

**QUARTERLY
REPORTS ENDING
August 31, 2026**

SUBJECT: QUARTERLY REPORTS

BACKGROUND INFORMATION:

The following quarterly reports will be presented as information items:

- A) Reconciliation of Tax Collections
- B) Cafeteria Report
- C) Quarterly Investment Report
- D) Workers Comp Report

The reports will be included with the agenda items.

CONTACT PERSONS:

Teresa Montemayor
Don Heseman

SUBJECT: A) QUARTERLY RECONCILIATION OF TAX COLLECTIONS

BACKGROUND INFORMATION:

The quarterly reconciliation of tax collections for L.I.S.D. for the Quarter ending August 31, 2026 is attached.

CONTACT PERSONS:

Teresa Montemayor
Don Heseman

Distribution Summary Report

Deposit Date from 6/1/2026 to 6/30/2026 and Tax Units = {multiple} and Tax Year = 2025

Type	Gen Operating	Interest Sinking	Special 1	Total
30 - LEVELLAND I S D				
Current				
Levy	80,328.39	17,223.20	0.00	97,551.59
Interest	3,806.96	807.21	0.00	4,614.17
Penalty	7,859.83	1,666.62	0.00	9,526.45
Rendition Penalty	883.16	0.00	0.00	883.16
Recalc Refund	(18,037.01)	(3,867.32)	0.00	(21,904.33)
Recalc Refund P&I	(119.35)	(25.59)	0.00	(144.94)
Current	74,721.98	15,804.12	0.00	90,526.10
Delinquent				
Levy	17,572.11	5,904.68	0.00	23,476.79
Interest	6,077.99	1,912.36	0.00	7,990.35
Penalty	1,946.16	651.04	0.00	2,597.20
Rendition Penalty	151.13	0.00	0.00	151.13
Recalc Refund	(9,992.76)	(3,637.81)	0.00	(13,630.57)
Recalc Refund P&I	(159.12)	(57.94)	0.00	(217.06)
Delinquent	15,595.51	4,772.33	0.00	20,367.84
Distribution Total	90,317.49	20,576.45	0.00	110,893.94

Hocklev County Tax Office

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Detail Collection Summary Report

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Deposit Date from 6/1/2026 to 6/30/2026 and Tax Unit = {multiple} and Exclude Overpay Refunds = 0 and Tax Year = 2025

	Type	Gen Operating	Interest Sinking	Special 1	Total
30 - LEVELLAND I S D					
Current					
	Levy	80,328.39	17,223.20	0.00	97,551.59
	Interest	3,806.96	807.21	0.00	4,614.17
	Penalty	7,859.83	1,666.62	0.00	9,526.45
	Collection Fees	449.29	0.00	0.00	449.29
	Rendition Penalty	883.16	0.00	0.00	883.16
	Recalc Refund	(18,037.01)	(3,867.32)	0.00	(21,904.33)
	Recalc Refund P&I	(119.35)	(25.59)	0.00	(144.94)
	Current Total:	75,171.27	15,804.12	0.00	90,975.39
Delinquent					
	Levy	17,572.11	5,904.68	0.00	23,476.79
	Interest	6,077.99	1,912.36	0.00	7,990.35
	Penalty	1,946.16	651.04	0.00	2,597.20
	Collection Fees	6,267.48	0.00	0.00	6,267.48
	Rendition Penalty	151.13	0.00	0.00	151.13
	Recalc Refund	(9,992.76)	(3,637.81)	0.00	(13,630.57)
	Recalc Refund Collection Fees	(190.29)	0.00	0.00	(190.29)
	Recalc Refund P&I	(159.12)	(57.94)	0.00	(217.06)
	Delinquent Total:	21,672.70	4,772.33	0.00	26,445.03
	Grand Total:	96,843.97	20,576.45	0.00	117,420.42

Distribution Summary Report

Deposit Date from 7/1/2026 to 7/31/2026 and Tax Units = {multiple} and Tax Year = 2025

Type	Gen Operating	Interest Sinking	Special 1	Total
30 - LEVELLAND I S D				
Current				
Levy	63,498.38	13,614.62	0.00	77,113.00
Interest	3,519.48	747.68	0.00	4,267.16
Penalty	6,997.92	1,486.82	0.00	8,484.74
Rendition Penalty	536.87	0.00	0.00	536.87
Recalc Refund	(1,582.71)	(339.35)	0.00	(1,922.06)
Recalc Refund P&I	(70.86)	(15.18)	0.00	(86.04)
Current	72,899.08	15,494.59	0.00	88,393.67
Delinquent				
Levy	26,615.06	8,987.21	0.00	35,602.27
Interest	11,028.84	3,415.28	0.00	14,444.12
Penalty	3,207.73	1,078.52	0.00	4,286.25
Rendition Penalty	116.45	0.00	0.00	116.45
Recalc Refund	(1,338.00)	(499.71)	0.00	(1,837.71)
Recalc Refund P&I	(70.72)	(25.74)	0.00	(96.46)
Delinquent	39,559.36	12,955.56	0.00	52,514.92
Distribution Total	112,458.44	28,450.15	0.00	140,908.59

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Detail Collection Summary Report

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Deposit Date from 7/1/2026 to 7/31/2026 and Tax Unit = {multiple} and Exclude Overpay Refunds = 0 and Tax Year = 2025

Type	Gen Operating	Interest Sinking	Special 1	Total
30 - LEVELLAND I S D				
Current				
Levy	63,498.38	13,614.62	0.00	77,113.00
Interest	3,519.48	747.68	0.00	4,267.16
Penalty	6,997.92	1,486.82	0.00	8,484.74
Collection Fees	11,381.34	0.00	0.00	11,381.34
Rendition Penalty	536.87	0.00	0.00	536.87
Recalc Refund	(1,582.71)	(339.35)	0.00	(1,922.06)
Recalc Refund P&I	(70.86)	(15.18)	0.00	(86.04)
Current Total:	84,280.42	15,494.59	0.00	99,775.01
Delinquent				
Levy	26,615.06	8,987.21	0.00	35,602.27
Interest	11,028.84	3,415.28	0.00	14,444.12
Penalty	3,207.73	1,078.52	0.00	4,286.25
Collection Fees	10,873.44	0.00	0.00	10,873.44
Rendition Penalty	116.45	0.00	0.00	116.45
Recalc Refund	(1,338.00)	(499.71)	0.00	(1,837.71)
Recalc Refund P&I	(70.72)	(25.74)	0.00	(96.46)
Delinquent Total:	50,432.80	12,955.56	0.00	63,388.36
Grand Total:	134,713.22	28,450.15	0.00	163,163.37

Distribution Summary Report

Deposit Date from 8/1/2026 to 8/31/2026 and Tax Units = {multiple} and Tax Year = 2025

Type	Gen Operating	Interest Sinking	Special 1	Total
30 - LEVELLAND I S D				
Current				
Levy	26,473.85	5,676.24	0.00	32,150.09
Interest	1,861.50	396.06	0.00	2,257.56
Penalty	3,198.97	680.73	0.00	3,879.70
Rendition Penalty	199.79	0.00	0.00	199.79
Current	31,734.11	6,753.03	0.00	38,487.14
Delinquent				
Levy	11,564.38	3,928.22	0.00	15,492.60
Interest	5,033.57	1,578.11	0.00	6,611.68
Penalty	1,391.24	471.34	0.00	1,862.58
Rendition Penalty	29.46	0.00	0.00	29.46
Recalc Refund	(247.50)	(77.50)	0.00	(325.00)
Delinquent	17,771.15	5,900.17	0.00	23,671.32
Distribution Total	49,505.26	12,653.20	0.00	62,158.46

Hocklev County Tax Office

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Detail Collection Summary Report

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Deposit Date from 8/1/2026 to 8/31/2026 and Tax Unit = {multiple} and Exclude Overpay Refunds = 0 and Tax Year = 2025

	Type	Gen Operating	Interest Sinking	Special 1	Total
30 - LEVELLAND I S D					
Current					
	Levy	26,473.85	5,676.24	0.00	32,150.09
	Interest	1,861.50	396.06	0.00	2,257.56
	Penalty	3,198.97	680.73	0.00	3,879.70
	Collection Fees	5,262.87	0.00	0.00	5,262.87
	Rendition Penalty	199.79	0.00	0.00	199.79
	Current Total:	36,996.98	6,753.03	0.00	43,750.01
Delinquent					
	Levy	11,564.38	3,928.22	0.00	15,492.60
	Interest	5,033.57	1,578.11	0.00	6,611.68
	Penalty	1,391.24	471.34	0.00	1,862.58
	Collection Fees	4,798.62	0.00	0.00	4,798.62
	Rendition Penalty	29.46	0.00	0.00	29.46
	Recalc Refund	(247.50)	(77.50)	0.00	(325.00)
	Delinquent Total:	22,569.77	5,900.17	0.00	28,469.94
	Grand Total:	59,566.75	12,653.20	0.00	72,219.95

SUBJECT: B) QUARTERLY CAFETERIA REPORT

BACKGROUND INFORMATION:

The quarterly report for the period ending August 31, 2026 is attached

CONTACT PERSONS:

Teresa Montemayor

Don Heseman

INCOME	(CAMPUS 999) NON		001	041	104	105	106	TOTAL
	ORGANIZATIONAL		HIGH	MIDDLE	CAPITOL	SOUTH	ABC	
	ACTUAL	ALLOCATED	SCHOOL	HIGH	ELEM.	ELEM.	ECC	
<u>BREAKFAST RECEIPTS</u>								
	STUDENT FULL PAY & REDUCED	\$ -	\$ 2.25	\$ 38.25	\$ 18.00	\$ 2.25	\$ 18.00	\$ 78.75
	ADULT	\$ -	\$ 66.50	\$ 16.25	\$ 126.00	\$ 103.00	\$ -	\$ 311.75
	A LA CARTE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUB TOTAL							\$ 390.50
<u>LUNCH RECEIPTS</u>								
	STUDENT FULL PAY & REDUCED	\$ -	\$ 24.50	\$ 171.00	\$ 127.25	\$ 34.25	\$ -	\$ 357.00
	ADULT	\$ -	\$ 215.25	\$ 98.25	\$ 522.75	\$ 154.25	\$ 45.00	\$ 1,035.50
	OTHER	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
	CATERING	\$ -	\$ 5,285.19	\$ -	\$ -	\$ -	\$ -	\$ 5,285.19
	A LA CARTE	\$ -	\$ 13,520.53	\$ 7,661.90	\$ 125.70	\$ 1,123.70	\$ 37,532.61	\$ 59,964.44
	SNACKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUB TOTAL							\$ 66,642.13
NSLP-SCHOOL BREAKFAST	\$ -	\$ 66,787.98	\$ 107,559.94	\$ 60,717.83	\$ 43,760.45	\$ 155,725.06	\$ 434,551.26	
NSLP-SCHOOL LUNCH	\$ -	\$ 115,602.62	\$ 288,669.28	\$ 119,545.86	\$ 110,757.52	\$ 182,304.88	\$ 816,880.16	
SCHOOL DINNERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DONATED COMMODITIES REV	\$ 97,425.86	\$ (97,425.86)	\$ 19,485.17	\$ 19,485.17	\$ 19,485.17	\$ 19,485.17	\$ 97,425.86	
STATE PROGRAM REVENUES	\$ 7,142.62	\$ (7,142.62)	\$ 1,428.52	\$ 1,428.52	\$ 1,428.52	\$ 1,428.52	\$ 7,142.62	
OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SUB TOTAL							\$ 1,355,999.90	
TOTAL RECEIPTS	\$ 104,568.48	\$ (104,568.48)	\$ 222,418.52	\$ 425,128.57	\$ 202,097.09	\$ 176,849.12	\$ 396,539.25	\$ 1,423,032.53

STATEMENT OF INCOME AND EXPENSE

EXPENSE	(CAMPUS 999) NON ORGANIZATIONAL		001	041	104	105	106	TOTAL
	ACTUAL	ALLOCATED	HIGH SCHOOL	MIDDLE HIGH	CAPITOL ELEM.	SOUTH ELEM.	ABC ECC	
SUPPORT PERSONNEL	\$ 60,457.52	\$ (60,457.52)	\$ 53,751.44	\$ 98,890.48	\$ 79,344.22	\$ 60,953.05	\$ 89,312.31	\$ 382,251.52
SOC. SEC. (MEDICARE)	\$ 1,840.94	\$ (1,840.94)	\$ 1,235.23	\$ 1,681.33	\$ 1,351.95	\$ 1,144.39	\$ 1,356.27	\$ 6,769.16
WORKMENS COMP	\$ 517.70	\$ (517.70)	\$ 351.31	\$ 473.71	\$ 362.76	\$ 371.87	\$ 386.84	\$ 1,946.49
FED TRS CONTR.	\$ 7,046.96	\$ (7,046.96)	\$ 9,792.09	\$ 14,505.42	\$ 10,615.82	\$ 8,330.08	\$ 11,497.28	\$ 54,740.70
EXTRA DUTY/OVERTIME SUPP	\$ 79,924.06	\$ (79,924.06)	\$ 39,781.06	\$ 27,062.90	\$ 20,088.67	\$ 20,880.31	\$ 17,956.56	\$ 125,769.51
SUP/SEC HEALTH INSURANCE	\$ 831.46	\$ (831.46)	\$ 5,583.05	\$ 9,016.79	\$ 4,207.29	\$ 183.57	\$ 11,707.23	\$ 30,697.94
UNEMPLOYMENT COMP	\$ 103.26	\$ (103.26)	\$ 66.63	\$ 94.53	\$ 72.31	\$ 59.61	\$ 77.16	\$ 370.25
TOTAL SALARIES	\$ 150,721.90	\$ (150,721.90)	\$ 110,560.82	\$ 151,725.17	\$ 116,043.03	\$ 91,922.89	\$ 132,293.66	\$ 602,545.57
FOOD SUPPLIES	\$ -	\$ -	\$ 75,802.16	\$ 206,517.48	\$ 87,060.12	\$ 89,579.25	\$ 220,426.84	\$ 679,385.85
NON FOOD SUPPLIES	\$ -	\$ -	\$ 6,664.35	\$ 19,538.68	\$ 8,020.15	\$ 7,876.04	\$ 20,447.47	\$ 62,546.69
RENTAL/OPER LEASES	\$ -	\$ -	\$ 11,569.39	\$ 26,450.75	\$ 12,569.40	\$ 10,173.05	\$ 28,232.68	\$ 88,995.27
MISC CONTRACTED SERVICES		\$ -	\$ 419.47	\$ 1,228.71	\$ 486.29	\$ 497.42	\$ 1,291.81	\$ 3,923.70
MISC OPER FEES	\$ 7,958.14	\$ (7,958.14)	\$ 1,591.63	\$ 1,591.63	\$ 1,591.63	\$ 1,591.63	\$ 1,591.63	\$ 7,958.14
INDIRECT COST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL SUPPLIES	\$ 19,236.30	\$ (19,236.30)	\$ 3,847.26	\$ 3,847.26	\$ 3,847.26	\$ 3,847.26	\$ 3,847.26	\$ 19,236.30
TRAVEL MEALS/EMPL	\$ 422.02	\$ (422.02)	\$ 84.40	\$ 84.40	\$ 84.40	\$ 84.40	\$ 84.40	\$ 422.02
CONTRACTED MAINT&REPAIRS	\$ 119.70	\$ (119.70)	\$ 23.94	\$ 23.94	\$ 23.94	\$ 23.94	\$ 23.94	\$ 119.70
SUPP/CAP EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LEGAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEES AND DUES SUPV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DONATED COMMODITIES	\$ 10,203.76	\$ (10,203.76)	\$ 2,040.75	\$ 2,040.75	\$ 2,040.75	\$ 2,040.75	\$ 2,040.75	\$ 10,203.76
TOTAL NON SALARY EXPENSE	\$ 37,939.92	\$ (37,939.92)	\$ 102,043.35	\$ 261,323.60	\$ 115,723.94	\$ 115,713.74	\$ 277,986.78	\$ 872,791.43
TOTAL EXPENSE YEAR	\$ 188,661.82	\$ (188,661.82)	\$ 212,604.17	\$ 413,048.77	\$ 231,766.97	\$ 207,636.63	\$ 410,280.44	\$ 1,475,337.00
NET PROFIT OR LOSS	\$ (84,093.34)	\$ 84,093.34	\$ 9,814.34	\$ 12,079.79	\$ (29,669.89)	\$ (30,787.52)	\$ (13,741.20)	\$ (52,304.47)

SUBJECT: C) QUARTERLY INVESTMENT REPORT

BACKGROUND INFORMATION:

The Quarterly Investment report figures for the period ending August 31, 2026 are attached.

CONTACT PERSONS:

Teresa Montemayor

Don Heseman

LEVELLAND ISD
QUARTERLY INVESTMENT REPORT
QUARTERLY ENDING August 31, 2026

Sundown State Bank

ACCOUNTS	June		July		August		TOTAL INTEREST EARNED	ENDING BALANCE ON Aug 31, 2026
GENERAL OPERATING	\$	24,533.36	\$	26,206.64	\$	25,229.99	\$ 75,969.99	\$ 8,027,062.91
INTEREST & SINKING	\$	15,278.67	\$	16,514.80	\$	15,546.96	\$ 47,340.43	\$ 4,958,005.60
	\$	39,812.03	\$	42,721.44	\$	40,776.95	\$ 123,310.42	\$ 12,985,068.51

SUMMARY 4th QUARTER

ACCOUNTS	June		July		August		TOTAL INTEREST EARNED	ENDING BALANCE ON Aug 31, 2026
TEX POOL	\$	24,137.99	\$	25,077.38	\$	25,279.21	\$ 74,494.58	\$ 7,809,936.92


 Investment Officer

This report is prepared for Levelland ISD (the District) in accordance with Chapter 2256 of the Public Funds Investment Act (PFIA). Section 2256.023(a) of the PFIA states that "Not less than quarterly, the investment officer shall prepare and submit to the governing body of the entity a written report of the investment transactions for all funds covered by this chapter for the preceding reporting period." This report which covers the quarter ended August 31, 2026 is signed by the District's Investment officer and includes the disclosures required in the PFIA. Market prices, where required, were obtained from the independent pricing sources.

The investment portfolio was compiled with the PFIA and the District's approved Investment Policy and Strategy throughout the quarter. All investment transactions made in the District's portfolio during this quarter were made on behalf of the District and were made in full compliance with the PFIA and the District's approved Investment Policy.

SUBJECT: D) QUARTERLY WORKERS COMPENSATION REPORT

BACKGROUND INFORMATION:

The Claims Administrative Services quarterly report for the period ending August 31, 2026 are attached.

CONTACT PERSONS:

Teresa Montemayor
Don Heseman

LEVELLAND ISD
WORKERS COMPENSATION LIABILITY REPORT
As of August 31, 2026

YEAR	MAXIMUM OUT OF POCKET	ANNUAL FIXED COST	CLAIMS TO DATE	RESERVE FOR PENDING CLAIMS	REMAINING BALANCE
2016-2017	\$69,849.00	(\$24,125.00)	(\$11,948.85)	\$0.00	\$33,775.15
2017-2018	\$69,849.00	(\$24,125.00)	(\$49,909.04)	\$0.00	(\$4,185.04)
2018-2019	\$69,849.00	(\$24,125.00)	(\$4,137.29)	\$0.00	\$41,586.71
2019-2020	\$44,645.00	(\$23,556.00)	(\$27,488.39)	\$0.00	(\$6,399.39)
2020-2021	\$45,297.00	(\$23,900.00)	(\$136,305.96)	\$0.00	(\$114,908.96)
2021-2022	\$48,105.00	(\$25,382.00)	(\$51,215.14)	\$0.00	(\$28,492.14)
2022-2023	\$48,105.00	(\$25,382.00)	(\$31,103.18)	\$0.00	(\$8,380.18)
2023-2024	\$48,105.00	(\$27,479.00)	(\$45,997.65)	\$0.00	(\$25,371.65)
2024-2025	\$62,613.00	(\$31,535.00)	(\$1,401.23)	\$0.00	\$29,676.77
2025-2026	\$64,484.00	(\$32,477.00)	(\$2,040.39)	(\$8,550.00)	\$21,416.61

* Claims Administrative Services will pick up any negative remaining balance.