her immediate supervisor a personal financial interest, a business interest, or any other obligation or relationship that in any way creates a potential conflict of interest with the proper discharge of assigned duties and responsibilities or with the best interest of the District.

Specific Disclosures
Substantial Interest

The Superintendent shall file an affidavit with the Board President disclosing a substantial interest, as defined by Local Government Code 171.002, in any business or real property that the Superintendent or any of his or her relatives in the first degree may have.

Any other employee who is in a position to affect a financial decision involving any business entity or real property in which the employee has a substantial interest, as defined by Local Government Code 171.002, shall file an affidavit with the Superintendent; however, the employee shall not be required to file an affidavit for the substantial interest of a relative.

Interest in Property

The Superintendent shall be required to file an affidavit disclosing interest in property in accordance with Government Code 553.002.

Annual Financial
Management
Report

The Superintendent, as the executive officer of the District, shall provide to the District in a timely manner information necessary for the District's annual financial management report.

[See BBFA]

Gifts

An employee shall not accept or solicit any gift, favor, service, or other benefit that could reasonably be construed to influence the employee's discharge of assigned duties and responsibilities. [See CAA, CB, and CBB]

Endorsements

An employee shall not require students or employees to purchase any product, material, or service in which the employee has a financial interest or that is sold by a company that employs or retains the District employee during nonschool hours. No employee shall require students to purchase a specific brand of school supplies if other brands are equal and suitable for the intended instructional purpose.

Sales

An employee shall not use his or her position with the District to attempt to sell products or services.

**Nonschool
Employment**

Employees of the District may engage in nonschool employment or business if such employment or business does not interfere with the performance of duties or conflict with the best interests of the

EMPLOYMENT REQUIREMENTS AND RESTRICTIONS
CONFLICT OF INTEREST

DBD
(LOCAL)

District. An employee shall not engage in such nonschool employment or business activity during usual and customary school employment hours. Any violation of this provision may be sufficient cause for immediate termination of employment.

Coaches may accept fees for officiating at sporting events if they have the prior approval of the principal under whom they work, and if their absence does not interfere with the performance of their regular duties.

Private Tutoring

An employee shall disclose in writing to his or her immediate supervisor any private tutoring of District students for pay. ~~A District employee, whether A~~ part-time or full-time, District employee may contract to ~~give~~provide instructional or tutorial services for pay after school hours, including Saturdays, to any District student except a student to whom the employee is currently providing direct instruction or tutorial services. ~~A District~~The employee, ~~whether part-time or full-time, shall not privately tutor~~may provide private tutoring to his or her own student for pay ~~except during summer vacation~~only during summer vacation.

**Personal Services
Performed by an
Administrator**

An administrator, as defined in law, shall not receive any financial benefit for the performance of personal services except as permitted by and in accordance with law.

An administrator, other than a Superintendent or an assistant superintendent, who wishes to seek Board approval to perform personal services permitted by law shall submit that request to the Superintendent in accordance with administrative regulations.

**Leave
Administration**

The Superintendent shall develop administrative regulations addressing employee leaves and absences to implement the provisions of this policy.

Definitions

The term "immediate family" is defined as:

Immediate Family

1. Spouse.
2. Son or daughter, including a biological, adopted, or foster child, a son- or daughter-in-law, a stepchild, a legal ward, or a child for whom the employee stands *in loco parentis*.
3. Parent, stepparent, parent-in-law, or other individual who stands *in loco parentis* to the employee.
4. Sibling, stepsibling, and sibling-in-law.
5. Grandparent and grandchild.
6. Any person residing in the employee's household at the time of illness or death.

For purposes of the Family and Medical Leave Act (FMLA), the definitions of spouse, parent, son or daughter, and next of kin are found in DECA(LEGAL).

Family Emergency

The term "family emergency" shall be limited to disasters and life-threatening situations involving the employee or a member of the employee's immediate family.

Leave Day

A "leave day" for purposes of earning, using, or recording leave shall mean the number of hours per day equivalent to the employee's usual assignment, whether full-time or part-time.

School Year

A "school year" for purposes of earning, using, or recording leave shall mean the term of the employee's annual employment as set by the District for the employee's usual assignment, whether full-time or part-time.

Daily Rate of Pay

The "daily rate" of a contract employee, including a teacher, school counselor, or librarian, shall be computed by dividing the employee's annual salary by the number of duty days in the employee's contract year.

Catastrophic Illness
or Injury

A catastrophic illness or injury is a severe condition or combination of conditions affecting the mental or physical health of the employee that requires the services of a licensed practitioner for a prolonged period of time and that forces the employee to exhaust all leave time earned by that employee and to lose compensation from the District. Such conditions typically require prolonged hospitalization or recovery or are expected to result in disability or death.

Conditions relating to pregnancy or childbirth shall be considered catastrophic if they meet the requirements of this paragraph.

Note: For District contribution to employee insurance during leave, see CRD(LOCAL).

Availability

The District shall make state personal leave and local leave for the current year available for use at the beginning of the school year.

State Leave
Proration

If an employee separates from employment with the District before his or her last duty day of the school year or begins employment after the first duty day of the school year, state personal leave shall be prorated based on the actual time employed.

If an employee separates from employment before the last duty day of the school year, the employee's final paycheck shall be reduced for state personal leave the employee used beyond his or her pro rata entitlement for the school year.

Medical Certification

An employee shall submit medical certification of the need for leave if:

1. The employee is absent five or more consecutive workdays because of personal illness or illness in the immediate family;
2. The District requires medical certification due to a questionable pattern of absences or when deemed necessary by the supervisor or Superintendent; or
3. The employee requests FMLA leave for the employee's serious health condition; a serious health condition of the employee's spouse, parent, or child; or for military caregiver leave.

In each case, medical certification shall be made by a health-care provider as defined by the FMLA. [See DECA(LEGAL)]

State Personal Leave

The Board requires employees to differentiate the manner in which state personal leave is used.

Nondiscretionary
Use

Nondiscretionary use of leave shall be for the same reasons and in the same manner as state sick leave accumulated before May 30, 1995. [See DEC(LEGAL)]

Nondiscretionary use includes leave related to the birth or placement of a child and taken within the first year after the child's birth, adoption, or foster placement.

Discretionary Use

Discretionary use of leave is at the individual employee's discretion, subject to limitations set out below.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

Request for
Leave

In deciding whether to approve or deny a request for discretionary use of state personal leave, the supervisor shall not seek or consider the reasons for which an employee requests to use leave. The supervisor shall, however, consider the duration of the requested absence in conjunction with the effect of the employee's absence on the educational program and District operations, as well as the availability of substitutes.

Discretionary use of state personal leave shall not exceed three consecutive workdays, and no more than five workdays per year shall be approved.

Local Leave

Each employee shall earn five, six, or seven paid local leave days each school year in accordance with administrative regulations.

Local leave shall accumulate to a maximum of 60 leave days.

Local leave shall be used according to the terms and conditions of state sick leave accumulated before the 1995–96 school year, except that an employee may contribute local leave to a catastrophic leave bank. [See DEC(LEGAL)]

**Catastrophic Leave
Bank**

The District shall establish a catastrophic leave bank that employees may join through contribution of local leave.

Leave contributed to the bank shall be solely for the use of participating employees. An employee who is a member of the bank may request leave from the bank if the employee experiences a catastrophic illness or injury and has exhausted all paid leave and any applicable compensatory time.

The Superintendent or designee shall develop regulations for the operation of the bank that address the following:

1. Membership in the bank, including the number of days an employee must contribute to become a member;
2. Procedures to request leave from the bank;
3. The maximum number of days per school year a member employee may receive from the bank;
4. The committee or administrator authorized to consider requests for leave from the bank and criteria for granting requests; and
5. Other procedures deemed necessary for the operation of the bank.

Appeal

An employee may appeal a decision regarding the catastrophic leave bank in accordance with DGBA(LOCAL), beginning with the Superintendent or appropriate administrator.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

**Family and Medical
Leave**

The District shall make FMLA leave available to employees in accordance with DECA(LEGAL) and the following provisions.

**Concurrent Use of
Paid Leave**

FMLA leave shall run concurrently with applicable paid leave and compensatory time, as applicable, **except as provided below.**

**Note: — See
DECA(LEGAL)
for provisions
addressing
FMLA Exception**

A teacher shall notify the appropriate administrator if they choose not to use paid leave concurrently with FMLA leave for an absence related to pregnancy or the birth or adoption of child.

**Twelve Month
Period**

For purposes of an employee's entitlement to FMLA leave, the 12-month period shall be measured backward from the date an employee uses FMLA leave.

**Combined Leave for
Spouses**

When both spouses are employed by the District, the District shall limit FMLA leave for the birth, adoption, or placement of a child, or to care for a parent with a serious health condition, to a combined total of 12 weeks. The District shall limit military caregiver leave to a combined total of 26 weeks.

**Intermittent or
Reduced Schedule
Leave**

The District shall not permit use of intermittent or reduced schedule FMLA leave for the care of a newborn child or for the adoption or placement of a child with the employee.

**Certification of
Leave**

When an employee requests leave, the employee shall provide certification, in accordance with FMLA regulations, of the need for leave.

**Fitness-for-Duty
Certification**

In accordance with administrative regulations, when an employee takes FMLA leave due to the employee's own serious health condition, the employee shall provide, before resuming work, a fitness-for-duty certification.

**Leave at the End of
Semester**

When a teacher takes leave near the end of the semester, the District may require the teacher to continue leave until the end of the semester.

**Temporary Disability
Leave**

Any full-time employee whose position requires educator certification by the State Board for Educator Certification or by the District shall be eligible for temporary disability leave. The maximum length of temporary disability leave shall be 180 calendar days. [See DBB(LOCAL) for temporary disability leave placement and DEC(LEGAL) for return to active duty.]

An employee's notification of need for extended absence due to the employee's own medical condition shall be forwarded to the Superintendent as a request for temporary disability leave.

The District shall require the employee to use temporary disability leave and paid leave, including any compensatory time, concurrently with FMLA leave.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

**Temporary Medical
Leave for
Noncertified
Employees**

The District shall, upon request, grant a noncertified employee up to 45 calendar days of unpaid temporary medical leave for a work-related or non-work-related personal injury or illness once all other available leave has been exhausted. The employee may elect to continue the District's group insurance plan, at his or her own expense. [See CRD]

**Workers'
Compensation**

Note: Workers' compensation is not a form of leave. The workers' compensation law does not require the continuation of the District's contribution to health insurance.

An absence due to a work-related injury or illness shall be designated as FMLA leave, temporary disability leave, and/or assault leave, as applicable.

Paid Leave Offset

The District shall permit the option for paid leave offset in conjunction with workers' compensation income benefits. [See CRE]

Court Appearances

Absences due to compliance with a valid subpoena or for jury duty shall be fully compensated by the District and shall not be deducted from the employee's pay or leave balance.

**Payment for
Accumulated Leave
Upon Retirement**

The following leave provisions shall apply to local leave accumulated beginning on the original effective date of this program.

An employee who retires from the District shall be eligible for payment for accumulated local leave under the following conditions:

1. The employee's retirement is voluntary, i.e., the employee is not being discharged or nonrenewed.
2. The employee provides advance notice of intent to retire by the established deadline.
3. The employee has at least 15 days of available state leave.

The employee shall receive payment for each day of accumulated local leave, to a maximum of 60 days, at a rate established by the Board. If the employee is reemployed with the District, days for which the employee received payment shall not be available to that employee.

The rate established by the Board shall be in effect until the Board adopts a new rate. Any changes to the rate shall apply beginning with the school year following the adoption of the rate change.

Job Abandonment

Employees who are absent from work for three consecutive working days without notice may be deemed to have voluntarily resigned from the District and may be separated from the District due to job abandonment (i.e., failure to fulfill duties or responsibilities,

repeated and continued neglect of duties, etc.) in accordance with District policy. [See DFBA, DFBB, and DCD series]

Reasons

The recommendation to the Board and its decision not to renew a contract under this policy shall not be based on an employee's exercise of Constitutional rights or based unlawfully on an employee's race, color, religion, sex, national origin, age, disability, or any other basis prohibited by law. Reasons for proposed nonrenewal of an employee's term contract shall be:

1. Deficiencies pointed out in observation reports, appraisals or evaluations, supplemental memoranda, or other communications.
- ~~2. Failure to fulfill the requirements of a growth plan or Teacher in Need of Assistance plan.~~
- ~~3-2.~~ Failure to fulfill duties or responsibilities.
- ~~4. Failure to return to work from an approved leave.~~
- ~~5. Failure or refusal to fulfill duties or responsibilities as set forth under the terms and conditions of the employment contract or contained in the employee's job description or local Board policy.~~
- ~~6-3.~~ Incompetency or inefficiency in the performance of duties.
- ~~7-4.~~ Inability to maintain discipline in any situation in which the employee is responsible for the oversight and supervision of students.
- ~~8-5.~~ Insubordination or failure to comply with official directives.
- ~~9-6.~~ Failure to comply with Board policies or administrative regulations.
- ~~10-7.~~ Excessive, or a pattern of, absences and/or tardiness.
- ~~11-8.~~ Conducting personal business during school hours when it results in neglect of duties.
- ~~12-9.~~ Reduction in force because of financial exigency. [See DFFA]
- ~~13-10.~~ Reduction in force because of a program change. [See DFFB]
- ~~14-11.~~ The employee is not retained at a campus in accordance with the provisions of a campus turnaround plan. [See AIC]
- ~~15-12.~~ Drunkenness or excessive use of alcoholic beverages; or possession, use, or being under the influence of alcohol or alcoholic beverages while on District property, while working in the scope of the employee's duties, or while attending any school- or District-sponsored activity.

- ~~16.~~13. The illegal possession, use, manufacture, or distribution of a controlled substance, a drug, a dangerous drug, hallucinogens, or other substances regulated by state statutes.
- ~~17.~~14. Failure to meet the District's standards of professional conduct.
- ~~18.~~15. Failure to report any arrest, indictment, conviction, no contest or guilty plea, or other adjudication for any felony, any crime involving moral turpitude, or other offense listed at DH(LOCAL). [See DH]
- ~~19.~~16. Conviction of or deferred adjudication for any felony, any crime involving moral turpitude, or other offense listed at DH(LOCAL); or conviction of a lesser included offense pursuant to a plea when the original charged offense is a felony. [See DH]
- ~~20.~~17. Failure to comply with reasonable District requirements regarding advanced coursework or professional improvement and growth.
- ~~21.~~ Disability, not otherwise protected by law, that prevents the employee from performing the essential functions of the job.
- ~~22.~~18. ~~Immorality, which is conduct the Board determines is not in conformity with the accepted moral standards of the community encompassed by the District. Immorality is not confined to sexual matters, but includes conduct inconsistent with rectitude, or indicative of corruption, indecency, or depravity-, with or without reasonable accommodation.~~
- ~~23.~~19. Any activity, school-connected or otherwise, ~~that—because~~that, because of publicity given it, or knowledge of it among students, faculty, or the ~~community—impairs~~community, impairs or diminishes the employee's effectiveness in the District.
- ~~24.~~20. Any breach by the employee of an employment contract or any reason specified in the employee's employment contract.
- ~~25.~~21. Failure to maintain an effective working relationship, or maintain good rapport, with parents, the community, or colleagues.
- ~~26.~~22. A significant lack of student progress attributable to the educator.
- ~~27.~~23. Behavior that presents a danger of physical harm to a student or to other individuals.

- ~~28-24.~~ Assault on a person on District property or at a school-related function, or on an employee, student, or student's parent regardless of time or place.
- ~~29-25.~~ Use of profanity in the course of performing any duties of employment, whether on or off school premises, in the presence of students, staff, or members of the public, if reasonably characterized as unprofessional.
- ~~30-26.~~ Falsification of records or other documents related to the District's activities.
- ~~31-27.~~ Falsification or omission of required information on an employment application.
- ~~32-28.~~ Misrepresentation of facts to a supervisor or other District official in the conduct of District business.
- ~~33-29.~~ Failure to fulfill requirements for state licensure or certification, including passing certification or licensing examinations required by state or federal law or by the District, for the employee's assignment.
- ~~34-30.~~ Failure to maintain licensing and certification requirements, including the completion of required continuing education hours, for the employee's assignment.
- ~~35-31.~~ Failure to complete certification or permit renewal requirements, or failure to fulfill the requirements of a deficiency plan, under an Emergency Permit or a Temporary Classroom Assignment Permit.
- ~~36-32.~~ Any attempt to encourage or coerce a child to withhold information from the child's parent or from other District personnel.
- ~~37.~~ ~~A change in program philosophy due to the resignation, non-renewal, or termination of the head football coach.~~
- 33. ~~Any reason that makes the employment relationship void or voidable, such as a violation of federal, state, or local law.~~ Any reason that makes the employment relationship void or voidable, such as a violation of federal, state, or local law.
- 34. Engaging in or assigning to another individual, whether intentionally or knowingly, an instruction, guidance, activities, or programming prohibited by law. [See EMB]
- 35. Engaging in or assigning to another individual, whether intentionally or knowingly, diversity, equity, and inclusion duties prohibited by law.

36. A change in program philosophy due to the resignation, non-renewal, or termination of the head football coach.
37. Failure to fulfill the requirements of a growth plan or Teacher in Need of Assistance plan.
38. Failure to return to work from an approved leave.
39. Failure or refusal to fulfill duties or responsibilities as set forth under the terms and conditions of the employment contract or contained in the employee's job description or local Board policy.
- ~~38-40.~~ 40. Immorality, which is conduct the Board determines is not in conformity with the accepted moral standards of the community encompassed by the District. Immorality is not confined to sexual matters, but includes conduct inconsistent with rectitude, or indicative of corruption, indecency, or depravity.
- ~~39-41.~~ 41. Any reason constituting good cause for terminating the contract during its term.

Recommendations
from Administration

Administrative recommendations for renewal or proposed nonrenewal of term contracts shall be submitted to the Superintendent. A recommendation for proposed nonrenewal shall be supported by any relevant documentation. The final decision on the administrative recommendation to the Board on each employee's contract rests with the Superintendent.

Superintendent's
Recommendation

The Superintendent shall prepare lists of employees whose contracts are recommended for renewal or proposed nonrenewal by the Board. Supporting documentation, if any, and reasons for the recommendation shall be submitted for each employee recommended for proposed nonrenewal.

The Board shall consider such information, as appropriate, in support of recommendations for proposed nonrenewal and shall then act on all recommendations. If the Board votes to propose nonrenewal for any employees, it shall also decide whether any requested hearing will be conducted by the Board or by an independent hearing examiner.

Notice of Proposed
Nonrenewal

After the Board votes to propose nonrenewal, the Superintendent or designee shall deliver written notice of proposed nonrenewal in accordance with law.

If the notice of proposed nonrenewal does not contain a statement of the reason or all the reasons for the proposed action, and the employee requests a hearing, the District shall give the employee

notice of all reasons for the proposed nonrenewal at a reasonable time before the hearing.

The Board has chosen to designate the type of hearing for proposed nonrenewals on a case-by-case basis. In the notice of proposed nonrenewal, the employee shall receive notice of whether the Board [see Request for Board Hearing, below] or an independent hearing examiner appointed by the commissioner of education [see Request for Appointment of Hearing Examiner, below] will conduct the hearing.

**Request for
Appointment of
Hearing Examiner**

If the notice of proposed nonrenewal states that the nonrenewal hearing will be conducted by an independent hearing examiner, the employee may request a hearing by filing a written request with the commissioner, and providing the Board a copy of the request, not later than the 15th day after the date the employee received the notice of proposed nonrenewal.

Hearing Procedures

The hearing shall be conducted by an independent hearing examiner in accordance with the process described at DFD.

Board Decision

Following the hearing, the Board shall take appropriate action in accordance with DFD.

**Request for Board
Hearing**

If the notice of proposed nonrenewal states that the nonrenewal hearing will be conducted by the Board, the employee may request a hearing by providing written notice to the Board not later than the 15th day after the date the employee received the notice of proposed nonrenewal.

When a timely request for a hearing on a proposed nonrenewal is received by the presiding officer, the Board shall notify the employee whether the hearing will be conducted by the Board [see Hearing by the Board, below] or an attorney designated by the Board [see Hearing by an Attorney Designated by the Board, below].

In either case, the hearing shall be held not later than the 15th day after receipt of the request, unless the parties mutually agree to a delay. The employee shall be given notice of the hearing date as soon as it is set.

Hearing by the Board

Unless the employee requests that the hearing be open, the hearing shall be conducted in closed meeting with only the members of the Board, the employee, the Superintendent, their representatives, and such witnesses as may be called in attendance. Witnesses may be excluded from the hearing until called to present evidence. The employee and the administration may choose a representative. Notice, at least five days in advance of the hearing, shall be given by each party intending to be represented, including

the name of the representative. Failure to give such notice may result in postponement of the hearing.

Hearing Procedures

The conduct of the hearing shall be under the presiding officer's control and shall generally follow the steps listed below:

1. After consultation with the parties, the presiding officer shall impose reasonable time limits for presentation of evidence and closing arguments.
2. The hearing shall begin with the administration's presentation, supported by such proof as it desires to offer.
3. The employee may cross-examine any witnesses for the administration.
4. The employee may then present such testimonial or documentary proof, as desired, to offer in rebuttal or general support of the contention that the contract be renewed.
5. The administration may cross-examine any witnesses for the employee and offer rebuttal to the testimony of the employee's witnesses.
6. Closing arguments may be made by each party.

A record of the hearing shall be made so that a certified transcript can be prepared, if required.

Board Decision

The Board may consider only evidence presented at the hearing. After all the evidence has been presented, if the Board determines that the reasons given in support of the recommendation to not renew the employee's contract are lawful, supported by the evidence, and not arbitrary or capricious, it shall so notify the employee by a written notice not later than the 15th day after the date on which the hearing is concluded. This notice shall also include the Board's decision on renewal, which decision shall be final.

**Hearing by an
Attorney Designated
by the Board**

The hearing must be private unless the employee requests in writing that the hearing be public, except that the attorney may close the hearing to maintain decorum. If the employee does not request a public hearing, only the attorney designated by the Board, the employee, the Superintendent, their representatives, and witnesses will be permitted to be in attendance, and witnesses may be excluded from the hearing until called to present evidence. The employee and the administration may choose a representative. Notice, at least five days in advance of the hearing, shall be given by each party intending to be represented, including the name of the representative. Failure to give such notice may result in postponement of the hearing.

The conduct of the hearing shall be under the control of the attorney designated by the Board and shall generally follow the steps listed at Hearing by the Board.

Not later than the 15th day after the completion of the hearing, the attorney shall provide to the Board a record of the hearing and his or her recommendation on renewal.

Board Review

The Board shall consider the record of the hearing and the attorney's recommendation at the first Board meeting for which notice can be posted, unless the parties agree in writing to a different date. The Board shall notify the employee of the meeting date as soon as it is set. At the meeting, the Board shall allow each party an equal amount of time to present oral arguments. The Board shall notify the employee in writing of the Board's decision on renewal not later than the 15th day after the date of the meeting.

No Hearing

If the employee fails to request a hearing, the Board shall take the appropriate action and notify the employee in writing of that action not later than the 30th day after the date the notice of proposed nonrenewal was sent.

Complaints

In this policy, the terms “complaint” and “grievance” shall have the same meaning.

Other Complaint Processes

Employee complaints shall be filed in accordance with this policy, except as required by the policies listed below. Some of these policies require appeals to be submitted in accordance with DGBA after the ~~applicable~~relevant complaint process ~~identified below~~ has been ~~exhausted~~followed:

1. Complaints alleging discrimination, including violations of Title IX (gender), Title VII (sex, race, color, religion, national origin), ADEA (age), or Section 504 (disability), shall be submitted in accordance with ~~the DIA series~~.
2. Complaints alleging certain forms of harassment, including harassment by a supervisor and violation of Title VII, shall be submitted in accordance with ~~the DIA series~~.
3. Complaints concerning retaliation ~~relating~~related to discrimination and harassment shall be submitted in accordance with ~~the DIA series~~.
4. Complaints concerning instructional resources shall be submitted in accordance with the EF series.
5. Complaints concerning a commissioned peace officer who is an employee of the District shall be submitted in accordance with the CKE series.
6. Complaints concerning the proposed nonrenewal of a term contract issued under Chapter 21 of the Education Code shall be submitted in accordance with DFBB.
7. Complaints concerning the proposed termination or suspension without pay of an employee on a probationary, ~~term~~, or ~~term~~continuing contract issued under Chapter 21 of the Education Code during the contract term shall be submitted in accordance with DFAA, DFBA, or ~~DFBADFCA~~.

Notice to Employees

The District shall inform employees of this policy through appropriate District publications ~~and on the District's website~~.

~~Guiding Principles~~

Informal Process

~~The purpose of this policy is to provide employees an orderly process for the prompt and equitable resolution of grievances. The Board intends that, whenever feasible, grievances be resolved at the lowest possible administrative level. Board encourages employees to discuss their concerns with their supervisor, principal, or other appropriate campus or District administrator who has the authority to address the concerns. Concerns should be expressed as~~

soon as possible to allow early resolution at the lowest possible administrative level.

Informal resolution shall be encouraged but shall not extend any deadlines in this policy, except by mutual written consent.

Filing Deadlines

~~Employees are encouraged to discuss their concerns and grievances with their supervisor, principal, or other appropriate administrator. When informal discussions fail to resolve the concern or dispute, the employee may file a grievance with the office of human resources. [See DGBA(EXHIBIT)]~~

~~Direct
Communication with
Board Members~~

~~Employees shall not be prohibited from communicating with a member of the Board regarding District operations except when communication between an employee and a Board member would be inappropriate because of a pending hearing or appeal related to the employee.~~ If an employee has engaged in the informal process in an attempt to resolve the complaint with the District and has not reached a resolution during the process, the employee must file a complaint within 15 business days of the date the employee first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance.

Deadline Extensions

All deadlines shall be strictly followed unless otherwise required by law or modified by mutual written consent.

Formal Process

An employee may initiate the formal process described below by timely filing a written ~~grievance~~complaint form.

~~Even after initiating the formal grievance process, employees are encouraged to seek informal resolution of their concerns. An employee whose concerns are resolved may withdraw a formal grievance at any time.~~

~~The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or "mini-trial" at any level.~~ The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or "mini-trial" at any level.

The complaint form shall be filed with the lowest level administrator who has the authority to remedy the alleged problem. In most circumstances, the employee shall file Level One complaints with the campus principal for any complaint on a matter related to a campus. For a complaint that arises on a matter that is unrelated to a campus, the complaint shall be filed with the appropriate District-level administrator.

	<p>If the subject matter of the complaint requires a Board decision, is a complaint about a Board member, or is a complaint about the Superintendent, the complaint shall be initiated at the Board level. A preliminary hearing to develop a record or recommendation for the Board may be conducted by an appropriate administrator.</p> <p>If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.</p>
<p>Option to Continue Informal Process</p>	<p>Even after initiating the formal complaint process, the employee is encouraged to seek informal resolution of their concerns. An employee whose concerns are resolved may withdraw a formal complaint at any time.</p>
<p>Notice of Complaint</p>	<p>A District employee against whom a complaint has been filed shall be provided notice of the complaint in accordance with administrative regulations. The employee shall have sufficient opportunity to submit a written response to the complaint that shall be included in the record of the complaint.</p>
<p>Freedom from Retaliation</p>	<p>Neither the Board nor any District employee shall unlawfully retaliate against an employee for bringing a concern or complaint.</p>
<p>Whistleblower Complaints</p>	<p>Whistleblower complaints shall be filed within the time specified by law and may be made to the Superintendent or designee beginning at Level Two. Timelines for the employee and the District set out in this policy may be shortened to allow the Board to make a final decision within 60 calendar days of the initiation of the complaint. [See DG]</p>
<p>Complaints Against Supervisors</p>	<p>Grievances Complaints alleging a supervisor's violation of law in the workplace by a supervisor may be made to a supervisor other than the supervisor against whom the employee intends to report the grievance, beginning at Level One. The deputy superintendent of school operations shall designate the appropriate Level One administrator to serve as the hearing officer the Superintendent. Complaints alleging a violation of law by the Superintendent may be submitted directly to the Board or Board's designee.</p>
<p>Direct Communication with Board Members</p>	<p>Employees shall not be prohibited from communicating with a member of the Board regarding District operations except when communication between an employee and a Board member would be inappropriate because of a pending hearing or appeal related to the employee.</p>
<p>General Provisions</p> <p>Filing</p>	<p>A grievance form must be filed no later than ten days from the date the employee first knew, or with reasonable diligence, should have</p>

~~known of the decision or action giving rise to the grievance or complaint.~~

~~Grievance Complaint forms and appeal notices may be filed by hand-delivery to the office of human resources at 2621 W. Airport Freeway, Irving, TX 75062, by email submission to grievance@irvingisd.net, or by fax at (972) 215-5221 to the office of human resources. Filings shall be considered timely if received by the office of human resources by the close of business on the date of the deadline.~~

~~A grievance form that is incomplete must be refiled within five days of the date the grievance form was returned to the employee, with all of the requested information, in order for the grievance form to be considered timely and a hearing to be scheduled.~~

~~All time limits for filing grievances shall be strictly followed-, by electronic communication, or by U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on the deadline. Filings submitted by electronic communication shall be timely filed if they are received by the close of business on the deadline, as indicated by the date/time shown on the electronic communication. Mail filings shall be timely filed if they are postmarked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three business days after the deadline.~~

Scheduling
Hearings

The District shall make reasonable attempts to schedule ~~Level One and Level Two grievance~~ hearings at a mutually agreeable time ~~for all parties~~. If the employee fails to appear at a scheduled ~~Level One or Level Two~~ hearing, the District may hold the hearing and issue a decision in the employee's absence.

~~Response~~
~~At Levels One and Two,~~
~~"response"~~Decision

A "decision" shall mean a written communication to the employee ~~or from the employee's representative from the appropriate administrator. Responses may be hand-delivered, sent by email submission to the employee's email address of record or the email address of the employee's representative, or sent by certified U.S. Mail to the employee's or employee representative's mailing address of record. Mailed responses shall be considered timely if they are postmarked by certified U.S. Mail on or before the deadline~~ appropriate administrator that provides an explanation of the basis of the decision, an indication of each document that supports the decision, and any relief or redress to be provided. A decision shall be issued on the merits of the concern raised in the complaint notwithstanding any procedural errors or the type of relief or redress requested.

The decision shall also include information regarding the filing of an appeal in accordance with this policy. After a hearing at Level Three, the decision shall include information on submitting an appeal to the commissioner.

Days

~~“Days” shall mean District workdays, as defined by the District’s adopted calendar. In calculating timelines under this policy, the day a document is filed is “day zero,” and all deadlines shall be determined by counting the following workday as “day one.”~~ A decision may be hand-delivered, sent by electronic communication to the employee’s email address of record, or sent by U.S. Mail to the employee’s mailing address of record. Mailed decisions shall be timely if they are postmarked by U.S. Mail on or before the deadline.

Representative

“Representative” shall mean any person who or an organization that does not claim the right to strike and is designated by the employee to represent ~~him or her~~ the employee in the grievance complaint process.

The employee may designate a representative through written notice to the District at any level of ~~the grievance~~ this process. The representative may participate in person or by telephone conference call. If the employee designates a representative with fewer than three business days’ notice to the District before a scheduled ~~Level One or Level Two~~ hearing, the District may reschedule the ~~Level One or Level Two~~ hearing to a later date, if desired, in order to include the District’s legal counsel. The District may be represented by legal counsel at any level of the grievance process.

**Consolidating
Grievance Complaints**

~~An employee shall not bring separate or serial grievances arising from any event or series of events that have been or could have been addressed in a previous grievance.~~

~~When two or more grievances are filed by the same person and are sufficiently similar in nature and remedy sought to permit their resolution through one proceeding, the District may consolidate or deny the amended grievance(s) and provide notice to the employee or employee’s representative of such action.~~

Untimely Filings

~~All time limits shall be strictly followed unless modified by mutual written consent.~~

~~If a grievance form or appeal notice is not timely filed with the office of human resources, the grievance shall be dismissed, on written notice to the employee or employee’s representative, at any point during the grievance process. The employee may appeal the dismissal by seeking review in writing within ten days from the date of the written dismissal notice, starting at the level at which the grievance~~

	<p>ance was dismissed. Such appeal shall be limited to the issue of timelinessTo promote efficiency in addressing complaints, the appropriate administrator shall determine if separate or serial complaints arising from an event or series of related events shall be consolidated.</p>
Costs Incurred	Each party shall pay its own costs incurred in the course of the grievance process complaint.
Complaint and Appeal Forms	<p>GrievancesComplaints and appeals under this policy shall be submitted in writing on a form provided by the District.</p> <p>Copies of any documents that support the grievancecomplaint should be attached to the grievanceincluded with the complaint form. If the employee does not have copies of these documents, copies may be presented at the time of filing, they shall be provided to the office of human resources at least two business days prior to the Level One hearing. After the Level One hearing, no new documents may be submitted by the employee unless the employee did not know the documents existed before the Level One hearing. Such documents shall be provided to the office of human resources at least two business days prior to the Level Two hearingLevel One hearing. After the Level One hearing, the employee may supplement the record with additional documents or include additional claims.</p>
Record	A record of each complaint hearing shall be created and retained in accordance with this policy. The record shall include documents submitted by the employee who filed the complaint, documents determined relevant by District personnel, and the decision.
Remand	<p>A complaint or appeal form that is incomplete in any material aspect shall be refiled, if at Level One, and remanded at all other levels in order to develop an adequate record of the complaint.</p> <p>If an adequate record has not been developed, the appropriate administrator may remand the complaint to a lower level. The Board or Board committee may remand a complaint to a lower level if at the Board level of review an adequate record has not been developed.</p>

~~A grievance or appeal form that is incomplete in any material aspect may be dismissed but may be refiled with all the required information if the refiling is within the designated deadline for filing the complaint or appeal.~~
Investigation
Audio Recording
Assignment of Hearing Officer

When a District employee is the subject of a complaint, the hearing shall be conducted by an administrator who is in a supervisory or higher organizational role. The District employee who is the subject of the complaint shall recuse themselves from reviewing the complaint at any level in the process.

The District may conduct an investigation at any level in the complaint process. If the District and the employee mutually agree, all deadlines shall be suspended during an investigation.

As provided by law, an employee shall be permitted to make an audio recording of a hearing under this policy at which the substance of the employee's ~~grievance~~ complaint is discussed. The employee shall notify all attendees present that an audio recording is taking place.

Complaint Levels

Level One

~~Grievance forms [see DGBA(EXHIBIT)] must be filed within ten days of the date the employee first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance.~~

~~The~~At Level One, the appropriate hearing officer shall ~~investigate as necessary and schedule the Level One~~ hold a hearing with the employee ~~or employee's representative~~ within ~~ten~~ 10 calendar days after receipt of the written ~~grievance~~ complaint. The hearing officer may set reasonable time limits for the hearing.

~~Absent extenuating circumstances, the~~The hearing officer shall provide the employee ~~or employee's representative a written response within ten~~ a decision within 20 calendar days following the Level One hearing. ~~The written response shall set forth the basis of the decision~~hearing. In reaching a decision, the hearing officer may consider information provided ~~at~~with the ~~Level One hearing~~ complaint form and any other relevant documents or information the hearing officer believes will help resolve the ~~grievance~~ complaint.

Level Two

If the employee did not receive the relief requested at Level One or if the time for a ~~response~~ decision has expired, the employee ~~or employee's representative~~ may request a hearing ~~with the Superintendent or designee~~ at Level Two to appeal the Level One decision.

The ~~Level One~~ appeal notice must be filed in writing ~~with the office of human resources~~, on a form provided by the District ~~[see DGBA(EXHIBIT)]~~, within ~~ten~~ 20 calendar days of the date of the ~~written~~ Level One ~~response~~ decision or, if no ~~response was received, within ten~~ decision has been communicated to the employee, within 20 calendar days of the Level One ~~response~~ decision deadline.

After receiving notice of the appeal, the Level One hearing officer shall prepare and forward a record of the Level One ~~grievance complaint~~ to the Level Two hearing officer. ~~The employee or employee's representative may request and~~ provide a copy of the Level One record ~~to the employee~~.

The Level One record shall include:

1. The original complaint form and any attachments.
2. ~~All~~Any other documents submitted by the employee ~~prior to the~~ Level One ~~hearing~~.
3. ~~The~~If the complaint is against a District employee, the written response of the District employee, if any.
- ~~3.4.~~ ~~The~~ decision issued at Level One and any attachments.
- ~~4.5.~~ All other documents relied upon by the Level One hearing officer in reaching the Level One decision.

The ~~Superintendent or designee shall schedule a Level Two hearing officer shall hold a~~ hearing within ~~ten~~10 calendar days after the appeal notice is filed. The hearing ~~shall be limited to the issues and documents considered at the Level One hearing. The Superintendent or designee officer~~ may set reasonable time limits for the hearing.

The ~~Superintendent or designee~~hearing officer shall provide the employee ~~or employee's representative a written response within ten~~ a decision within 20 calendar days following the hearing. ~~The written response shall set forth the basis of the decision.~~In reaching a decision, the ~~Superintendent or designee~~hearing officer may consider the Level One record, any additional information provided ~~at~~prior to the Level Two hearing, and any other relevant documents or information the ~~Superintendent or designee~~hearing officer believes will help resolve the ~~grievance~~complaint.

Recordings of the Level One and Level Two hearings, if any, shall be maintained with the Level One and Level Two records.

Level Three

If the employee did not receive the relief requested at Level Two or if the time for a ~~response~~decision has expired, the employee ~~or employee's representative~~ may appeal the decision to the Board.

The ~~Level Two~~ appeal notice must be filed in writing ~~with the office of human resources~~, on a form provided by the District [~~see DGBA (EXHIBIT)~~], within ~~ten~~20 calendar days of the date of the ~~written~~ Level Two ~~response~~decision or, if no ~~response was received, within ten~~ decision has been communicated to the em-

ployee, within 20 calendar days of the Level Two ~~response~~ decision deadline.

~~The Superintendent or designee shall inform the employee or employee's representative of the date, time, and place of the Board meeting at which the grievance will be on the agenda for presentation to the Board.~~

~~The Superintendent or designee~~ Unless the Board delegates a committee in accordance with law, the Board shall hear the appeal of the Level Two decision.

After receiving notice of the appeal, the Board or Board committee shall hold a meeting to discuss the complaint no later than 60 calendar days after the date on which the Level Two decision was made.

The Superintendent shall inform the employee whether the Board or a Board committee will hear the appeal and of the date, time, and place of the meeting at which the complaint will be on the agenda for presentation to the Board or Board committee.

At least five business days before the Board or Board committee meeting, the Superintendent shall provide the employee a description of any information the Board intends to rely on that is not contained in the record created at the previous hearing levels, including any preliminary hearing.

The Superintendent shall provide the Board the record of the Level Two appeal. The employee may request a copy of the Level Two record.

The Level Two record shall include:

1. The Level One record.
2. The notice of appeal from Level One to Level Two ~~and any other official notices presented at the preceding levels.~~
- ~~2.3.~~ 3. Any other documents submitted by the employee at Level Two.
- ~~3.4.~~ 4. The ~~written response~~ decision issued at Level Two and any attachments.
- ~~4.5.~~ 5. All other documents relied upon by the administration in reaching the Level Two decision.

~~The appeal shall be limited to the issues and documents considered at Level Two, except that if at the Level Three hearing the administration intends to rely on evidence not included in the Level Two record, the administration shall provide the employee or em-~~

	<p>employee's representative notice of the nature of the evidence at least three days before the hearing.</p>
Presentation	<p>The Board shall determine whether the grievance will be presented in open or closed meeting in accordance with the Texas Open Meetings Act and other applicable law. [See BE]</p> <p>The employee may request that the complaint be heard in open or closed meeting. The District shall honor that request unless the Texas Open Meetings Act or other applicable law requires otherwise. [See BE]</p> <p>At the meeting, the presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the employee or employee's representative and administration to each make a presentation and provide rebuttal and an opportunity for questioning by the Board. The Board shall hear the grievance and may request that the administration provide an explanation for the decisions at the preceding levels. members.</p> <p>In addition to any other record of the Board meeting required by law, the Board or Board committee shall prepare a separate record of the Level Three presentation. The Level Three presentation, including the presentation by the employee or the employee's representative, any presentation from the administration, and questions from the Board members with responses, shall be recorded by audio recording, video/audio recording, or court reporter.</p> <p>The Board or Board committee shall then consider the grievance-complaint. It may give notice of its decision orally or in writing at any time up to and including the next regularly scheduled Board meeting. If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at Level Two.</p>
Hearing	<p>An employee who is granted a hearing shall be afforded that hearing with the Board in a meeting that includes the hearing as an item in the posted agenda. The Board may choose to designate someone other than the Board President to conduct the hearing. If it does so, the duties of the designee shall be established at the time of the appointment. The Board shall make and communicate its decision at any time up to and including the next regularly scheduled Board meeting. The hearing, at the Board's discretion, may be conducted in accordance with the rules and procedures outlined in BE(LOCAL).</p>

~~Closed Meeting
Unless Open
Meeting
Requested~~

~~If the grievance involves the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of the employee bringing the grievance, it may be heard by the Board in closed meeting unless the employee bringing the hearing requests that it be heard in public.~~

Exception

~~However, if the grievance involves a complaint or charge against another District employee or a Board member, it shall be heard in closed meeting unless an open meeting is requested in writing by the employee or Board member against whom the complaint or charge is brought~~ shall make a decision no later than 30 calendar days after the date of the Board or Board committee meeting at which the complaint was presented. The employee shall be provided a decision in accordance with this policy and state law.

Each District employee shall perform his or her duties in accordance with state and federal law, District policy, and ethical standards. The District holds all employees accountable to the Educators' Code of Ethics. [See DH(EXHIBIT)]

Each District employee shall recognize and respect the rights of students, parents, other employees, and members of the community and shall work cooperatively with others to serve the best interests of the District.

An employee wishing to express concern, complaints, or criticism shall do so through appropriate channels. [See DGBA]

Violations of Standards of Conduct

Each employee shall comply with the standards of conduct set out in this policy and with any other policies, regulations, and guidelines that impose duties, requirements, or standards attendant to his or her status as a District employee. Violation of any policies, regulations, or guidelines, including intentionally making a false claim, offering a false statement, or refusing to cooperate with a District investigation, may result in disciplinary action, including termination of employment. [See DCD, DCE, and DF series]

Antidiscrimination

An employee's actions while performing his or her duties shall not have the effect of discriminating against other employees, students, parents, volunteers, vendors, contractors, consultants, or anyone else conducting business with the District on the basis of gender, disability, race, color, national origin, ethnicity, or religion.

No employee of the District shall, on the grounds of, or because of, a student's race, color, national origin, gender or sex, disability, or religion, exclude a student from participation in, deny the benefits of, or subject a student to discrimination in or under any District program or activity, including, but not limited to, discipline of a student. These prohibitions shall include any disparate treatment of a student and any disparate effect on a protected class of students resulting from the use of the employee's program(s) or activities.

Weapons Prohibited

The District prohibits the use, possession, or display of any firearm, location-restricted knife, club, or prohibited weapon, as defined at FNCG, on District property at all times.

Exceptions

No violation of this policy occurs when:

1. Use or possession of a firearm by a specific employee is authorized by Board action [see the CKE series];
- ~~1.2.~~ A District employee who holds a ~~Texas~~ handgun license in accordance with state law stores a handgun or other firearm in a locked vehicle in a parking lot, parking garage, or other

parking area provided by the District, provided the handgun or other firearm is not in plain view; or

~~2-3.~~ The use, possession, or display of an otherwise prohibited weapon takes place as part of a District-approved activity supervised by proper authorities. [~~see~~See FOD]; or

~~3.—A specified District employee who holds a Texas handgun license uses, possesses, or displays an approved handgun that the employee has been specifically authorized by the Board to use, possess, or display in District schools, at Board meetings, and at school-sponsored or school-related events on District property [see the CKE series].~~

**Electronic
Communication**

Use with Students

A certified employee, licensed employee, or any other employee designated in writing by the Superintendent or a campus principal may use electronic communication, as this term is defined by law, with currently enrolled students only about matters within the scope of the employee's professional responsibilities.

Unless an exception has been made in accordance with the employee handbook or other administrative regulations, an employee shall not use a personal electronic communication platform, application, or account to communicate with currently enrolled students.

Unless authorized above, all other employees are prohibited from using electronic communication directly with students who are currently enrolled in the District. The employee handbook or other administrative regulations shall further detail:

1. Exceptions for family and social relationships;
2. The circumstances under which an employee may use text messaging to communicate with individual students or student groups;
3. Hours of the day during which electronic communication is discouraged or prohibited; and
4. Other matters deemed appropriate by the Superintendent.

In accordance with ethical standards applicable to all District employees [see DH(EXHIBIT)], an employee shall be prohibited from using electronic communications in a manner that constitutes prohibited harassment or abuse of a District student; adversely affects the student's learning, mental health, or safety; includes threats of violence against the student; reveals confidential information about the student; or constitutes an inappropriate communication with a student, as described in the Educators' Code of Ethics.

EMPLOYEE STANDARDS OF CONDUCT

DH
(LOCAL)

An employee shall have no expectation of privacy in electronic communications with students. Each employee shall comply with the District's requirements for records retention and destruction to the extent those requirements apply to electronic communication. [See CPC]

Personal Use

All employees shall be held to the same professional standards in their public use of electronic communication as for any other public conduct. If an employee's use of electronic communication violates state or federal law or District policy, or interferes with the employee's ability to effectively perform his or her job duties, the employee is subject to disciplinary action, up to and including termination of employment.

Reporting Improper Communication

In accordance with administrative regulations, an employee shall notify his or her supervisor when a student engages in improper electronic communication with the employee.

Disclosing Personal Information

An employee shall not be required to disclose his or her personal email address or personal phone number to a student.

Safety Requirements Prohibit ed Classroom Instruction or Prohibited Diversity, Equity, and Inclusion Duties

An employee is prohibited from intentionally or knowingly engaging in or assigning to another individual instruction, guidance, activities, or programming prohibited by law [see EMB].

An employee shall be subject to disciplinary action, including termination of employment, if the employee, intentionally or knowingly:

- Engages in diversity, equity, and inclusion (DEI) duties.
- Assigns to another individual DEI duties.

[See BT(LEGAL)]

Social Transitioning

An employee shall be prohibited from assisting a District student with social transitioning, as the term is defined in law. This prohibition includes providing any information to a District student about social transitioning or guidelines intended to assist a District student with social transitioning.

Safety Requirements

Each employee shall adhere to District safety rules and regulations and shall report unsafe conditions or practices to the appropriate supervisor.

Harassment or Abuse

An employee shall not engage in prohibited harassment, including sexual harassment, of:

1. Other employees. [See DIA]
2. Students. [See FFH; see FFG regarding child abuse and neglect.]

While acting in the course of employment, an employee shall not engage in prohibited harassment, including sexual harassment, of other persons, including Board members, vendors, contractors, volunteers, or parents.

An employee shall report child abuse or neglect as required by law. [See FFG]

Relationships with Students

An employee shall not form romantic or other inappropriate social relationships with students. Any sexual relationship between a student and a District employee is always prohibited, even if consensual. ~~[See FFH]~~

As required by law, the District shall notify the parent of a student with whom ~~an educator~~ a District employee or person acting as a service provider for the District is alleged to have engaged in certain misconduct. ~~[See FFF]~~

[See FFF for parent notification requirements and DHB and DHC for reporting requirements.]

Tobacco and Nicotine Products and E-Cigarettes

An employee is prohibited from possessing or using any type of tobacco product, e-cigarette, or any other electronic vaporizing device while on school property, in a District vehicle, or while attending an off-campus school-related activity. An employee is also prohibited from possessing or using any type of nicotine product, including nicotine pouches, regardless of whether the product contains tobacco, while on District property, in a District vehicle, or while attending an off-campus school-related activity.

An employee's supervisor is authorized to approve an exception to this policy for a smoking cessation product.

Alcohol and Drugs / Notice of Drug-Free Workplace

As a condition of employment, an employee shall abide by the terms of the following drug-free workplace provisions. An employee shall notify the Superintendent in writing if the employee is convicted for a violation of a criminal drug statute occurring in the workplace in accordance with Arrests, Indictments, Convictions, and Other Adjudications, below.

An employee shall not manufacture, distribute, dispense, possess, use, or be under the influence of any of the following substances during working hours while on District property or at school-related activities during or outside of usual working hours:

1. Any controlled substance or dangerous drug as defined by law, including but not limited to marijuana, any narcotic drug, hallucinogen, stimulant, depressant, amphetamine, or barbiturate.

EMPLOYEE STANDARDS OF CONDUCT

DH
(LOCAL)

2. Alcohol or any alcoholic beverage.
3. Any abusable glue, aerosol paint, or any other chemical substance for inhalation.
4. Any other intoxicant or mood-changing, mind-altering, or behavior-altering drug.

An employee need not be legally intoxicated to be considered “under the influence” of a controlled substance.

Exceptions

It shall not be considered a violation of this policy if the employee:

1. Manufactures, possesses, or dispenses a substance listed above as part of the employee’s job responsibilities;
2. Uses or possesses a controlled substance or drug authorized by a licensed physician prescribed for the employee’s personal use; or
3. Possesses a controlled substance or drug that a licensed physician has prescribed for the employee’s child or other individual for whom the employee is a legal guardian.

Sanctions

An employee who violates these drug-free workplace provisions shall be subject to disciplinary sanctions. Sanctions may include:

1. Referral to drug and alcohol counseling or rehabilitation programs;
2. Referral to employee assistance programs;
3. Termination from employment with the District; and
4. Referral to appropriate law enforcement officials for prosecution.

Notice

Employees shall receive a copy of this policy.

Arrests, Indictments, Convictions, and Other Adjudications

An employee shall notify his or her principal or immediate supervisor within three calendar days of any arrest, indictment, conviction, no contest or guilty plea, or other adjudication of the employee for any felony, any offense involving moral turpitude, and any of the other offenses as indicated below:

1. Crimes involving school property or funds;
2. Crimes involving attempt by fraudulent or unauthorized means to obtain or alter any certificate or permit that would entitle any person to hold or obtain a position as an educator;
3. Crimes that occur wholly or in part on school property or at a school-sponsored activity; or

4. Crimes involving moral turpitude, which include:
- Dishonesty; fraud; deceit; theft; misrepresentation;
 - Deliberate violence;
 - Base, vile, or depraved acts that are intended to arouse or gratify the sexual desire of the actor;
 - Felony possession or conspiracy to possess, or any misdemeanor or felony transfer, sale, distribution, or conspiracy to transfer, sell, or distribute any controlled substance defined in Chapter 481 of the Health and Safety Code;
 - Felony driving while intoxicated (DWI); or
 - Acts constituting abuse or neglect under the Texas Family Code.

Dress and Grooming An employee's dress and grooming shall be clean, neat, in a manner appropriate for his or her assignment, and in accordance with any additional standards established by his or her supervisor and approved by the Superintendent.

Profanity An employee shall not use profanity or vulgar gestures at any time while acting in his or her capacity as an employee of the District.

Recordings No employee may make an unauthorized audio or visual recording of a conversation or meeting pertaining to district business unless the employee making the recording notifies all participants in the conversation or meeting of the recording. An employee making an authorized recording shall ensure that the recording device is located in plain view for the duration of the conversation or meeting. Secret recordings shall be prohibited.

These provisions are not intended to limit or restrict recordings involving authorized investigations conducted by District personnel or any meeting recorded in accordance with Board policy, including Board meetings, grievance hearings, and audio recordings of meetings or proceedings at which the substance of an employee grievance is discussed. [See DGBA]

For audio or video recording of a student by an employee, see FL(LEGAL).

Dress and Grooming An employee's dress and grooming shall be clean, neat, in a manner appropriate for his or her assignment, and in accordance with any additional standards established by his or her supervisor and approved by the Superintendent.

INSTRUCTIONAL ARRANGEMENTS
LESSON PLANS

EEP
(LOCAL)

**Instructional Plan
and Course Syllabus**

Prior to the beginning of each semester, each teacher shall provide a copy of the teacher's instructional plan or course syllabus for each class for which the teacher provides instruction.

The teacher shall provide this information to the District administration and the parent of each student enrolled in the teacher's class. Additional copies of the instructional plan or course syllabus shall be made available to a parent of a student enrolled upon that parent's request.

District Website

The Superintendent shall develop administrative procedures for the posting of the instructional plans and course syllabi for each class offered in the District on the District's website.

Note: For information related to the accounting of instructional materials, as this term is defined by state law and rule, see CMD.

For information related to the selection process of library materials, see EFB.

The District shall provide instructional materials designed to teach the Texas Essential Knowledge and Skills and further the District's educational mission. Although the Superintendent shall ensure that professional staff select instructional materials in accordance with District policy and administrative regulations, the ultimate authority for determining and approving the curriculum and instructional program of the District lies with the Board.

Objectives

In this policy, "instructional materials" may include textbooks, supplementary resources for classroom use, and any other instructional resources, including electronic resources, used for formal or informal teaching and learning purposes. The primary objectives of instructional materials are to implement, enrich, and support the District's educational program.

Selection

Instructional materials that are textbooks and related supplemental materials, which may include items from the list of resources adopted by the State Board of Education, shall be chosen in accordance with administrative regulations and the objectives above.

The Board shall rely on District professional staff to select and acquire instructional materials that:

1. Enrich and support the curriculum consistent with the general educational goals of the state and District, the aims and objectives of individual schools and specific courses, and the District and campus improvement plans.
2. Are appropriate for the subject area and for the age, ability level, learning styles, interests, and social and emotional development of the students for whom they are selected.
3. Meet high standards for artistic quality, literary style, authenticity, educational significance, factual content, physical format, presentation, readability, and technical quality.
4. Present various sides of controversial issues so that students have an opportunity to develop, under guidance, skills in critical analysis and in making informed judgments in their daily lives. [See also EMB regarding instruction about controversial issues.]
5. Promote literacy.

District professional staff may select additional instructional materials in accordance with administrative regulations and the criteria above.

Administrators, teachers, other District personnel, parents, and community members, as appropriate, may recommend instructional materials for selection. Gifts of instructional materials shall be evaluated according to these criteria and accepted or rejected in accordance with CDC(LOCAL).

Selection of instructional materials is an ongoing process that includes the removal of materials no longer appropriate and the periodic replacement or repair of materials that still have educational value.

Parent Request for Instructional Material Review

The Superintendent shall develop administrative regulations to ensure compliance with state law and rules that a parent or guardian of a District student may request an instructional materials review for a subject area in the grade level in which their student is enrolled on the basis of the following:

1. The material is not aligned with District-adopted materials; or
2. The material does not have the appropriate rigor for the grade level for the subject area in which the instructional material is used.

The regulations shall also address procedures for submitting a parent petition to review instructional materials, the appeal process if a petition for review is denied, criteria for reviewing any appeal, and timelines for each step in the process.

Reconsideration of Instructional Materials

A District employee or a parent or guardian of a District student may request reconsideration of instructional material used in the District's educational program on the basis that the instructional material fails to meet the standards set forth in this policy.

Guiding Principles

The following principles shall guide the Board and staff in responding to a request for reconsideration of instructional materials:

1. A complainant may raise an objection to an instructional material used in a school's educational program, despite the fact that the professional staff selecting the materials were qualified to make the selection, followed the proper procedure, and adhered to the objectives for instructional materials set out in this policy.
2. A parent's ability to exercise control over instruction extends only to his or her own child as set forth in Education Code Chapter 26.

3. Access to a challenged material shall not be restricted during the reconsideration process, except the District may deny access to a child if requested by the child's parent.

The major criterion for the final decision on challenged instructional materials is the appropriateness of the material for its intended educational use. No challenged instructional material shall be removed solely because of the ideas expressed therein.

*Informal
Reconsideration*

When the District or a campus receives an objection to the appropriateness of an instructional material, the appropriate administrator shall try to resolve the matter informally. The administrator shall explain the selection process and discuss the intended educational purpose for the instructional material. If appropriate, the administrator may offer a concerned parent an alternative instructional material to be used by that parent's child in place of the challenged material.

If the complainant wishes to make a formal challenge, the administrator shall provide the complainant a copy of this policy and a form to request a formal reconsideration of the instructional material.

*Formal Request for
Reconsideration*

A complainant shall make any formal request to reconsider an instructional material on the form provided by the District and shall submit the completed and signed form to the principal. Upon receipt of the form, the principal shall appoint a reconsideration committee.

The reconsideration committee shall include at least one member of the instructional staff who has experience using the challenged material with students or is familiar with the challenged material's content. Other members of the committee may include District-level staff, secondary-level students, parents, and any other appropriate individuals.

All members of the committee shall review the challenged instructional material in its entirety. As soon as reasonably possible, the committee shall meet and determine whether the challenged material conforms to the principles of selection set out in this policy and whether the challenged material will continue to be used in the educational program. The committee shall prepare a written report of its findings. The Superintendent, other appropriate administrators, and the complainant shall receive copies of the report.

*Frequency of
Review*

After an instructional material has been reviewed through formal reconsideration, it shall not be reviewed again until it is evaluated in the periodic local selection process.

Appeal

The complainant may appeal the decision of the reconsideration committee in accordance with appropriate complaint policies, starting at the appropriate level. [See DGBA, FNG, and GF]

Note: Unless otherwise noted, the terms “video recording,” “video surveillance,” and “video monitoring” shall also include any associated audio recordings. In addition, the term “classroom” shall also include other special education settings subject to video and audio recording required by law.

To promote student safety, the District shall comply with requests for video and audio monitoring of certain ~~self-contained~~ special education classrooms as required by law. Regular or continual monitoring of video recordings shall be prohibited. Video recordings shall not be used for teacher evaluation or monitoring or for any purpose other than the promotion of student safety.

The Superintendent is responsible for coordinating the provision of equipment to campuses in compliance with the law.

The Superintendent shall ensure that administrative regulations are developed to implement this policy.

Requests

For Following Year

A parent of a student receiving special education services and whose placement for the following school year will be in a ~~self-contained~~ special education classroom eligible for video surveillance may request in writing that a video camera be placed in the classroom by the end of the current school year or by the ~~tenth~~ 10th business day after the student’s admission, review, and dismissal (ARD) committee determines the student’s placement, whichever is later. If such a request is made, the campus shall begin operation of the camera by the deadlines in law.

For Current Year

Written requests from a parent, assistant principal, principal, staff member, or the Board shall be submitted and processed in accordance with the procedures in law.

Response

As required by law, the District shall provide a response to the requester not later than the seventh business day after receipt of the request.

Notice

Before a camera is activated, the principal shall provide advance written notice to staff on the campus and to parents of the students assigned to or engaging in school activities in the classroom that video and audio surveillance will be conducted in the classroom.

Installation and Operation

The classroom subject to the request shall begin operation of video surveillance not later than the time frames required in law, except when the District is granted an extension of time.

When the District has installed video cameras in a classroom as required by law, the District shall operate the cameras during the

instructional day at all times when one or more students are in the classroom. For purposes of this policy, the instructional day shall be defined as the portion of a school day during which instruction is taking place in the classroom.

For the school year in which a campus receives a request for video and audio surveillance, the campus shall continue to operate and maintain any video cameras placed in the classroom for as long as the classroom continues to satisfy the requirements in Education Code 29.022(a). However, the campus may discontinue operation of the video camera during the year if the requester withdraws the request in writing and no request is submitted to continue the surveillance. Before a camera is deactivated, the principal shall provide advance written notice to staff on the campus and to parents of the students assigned to or engaging in school activities in the classroom that video and audio surveillance will be discontinued in the classroom and of the opportunity to request continued video and audio surveillance.

Video cameras must be capable of recording video and audio of all areas of the classroom, including a room attached to the classroom used for time out as defined by law. No visual monitoring, other than incidental coverage, shall be conducted of the inside of a bathroom or other area used for changing a student's clothes.

Retention of Recordings

Video recordings shall be retained for at least three months after the date of the recording but may be retained for a longer period in accordance with the District's records management program, or as required by law. [See CPC]

Confidentiality of Recordings

Video recordings made in accordance with this policy shall be confidential and shall only be released or viewed by the individuals and in the limited circumstances permitted by law. The following individuals shall have authority to view video recordings to the extent permitted by the Family Educational Rights and Privacy Act (FERPA):

1. A District employee or a parent of a student who is involved in an alleged incident documented by a recording and reported to the District;
2. Appropriate Department of Family and Protective Services (DFPS) personnel as part of an investigation of alleged abuse or neglect of a child;
3. A peace officer, school nurse, District administrator trained in de-escalation and restraint techniques, or human resource staff member in response to a report of an alleged incident or an investigation of an employee or a report of alleged abuse committed by a student; and

4. Appropriate Texas Education Agency or State Board for Educator Certification personnel or their agents as part of an investigation.

For purposes of this policy, the term “human resource staff member” shall include the Superintendent, a principal, an assistant principal or other campus administrator, and any supervisory position within the District’s human resources office. If an individual listed in items ~~2-42-4~~, above, believes that a recording shows a violation of District policy or campus procedures, the individual may allow access to the recording by appropriate legal and human resources personnel designated by the District for the purpose of determining whether a policy or procedure has been violated.

Any person who suspects that child abuse or neglect has occurred shall report this suspicion as required by law and District policy. [See FFG]

Reporting an Incident

A person alleging that an incident, as defined by law, has occurred in a classroom in which video surveillance is conducted shall file a report on the form provided by the District with the principal as soon as possible after the person suspects the alleged incident. If possible, an incident report form shall be filed within ~~48~~24 hours of the facts giving rise to the allegation. The principal shall promptly view, or direct an authorized individual to view, the video surveillance footage to identify the relevant portion of the recording. No later than ~~ten~~10 District business days after the report is filed, the principal or designee shall respond by notifying the person whether the alleged incident was recorded in the District’s video surveillance footage and shall initiate other steps as required by law, District policy, or local procedures.

Complaints

Complaints related to video and audio recordings under this policy shall be filed in accordance with DGBA, FNG, or GF, as applicable. A complainant who is dissatisfied with the outcome of the District’s complaint process may appeal in writing to the commissioner of education in accordance with Education Code 7.057 and 19 Administrative Code 103.1303. A parent, staff member, or District administrator may request an expedited review in accordance with 19- Administrative Code 103.1303.

Relation to Essential Knowledge and Skills

The District shall establish instructional objectives that relate to the essential knowledge and skills for grade-level subjects or courses. These objectives shall address the skills needed for successful performance in the next grade or next course in a sequence of courses.

Assignments, tests, projects, classroom activities, and other instructional activities shall be designed so that ~~the~~each student's performance indicates the level of mastery of the designated District objectives.

Purposes of Grades

~~The primary purpose of grades is to measure and communicate what a student knows, understands, and can do as a result of the student's learning. A secondary purpose for grades is to provide teachers with information for instructional planning.~~

Grading Philosophy

~~In order to achieve the purposes of grading, a student's grades shall be based solely on mastery of the curriculum and shall provide support for the learning process.~~

Guidelines for Grading

The Superintendent or designee shall ensure that ~~the District~~each campus or instructional level develops guidelines for teachers to follow in determining grades for students. These guidelines shall ensure that grading reflects a student's relative mastery of an assignment and that a sufficient number of grades are taken to support the grade average assigned. Guidelines for grading shall be clearly communicated to students and parents.

~~Guidelines regarding grading shall be addressed in District grading procedures.~~

Grading Scales

*Pre-K Through
Grade 1*

~~Reporting student progress in prekindergarten–grade 1 shall adhere to grading guidelines for academic and social progress as outlined in the District grading procedures.~~

Grades 2–12

~~The District shall use the following conversion table for reporting grades in grades 2–12:~~

~~90 – 100 = A~~

~~80 – 89 = B~~

~~70 – 79 = C~~

~~69 or below = Failing~~The District shall permit a student who meets the criteria detailed in the grading guidelines a reasonable opportunity to redo an assignment or retake a test for which the student received a failing grade.

Progress Reporting

The District shall issue grade reports/report cards every ~~six~~six weeks on a form approved by the Superintendent or designee. Performance shall be measured in accordance with this policy and

~~the standards established in EIE. The report shall also include the number of times the student has been absent as well as a grade for student conduct.~~

Interim Reports

Interim progress reports shall be ~~generated~~ issued for all students on the Friday ~~of~~ after the ~~third~~ week during of each ~~six-week~~ grading period. Supplemental progress reports may be issued at the teacher's discretion. ~~The student may be required to attend tutorial sessions. Notice shall also be sent to the coach or sponsor of an extracurricular activity in which the student participates.~~

~~If a student's level of achievement for the grading period is below the level required for course credit or grade-level advancement, the notice shall state the need for a conference between the appropriate teacher and the parent. Teachers shall advise parents in the notice as to whether their student is recommended or required to attend tutorials in the subsequent six-week grading period. [See EHBC]~~

Conferences

~~In addition to conferences scheduled on the~~

Each year, the District shall provide at least two opportunities for in-person conferences between each parent and the student's teacher. Additional conferences may be requested by a teacher or parent as needed.

Academic Dishonesty
~~campus calendar~~ Conferences

A student found to have engaged in academic dishonesty shall be subject to ~~disciplinary penalties in accordance with the Student Code of Conduct~~ grade penalties on assignments or tests and disciplinary penalties in accordance with the Student Code of Conduct. Academic dishonesty includes cheating or copying the work of another student, plagiarism, the use of artificial intelligence to complete an assignment in part or in whole unless approved by the classroom teacher [see CQD], and unauthorized communication between students during an examination. The determination that a student has engaged in academic dishonesty shall be based on the judgment of the classroom teacher or another supervising professional employee, taking into consideration written materials, observation, information from students, or the use of an artificial intelligence detection tool selected by the District.

PARENT RIGHTS AND RESPONSIBILITIES

FA
(LOCAL)

Parent Portal

The District shall establish a parent portal on the District's website through which parents may submit comments to campus administrators, District administrators, and the Board.

The Superintendent shall develop administrative regulations related to the portal, including placement on the District or campus websites and how campus or District administrators are to address comments received from parents through the portal.

Release from School

A student shall not be released from school at times other than regular dismissal hours except with the permission of the principal of the school. The teacher shall determine that such permission has been granted before allowing the student to leave.

Exception for
Released Time
Course

For purposes of this policy, a “released time course” shall have the same definition as provided in law.

A student shall be permitted to attend a released time course in accordance with the following requirements:

1. The parent or guardian has provided written consent for the student to attend the released time course;
2. The private entity offering the released time course maintains attendance records and will make those records available to the District;
3. The private entity, parent or guardian, or student assumes responsibility for transportation, including transportation for a student with a disability, to and from the location at which the released course is offered;
4. The private entity assumes liability for the student enrolled in the released time course while the student is under the private entity’s care; and
5. The student is responsible for any school work and assignments issued during the student’s absence from the District.

The District shall be prohibited from using District funds, excluding de minimis costs, to facilitate the student attending a released time course.

A private entity shall be prohibited from offering the released time course on District property unless the use is in accordance with policy GKD.

The District shall not interfere with a parent’s or guardian’s ability to request or access a released time course for the student.

No employee shall give any student prescription medication, non-prescription medication, herbal substances, anabolic steroids, or dietary supplements of any type, except as authorized by this or other District policy.

Medication Provided by Parent

The Superintendent shall designate the employees who are authorized to administer medication that has been provided by a student's parent. An authorized employee is permitted to administer the following medication in accordance with administrative regulations:

1. Prescription medication in accordance with legal requirements.
2. Nonprescription medication, ~~upon a parent's written request, when properly labeled and in the original container~~ in accordance with legal requirements.
3. Herbal substances or dietary supplements provided by the parent and only if required by the individualized education program or Section 504 plan for a student with disabilities.

Medication Provided by District

Except as required by law and provided by this policy, the District shall not purchase medication to administer to a student.

Opioid Antagonist

This provision shall be applicable to each campus that serves students in grades 6-12.

On Campus

The District authorizes school personnel who have been adequately trained to administer an opioid antagonist in accordance with law and this policy. Administration of an opioid antagonist shall only be permitted when an authorized and trained individual reasonably believes a person is experiencing an opioid-related overdose.

Each applicable campus shall have at least one individual who is authorized and trained to administer an opioid antagonist present during regular school hours.

Maintenance, Availability, Training, and Reporting

Each applicable campus shall have at least two unused, unexpired opioid antagonist doses available.

All opioid antagonists shall be stored in a secure location and shall be easily accessible by individuals who are authorized and trained to administer an opioid antagonist.

The Superintendent shall develop administrative regulations addressing acquisition, maintenance, expiration, and disposal of opioid antagonists in the District, as well as reporting, employee training, and emergency notification requirements.

Psychotropics

Except as permitted by law, an employee shall not:

1. Recommend to a student or a parent that the student use a psychotropic drug;
2. Suggest a particular diagnosis; or
3. Exclude the student from a class or a school-related activity because of the parent's refusal to consent to psychiatric evaluation or examination or treatment of the student.

Medical Treatment

A student's parent, legal guardian, or other person having lawful control shall annually complete and sign a form that provides emergency information and addresses authorization regarding medical treatment. A student who has reached age 18 shall be permitted to complete this form.

The District shall seek appropriate emergency care for a student as required or deemed necessary.

**Threat Assessment
and Safe and
Supportive Team**

In compliance with law, the Superintendent shall ensure that a multidisciplinary threat assessment and safe and supportive team is established to serve each campus. The Superintendent shall appoint team members. The team shall be responsible for developing and implementing a safe and supportive school program at each campus served by the team and shall support the District in implementing its multi-hazard emergency operations plan.

Training

Each team shall complete training provided by an approved provider on evidence-based threat assessment programs.

Student Reports

Each campus shall establish a clear procedure for a student to report concerning behavior exhibited by another student for assessment by the team or other appropriate District employee.

Employee
Confidentiality

A District employee who reports a potential threat may elect for the employee's identity to remain confidential and not be subject to disclosure under the state's public information law. The employee's identity shall only be revealed when necessary for the team, the District, or law enforcement to investigate the reported threat.

The District shall maintain a record of the identity of a District employee who elects for the employee's identity to remain confidential.

Notification to
Teaching Staff of
Threat

As soon as safe and practicable after an administrator or team receives information regarding a threat against a campus, including a threat made through social media, the appropriate administrator or the team shall immediately provide to each member of the teaching staff, including teacher aides, who may be directly affected by the threat a statement containing the following information:

1. The existence of the threat;
2. The nature of the threat; and
3. Any other pertinent detail to ensure student and staff safety.

The Superintendent shall develop administrative regulations to ensure that the required notice is provided to the teaching staff in accordance with law. The administrative regulations may also address notification of other appropriate employees on the affected campus.

Imminent Threats or
Emergencies

A member of the team or any District employee may act immediately to prevent an imminent threat or respond to an emergency, including contacting law enforcement directly.

Threat Assessment
Process

The District shall develop procedures as recommended by the Texas School Safety Center. In accordance with those procedures,

the threat assessment and safe and supportive team shall conduct threat assessments using a process that includes:

1. Identifying individuals, based on referrals, tips, or observations, whose behavior has raised concerns due to threats of violence or exhibition of behavior that is harmful, threatening, or violent.
2. Conducting an individualized assessment based on reasonably available information to determine whether the individual poses a threat of violence or poses a risk of harm to self or others and the level of risk.
3. Implementing appropriate intervention and monitoring strategies, if the team determines an individual poses a threat of harm to self or others. These strategies may include referral of a student for a mental health assessment and escalation procedures as appropriate.

For a student or other individual the team determines poses a serious risk of violence to self or others, the team shall immediately report to the Superintendent, who shall immediately attempt to contact the student's parent or guardian. Additionally, the Superintendent shall coordinate with law enforcement authorities as necessary and take other appropriate action in accordance with the District's multihazard emergency operations plan.

For a student the team identifies as at risk of suicide, the team shall follow the District's suicide prevention program.

For a student the team identifies as having a substance abuse issue, the team shall follow the District's substance abuse program.

For a student whose conduct may constitute a violation of the District's Student Code of Conduct, the team shall make a referral to the campus behavior coordinator or other appropriate administrator to consider disciplinary action.

As appropriate, the team may refer a student:

1. To a local mental health authority or health-care provider for evaluation or treatment; or
2. For a full individualized and initial evaluation for special education services.

The team shall not provide any mental health-care services, except as permitted by law.

STUDENT WELFARE
CRISIS INTERVENTION

FFB
(LOCAL)

Guidance to School
Community

The team shall provide guidance to students and District employees on recognizing harmful, threatening, or violent behavior that may pose a threat to another person, the campus, or the community and methods to report such behavior to the team, including through anonymous reporting.

Reports

The team shall provide reports to the Texas Education Agency as required by law.

Note: See policies DHB and DHC for information on other required reports regarding alleged misconduct against a student.

The District shall notify a parent of a student with whom ~~an educa-~~
~~tor~~ a District employee or a person acting as a service provider for
the District is alleged to have engaged in misconduct, informing the
parent:

1. As soon as feasible that the alleged misconduct may have occurred;
2. Whether the ~~educator~~ individual was terminated following an investigation of the alleged misconduct or resigned before completion of the investigation; and
3. Whether a report was submitted to the Texas Education Agency or State Board for Educator Certification (~~SBEC~~) concerning the alleged misconduct.

For purposes of this policy, misconduct is defined as an ~~educa-~~
~~tor's~~ individual's alleged abuse or commission of an otherwise un-
lawful act with ~~the~~ student or involvement in a romantic relation-
ship, or soliciting or engaging in sexual contact with ~~the~~ student.

Notice of Suspected Criminal Offense

Except as provided by state law regarding child abuse investiga-
tions, the District shall notify a parent not later than one business
day after the date an employee first suspects that a criminal of-
fense has been committed against the parent's child.

[See also FFG for reporting requirements related to child abuse
and FFH for parental notification requirements regarding prohibited
conduct as defined by that policy.]

**Program to Address
Child Sexual Abuse,
Trafficking, and
Maltreatment**

The District's program to address child sexual abuse, trafficking, and other maltreatment of children, as included in the District improvement plan and the student handbook, shall include:

1. Methods for increasing staff, student, and parent awareness regarding these issues, including prevention techniques and knowledge of likely warning signs indicating that a child may be a victim;
2. Age-appropriate, research-based antivictimization programs for students;
3. Actions that a child who is a victim should take to obtain assistance and intervention; and
4. Available counseling options for affected students.

Training

The District shall provide training to employees as required by law and District policy. Training shall address techniques to prevent and recognize sexual abuse, trafficking, and all other maltreatment of children, including children with significant cognitive disabilities. [See DMA]

[See BBD for Board member training requirements and BJCB for Superintendent continuing education requirements.]

**Reporting Child
Abuse and Neglect**

Any person who has reasonable cause to believe that a child's physical or mental health or welfare has been adversely affected by abuse or neglect has a legal responsibility, under state law, to immediately report the suspected abuse or neglect to an appropriate authority.

As defined in state law, child abuse and neglect include both sex and labor trafficking of a child.

The following individuals have an additional legal obligation to submit a written or oral report within 4824 hours of learning of the facts giving rise to the suspicion of abuse or neglect:

1. Any District employee, agent, or contractor who suspects a child's physical or mental health or welfare has been adversely affected by abuse or neglect.
2. A professional who has reasonable cause to believe that a child has been or may be abused or neglected or may have been a victim of indecency with a child. A professional is anyone licensed or certified by the state who has direct contact with children in the normal course of duties for which the individual is licensed or certified.

A person is required to make a report if the person has reasonable cause to believe that an adult was a victim of abuse or neglect as a

child and the person determines in good faith that disclosure of the information is necessary to protect the health and safety of another child or an elderly or disabled person.

[For parental notification requirements regarding an allegation of ~~educator~~ misconduct with a student, see FFF.]

Oral Reports

As required by law, an oral report made to the Texas Department of Family and Protective Services (DFPS) is recorded.

Restrictions on Reporting

In accordance with law, an employee is prohibited from using or threatening to use a parent's refusal to consent to administration of a psychotropic drug or to any other psychiatric or psychological testing or treatment of a child as the sole basis for making a report of neglect, unless the employee has cause to believe that the refusal:

1. Presents a substantial risk of death, disfigurement, or bodily injury to the child; or
2. Has resulted in an observable and material impairment to the growth, development, or functioning of the child.

Making a Report

Reports may be made to any of the following:

1. A ~~state or local~~ law enforcement agency, [as defined in law](#);
2. The Child Protective Services (CPS) division of DFPS at 800-252-5400 or the [Texas Abuse Hotline website](#)¹;
3. A local CPS office; or
4. If applicable, the state agency operating, licensing, certifying, or registering the facility in which the suspected abuse or neglect occurred.

However, if the suspected abuse or neglect involves a person responsible for the care, custody, or welfare of the child, the report must be made to DFPS, unless the report is to the state agency that operates, licenses, certifies, or registers the facility where the suspected abuse or neglect took place; or the report is to the Texas Juvenile Justice Department as a report of suspected abuse or neglect in a juvenile justice program or facility. As defined by law, a person responsible for the care, custody, or welfare of a child includes school personnel and volunteers and day-care workers. [See FFG(LEGAL)]

An individual does not fulfill his or her responsibilities under the law by only reporting suspicion of abuse or neglect to a campus principal, school counselor, or another District staff member. Furthermore, the District is prohibited from requiring an employee to first report his or her suspicion to a District or campus administrator.

In accordance with law, an individual must provide their name and telephone number when making a report. If the individual making the report is a school employee, agent, or contractor, they must also provide their business address and profession.

Confidentiality

The identity of a person making a report of suspected child abuse or neglect shall be kept confidential and disclosed only in accordance with the law and the rules of the investigating agency.

Immunity

A person who in good faith reports or assists in the investigation of a report of child abuse or neglect is immune from civil or criminal liability.

**Failing to Report
Suspected Child
Abuse or Neglect**

By failing to report suspicion of child abuse or neglect, an employee:

1. May be placing a child at risk of continued abuse or neglect;
2. Violates the law and may be subject to legal penalties, including criminal sanctions for knowingly failing to make a required report;
3. Violates Board policy and may be subject to disciplinary action, including possible termination of employment; and
4. May have his or her certification from the State Board for Educator Certification suspended, revoked, or canceled in accordance with 19 Administrative Code Chapter 249.

It is a criminal offense to coerce someone into suppressing or failing to report child abuse or neglect.

**Responsibilities
Regarding
Investigations**

In accordance with law, District officials shall be prohibited from:

1. Denying an investigator's request to interview a child at school in connection with an investigation of child abuse or neglect;
2. Requiring that a parent or school employee be present during the interview; or
3. Coercing someone into suppressing or failing to report child abuse or neglect.

District personnel shall cooperate fully and without parental consent, if necessary, with an investigation of reported child abuse or neglect. [See GKA]

¹ Texas Abuse Hotline website: <http://www.txabusehotline.org>

Complaints

In this policy, the terms “complaint” and “grievance” shall have the same meaning.

Other Complaint Processes

Student or parent complaints shall be filed in accordance with this policy, except as required by the policies listed below. Some of these policies require appeals to be submitted in accordance with FNG after the relevant complaint process **has been followed**:

1. Complaints alleging discrimination or harassment based on race, color, religion, sex, gender, national origin, age, or disability shall be submitted in accordance with ~~the FFH-series~~.
2. Complaints concerning dating violence shall be submitted in accordance with ~~the FFH-series~~.
3. Complaints concerning retaliation related to discrimination and harassment shall be submitted in accordance with ~~the FFH-series~~.
4. Complaints concerning bullying or retaliation related to bullying shall be submitted in accordance with FFI.
5. Complaints concerning failure to award credit or a final grade on the basis of attendance shall be submitted in accordance with FEC.
6. Complaints concerning expulsion shall be submitted in accordance with FOD and the Student Code of Conduct.
7. Complaints concerning any final decisions of the gifted and talented selection committee regarding selection for or exit from the gifted program shall be submitted in accordance with EHBB.
8. Complaints within the scope of Section 504, including complaints concerning identification, evaluation, or educational placement of a student with a disability, shall be submitted in accordance with FB and the procedural safeguards handbook.
9. Complaints within the scope of the Individuals with Disabilities Education Act, including complaints concerning identification, evaluation, educational placement, or discipline of a student with a disability, shall be submitted in accordance with EHBAE, FOF, and the procedural safeguards handbook provided to parents of all students referred to special education.
10. Complaints concerning instructional resources shall be submitted in accordance with the EF series.

STUDENT RIGHTS AND RESPONSIBILITIES
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FNG
(LOCAL)

11. Complaints concerning a commissioned peace officer who is an employee of the District shall be submitted in accordance with the CKE series.
12. Complaints concerning intradistrict transfers or campus assignment shall be submitted in accordance with FDB.
13. Complaints concerning admission, placement, or services provided for a homeless student shall be submitted in accordance with FDC.
14. Complaints concerning disputes regarding a student's eligibility for free or reduced-priced meal programs shall be submitted in accordance with COB.

Complaints regarding refusal of entry to or ejection from District property based on Education Code 37.105 shall be filed in accordance with this policy. However, the timelines shall be adjusted as necessary to permit the complainant to address the Board in person within 90 calendar days of filing the initial complaint, unless the complaint is resolved before the Board considers it. [See GKA(LEGAL)]

Notice to Students and Parents

The District shall inform students and parents of this policy through appropriate District publications [and on the District's website](#).

Guiding Principles
Informal Process

The Board encourages students and parents to discuss their concerns with the appropriate teacher, principal, or other [appropriate campus or District](#) administrator who has the authority to address the concerns. Concerns should be expressed as soon as possible to allow early resolution at the lowest possible administrative level.

Informal resolution shall be encouraged but shall not extend any deadlines in this policy, except Filing Deadlines

If a student or parent has engaged in the informal process in an attempt to resolve the complaint with the District and has not reached a resolution during the process, the student or parent shall have the later of:

After Informal Process

- Ninety calendar days to file a complaint from the date the student or parent first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint; or
- Thirty calendar days to file a complaint from the date on which the District provided information to the student or parent regarding how to file a grievance.

[See Formal Process, below]

No Prior Informal Process

If the student or parent has not engaged in the informal process, the student or parent shall have no more than 60 calendar days from the date the student or parent first knew, or with reasonable

diligence should have known, of the decision or action giving rise to the complaint or grievance to file a complaint using the appropriate forms.

Deadline Extensions

All deadlines shall be strictly followed unless otherwise required by law or modified by mutual written consent.

Formal Process

A student or parent may initiate the formal process described below by timely filing a written complaint form.

~~Even after initiating the formal complaint process, students and parents are encouraged to seek informal resolution of their concerns. A student or parent whose concerns are resolved may withdraw a formal complaint at any time.~~

The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or “mini-trial” at any level.

~~Freedom from Retaliation~~The complaint form shall be filed with the lowest level administrator who has the authority to remedy the alleged problem. In most circumstances, students and parents shall file Level One complaints with the campus principal for any complaint on a matter related to a campus. For a complaint that arises on a matter that is unrelated to a campus, the complaint shall be filed with the appropriate District-level administrator.

If the subject matter of the complaint requires a Board decision, is a complaint about a Board member, or is a complaint about the Superintendent, the complaint shall be initiated at the Board level. A preliminary hearing to develop a record or recommendation for the Board may be conducted by an appropriate administrator.

A Board member shall be permitted to file a complaint under this policy, but, if the complaint is considered by the Board or Board committee, the Board member shall be prohibited from voting on the Board’s or Board committee’s decision.

If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.

Option to Continue Informal Process

Even after initiating the formal complaint process, the complainant is encouraged to seek informal resolution of their concerns. A complainant whose concerns are resolved may withdraw a formal complaint at any time.

Notice of Complaint	A District employee against whom a complaint has been filed shall be provided notice of the complaint in accordance with administrative regulations. The employee shall have sufficient opportunity to submit a written response to the complaint that shall be included in the record of the complaint.
Freedom from Retaliation	Neither the Board nor any District employee shall unlawfully retaliate against any student or parent for bringing a concern or complaint.
General Provisions Filing	Complaint forms and appeal notices may be filed by hand-delivery, by electronic communication, including email and fax, or or by U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on the deadline. Filings submitted by electronic communication shall be timely filed if they are received by the close of business on the deadline, as indicated by the date/time shown on the electronic communication. Mail filings shall be timely filed if they are post-marked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three business days after the deadline.
Scheduling Conferences Hearings	The District shall make reasonable attempts to schedule conferences hearings at a mutually agreeable time. If a student or parent complainant fails to appear at a scheduled conference hearing, the District may hold the conference hearing and issue a decision in the student's or parent's complainant's absence.
Response	At Levels One, Two, and Three, "response" shall mean a written communication to the student or parent from the appropriate administrator. Responses may be hand-delivered, sent by electronic communication to the student's or parent's email address of record, or sent by U.S. Mail to the student's or parent's mailing address of record. Mailed responses shall be timely if they are post-marked by U.S. Mail on or before the deadline.

STUDENT RIGHTS AND RESPONSIBILITIES
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FNG
(LOCAL)

~~Days~~

~~“Days” shall mean District business days, unless otherwise noted. In calculating timelines under this policy, the day a document is filed is “day zero.” The following business day is “day one.”~~Decision

A “decision” shall mean a written communication to the complainant from the appropriate administrator that provides an explanation of the basis of the decision, an indication of each document that supports the decision, and any relief or redress to be provided. A decision shall be issued on the merits of the concern raised in the complaint notwithstanding any procedural errors or the type of relief or redress requested.

The decision shall also include information regarding the filing of an appeal in accordance with this policy. After a hearing at Level Four, the decision shall include information on submitting an appeal to the commissioner.

A decision may be hand-delivered, sent by electronic communication to the complainant’s email address of record, or sent by U.S. Mail to the complainant’s mailing address of record. Mailed decisions shall be timely if they are postmarked by U.S. Mail on or before the deadline.

Representative

“Representative” shall mean any person who or organization that is designated by the ~~student or parent~~complainant to represent the ~~student or parent~~complainant in the complaint process. A student may be represented by an adult at any level of the complaint.

The ~~student or parent~~complainant may designate a representative through written notice to the District at any level of this process. ~~If the student or parent~~The representative may participate in person or by telephone conference call. If the complainant designates a representative with fewer than three business days’ notice to the District before a scheduled ~~conference or~~hearing, the District may reschedule the ~~conference or~~hearing to a later date, if desired, in order to include the District’s counsel. The District may be represented by counsel at any level of the process.

Consolidating Complaints

~~Complaints arising out of an event or a series of related events shall be addressed in one complaint. Students or parents shall not file~~To promote efficiency in addressing complaints, the appropriate administrator shall determine if separate or serial complaints arising from ~~any~~an event or series of ~~events that have been or could have been addressed in a previous complaint.~~

~~When two or more grievances are filed by the same student or parent, including grievances filed by the same student or parent group, and are sufficiently similar in nature and remedy sought to permit their resolution through one proceeding, the District may consolidate or deny the amended grievance(s) and provide notice to the student or parent of such action.~~

STUDENT RIGHTS AND RESPONSIBILITIES
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FNG
(LOCAL)

Untimely Filings	<p>All time limits shall be strictly followed unless modified by mutual written consent.</p> <p>If a complaint form or appeal notice is not timely filed, the complaint may be dismissed, on written notice to the student or parent, at any point during the complaint process. The student or parent may appeal the dismissal by seeking review in writing within ten days from the date of the written dismissal notice, starting at the level at which the complaint was dismissed. Such appeal shall be limited to the issue of timeliness. related events shall be consolidated.</p>
Costs Incurred	Each party shall pay its own costs incurred in the course of the complaint.
Complaint and Appeal Forms	<p>Complaints and appeals under this policy shall be submitted in writing on a form provided by the District.</p> <p>Copies of any documents that support the complaint should be attached to included with the complaint form. If the student or parent-complainant does not have copies of these documents, copies may be presented at the time of filing, copies shall be provided to the appropriate administrator at least two business days prior to the Level One conference. After the Level One conference, no new documents may be submitted by the student or parent unless the student or parent did not know the documents existed before the Level One conference. Such documents shall be provided to the appropriate administrator at least two days prior to the Level Two hearing. Level One hearing. After the Level One hearing, the complainant may supplement the record with additional documents or include additional claims.</p>
Record	A record of each complaint hearing shall be created and retained in accordance with this policy. The record shall include documents submitted by the complainant, documents determined relevant by District personnel, and the decision.
Remand	<p>A complaint or appeal form that is incomplete in any material aspect shall be refiled, if at Level One, and remanded at all other levels in order to develop an adequate record of the complaint.</p> <p>If an adequate record has not been developed, the appropriate administrator may remand the complaint to a lower level. The Board or Board committee may remand a complaint to a lower level if at the Board level of review an adequate record has not been developed.</p> <p>A complaint or appeal form that is incomplete in any material aspect may be dismissed but may be refiled with all the required information if the refileing is within the designated time for filing.</p>

Level One

Complaint forms must be filed:

1. Within five days of the date the student or parent first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance; and
2. With the lowest level administrator who has the authority to remedy the alleged problem.

In most circumstances, students and parents shall file Level One complaints with the campus principal.

If the only administrator who has authority to remedy the alleged problem is the Superintendent or designee, the complaint may begin at Level Three following the procedure, including deadlines, for filing the complaint form at Level One. If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.

The appropriate administrator shall investigate as necessary and schedule a conference with the student or parent within ten days after receipt of the written complaint. The administrator may set reasonable time limits for the conference.

~~Absent extenuating circumstances, the administrator shall provide the student or parent a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the administrator may consider information provided at the Level One conference and any other relevant documents or information the administrator believes will help resolve the complaint.~~
Investigation
Complaint Levels
Level One
Assignment of Hearing Officer

When a District employee is the subject of a complaint, the hearing shall be conducted by an administrator who is in a supervisory or higher organizational role. The District employee who is the subject of the complaint shall recuse themselves from reviewing the complaint at any level in the process.

The District may conduct an investigation at any level in the complaint process. If the District and the complainant mutually agree, all deadlines shall be suspended during an investigation.

At Level One, the appropriate hearing officer shall hold a hearing with the complainant within 10 calendar days after receipt of the written complaint. The hearing officer may set reasonable time limits for the hearing.

The hearing officer shall provide the complainant a decision within 20 calendar days following the hearing. In reaching a decision, the hearing officer may consider information provided with the complaint form and any other relevant documents or information the hearing officer believes will help resolve the complaint.

If the ~~student or parent~~ complainant did not receive the relief requested at Level One or if the time for a ~~response~~ decision has expired, the ~~student or parent~~ complainant may request a ~~conference with the administrator for campus operations pre-K–grade 12~~ hearing at Level Two to appeal the Level One decision. ~~The appeal shall be limited to the issue and solution/remedy requested on the original complaint form.~~

The appeal notice must be filed in writing, on a form provided by the District, within ~~five~~ 20 calendar days of the date of the ~~written~~ Level One ~~response~~ decision or, if no ~~response was received,~~ ~~within five~~ decision has been communicated to the complainant, within 20 calendar days of the Level One ~~response~~ decision deadline.

After receiving notice of the appeal, the Level One ~~administrator-hearing officer~~ shall prepare and forward a record of the Level One complaint to the Level Two ~~administrator~~. ~~The student or parent may request~~ hearing officer and provide a copy of the Level One record to the complainant.

The Level One record shall include:

1. The original complaint form and any attachments.
2. ~~All~~ Any other documents submitted by the ~~student or parent~~ complainant at Level One.

- ~~2.3.~~ If the complaint is against a District employee, the written response of the District employee, if any.
- ~~3.4.~~ The ~~written response~~ decision issued at Level One and any attachments.
- ~~4.5.~~ All other documents relied upon by the Level One ~~administrator~~ hearing officer in reaching the Level One decision.

The ~~Level Two administrator shall schedule a conference within ten~~ hearing officer shall hold a hearing within 10 calendar days after the appeal notice is filed. The ~~conference shall be limited to the issues and documents considered at Level One. At the conference, the student or parent may provide information concerning any documents or information relied upon by the administration for the Level One decision. The Level Two administrator may set reasonable time limits for the conference~~ hearing officer may set reasonable time limits for the hearing.

The ~~Level Two administrator~~ hearing officer shall provide the ~~student or parent a written response within ten~~ complainant a decision within 20 calendar days following the conference. The ~~written response shall set forth the basis of the decision~~ hearing. In reaching a decision, the ~~Level Two administrator~~ hearing officer may consider the Level One record, any additional information provided ~~at~~ prior to the Level Two ~~conference~~ hearing, and any other relevant documents or information the ~~Level Two administrator~~ hearing officer believes will help resolve the complaint.

Recordings of the Level One and Level Two ~~conferences~~ hearings, if any, shall be maintained with the Level One and Level Two records.

Level Three

If the ~~student or parent~~ complainant did not receive the relief requested at Level Two or if the time for a ~~response~~ decision has expired, the ~~student or parent~~ complainant may request a ~~conference with the Superintendent or designee to appeal the Level Two decision.~~ hearing at Level Three to appeal the Level Two decision.

The appeal notice must be filed in writing, on a form provided by the District, within 20 calendar days of the date of the Level Two decision or, if no decision has been communicated to the complainant, within 20 calendar days of the Level Two decision deadline.

After receiving notice of the appeal, the Level Two ~~administrator~~ hearing officer shall prepare and forward a record of the Level Two ~~appeal~~ complaint to the Level Three ~~administrator~~. The ~~student or parent may request~~ hearing officer and provide a copy of the Level Two record to the complainant.

The Level Two record shall include:

1. The Level One record.
2. The notice of appeal from Level One to Level Two.
3. ~~The written response~~ Any other documents submitted by the complainant at Level Two.
- 3.4. The decision issued at Level Two and any attachments.
- 4.5. All other documents relied upon by the Level Two ~~administrator~~ hearing officer in reaching the Level Two decision.

The ~~Level Three administrator shall schedule a conference within ten~~ hearing officer shall hold a hearing within 10 calendar days after the appeal notice is filed. The ~~conference shall be limited to the issues and documents considered at Level One and Level Two, and those identified in the Level Three appeal notice. At the conference, the student or parent may provide information concerning any documents or information relied upon by the administration for the Level Two decision. The Level Three administrator may set reasonable time limits for the conference~~ hearing officer may set reasonable time limits for the hearing.

The ~~Level Three administrator~~ hearing officer shall provide the ~~student or parent a written response within ten~~ complainant a decision within 20 calendar days following the ~~conference. The written response shall set forth the basis of the decision~~ hearing. In reaching a decision, the ~~Level Three administrator~~ hearing officer may consider the Level ~~One and Level Two records,~~ record, any additional information provided ~~at prior to the Level Three conference~~ hearing, and any other relevant documents or information the ~~Level Three administrator~~ hearing officer believes will help resolve the complaint.

Recordings of the Level One, Level Two, and Level Three ~~conferences~~ hearings, if any, shall be maintained with the Level ~~One, Level Two,~~ and Level Three records.

Level Four

If the ~~student or parent~~ complainant did not receive the relief requested at Level Three or if the time for a ~~response~~ decision has expired, the ~~student or parent~~ complainant may appeal the decision to the Board.

The appeal notice must be filed in writing, on a form provided by the District, within ~~ten~~ 20 calendar days of the date of the ~~written~~ Level Three ~~response~~ decision or, if no ~~response was received,~~ within ~~ten~~ decision has been communicated to the complainant,

within 20 calendar days of the Level Three ~~response~~ decision deadline.

~~The Superintendent or designee shall inform the student or parent of the date, time, and place of the Board~~ Unless the Board delegates a committee in accordance with law, the Board shall hear the appeal of the Level Three decision.

After receiving notice of the appeal, the Board or Board committee shall hold a meeting to discuss the complaint no later than 60 calendar days after the date on which the Level Three decision was made.

The Superintendent shall inform the complainant whether the Board or a Board committee will hear the appeal and of the date, time, and place of the meeting at which the complaint will be on the agenda for presentation to the Board. ~~The~~ or Board may require the grievant and/or the grievant's representative to appear in person for such presentation. ~~committee.~~

At least five business days before the Board or Board committee meeting, the Superintendent shall provide the complainant a description of any information the Board intends to rely on that is not contained in the record created at the previous hearing levels, including any preliminary hearing.

The Superintendent ~~or designee~~ shall provide the Board the record of the Level Three appeal. The ~~student or parent~~ complainant may request a copy of the Level Three record.

The Level Three record shall include:

1. The Level One record.
2. The Level Two record.
3. The notice of appeal from Level Two to Level Three.
4. ~~The written response~~ Any other documents submitted by the complainant at Level Three.
- 4.5. The decision issued at Level Three and any attachments.
- 5.6. All other documents relied upon by the administration in reaching the Level Three decision.

~~The appeal shall be limited to the issues and documents considered at Level Three, except that if at the Level Four hearing, the administration intends to rely on evidence not included in the Level Three record, the administration shall provide the student or parent notice of the nature of the evidence at least three days before the hearing.~~

~~The District shall determine whether the complaint will be presented in open or closed meeting in accordance with the Texas Open Meetings Act and other applicable law. [See BE]~~ The complainant may request that the complaint be heard in open or closed meeting. The District shall honor that request unless the Texas Open Meetings Act or other applicable law requires otherwise. [See BE]

At the meeting, the presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the ~~student or parent~~ complainant and administration to each make a presentation and provide rebuttal and an opportunity for questioning by the Board. ~~The Board shall hear the complaint and may request that the administration provide an explanation for the decisions at the preceding levels.~~ members.

In addition to any other record of the ~~Board~~ meeting required by law, the Board or Board committee shall prepare a separate record of the Level Four presentation. The Level Four presentation, including the presentation by the ~~student, parent, or student's complainant or the complainant's~~ representative; any presentation from the administration; and questions from ~~the Board~~ members with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board or Board committee shall then consider the complaint. It ~~may give notice of its~~ shall make a decision orally or in writing at any time up to and including the next regularly scheduled Board meeting. ~~If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at Level Three.~~

no later than 30 calendar days after the date of the Board or Board committee meeting at which the complaint was presented. The complainant shall be provided a decision in accordance with this policy and state law.

Complaints

In this policy, the terms “complaint” and “grievance” shall have the same meaning.

Other Complaint Processes

Complaints by members of the public shall be filed in accordance with this policy, except as required by the policies listed below. Some of these policies require appeals to be submitted in accordance with GF after the relevant complaint process:

1. Complaints concerning instructional resources shall be ~~filed-~~ **submitted** in accordance with the EF series.
2. Complaints concerning a commissioned peace officer who is an employee of the District shall be ~~filed~~ **submitted** in accordance with the CKE series.

Complaints regarding refusal of entry to or ejection from District property based on Education Code 37.105 shall be filed in accordance with this policy. However, the timelines shall be adjusted as necessary to permit the complainant to address the Board in person within 90 calendar days of filing the initial complaint, unless the complaint is resolved before the Board considers it. [See GKA(LEGAL)]

~~Guiding Principles~~ Informal Process

The Board encourages the public to discuss concerns with an appropriate administrator who has the authority to address the concerns. Concerns should be expressed as soon as possible to allow early resolution at the lowest possible administrative level.

Informal resolution shall be encouraged but shall not extend any deadlines in this policy, except by mutual written consent.

Filing Deadlines

If a member of the public has engaged in the informal process in an attempt to resolve the complaint with the District and has not reached a resolution during the process, the individual must file a complaint within 15 business days of the date the individual first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance.

Deadline Extensions

All deadlines shall be strictly followed unless otherwise required by law or modified by mutual written consent.

Formal Process

An individual may initiate the formal ~~complaint~~ process described below by timely filing a written complaint form.

~~Even after initiating the formal complaint process, individuals are encouraged to seek informal resolution of their concerns. An individual whose concerns are resolved may withdraw a formal complaint at any time.~~

~~The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or “mini-trial” at any~~

~~level.~~ The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or “mini-trial” at any level.

The complaint form shall be filed with the lowest level administrator who has the authority to remedy the alleged problem. In most circumstances, the individual shall file a Level One complaint with the campus principal for any complaint on a matter related to a campus. For a complaint that arises on a matter that is unrelated to a campus, the complaint shall be filed with the appropriate District-level administrator.

If the subject matter of the complaint requires a Board decision, is a complaint about a Board member, or is a complaint about the Superintendent, the complaint shall be initiated at the Board level. A preliminary hearing to develop a record or recommendation for the Board may be conducted by an appropriate administrator.

A Board member shall be permitted to file a complaint under this policy, but, if the complaint is considered by the Board or Board committee, the Board member shall be prohibited from voting on the Board’s or Board committee’s decision.

If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.

Option to Continue Informal Process

Even after initiating the formal complaint process, the complainant is encouraged to seek informal resolution of their concerns. A complainant whose concerns are resolved may withdraw a formal complaint at any time.

Notice of Complaint

A District employee against whom a complaint has been filed shall be provided notice of the complaint in accordance with administrative regulations. The employee shall have sufficient opportunity to submit a written response to the complaint that shall be included in the record of the complaint.

Freedom from Retaliation

Neither the Board nor any District employee shall unlawfully retaliate against any individual for bringing a concern or complaint.

General Provisions

Filing

Complaint forms and appeal notices may be filed by hand-delivery, ~~email, fax, or by~~ electronic communication, or by U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on the deadline.

Filings submitted by ~~e-mail~~ electronic communication shall be timely filed if they are received by the close of business on the deadline,

as indicated by the date/time shown on the electronic communication.

Mail filings shall be timely filed if they are postmarked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three business days after the deadline.

~~Filings submitted by fax shall be timely filed if they are received by the close of business on the deadline, as indicated by the date/time shown on the electronic communication.~~

~~Scheduling
Conferences~~
Scheduling Hearings

The District shall make reasonable attempts to schedule ~~conferences~~hearings at a mutually agreeable time. If the ~~individual~~complainant fails to appear at a scheduled ~~conference~~hearing, the District may hold the ~~conference~~hearing and issue a decision in the ~~individual's~~complainant's absence.

~~Response
At Levels One and
Two,
"response"~~Decision

A "decision" shall mean a written communication to the ~~individual~~complainant from the appropriate administrator. ~~Responses may be hand-delivered, or sent by electronic communication to the individual's email address of record, or U.S. Mail to the individual's mailing address of record. Mailed responses that provides an explanation of the basis of the decision, an indication of each document that supports the decision, and any relief or redress to be provided. A decision shall be issued on the merits of the concern raised in the complaint notwithstanding any procedural errors or the type of relief or redress requested.~~

The decision shall also include information regarding the filing of an appeal in accordance with this policy. After a hearing at Level Three, the decision shall include information on submitting an appeal to the commissioner.

A decision may be hand-delivered, sent by electronic communication to the complainant's email address of record, or sent by U.S. Mail to the complainant's mailing address of record. Mailed decisions shall be timely if they are postmarked by U.S. Mail on or before the deadline.

Days

~~"Days" shall mean District business days, unless otherwise noted. In calculating timelines under this policy, the day a document is filed is "day zero." The following business day is "day one."~~

Representative

"Representative" shall mean any person who or organization that is designated by ~~an individual~~a complainant to represent the ~~individual~~complainant in the complaint process.

The ~~individual~~complainant may designate a representative through written notice to the District at any level of this process. ~~If the individual~~The representative may participate in person or by telephone

	<p>conference call. If the complainant designates a representative with fewer than three business days' notice to the District before a scheduled conference or hearing, the District may reschedule the conference or hearing to a later date, if desired, in order to include the District's counsel. The District may be represented by counsel at any level of the process.</p>
Consolidating Complaints	<p>Complaints arising out of an event or a series of related events shall be addressed in one complaint. An individual shall not fileTo promote efficiency in addressing complaints, the appropriate administrator shall determine if separate or serial complaints arising from anyan event or series of events that have been or could have been addressed in a previous complaint.</p>
Untimely Filings	<p>All time limits shall be strictly followed unless modified by mutual written consent.</p> <p>If a complaint form or appeal notice is not timely filed, the complaint may be dismissed, on written notice to the individual, at any point during the complaint process. The individual may appeal the dismissal by seeking review in writing within ten days from the date of the written dismissal notice, starting at the level at which the complaint was dismissed. Such appeal shall be limited to the issue of timelinessrelated events shall be consolidated.</p>
Costs Incurred	<p>Each party shall pay its own costs incurred in the course of the complaint.</p>
Complaint and Appeal Forms	<p>Complaints and appeals under this policy shall be submitted in writing on a form provided by the District.</p> <p>Copies of any documents that support the complaint should be attached toincluded with the complaint form. If the individualcomplainant does not have copies of these documents, theycopies may be presented at the Level One conferencehearing. After the Level One conference, no new documents may be submitted by the individual unless the individual did not know the documents existed before the Level One conferencehearing, the complainant may supplement the record with additional documents or include additional claims.</p>
Record	<p>A record of each complaint hearing shall be created and retained in accordance with this policy. The record shall include documents submitted by the complainant, documents determined relevant by District personnel, and the decision.</p>
Remand	<p>A complaint or appeal form that is incomplete in any material aspect mayshall be dismissed but may be refiled with all the required information if the re-filing is within the designated time for filing.re-</p>

filed, if at Level One, and remanded at all other levels in order to develop an adequate record of the complaint.

If an adequate record has not been developed, the appropriate administrator may remand the complaint to a lower level. The Board or Board committee may remand a complaint to a lower level if at the Board level of review an adequate record has not been developed.

Assignment of Hearing Officer

When a District employee is the subject of a complaint, the hearing shall be conducted by an administrator who is in a supervisory or higher organizational role. The District employee who is the subject of the complaint shall recuse themselves from reviewing the complaint at any level in the process.

Level One

Complaint forms must be filed:

- ~~3. Within 15 days of the date the individual first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance; and~~
- ~~4. With the lowest level administrator who has the authority to remedy the alleged problem.~~
- ~~5. If the only administrator who has authority to remedy the alleged problem is the Superintendent or designee, the complaint may begin at Level Two following the procedure, including deadlines, for filing the complaint form at Level One.~~

~~If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.~~

~~The appropriate administrator shall investigate as necessary and schedule a conference with the individual within ten days after receipt of the written complaint. The administrator may set reasonable time limits for the conference.~~

~~Absent extenuating circumstances, the administrator shall provide the individual a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the administrator may collect information provided at the Level One conference and any other relevant documents or information the administrator~~
Investigation

The District may conduct an investigation at any level in the complaint process. If the District and the complainant mutually agree, all deadlines shall be suspended during an investigation.

At Level One, the appropriate hearing officer shall hold a hearing with the complainant within 10 calendar days after receipt of the written complaint. The hearing officer may set reasonable time limits for the hearing.

The hearing officer shall provide the complainant a decision within 20 calendar days following the hearing. In reaching a decision, the hearing officer may consider information provided with the complaint form and any other relevant documents or information the hearing officer believes will help resolve the complaint.

If the ~~individual~~ complainant did not receive the relief requested at Level One or if the time for a ~~response~~ decision has expired, ~~he or she~~ the complainant may request a ~~conference with the Superintendent or designee~~ hearing at Level Two to appeal the Level One decision.

The appeal notice must be filed in writing, on a form provided by the District, within ~~ten~~ 20 calendar days of the date of the ~~written~~ Level One ~~response~~ decision or, if no ~~response was received,~~ within ~~ten~~ decision has been communicated to the complainant, within 20 calendar days of the Level One ~~response~~ decision deadline.

After receiving notice of the appeal, the Level One ~~administrator~~ hearing officer shall prepare and forward a record of the Level One complaint to the Level Two ~~administrator~~. ~~The individual may request~~ hearing officer and provide a copy of the Level One record to the complainant.

The Level One record shall include:

1. The original complaint form and any attachments.
2. ~~All~~ Any other documents submitted by the ~~individual~~ complainant at Level One.
3. ~~The~~ If the complaint is against a District employee, the written response of the District employee, if any.
- 3.4. The decision issued at Level One and any attachments.
- 4.5. All other documents relied upon by the Level One ~~administrator~~ hearing officer in reaching the Level One decision.

The ~~Superintendent or designee shall schedule a conference within ten~~ hearing officer shall hold a hearing within 10 calendar days after the appeal notice is filed. The ~~conference shall be lim-~~

~~ited to the issues and documents considered at Level One. At the conference, the individual may provide information concerning any documents or information relied upon by the administration for the Level One decision. The Superintendent or designee may set reasonable time limits for the conference.~~ hearing officer may set reasonable time limits for the hearing.

The ~~Superintendent or designee~~ hearing officer shall provide the ~~individual a written response within ten~~ complainant a decision within 20 calendar days following the ~~conference.~~ The written response shall set forth the basis of the ~~decision.~~ In reaching a decision, the ~~Superintendent or designee~~ hearing officer may consider the Level One record, any additional information provided ~~at~~ prior to the Level Two ~~conference~~ hearing, and any other relevant documents or information the ~~Superintendent or designee~~ hearing officer believes will help resolve the complaint.

Recordings of the Level One and Level Two ~~conferences~~ hearings, if any, shall be maintained with the Level One and Level Two records.

Level Three

If the ~~individual~~ complainant did not receive the relief requested at Level Two or if the time for a ~~response~~ decision has expired, he or she may appeal the decision to the Board.

The appeal notice must be filed in writing, on a form provided by the District, within ~~ten~~ 20 calendar days of the date of the ~~written~~ Level Two ~~response~~ decision or, if no ~~response was received,~~ within ~~ten~~ decision has been communicated to the complainant, within 20 calendar days of the Level Two ~~response~~ decision deadline.

~~The Superintendent or designee shall inform the individual of the date, time, and place of the Board.~~ Unless the Board delegates a committee in accordance with law, the Board shall hear the appeal of the Level Two decision.

After receiving notice of the appeal, the Board or Board committee shall hold a meeting to discuss the complaint no later than 60 calendar days after the date on which the Level Two decision was made.

The Superintendent shall inform the complainant whether the Board or a Board committee will hear the appeal and of the date, time, and place of the meeting at which the complaint will be on the agenda for presentation to the Board or Board committee.

~~The Superintendent or designee shall provide the Board the record of the Level Two appeal. The individual~~ At least five business days before the Board or Board committee meeting, the Superintendent

shall provide the complainant a description of any information the Board intends to rely on that is not contained in the record created at the previous hearing levels, including any preliminary hearing.

The Superintendent shall provide the Board the record of the Level Two appeal. The complainant may request a copy of the Level Two record.

The Level Two record shall include:

1. The Level One record.
2. The notice of appeal from Level One to Level Two.
3. ~~The written response~~ Any other documents submitted by the complainant at Level Two.
- ~~3.4.~~ 4. The decision issued at Level Two and any attachments.
- ~~4.5.~~ 5. All other documents relied upon by the administration in reaching the Level Two decision.

~~The appeal shall be limited to the issues and documents considered at Level Two, except that if at the Level Three hearing the administration intends to rely on evidence not included in the Level Two record, the administration shall provide the individual notice of the nature of the evidence at least three days before the hearing.~~

~~The District shall determine whether the complaint will be presented in open or closed meeting in accordance with the Texas Open Meetings Act and other applicable law. [See BE]~~

The complainant may request that the complaint be heard in open or closed meeting. The District shall honor that request unless the Texas Open Meetings Act or other applicable law requires otherwise. [See BE]

At the meeting, the presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the individual complainant and administration to each make a presentation and provide rebuttal and an opportunity for questioning by the Board. ~~The Board shall hear the complaint and may request that the administration provide an explanation for the decisions at the preceding levels.~~ members.

In addition to any other record of the Board meeting required by law, the Board or Board committee shall prepare a separate record of the Level Three presentation. The Level Three presentation, including the presentation by the individual complainant or his or her the complainant's representative, any presentation from the administration, and questions from the Board members with re-

sponses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board or Board committee shall then consider the complaint. It ~~may give notice of its~~ shall make a decision ~~orally or in writing at any time up to and including the next regularly scheduled Board meeting. If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at Level Two~~ no later than 30 calendar days after the date of the Board or Board committee meeting at which the complaint was presented. The complainant shall be provided a decision in accordance with this policy and state law.

Note: — This local policy has been revised in accordance with the District's innovation plan. [See AF(LOCAL)]

Access to District Property

Authorized District officials, including school resource officers and District police officers if applicable, may refuse to allow a person access to property under the District's control in accordance with law.

District officials may request assistance from law enforcement in an emergency or when a person is engaging in behavior rising to the level of criminal conduct.

Ejection or Exclusion from District Property under Education Code 37.105

In accordance with ~~the District's innovation plan, the District is exempt from the state law regarding refusal of entry to or ejection from District property. A District official shall not be required to~~ Education Code 37.105, a District official shall provide a person refused entry to or ejected from property under the District's control ~~prior verbal warning or~~ written information explaining the right to appeal such refusal of entry or ejection ~~under the District's grievance process.~~

A person ~~may appeal refusal of entry to or ejection from District property in accordance with the District's grievance process~~ appealing under the District's grievance process shall be permitted to address the Board in person within 90 calendar days of filing the initial complaint, unless the complaint is resolved before the Board considers it. [See FNG and GF]

Off-Campus Activities

Employees shall be designated to ensure appropriate conduct of participants and others attending a school-related activity at non-District or out-of-District facilities. Those so designated shall coordinate their efforts with persons in charge of the facilities.

Prohibitions

Tobacco and E-Cigarettes

The District prohibits smoking and the use of tobacco products, e-cigarettes, or other electronic vaporizing devices on District property, in District vehicles, or at school-related activities.

Weapons

The District prohibits the unlawful use, possession, or display of any firearm, location-restricted knife, club, or prohibited weapon, as defined at FNCG, on all District property at all times.

Exceptions

No violation of this policy occurs when:

1. ~~A Texas~~ An individual who holds a handgun license holder in accordance with state law stores a handgun or other firearm in a locked vehicle in a parking lot, parking garage, or other parking area provided by the District, as long as the handgun or other firearm is not in plain view; or

2. The use, possession, or display of an otherwise prohibited weapon takes place as part of a District-approved activity supervised by proper authorities. [See FOD]

CONSENT AGENDA

Tuesday, January 20, 2026

TOPIC

Consider Approval Of Resolution And Order No. 25-26-09 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 2, 2026 For The Purpose Of Electing Two Trustees To Positions For Single Member Districts 1 And 2 And Authorizing Other Matters Related To The Subject

PRESENTED BY

WESLEY NUTE

BACKGROUND

The three-year term cycle of Single Member District Trustee seats 1 and 2 end in 2026. In accordance with law, these seats must be filled by election in the next board election cycle. As a result, Single Member District Trustee seats 1 and 2 need to be filled through the election process at the regularly scheduled election on May 2, 2026. This Resolution and Order are designed to approve the District's election process for the Single Member Trustee seats 1 and 2 in compliance with state law and to authorize the District to take necessary steps to coordinate with the Dallas County Elections Department to prepare for such election.

ADMINISTRATIVE RECOMMENDATION

The Administration recommends the Board of Trustees adopt and issue Resolution and Order No. 25-26-09 of the Board of Trustees of the Irving Independent School District.

RECOMMENDED BOARD MOTION

I move that the Board approves, and issues Resolution and Order 25-26-09 of the Board of Trustees of the Irving Independent School District.

AGENDA SHEET

MEETING DATE

Tuesday, January 20, 2026

RESOLUTION NO.

25-26-09

TOPIC

Consider Approval Of Resolution And Order No. 25-26-09 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 2, 2026 For The Purpose Of Electing Two Trustees To Positions For Single Member Districts 1 And 2 And Authorizing Other Matters Related To The Subject

WHEREAS,

NOW, THEREFORE, BE IT RESOLVED

IT IS SO RESOLVED, PASSED, APPROVED AND ENACTED by the Board of Trustees of the Irving Independent School District, Irving, Texas, on: Tuesday, January 20, 2026 at a duly constituted meeting for which notice was timely given.

AD Jenkins, President
Board of Trustees
Irving Independent School District

ATTEST:

APPROVED AS TO FORM ONLY:

Lisa Lobb, Secretary
Board of Trustees
Irving Independent School District

Wesley Nute
Chief Legal Counsel
Irving Independent School District

**RESOLUTION AND ORDER NO. 25-26-09
A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
IRVING INDEPENDENT SCHOOL DISTRICT ORDERING AN
ELECTION OF THE QUALIFIED VOTERS OF THE
IRVING INDEPENDENT SCHOOL DISTRICT ON MAY 2, 2026
FOR THE PURPOSE OF ELECTING TWO
TRUSTEES TO POSITIONS FOR SINGLE MEMBER
DISTRICTS 1 AND 2 AND AUTHORIZING
OTHER MATTERS RELATED TO THE SUBJECT**

On this the 20TH day of January 2026, the Board of Trustees (the "Board", of the Irving Independent School District (the "District") convened in regular session with sufficient members present to constitute a quorum. and among other proceedings had by said Board were the following:

WHEREAS it is hereby officially found and determined that said Board meeting was open to the public, and public notice of the time, place, and purpose of said meeting was given, as required by Texas Government Code §551.002;

WHEREAS members of the Board are elected to serve terms of three (3) years, or until his/her successor has been duly elected or nominated and qualified, pursuant to the provisions of the Texas Education Code, the Texas Elections Code and District policy;

WHEREAS a school board member representing Single Member District 1 is to be elected in 2026 to serve a term of three (3) years, or until his/her successor has been duly elected and qualified pursuant to the provisions of the Texas Education Code and the Texas Election Code:

WHEREAS a school board member representing Single Member District 2 is to be elected in 2026 to serve a term of three (3) years or until a successor has been duly elected and qualified, pursuant to the provisions of the Texas Education Code and the Texas Election Code:

WHEREAS this Board hereby finds that a general election should be held to elect individual trustees to the Board in the positions for Single Member Districts 1 and 2 on May 2, 2026, which is a uniform election date pursuant to the Texas Election Code §41.001.

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

Section 1: The above recitals be, and are hereby, found and determined to be true and correct and are incorporated into the body of this Resolution as if copied verbatim.

Section 2: A general election shall be held in said District on the first Saturday in

May 2026 the same being the 2nd day of May 2026, for the purpose of electing two (2) members to the Board. One member shall be elected to District 1 to serve a three (3) year term, or until a successor has been duly elected and qualified. One member shall be elected from Single Member District 2 to serve a three (3) year term, or until a successor has been duly elected and qualified.

Section 3: The member to be elected from Single Member District 1 shall be elected by the qualified voters of Single Member District 1. The member to be elected from Single Member District 2 shall be elected by the qualified voters of Single Member District 2.

Section 4: All candidates seeking election as a member of the Board representing a Single Member District must reside within the Single Member District boundaries for the Single Member District position they seek. Pursuant to state law, each candidate must reside in the specific Single Member District for six (6) months preceding the final day to file for such office which is February 17, 2026.

Section 5: Every candidate must designate the specific Single Member District for which he or she is a candidate on the application to become a candidate. Such application shall be filed with the District's General Counsel or his/her designee, not later than 5:00 o'clock p.m. on the 17th day of February 2026.

Section 6: On the first Saturday in May 2026 being the 2nd day of May 2026, the election shall be held from 7 o'clock a.m. to 7 o'clock p.m. Any candidate receiving a plurality of all the votes cast for the office for which he/she is a candidate shall be elected to such office. In the event of a tie, the tie shall be broken in accordance with the applicable provisions of the Texas Election Code governing election by plurality votes.

Section 7: The official ballots for said election shall be prepared in accordance with the Texas Election Code to permit the electors to vote for the candidate of their choice with the ballots to contain such provisions, markings and language as required by law.

Section 8: The general election shall be held at those polling places as identified and listed by the Dallas County Elections Department. All residents, qualified voters of the District shall be permitted to vote at said election. The Board finds, determines, and declares those designated early polling locations outside the boundaries of the school district can adequately and conveniently serve the affected voters of this District and will facilitate the orderly conduct of this election.

Section 9: Each polling site for the Election Day will be located within the Irving Independent School District or as identified and listed by the Dallas County Elections Department and will serve as the precinct and polling places for those voters in the Dallas County election precinct(s) which are assigned to those polling places listed for the May 2, 2026, Irving Independent School District Board member election and any runoff, if necessary. The Board finds, determines, and declares those designated polling

locations outside the boundaries of the school district can adequately and conveniently serve the affected voters of this District and will facilitate the orderly conduct of this election.

Section 10: Mr. Paul Adams has been appointed the Elections Administrator for Dallas County. The mailing address of Mr. Paul Adams is Dallas County Elections Department, 1520 Round Table Drive, Dallas TX, 75247. The website to obtain an application for a ballot by mail is www.dallascountyvotes.org. Early voting for said election shall be held at those polling places that are identified and listed by the Dallas County Elections Department. Early voting for this election shall be conducted from Monday, April 20, 2026 through Tuesday, April 28, 2026.

Section 11: The Secretary of the Board shall give notice of this general election by causing a substantial copy of this Order to be published in English, Spanish, and Vietnamese which shall serve as appropriate notice of this election, in a newspaper of general circulation in the district not earlier than the thirtieth (30th) day or later than the tenth (10th) day prior to the date of the election, setting forth the date of the election, the polling place or places, and any other matters deemed necessary by law or advisable, and by posting said notice in English, Spanish and Vietnamese at District's Administration building not later than the twenty-first (21st) day before the election, which notice shall remain posted continuously through Election Day at the location used for the posting of notices of meetings of the Board.

Section 12: Immediately after said general election has been held, the officers holding the same shall present returns of the result thereof to the President of the Board of said District in the manner and form provided and required by the laws of the State of Texas.

Section 13: This general election shall be conducted in all respects, in accordance with the Texas Election Code, and as may be required by law, all election materials and proceedings shall be printed in English, Spanish and Vietnamese.

IT IS SO RESOLVED.

APPROVED AND ENACTED by the Board of Trustees of the Irving Independent School District, Irving, Texas, on the 20th day of January 2026.

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

ATTEST:

APPROVED AS TO FORM ONLY:

Lisa Lobb, Secretary
Board of Trustees
Irving Independent School District

Wesley L. Nute, Jr., General Counsel
Irving Independent School District

ACTION ITEM

Tuesday, January 20, 2026

TOPIC

Consider Approval Of Amended District Of Innovation Plan

PRESENTED BY

WESLEY NUTE

BACKGROUND

Under 19 Texas Administrative Code §102.1313, school districts may amend their plans of innovation if additional exemptions are desired. The District of Innovation Committee recommends amending Irving ISD's District of Innovation Plan in response to new legislation passed during the 89th Legislative Session. The Committee met in a public meeting on January 13, 2026 and approved the proposed amendments. A revised District of Innovation Plan is included for your review with the Committee's proposed amendments pertaining to grievance policies (SB 12) and library materials (SB 13).

On December 12, 2017, the Irving ISD Board of Trustees voted to approve a Resolution, allowing the district to initiate the process to be designated as a District of Innovation. Moreover, the Board voted to approve the original District of Innovation plan on April 4, 2017. The plan was amended on three separate occasions over the five-year period.

On February 22, 2022, the Irving ISD Board of Trustees and the Superintendent appointed a District Advisory Committee composed of teachers, principals, parents, administrators, and community members. The committee membership represented a cross-section of the District. The committee met on March 3, 2022, and March 10, 2022, to review and revise the DOI plan for renewal. In addition, the committee was provided the final document for their approval on March 24, 2022, to finalize the proposed DOI language. The District Advisory Committee held a public meeting on May 12, 2022, and the Board renewed the District of Innovation plan through May 16, 2027.

ADMINISTRATIVE RECOMMENDATION

The Administration joins the District of Innovation Committee in recommending approval of the proposed amendments to the District of Innovation Plan for Irving ISD.

RECOMMENDED BOARD MOTION

I move the Board approve the proposed amendments to the District of Innovation Plan for Irving ISD.

AGENDA SHEET

MEETING DATE

Tuesday, January 20, 2026

TOPIC

Consider Approval Of Amended District Of Innovation Plan



DISTRICT OF INNOVATION

IRVING ISD

436



INTRODUCTION

The 84th Legislative Session, through House Bill 1842, created Districts of Innovation (DOI) in Chapter 12A of the Texas Education Code. This law allows independent school districts to access flexibilities available to Texas' open enrollment charter schools. Districts are permitted to adopt these flexibilities through the approval of a school district's board of trustees. Irving ISD adopted the innovation plan in 2017. The term of the Local Innovation Plan is for a period of five years, beginning at the start of the 2017-18 school year and ending at the 2021-22 school year.



BACKGROUND AND PROCESS

On December 12, 2017, the Irving ISD Board of Trustees voted to approve a Resolution, allowing the district to initiate the process to be designated as a District of Innovation. Moreover, the Board voted to approve the original District of Innovation plan on April 4, 2017. The plan was amended on three separate occasions over the five-year period.

On February 22, 2022, the Irving ISD Board of Trustees and the Superintendent appointed a District Advisory Committee composed of teachers, principals, parents, administrators, and community members. The committee membership represented a cross-section of the District. The committee met on March 3, 2022, and March 10, 2022, to review and revise the DOI plan for renewal. In addition, the committee was provided the final document for their approval on March 24, 2022, to finalize the proposed DOI language. The District Advisory Committee held a public meeting on May 12, 2022, on the approval DOI plan.

TERM OF DOI PLAN

The term of the plan is for five years, May 16, 2022 through May 16, 2027 (**board approval May 16, 2022**), unless terminated or amended earlier by the Board of Trustees in accordance with the law. In addition, the Board of Trustees may consider exemptions in the form of an amendment at any time during the term of this plan.

Irving ISD seeks to make the following amendments to our District of Innovation plan



2022-2027 Local Innovation Plan Amendments



BACKGROUND INFORMATION:

To maximize potential for all Irving ISD students, the District of Innovation process was initiated by the Irving ISD Board of Trustees. It was determined that the students of Irving ISD could potentially benefit from the flexibilities offered through a locally developed District of Innovation Plan. District of Innovation (“DOI”) is a concept passed by the 84th Texas Legislature set forth in House Bill 1842, that gives traditional independent school districts most of the flexibilities available to Texas open enrollment charter schools. To access these flexibilities, a school district must adopt a DOI Plan, as set forth in the Texas Education Code Chapter 12A.

On April 24, 2017, the District Advisory Committee presented the plan to the Board where it was approved and adopted. The term of this DOI plan was for a period of five years, beginning at the start of the 2017-18 school year and ending at the end of the 2021-22 school year. The Board renewed the DOI plan on May 16, 2022. The term of the plan is for five years, May 16, 2022, through May 16, 2027.

**AMENDMENT TO IRVING ISD DISTRICT OF INNOVATION PLAN
RENEWED BY THE BOARD OF TRUSTEES ON MAY 16, 2022**

A. ACQUISITION OF LIBRARY MATERIALS

EXEMPTIONS

Texas Education Code §33.025 (Local School Advisory Council), §33.026 (Acquisition of Library Materials), §33.027 (Challenge of Library Materials)

LOCAL SCHOOL ADVISORY COUNCIL

Statute: Texas Education Code §33.025

Texas Education Code §33.025 allows school boards to establish a Local School Library Advisory Council (SLAC). A SLAC established under this statute is encumbered with several statutory duties, membership requirements, and meeting requirements. The District values engagement of parents, community members, and staff in providing feedback on campus library collections and participating on challenge committees if needed. However, the requirements are restrictive and burdensome.

Benefits of Exemption

Exemption from this statute allows the District to develop a process to better serve the needs of the Irving ISD community.

Implementation Guidance

The District already has and will continue to have an orderly process for campus library collections and participating on challenge committees if needed.

ACQUISITION OF LIBRARY MATERIALS

Statute: Texas Education Code §33.026

Texas Education Code §33.026 requires the board of trustees to approve all library materials procured for or donated to a school library. However, the board of trustees is made up of unpaid elected officials, many of whom have families and full-time jobs separate from their unpaid work for the District. The requirement in expecting the board of trustees to be familiar with every title on every campus in the District is unreasonable and overly burdensome, considering the current process for review and acquisition.

Benefits of Exemption

Exemption from this statute allows the board of trustees to rely on the District's full-time educators and professionals hired to do this work, many of whom have graduate degrees in library science, education, or literature. The District's EFB(LOCAL), sets standards for library collection development, evaluation of materials, and a request for reconsideration of library material.

Implementation Guidance

The District already has and will continue to have an orderly process for acquisition of library materials procured for or donated to a school library.

A. ACQUISITION OF LIBRARY MATERIALS CONTINUED

CHALLENGE OF LIBRARY MATERIALS

Statute: Texas Education Code §33.027

Texas Education Code §33.027 creates a process for a person residing in the District to challenge library materials. The statutory process requires the board of trustees to consider a challenge to library materials within 90 days after the challenge is submitted. The statute requires that all students must be prohibited from accessing the challenged material immediately after a challenge is filed and pending, without any consideration of where the library materials were housed or the intended age and maturity level of the students prohibited from accessing them. The District values community input, but the statutory framework for resolving challenges is restrictive.

Benefits of Exemption

The District can more effectively consider challenges through its own framework, tailored to meet the needs of its community. Exemption from this statute allows Irving ISD to implement its own challenge procedures, set out in EFB(LOCAL), which provides informal and formal challenges.

Implementation Guidance

The District already has and will continue to have an orderly process for the challenge of library materials and participating in challenge committees if needed.



B. GRIEVANCES

EXEMPTIONS

Texas Education Code §26A.001 (Grievance Policy), §26A.002 (Filing and Appeal Timelines), §26A.003 (Posting of Procedures and Forms)

During the 89th legislative session, the legislature approved new rules that amended timelines, filing requirements, and grievance procedures. The new rules make the process less efficient and create complications for the District to be able to timely address and remedy matters. They provide an extended period for bringing in or filing a complaint with the district, up to sixty days from when the person knew or had reason to know of the facts, giving rise to the grievance. If the person engaged in informal attempts to resolve the grievance, the later of ninety days to file a formal grievance from the date on which the district provided information to the person regarding how to file the grievance. Complainants also have up to twenty days to appeal a decision, compared to the ten business days in the District's policies. This makes it difficult to investigate claims, gather evidence, obtain witness statements, some of whom may be students. The new rules also allow complainants to supplement the record with additional documents or claims, which extends and complicates the process. The District's current policy allows for a complainant to supplement the record to address any evidence or information the District relied upon or discovered at the various levels of the grievance process.

The new rules do not specify whether a day is business or calendar days, which can lead to confusion and error by both parties.

This exemption does not include exemptions from requirements imposed upon or authority bestowed upon the Texas Commissioner of Education or the Texas Education Agency such as those in § 26A.001(f), § 26A.001(h), and § 26A.001(i).

Benefits of Exemption

These sections of the Education Code restrict the District's ability to maintain local control and an orderly process over grievances. The exemptions allow the District to maintain local control over the District's grievance policies and procedures from employees, parents, or community members.

Implementation Guidance

The District already has and will continue to have an orderly process whereby grievances are addressed through the District's local publicly posted grievance policies and procedures which include timelines for filing grievances and appeals, grievance and appeal forms, meeting/conferences, and decisions, which also prohibit retaliation against an individual who files a grievance.

DOI AMENDMENTS PLAN

C. REMOVAL OF CHAPTER 37 EXEMPTIONS

New legislation passed during the 89th Legislative Session impacted the plan's exemptions, prohibiting school districts from Chapter 37 exemptions.

The District renewal plan previously included the exemptions from Texas Education Code §37.0012(a) (Designation of Campus Discipline Coordinator) and Texas Education Code §37.105 (Removal of Individuals from District Property Facilities).

2022-2027 Local Innovation Plan Amendment Timeline

Date	Action
January 13, 2026	DOI Committee Meeting hold meeting to approve amendment (majority vote)
January 13, 2026	District Advisory Committee holds public meeting to approve the DOI plan (majority vote)
January 20, 2026	Board of Trustees vote to approve the DOI amendments (2/3 majority)
February 4, 2026	Post the approved final amendments on the District website and notify the TEA commissioner of approval of the plan.
February 4, 2026	Provide a copy of [link to] the new DOI amendments to the TEA for posting on the agency website.



**DISTRICT OF
INNOVATION**
IRVING ISD

AMENDED PLAN



2621 W. Airport Fwy., Irving , TX 75062 | 972.600.5000 | IrvingISD.net

443

CONSENT AGENDA
Tuesday, January 20, 2026

TOPIC: Consider Approval of the Purchase of Texas Bluebonnet Learning Instructional Materials and Carnegie Learning Texas Math Solution for Algebra I, Algebra II, and Geometry

PRESENTED BY:
ADRIAN BROWN

BACKGROUND:

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

FUNDING SOURCE

Open Educational Resource (OER) in-kind print per-student entitlement, the SBOE-approved instructional materials per-student entitlement, and the biennial Instructional Materials Allotment (IMA)

COSTS

Not to Exceed \$450,000 Annually, based on Actual Enrollment

ADMINISTRATIVE RECOMMENDATION: I Move the Board Approve the Expenditure for Texas Bluebonnet Learning Algebra I, Algebra II, and Geometry and Carnegie Learning Texas Math Solutions approved through the State Board of Education (SBOE) Instructional Materials Review and Approval (IMRA) Cycles 2024 and 2025.

RECOMMENDED BOARD MOTION: I Move the Board Approve the Expenditure for Texas Bluebonnet Learning Algebra I, Algebra II, and Geometry and Carnegie Learning Texas Math Solutions approved through the State Board of Education (SBOE) Instructional Materials Review and Approval (IMRA) Cycles 2024 and 2025.

Additional Agenda Sheets Attached: Yes No

AGENDA SHEET

Meeting Date

Tuesday, January 20, 2026

Topic

Consider Approval of the Purchase of Texas Bluebonnet Learning Instructional Materials and Carnegie Learning Texas Math Solution for Algebra I, Algebra II, and Geometry

ITEM NO.

RECOMMENDED VENDOR(S)

Texas Bluebonnet & Carnegie Learning

CONTRACT TYPE

State Board of Education Approved Publishers and Vendors

CONTRACT TERM OR ONE TIME PURCHASE

Multiple Years as Authorized

SOLE SOURCE VENDOR & DOCUMENTATION

N/A

VENDOR IS AT LEAST 51% WOMAN OR MINORITY BUSINESS

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).

ASSISTANT DIRECTOR OF PURCHASING

To: Adrian Brown, Assistant Director of Purchasing
From: Judy Boone, Director of Digital & Learning Resources
Date: December 15, 2025
Subject: Texas Bluebonnet Learning Algebra I, Algebra II, and Geometry

Mr. Brown,

The Instructional Materials Review and Approval (IMRA) process, established through House Bill 1605, centralizes the State Board of Education's (SBOE) oversight of instructional materials. IMRA ensures that materials align with the Texas Essential Knowledge and Skills (TEKS) and English Language Proficiency Standards (ELPS), meet quality and suitability criteria and comply with state specifications.

As part of the IMRA 2024 and 2025 cycles, the SBOE reviewed and approved Algebra I, Algebra II, and Geometry instructional materials submitted by multiple publishers through a public review and feedback process. These materials align vertically with the IMRA 2024 cycle–approved Grades 6–8 mathematics instructional materials adopted by the Irving ISD Board of Trustees on May 19, 2025.

Based on projected enrollment, the estimated annual cost for Texas Bluebonnet Learning Algebra I, Algebra II, and Geometry instructional materials and Carnegie Texas Math Solution will not exceed \$450,000. This estimate includes all required print, digital, and consumable student materials provided annually, as well as durable teacher materials for the duration of the adoption. The purchase will be funded through the Open Educational Resource (OER) in-kind print per-student entitlement, the SBOE-approved instructional materials per-student entitlement, and the biennial Instructional Materials Allotment (IMA) through the Texas Education Agency's Electronic Materials and Technology (EMAT) requisition process.

Sincerely,

Judy Boone
Director of Digital & Learning Resources
Irving Independent School District
jboone01@irvingisd.net | 972-600-4822

RECOMMENDATION FOR BOARD APPROVAL

From: Adrian Brown, Assistant Director of Purchasing

To: Board of Trustees
Magda Hernandez, Superintendent of Schools

Date: December 16, 2025

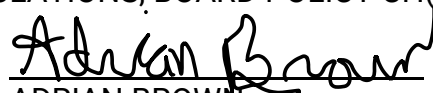
Subject: Recommendation: Consider Approval of the Purchase of Texas Bluebonnet Learning Instructional Materials and Carnegie Learning Texas Math Solution for Algebra I, Algebra II, and Geometry

Purchasing concurs with the recommendation from Judy Boone, Director of Digital & Learning Resources, and Ahna Gomez, Deputy Superintendent of Leadership and Learning, to Approve the Purchase of Texas Bluebonnet Learning Instructional Materials and Carnegie Learning Texas Math Solution for Algebra I, Algebra II, and Geometry.

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

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

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


ADRIAN BROWN
ASSISTANT DIRECTOR OF PURCHASING

REPORTS

Tuesday, January 20, 2026

TOPIC

Written Reports

PRESENTED BY

FERNANDO NATIVIDAD

BACKGROUND

- 1. Division Reports
 - a. Business Reports
- Total Tax Collections
- Payroll
- Investment Earnings

AGENDA SHEET

MEETING DATE

Tuesday, January 20, 2026

TOPIC

Written Reports

JANUARY 2026 REPORT FROM DIVISION OF BUSINESS SERVICES

TAX OFFICE

Total Tax Collections for December 2025 are \$53,530,303.39

	<u>DECEMBER 2025</u>	<u>YEAR TO DATE</u>
Current Year	\$ 53,594,423.69	\$ 69,420,109
Delinquent	\$ (171,498.66)	\$ (1,382,457)
Penalty & Interest	\$ 107,203.21	\$ 353,107
Other	\$ 175.15	\$ 491
Total	<u>\$ 53,530,303.39</u>	<u>\$ 68,391,250</u>

BUSINESS SERVICES

Payroll for December 2025 was paid as follows:

	<u>GROSS PAY</u>	<u>BENEFITS</u>	<u>TOTAL</u>
Local Maintenance	\$ 19,198,359	\$ 3,977,936	\$ 23,176,295
Special Revenue	\$ 2,135,319	\$ 408,699	\$ 2,544,018
Total	<u>\$ 21,333,678</u>	<u>\$ 4,386,634</u>	<u>\$ 25,720,312</u>

INVESTMENT EARNINGS REPORT

	<u>NOVEMBER 2025</u>	<u>YEAR TO DATE</u>
Local Maintenance	\$ 461,053.00	\$ 1,594,093
Federal Programs	\$ 110,326.00	\$ 344,605
Interest & Sinking	\$ 5,988.00	\$ 18,755
Capital Projects	\$ 1,584,838.00	\$ 4,950,269
Internal Service	\$ 8,307.00	\$ 25,947
Total All Funds	<u>\$ 2,170,512.00</u>	<u>\$ 6,933,669</u>

MEMO

TO: Fernando Natividad, Chief Financial Officer

FROM: Cher Elzy, Executive Director of Tax Compliance

SUBJECT: Monthly Tax Report

DATE: January 20, 2026

Attached for your consideration is the collection activity for the month of December 2025.

Our monthly collections for December reflect \$(171,499) in delinquent collections and \$53,594,424 in current collections and \$107,203 in penalty and interest. Adjustments made \$(2,527,290) in changes to delinquent tax years and \$7,688,184 in changes made to the current year. Our current year (2025) reflects a beginning roll of \$220,080,479. The total receivable balance for all years is \$166,036,795 for the month of December 2025.

**IRVING INDEPENDENT SCHOOL DISTRICT
DECEMBER 2025
TAX COLLECTION REPORT**

IIISD:

	M-T-D FY 2024-2025	M-T-D FY 2025-2026	Y-T-D FY 2024-2025	Y-T-D FY 2025-2026
Current Year	51,995,275.35	53,594,423.69	68,452,184.63	69,420,109.31
Delinquent	(1,387,687.59)	(171,498.66)	(1,946,910.89)	(1,382,457.41)
Penalty & Interest	92,413.60	107,203.21	401,451.55	353,107.38
Other	84.90	175.15	375.94	490.70
Sub-Total	50,700,086.26	53,530,303.39	66,907,101.23	68,391,249.98

Revenue year-to-date
compared to prior fiscal year 1,484,148.75

OTHER COLLECTIONS:

Research Fees	0.00	0.00
Attorney Fees	76,561.27	266,677.57
Court Costs	0.00	0.00
Rendition Penalty	1,008.35	3,312.20

REFUNDS:

	586,410.56	860,158.77
Total Collections	54,194,283.57	69,521,398.52

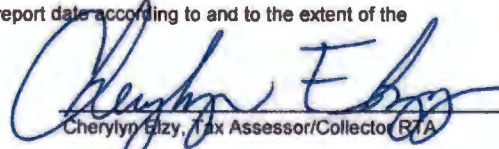
ACTIVITY SUMMARY:

	FY 2024-2025	FY 2025-2026
Collection Percentage Current Year Compared to Prior Year	30.80%	30.48%

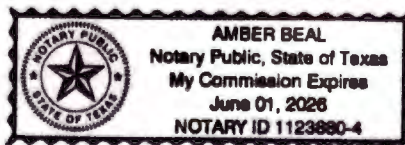
RECEIVABLES YEAR-TO-DATE SUMMARY

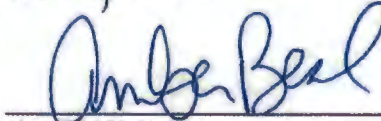
	Current Year	Prior Years	Total Tax Receivables
Beginning Balance	220,080,479.02	8,833,073.87	228,913,552.89
Adjustments	7,688,184.11	(2,527,290.06)	5,160,894.05
Levy Paid	69,420,109.31	(1,382,457.41)	68,037,651.90
Ending Balance	158,348,553.82	7,688,241.22	166,036,795.04

I hereby certify the above report of tax collections to be true and accurate accounting of the revenues collected for as of the above report date according to and to the extent of the records of my office.


 Cheryl Ezzy, Tax Assessor/Collector RTA

Signed and sworn before me this 5th day of January, 2026




 Notary Public, State of Texas

2025-2026 INVESTMENT INTEREST EARNINGS

FUNDS

	SEP 2025	OCT 2025	NOV 2025	QUARTERLY TOTAL
LOCAL MAINTENANCE	\$560,452	\$572,589	\$461,053	\$1,594,093
FEDERAL PROGRAMS	116,016	118,263	110,326	344,605
INTEREST & SINKING	6,338	6,429	5,988	18,755
CAPITAL PROJECTS	1,666,580	1,698,851	1,584,838	4,950,269
INTERNAL SERVICE	8,735	8,904	8,307	25,947
TOTAL ALL FUNDS	\$2,358,122	\$2,405,035	\$2,170,512	\$6,933,669

% CHANGE FROM PRIOR MONTH/QUARTER 1396.68% 1.99% -9.75% 1454.40%

	DEC 2025	JAN 2026	FEB 2026	QUARTERLY TOTAL
GENERAL OPERATING				\$0
FEDERAL PROGRAMS				0
INTEREST & SINKING				0
CAPITAL PROJECTS				0
INTERNAL SERVICE				0
TOTAL ALL FUNDS	\$0	\$0	\$0	\$0

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

	MAR 2026	APR 2026	MAY 2026	QUARTERLY TOTAL
GENERAL OPERATING				\$0
FEDERAL PROGRAMS				0
INTEREST & SINKING				0
CAPITAL PROJECTS				0
INTERNAL SERVICE				0
TOTAL ALL FUNDS	\$0	\$0	\$0	\$0

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

	JUN 2026	JUL 2026	AUG 2026	QUARTERLY TOTAL
GENERAL OPERATING				\$0
FEDERAL PROGRAMS				0
INTEREST & SINKING				0
CAPITAL PROJECTS				0
INTERNAL SERVICE				0
TOTAL ALL FUNDS	\$0	\$0	\$0	\$0

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

ALL FUNDS	YEAR TO DATE TOTAL		
GENERAL OPERATING			\$1,594,093
FEDERAL PROGRAMS			344,605
INTEREST & SINKING			18,755
CAPITAL PROJECTS			4,950,269
INTERNAL SERVICE			25,947
GRAND TOTAL ALL FUNDS			\$6,933,669

	2024-2025			2023-2024		
	SEP 2024-NOV 2024	AMOUNT CHANGE	PERCENTAGE CHANGE	SEP 2023-NOV 2023	AMOUNT CHANGE	PERCENTAGE CHANGE
ALL FUNDS						
GENERAL OPERATING	\$1,436,217	\$157,877	10.99%	\$1,327,432	\$266,662	20.09%
FEDERAL PROGRAMS	391,040	(46,435)	-11.87%	408,232	(\$63,627)	-15.59%
INTEREST & SINKING	38,008	(19,254)	-50.66%	45,139	(\$26,384)	-58.45%
CAPITAL PROJECTS	4,665,949	284,320	6.09%	4,871,085	\$79,184	1.63%
INTERNAL SERVICE	29,443	(3,496)	-11.87%	30,737	(\$4,791)	-15.59%
GRAND TOTAL ALL FUNDS	\$6,560,657	\$373,012	5.69%	\$6,682,626	\$251,043	3.76%

TOTAL PORTFOLIO AS OF NOVEMBER		INCREASE/ (DECREASE) FROM PRIOR YEAR	CD AVERAGE INTEREST YIELD	LGIP AVERAGE INTEREST YIELD	AGENCY AVERAGE INTEREST YIELD	TOTAL AVERAGE INTEREST YIELD
2025	642,904,495	101,379,487	---	---	---	---
2024	541,525,008	50,739,526	---	---	---	---
2023	490,785,481	347,258,237	---	---	---	---
2022	143,527,245	(2,635,326)	---	---	---	---
2021	146,162,570	2,630,645	---	---	---	---
2020	143,531,926	(25,146,338)	---	---	---	---
2019	168,678,264	4,333,576	---	---	---	---
2018	164,344,688	(1,827,228)	---	---	---	---
2017	166,171,916	5,083,060	---	---	---	---
2016	161,088,856	(18,765,099)	---	---	---	---
2015	179,853,955	179,853,955	---	---	---	---

TOPIC

Facilities Work Order Report

PRESENTED BY

ANDRE SMITH

BACKGROUND

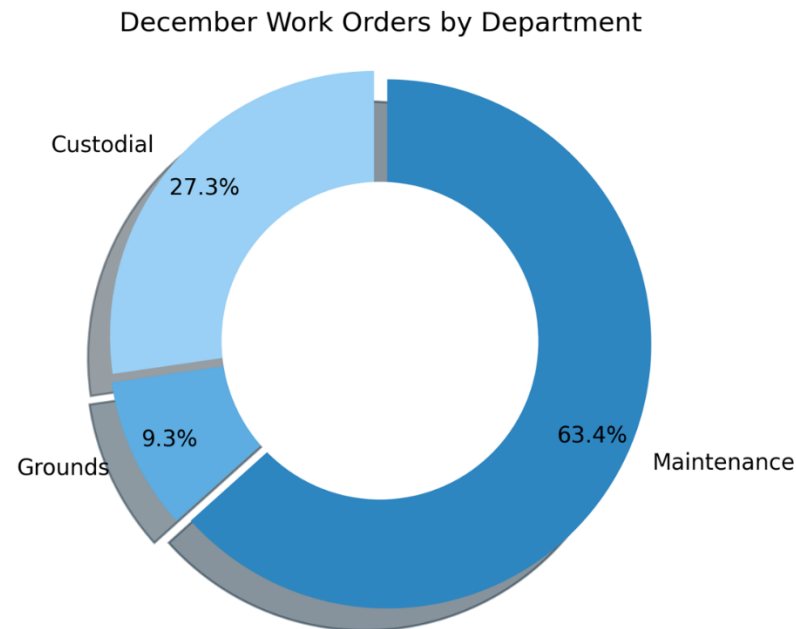
Attached is the monthly report for Department 914 – Facilities, which summarizes all completed and closed work orders for the reporting period.

Maintenance Work Order Report – December 2025 Facilities and School Support Services

In December, Facilities completed a total of 846 work orders, compared to 929 work orders in November. While this reflects a decrease of 83 work orders, the reduction was not a drastic drop in productivity. A large percentage of staff were required to take accrued vacation time before the December 31 expiration deadline, which temporarily reduced available labor hours across all departments.

Despite reduced staffing levels, the Facilities teams remained responsive to campus needs and continued to prioritize critical repairs. Plumbing-related work orders, particularly those involving aging and deteriorated water lines, continued to drive a significant portion of the workload. These repairs often require extensive labor, wall access, and coordination with outside vendors, further impacting throughput.

Overall, December’s production reflects responsible leave management while maintaining focus on priority work and minimizing instructional disruption.



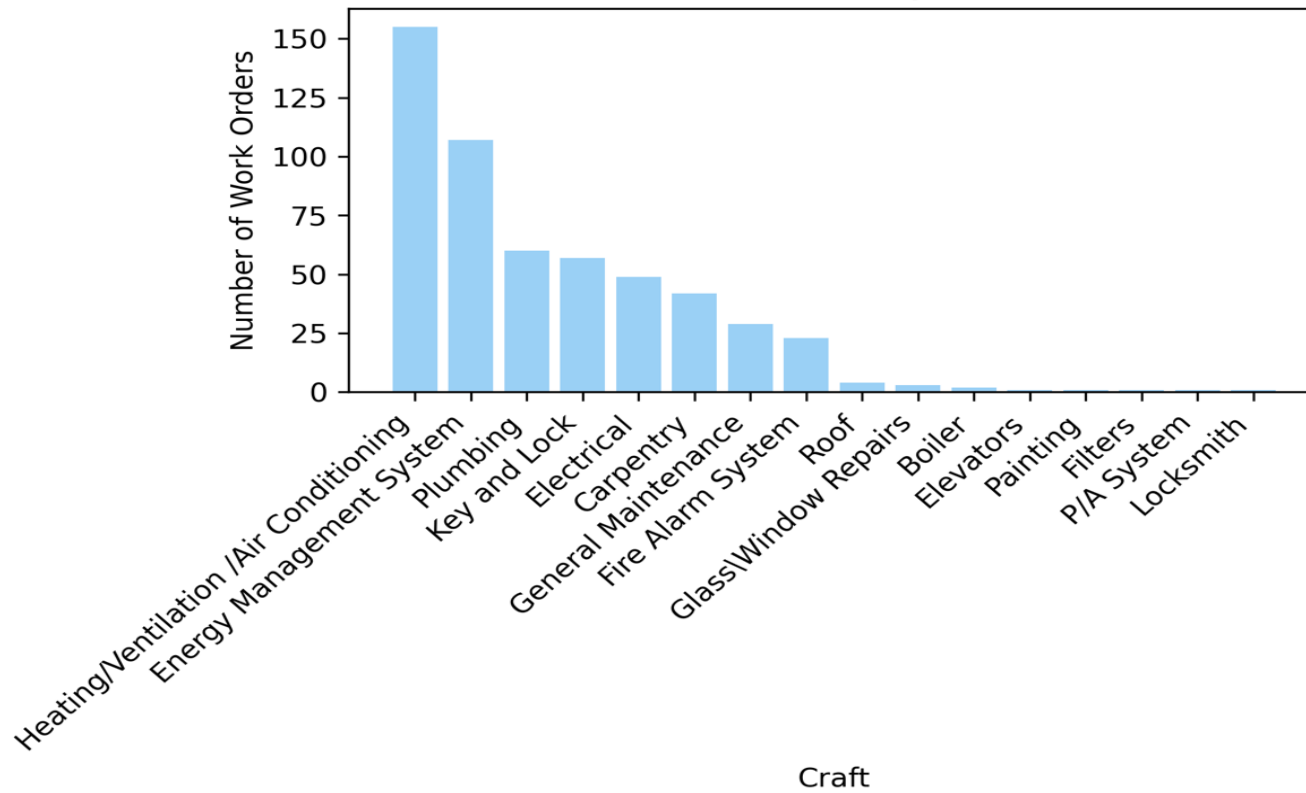
455

Maintenance Department – December 2025

The Maintenance Department completed a total of **536** work orders during the month of December. This department plays a critical role in maintaining the district’s infrastructure, with responsibilities spanning Bond Replacement Systems, Electrical, HVAC, Plumbing, Preventive Maintenance, Fire Safety Equipment, Kitchen Equipment, Elevators, Public Address Systems, Carpentry, Roofing, Painting, Energy Management, and Locks and Keys.

Maintenance Work Orders by Craft

Maintenance Work Orders by Craft – December

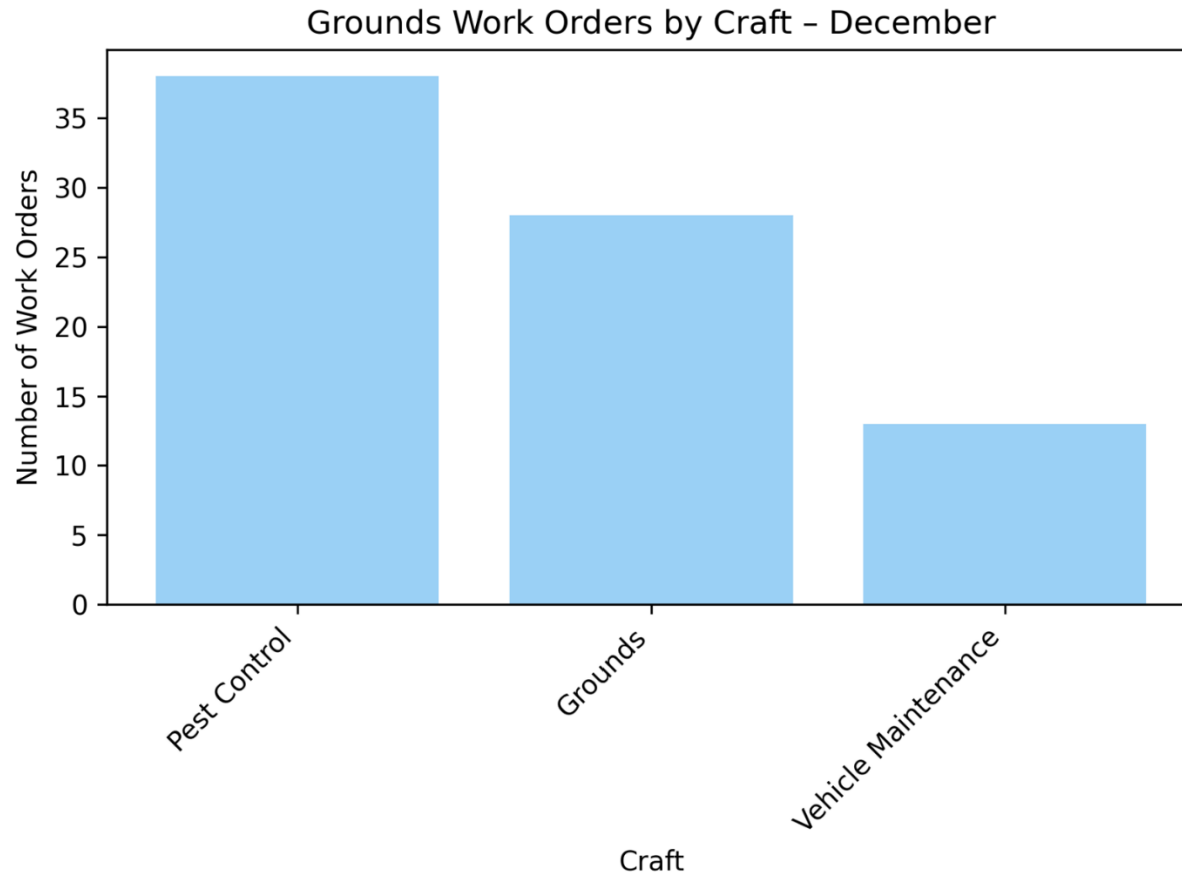


456

Grounds Department – December 2025

The Grounds Department, which includes Regulatory Compliance, Integrated Pest Management (IPM), and Safety, completed **79** work orders in December. This team is responsible for maintaining the outdoor areas of all district facilities, including athletic fields, landscaping equipment, and a fleet of 191 maintenance vehicles. The department also oversees pest control, asbestos management, and overall site safety, ensuring that all exterior environments remain safe, functional, and visually well-maintained.

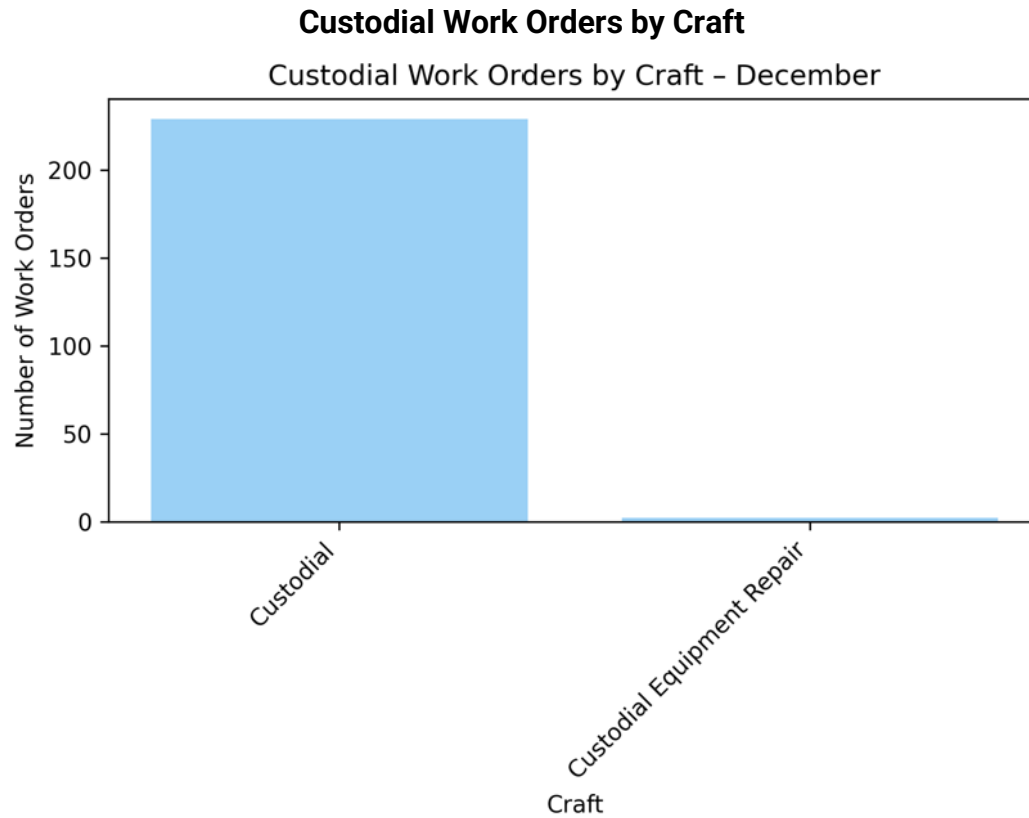
Grounds Work Orders by Craft



457

Custodial Department – December 2025

The Custodial Department completed **231** work orders in December. This team plays a vital role in supporting district operations through tasks such as furniture relocation, disinfection, and light maintenance.



458

Warehouse – December 2025

Warehouse – Routine Custodial, Food Service, Health Services, and Maintenance Orders processed in December total 295 orders posted in MUNIS and School Dude.

- 100% average 3-day delivery time of all supply orders.
- For Delivery, Warehouse, and Surplus Crafts, the warehouse completed 55 School Dude work orders. For Internal Delivery and Records Management Crafts the warehouse completed 91 School Dude work orders. The warehouse completed 149 MUNIS pick tickets. The total completed work orders and pick tickets for December are 295.

The Surplus Warehouse processed one surplus auction that started in the month of December with proceeds of \$10,265.00.