

**QUARTERLY
REPORTS ENDING
August 31, 2025**

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
- e) Special Ed Department

The reports will be included with the agenda items.

CONTACT PERSONS:

Teresa Montemayor
Dr. 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, 2025 is attached.

CONTACT PERSONS:

Teresa Montemayor
Dr. Don Heseman

Distribution Summary Report

Deposit Date from 6/1/2025 to 6/30/2025 and Tax Units = {multiple} and Tax Year = 2024

Type	Gen Operating	Interest Sinking	Special 1	Total
30 - LEVELLAND I S D				
Current				
Levy	115,732.33	42,131.59	0.00	157,863.92
Interest	4,744.67	1,723.68	0.00	6,468.35
Penalty	9,544.41	3,467.16	0.00	13,011.57
Rendition Penalty	209.50	0.00	0.00	209.50
Recalc Refund	(16,072.38)	(5,851.04)	0.00	(21,923.42)
Recalc Refund P&I	(103.74)	(37.76)	0.00	(141.50)
Current	114,054.79	41,433.63	0.00	155,488.42
Delinquent				
Levy	6,231.73	2,065.20	0.00	8,296.93
Interest	1,962.87	637.19	0.00	2,600.06
Penalty	617.62	205.23	0.00	822.85
Rendition Penalty	1.48	0.00	0.00	1.48
Recalc Refund	(33,118.23)	(10,714.46)	0.00	(43,832.69)
Delinquent	(24,304.53)	(7,806.84)	0.00	(32,111.37)
Distribution Total	89,750.26	33,626.79	0.00	123,377.05

Distribution Summary Report

Deposit Date from 7/1/2025 to 7/31/2025 and Tax Units = {multiple} and Tax Year = 2024

Type	Gen Operating	Interest Sinking	Special 1	Total
30 - LEVELLAND I S D				
Current				
Levy	446,013.05	162,368.33	0.00	608,381.38
Interest	22,737.31	8,266.05	0.00	31,003.36
Penalty	45,464.76	16,528.69	0.00	61,993.45
Rendition Penalty	519.25	0.00	0.00	519.25
Recalc Refund	(109,224.84)	(39,762.62)	0.00	(148,987.46)
Recalc Refund P&I	(27.48)	(10.01)	0.00	(37.49)
Recalc Rendition Pen Refund	(14,699.85)	0.00	0.00	(14,699.85)
Current	390,782.20	147,390.44	0.00	538,172.64
Delinquent				
Levy	7,499.08	2,553.88	0.00	10,052.96
Interest	2,019.66	664.36	0.00	2,684.02
Penalty	841.75	285.74	0.00	1,127.49
Rendition Penalty	78.23	0.00	0.00	78.23
Recalc Refund	(275.85)	(99.36)	0.00	(375.21)
Recalc Refund P&I	(26.75)	(9.71)	0.00	(36.46)
Delinquent	10,136.12	3,394.91	0.00	13,531.03
Distribution Total	400,918.32	150,785.35	0.00	551,703.67

Distribution Summary Report

Deposit Date from 8/1/2025 to 8/31/2025 and Tax Units = {multiple} and Tax Year = 2024

Type	Gen Operating	Interest Sinking	Special 1	Total
30 - LEVELLAND I S D				
Current				
Levy	34,031.37	12,388.78	0.00	46,420.15
Interest	2,302.51	827.54	0.00	3,130.05
Penalty	4,109.05	1,477.62	0.00	5,586.67
Rendition Penalty	419.93	0.00	0.00	419.93
Recalc Refund	(2,588.17)	(942.21)	0.00	(3,530.38)
Current	38,274.69	13,751.73	0.00	52,026.42
Delinquent				
Levy	6,994.95	2,338.73	0.00	9,333.68
Interest	2,633.67	810.60	0.00	3,444.27
Penalty	843.97	280.67	0.00	1,124.64
Rendition Penalty	38.22	0.00	0.00	38.22
Recalc Refund	(1,616.02)	(588.31)	0.00	(2,204.33)
Delinquent	8,894.79	2,841.69	0.00	11,736.48
Distribution Total	47,169.48	16,593.42	0.00	63,762.90

SUBJECT: b) QUARTERLY CAFETERIA REPORT

BACKGROUND INFORMATION:

The quarterly report for the period ending August 31, 2025 is attached.

CONTACT PERSONS:

Teresa Montemayor
Dr. Don Heseman

STATEMENT OF INCOME AND EXPENSE

INCOME	(CAMPUS 999) NON ORGANIZATIONAL		001	041	104	105	106	TOTAL	
	ACTUAL	ALLOCATED	HIGH SCHOOL	H. S. SNACK BAR	MIDDLE HIGH	CAPITOL ELEM.	SOUTH ELEM.		ABC ECC
BREAKFAST RECEIPTS									
STUDENT FULL PAY & REDUCED ADULT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A LA CARTE		\$ -	\$ 164.50	\$ -	\$ 7.00	\$ 66.50	\$ 10.50	\$ 248.50	
		\$ -	\$ 2.25	\$ -	\$ 54.00	\$ 4.50	\$ 16.75	\$ 104.50	
SUB TOTAL								\$ 353.00	
LUNCH RECEIPTS									
STUDENT FULL PAY & REDUCED ADULT		\$ -	\$ 32,275.55	\$ -	\$ 58,978.44	\$ 26,597.60	\$ 13,886.10	\$ 162,609.19	
ADULT		\$ -	\$ 1,023.75	\$ -	\$ 462.30	\$ 3,867.10	\$ 141.75	\$ 5,615.65	
OTHER		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.00	\$ 50.00	
CATERING		\$ -	\$ 350.00	\$ -	\$ -	\$ -	\$ -	\$ 350.00	
A LA CARTE		\$ -	\$ 15,830.51	\$ -	\$ 9,457.30	\$ 235.10	\$ 1,581.70	\$ 44,869.22	
SNACKS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SUB TOTAL								\$ 213,494.06	
NSLP-SCHOOL BREAKFAST		\$ -	\$ 36,917.53	\$ -	\$ 106,437.67	\$ 48,693.83	\$ 46,026.82	\$ 387,649.75	
NSLP-SCHOOL LUNCH		\$ -	\$ 107,098.47	\$ -	\$ 262,750.22	\$ 113,727.22	\$ 105,872.12	\$ 755,793.43	
SCHOOL DINNERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DONATED COMMODITIES REV	\$ 96,999.13	\$ (96,999.13)	\$ 19,399.83	\$ -	\$ 19,399.83	\$ 19,399.83	\$ 19,399.83	\$ 96,999.13	
STATE PROGRAM REVENUES(TE	\$ 11,646.59	\$ (11,646.59)	\$ 2,329.32	\$ -	\$ 2,329.32	\$ 2,329.32	\$ 2,329.32	\$ 11,646.59	
OPERATING TRANSFERS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SUB TOTAL								\$ 1,252,088.90	
TOTAL RECEIPTS	\$ 108,645.72	\$ (108,645.72)	\$ 215,391.70	\$ -	\$ 459,876.07	\$ 214,920.99	\$ 189,314.88	\$ 1,465,935.96	

STATEMENT OF INCOME AND EXPENSE

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EXPENSE	(CAMPUS 999) NON ORGANIZATIONAL		001		041	104	105	106	
			HIGH	H. S.	MIDDLE	CAPITOL	SOUTH	ABC	
	ACTUAL	ALLOCATED	SCHOOL	SNACK BAR	HIGH	ELEM.	ELEM.	ECC	TOTAL
SUPPORT PERSONNEL	\$ 40,018.95	\$ (40,018.95)	\$ 49,489.86	\$ -	\$ 114,982.44	\$ 70,786.81	\$ 48,347.09	\$ 44,421.94	\$ 328,028.14
SOC. SEC. (MEDICARE)	\$ 1,601.52	\$ (1,601.52)	\$ 956.44	\$ -	\$ 1,937.68	\$ 1,198.81	\$ 946.57	\$ 811.72	\$ 5,851.24
WORKMENS COMP	\$ 573.22	\$ (573.22)	\$ 370.79	\$ -	\$ 566.16	\$ 373.70	\$ 300.71	\$ 249.11	\$ 1,860.49
FED TRS CONTR.	\$ 4,601.76	\$ (4,601.76)	\$ 6,608.16	\$ -	\$ 14,110.54	\$ 8,435.43	\$ 5,402.84	\$ 4,802.57	\$ 39,359.55
EXTRA DUTY/OVERTIME SUPP	\$ 76,240.16	\$ (76,240.16)	\$ 22,390.64	\$ -	\$ 28,905.70	\$ 21,519.18	\$ 18,096.10	\$ 16,852.38	\$ 107,764.01
SUP/SEC HEALTH INSURANCE	\$ 100.68	\$ (100.68)	\$ 8,172.34	\$ -	\$ 16,425.22	\$ 8,462.86	\$ 35.50	\$ 8,166.58	\$ 41,262.48
UNEMPLOYMENT COMP	\$ 86.12	\$ (86.12)	\$ 55.84	\$ -	\$ 107.31	\$ 68.76	\$ 48.58	\$ 44.04	\$ 324.55
TOTAL SALARIES	\$ 123,222.41	\$ (123,222.41)	\$ 88,044.08	\$ -	\$ 177,035.06	\$ 110,845.56	\$ 73,177.40	\$ 75,348.35	\$ 524,450.46
FOOD SUPPLIES			\$ 62,414.00	\$ -	\$ 187,458.24	\$ 73,791.43	\$ 75,851.42	\$ 195,354.56	\$ 594,869.65
NON FOOD SUPPLIES	\$ -	\$ -	\$ 6,474.24	\$ -	\$ 18,981.24	\$ 7,430.66	\$ 7,651.37	\$ 19,864.11	\$ 60,401.62
RENTAL/OPER LEASES	\$ -	\$ -	\$ 2,348.46	\$ -	\$ 3,924.86	\$ 2,098.47	\$ 1,837.53	\$ 2,087.52	\$ 12,296.84
MISC CONTRACTED SERVICES	\$ 4,572.11	\$ (4,572.11)	\$ 9,477.88	\$ -	\$ 25,266.32	\$ 10,802.18	\$ 11,022.89	\$ 26,767.04	\$ 83,336.32
MISC OPER FEES	\$ 8,129.11	\$ (8,129.11)	\$ 1,625.82	\$ -	\$ 1,625.82	\$ 1,625.82	\$ 1,625.82	\$ 1,625.82	\$ 8,129.11
INDIRECT COST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL SUPPLIES	\$ 6,197.34	\$ (6,197.34)	\$ 1,239.47	\$ -	\$ 1,239.47	\$ 1,239.47	\$ 1,239.47	\$ 1,239.47	\$ 6,197.34
TRAVEL MEALS/EMPL	\$ 119.70	\$ (119.70)	\$ 23.94	\$ -	\$ 23.94	\$ 23.94	\$ 23.94	\$ 23.94	\$ 119.70
CONTRACTED MAINT&REPAIRS	\$ 39.90	\$ (39.90)	\$ 7.98	\$ -	\$ 7.98	\$ 7.98	\$ 7.98	\$ 7.98	\$ 39.90
SUPP/CAP EQUIP		\$ -	\$ 51,332.00	\$ -	\$ 59,349.00	\$ 45,140.00	\$ 137,384.00	\$ 33,019.00	\$ 326,224.00
LEGAL FEES	\$ 295.50	\$ (295.50)	\$ 49.25	\$ -	\$ 49.25	\$ 49.25	\$ 49.25	\$ 49.25	\$ 246.25
FEES AND DUES SUPV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DONATED COMMODITIES	\$ 29,336.77	\$ (29,336.77)	\$ 5,867.35	\$ -	\$ 5,867.35	\$ 5,867.35	\$ 5,867.35	\$ 5,867.35	\$ 29,336.77
TOTAL NON SALARY EXPENSE	\$ 48,690.43	\$ (48,690.43)	\$ 140,860.40	\$ -	\$ 303,793.48	\$ 148,076.56	\$ 242,561.03	\$ 285,906.05	\$ 1,121,197.50
TOTAL EXPENSE YEAR									
	\$ 171,912.84	\$ (171,912.84)	\$ 228,904.48	\$ -	\$ 480,828.54	\$ 258,922.12	\$ 315,738.43	\$ 361,254.40	\$ 1,645,647.96
NET PROFIT OR LOSS									
	\$ (63,267.12)	\$ 63,267.12	\$ (13,512.77)	\$ -	\$ (20,952.46)	\$ (44,001.12)	\$ (126,423.54)	\$ 25,177.91	\$ (179,712.00)

SUBJECT: c) QUARTERLY INVESTMENT REPORT

BACKGROUND INFORMATION:

The Quarterly Investment report figures for the period ending August 31, 2025 are attached.

CONTACT PERSONS:

Teresa Montemayor
Dr. Don Heseman

LEVELLAND ISD
QUARTERLY INVESTMENT REPORT
QUARTERLY ENDING August 31, 2025

CITY BANK ACCOUNTS	JUNE		JULY		AUGUST		TOTAL INTEREST EARNED	ENDING BALANCE ON AUG 31, 2025
GENERAL OPERATING	\$	10,140.73	\$	12,650.36	\$	14,940.66	\$ 37,731.75	\$ 4,938,806.98
INTEREST & SINKING	\$	13,312.77	\$	14,751.25	\$	14,866.32	\$ 42,930.34	\$ 5,213,254.63
	\$	23,453.50	\$	27,401.61	\$	29,806.98	\$ 80,662.09	\$ 10,152,061.61

SUMMARY 3RD QUARTER

ACCOUNTS	JUNE		JULY		AUGUST		TOTAL INTEREST EARNED	ENDING BALANCE ON AUG 31, 2025
TEX POOL	\$	27,026.95	\$	27,975.47	\$	28,069.23	\$ 83,071.65	\$ 7,509,195.60


 Investment Officer

This report is prepared for Levelland ISO (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 AUG 31, 2025 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, 2025 are attached.

CONTACT PERSONS:

Teresa Montemayor
Dr. Don Heseman

LEVELLAND ISD
WORKERS COMPENSATION LIABILITY REPORT
As of August 31, 2025

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)	(\$1,375.00)	\$0.00	\$29,703.00

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

SUBJECT: e) SPECIAL ED DEPARTMENT EXPENDITURE REPORT

BACKGROUND INFORMATION:

Attached is the quarterly summary report for the
Special Education Department for the period ending May 31, 2025

Levelland Independent School District

2024-2025

Special Education Department

PIC 23 ONLY	2024-2025 General Fund 199	2023-2024-Actual General Fund 199	Difference	2024-2025 YTD Activity
11 INSTRUCTION	\$ 2,929,840	\$ 2,542,437	\$ 387,403	\$ 2,565,974.69
12 INST RESOURCES	\$ -	\$ -	\$ -	
13 INST STAFF DEV	\$ -	\$ -	\$ -	
21 INST LEADERSHIP	\$ 55,200	\$ 46,349	\$ 8,851	\$ 53,898.85
23 SCHOOL LEADER	\$ -	\$ -	\$ -	
31 GUIDE & COUNSEL	\$ 275,000	\$ -	\$ 275,000	\$ 163,494.65
33 HEALTH SERVICES	\$ -	\$ -	\$ -	
35 FOOD SERVICE	\$ -	\$ -	\$ -	
34 STUDENT TRANS	\$ 57,720	\$ 122,019	\$ (64,299)	\$ 54,624.24
36 EXTRACURRICULAR	\$ -	\$ -	\$ -	
41 GENERAL ADMIN	\$ -	\$ 56,526	\$ (56,526)	
51 FAC MAINT & OP	\$ -	\$ -	\$ -	
52 SECURITY & MON	\$ -	\$ -	\$ -	
53 DATA PROCESSING	\$ -	\$ -	\$ -	
71 DEBT SERVICE	\$ -	\$ -	\$ -	
93 PAYMENTS TO FISCAL AGE	\$ -	\$ 721,987	\$ (721,987)	
99 OTHER INTERGOV	\$ -	\$ -	\$ -	
	\$ 3,317,760	\$ 3,489,318	\$ (171,558)	

\$ 2,837,992.43

	2024-2025
EXPENDITURES	
6100-Payroll Costs	3,039,720
6200-Contracted Services	158,440
6300-Supplies	113,000
6400-Other Operating	6,600
6500-Debt Service	0
6600-Capital Outlay	0
GRAND TOTAL EXPENDITURES	3,317,760