

**QUARTERLY  
REPORTS ENDING  
May 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 May 31, 2026 is attached.

**CONTACT PERSONS:**

Teresa Montemayor

Don Heseman

## Distribution Summary Report

Deposit Date from 3/1/2026 to 3/31/2026 and Tax Units = {multiple} and Tax Year = 2025

Type	Gen Operating	Interest Sinking	Special 1	Total
<b>30 - LEVELLAND I S D</b>				
<b>Current</b>				
Levy	121,601.52	26,072.68	0.00	147,674.20
Interest	2,207.66	472.86	0.00	2,680.52
Penalty	7,966.79	1,706.79	0.00	9,673.58
Rendition Penalty	94.10	0.00	0.00	94.10
Recalc Refund	(17,657.48)	(3,785.96)	0.00	(21,443.44)
Recalc Refund P&I	(64.42)	(13.82)	0.00	(78.24)
Recalc Rendition Pen Refund	(24.36)	0.00	0.00	(24.36)
<b>Current</b>	<b>114,123.81</b>	<b>24,452.55</b>	<b>0.00</b>	<b>138,576.36</b>
<b>Delinquent</b>				
Levy	11,204.69	3,703.37	0.00	14,908.06
Interest	4,353.10	1,376.96	0.00	5,730.06
Penalty	1,330.12	438.62	0.00	1,768.74
Rendition Penalty	12.68	0.00	0.00	12.68
Recalc Refund	(1,572.65)	(572.51)	0.00	(2,145.16)
<b>Delinquent</b>	<b>15,327.94</b>	<b>4,946.44</b>	<b>0.00</b>	<b>20,274.38</b>
<b>Distribution Total</b>	<b>129,451.75</b>	<b>29,398.99</b>	<b>0.00</b>	<b>158,850.74</b>

## Hocklev County Tax Office

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Detail Collection Summary Report

Deposit Date from 3/1/2026 to 3/31/2026 and Tax Unit = {multiple} and Exclude Overpay Refunds = 0 and Tax Year = 2025

	Type	Gen Operating	Interest Sinking	Special 1	Total
<b>30 - LEVELLAND I S D</b>					
<b>Current</b>					
Levy		121,601.52	26,072.68	0.00	147,674.20
Interest		2,207.66	472.86	0.00	2,680.52
Penalty		7,966.79	1,706.79	0.00	9,673.58
Collection Fees		302.92	0.00	0.00	302.92
Rendition Penalty		94.10	0.00	0.00	94.10
Recalc Refund		(17,657.48)	(3,785.96)	0.00	(21,443.44)
Recalc Refund P&I		(64.42)	(13.82)	0.00	(78.24)
Recalc Rendition Pen Refund		(24.36)	0.00	0.00	(24.36)
<b>Current Total:</b>		<b>114,426.73</b>	<b>24,452.55</b>	<b>0.00</b>	<b>138,879.28</b>
<b>Delinquent</b>					
Levy		11,204.69	3,703.37	0.00	14,908.06
Interest		4,353.10	1,376.96	0.00	5,730.06
Penalty		1,330.12	438.62	0.00	1,768.74
Collection Fees		4,443.61	0.00	0.00	4,443.61
Rendition Penalty		12.68	0.00	0.00	12.68
Recalc Refund		(1,572.65)	(572.51)	0.00	(2,145.16)
<b>Delinquent Total:</b>		<b>19,771.55</b>	<b>4,946.44</b>	<b>0.00</b>	<b>24,717.99</b>
<b>Grand Total:</b>		<b>134,198.28</b>	<b>29,398.99</b>	<b>0.00</b>	<b>163,597.27</b>

Distribution Summary Report

Deposit Date from 4/1/2026 to 4/30/2026 and Tax Units = {multiple} and Tax Year = 2025

Type	Gen Operating	Interest Sinking	Special 1	Total
<b>30 - LEVELLAND I S D</b>				
<b>Current</b>				
Levy	87,486.14	18,757.94	0.00	106,244.08
Interest	2,475.76	529.28	0.00	3,005.04
Penalty	6,590.59	1,408.81	0.00	7,999.40
Rendition Penalty	247.99	0.00	0.00	247.99
Recalc Refund	(12,579.62)	(2,697.21)	0.00	(15,276.83)
<b>Current</b>	<b>84,220.86</b>	<b>17,998.82</b>	<b>0.00</b>	<b>102,219.68</b>
<b>Delinquent</b>				
Levy	11,763.57	3,990.49	0.00	15,754.06
Interest	2,666.40	872.72	0.00	3,539.12
Penalty	1,173.79	390.28	0.00	1,564.07
Rendition Penalty	337.17	0.00	0.00	337.17
Recalc Refund	(4,088.60)	(1,488.43)	0.00	(5,577.03)
<b>Delinquent</b>	<b>11,852.33</b>	<b>3,765.06</b>	<b>0.00</b>	<b>15,617.39</b>
<b>Distribution Total</b>	<b>96,073.19</b>	<b>21,763.88</b>	<b>0.00</b>	<b>117,837.07</b>

## Hocklev County Tax Office

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Detail Collection Summary Report

Deposit Date from 4/1/2026 to 4/30/2026 and Tax Unit = {multiple} and Exclude Overpay Refunds = 0 and Tax Year = 2025

Type	Gen Operating	Interest Sinking	Special 1	Total
<b>30 - LEVELLAND I S D</b>				
<b>Current</b>				
Levy	87,486.14	18,757.94	0.00	106,244.08
Interest	2,475.76	529.28	0.00	3,005.04
Penalty	6,590.59	1,408.81	0.00	7,999.40
Collection Fees	83.58	0.00	0.00	83.58
Rendition Penalty	247.99	0.00	0.00	247.99
Recalc Refund	(12,579.62)	(2,697.21)	0.00	(15,276.83)
<b>Current Total:</b>	<b>84,304.44</b>	<b>17,998.82</b>	<b>0.00</b>	<b>102,303.26</b>
<b>Delinquent</b>				
Levy	11,763.57	3,990.49	0.00	15,754.06
Interest	2,666.40	872.72	0.00	3,539.12
Penalty	1,173.79	390.28	0.00	1,564.07
Collection Fees	3,534.78	0.00	0.00	3,534.78
Rendition Penalty	337.17	0.00	0.00	337.17
Recalc Refund	(4,088.60)	(1,488.43)	0.00	(5,577.03)
<b>Delinquent Total:</b>	<b>15,387.11</b>	<b>3,765.06</b>	<b>0.00</b>	<b>19,152.17</b>
<b>Grand Total:</b>	<b>99,691.55</b>	<b>21,763.88</b>	<b>0.00</b>	<b>121,455.43</b>

Distribution Summary Report

Deposit Date from 5/1/2026 to 5/31/2026 and Tax Units = {multiple} and Tax Year = 2025

Type	Gen Operating	Interest Sinking	Special 1	Total
<b>30 - LEVELLAND I S D</b>				
<b>Current</b>				
Levy	85,136.66	18,254.23	0.00	103,390.89
Interest	3,378.80	722.49	0.00	4,101.29
Penalty	7,612.10	1,627.80	0.00	9,239.90
Rendition Penalty	227.75	0.00	0.00	227.75
Recalc Refund	(1,658.36)	(355.57)	0.00	(2,013.93)
<b>Current</b>	<b>94,696.95</b>	<b>20,248.95</b>	<b>0.00</b>	<b>114,945.90</b>
<b>Delinquent</b>				
Levy	8,462.87	2,902.86	0.00	11,365.73
Interest	3,079.39	1,005.69	0.00	4,085.08
Penalty	1,010.36	344.63	0.00	1,354.99
Rendition Penalty	41.01	0.00	0.00	41.01
Recalc Refund	(428.51)	(156.00)	0.00	(584.51)
Recalc Refund P&I	(8.21)	(3.00)	0.00	(11.21)
<b>Delinquent</b>	<b>12,156.91</b>	<b>4,094.18</b>	<b>0.00</b>	<b>16,251.09</b>
<b>Distribution Total:</b>	<b>106,853.86</b>	<b>24,343.13</b>	<b>0.00</b>	<b>131,196.99</b>

## Hocklev County Tax Office

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Detail Collection Summary Report

Deposit Date from 5/1/2026 to 5/31/2026 and Tax Unit = {multiple} and Exclude Overpay Refunds = 0 and Tax Year = 2025

	Type	Gen Operating	Interest Sinking	Special 1	Total
<b>30 - LEVELLAND I S D</b>					
<b>Current</b>					
	Levy	85,136.66	18,254.23	0.00	103,390.89
	Interest	3,378.80	722.49	0.00	4,101.29
	Penalty	7,612.10	1,627.80	0.00	9,239.90
	Collection Fees	0.00	0.00	0.00	0.00
	Rendition Penalty	227.75	0.00	0.00	227.75
	Recalc Refund	(1,658.36)	(355.57)	0.00	(2,013.93)
	<b>Current Total:</b>	<b>94,696.95</b>	<b>20,248.95</b>	<b>0.00</b>	<b>114,945.90</b>
<b>Delinquent</b>					
	Levy	8,462.87	2,902.86	0.00	11,365.73
	Interest	3,079.39	1,005.69	0.00	4,085.08
	Penalty	1,010.36	344.63	0.00	1,354.99
	Collection Fees	3,209.69	0.00	0.00	3,209.69
	Rendition Penalty	41.01	0.00	0.00	41.01
	Recalc Refund	(428.51)	(156.00)	0.00	(584.51)
	Recalc Refund Collection Fees	(8.22)	0.00	0.00	(8.22)
	Recalc Refund P&I	(8.21)	(3.00)	0.00	(11.21)
	<b>Delinquent Total:</b>	<b>15,358.38</b>	<b>4,094.18</b>	<b>0.00</b>	<b>19,452.56</b>
	<b>Grand Total:</b>	<b>110,055.33</b>	<b>24,343.13</b>	<b>0.00</b>	<b>134,398.46</b>

**SUBJECT: B) QUARTERLY CAFETERIA REPORT**

**BACKGROUND INFORMATION:**

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

**CONTACT PERSONS:**

Teresa Montemayor

Don Heseman

STATEMENT OF INCOME AND EXPENSE

INCOME	(CAMPUS 999) NON ORGANIZATIONAL		001	041		104	105	106	TOTAL
	ACTUAL	ALLOCATED	HIGH	H. S.	MIDDLE	CAPITOL	SOUTH	ABC	
			SCHOOL	SNACK BAR	HIGH	ELEM.	ELEM.	ECC	
<b>BREAKFAST RECEIPTS</b>									
STUDENT FULL PAY & REDUCED ADULT	\$ -	\$ -	\$ 2.25	\$ -	\$ 38.25	\$ 18.00	\$ 2.25	\$ 18.00	\$ 78.75
A LA CARTE	\$ -	\$ -	\$ -	\$ -	\$ 16.25	\$ 126.00	\$ 103.00		\$ 311.75
<b>SUB TOTAL</b>									<b>\$ 390.50</b>
<b>LUNCH RECEIPTS</b>									
STUDENT FULL PAY & REDUCED ADULT	\$ -	\$ -	\$ 24.50	\$ -	\$ 171.00	\$ 127.25	\$ 34.25	\$ -	\$ 357.00
OTHER	\$ -	\$ -	\$ -	\$ -	\$ 98.25	\$ 522.75	\$ 154.25	\$ 45.00	\$ 1,035.50
CATERING	\$ -	\$ -	\$ 4,985.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,985.19
A LA CARTE	\$ -	\$ -	\$ 12,688.78	\$ -	\$ 7,661.90	\$ 125.70	\$ 1,123.70	\$ 37,532.61	\$ 59,132.69
SNACKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUB TOTAL</b>									<b>\$ 65,510.38</b>
NSLP-SCHOOL BREAKFAST	\$ -	\$ -	\$ 61,913.90	\$ -	\$ 93,576.57	\$ 52,535.82	\$ 39,814.55	\$ 140,920.82	\$ 388,761.66
NSLP-SCHOOL LUNCH	\$ -	\$ -	\$ 104,779.59	\$ -	\$ 255,749.70	\$ 101,153.23	\$ 100,383.52	\$ 165,040.55	\$ 727,106.59
SCHOOL DINNERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DONATED COMMODITIES REV	\$ 97,425.86	\$ (97,425.86)	\$ 19,485.17	\$ -	\$ 19,485.17	\$ 19,485.17	\$ 19,485.17	\$ 19,485.17	\$ 97,425.86
STATE PROGRAM REVENUES	\$ 1,277.93	\$ (1,277.93)	\$ 255.59	\$ -	\$ 255.59	\$ 255.59	\$ 255.59	\$ 255.59	\$ 1,277.93
OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUB TOTAL</b>									<b>\$ 1,214,572.04</b>
<b>TOTAL RECEIPTS</b>	<b>\$ 98,703.79</b>	<b>\$ (98,703.79)</b>	<b>\$ 204,416.72</b>	<b>\$ -</b>	<b>\$ 377,052.68</b>	<b>\$ 174,349.51</b>	<b>\$ 161,356.28</b>	<b>\$ 363,297.74</b>	<b>\$ 1,280,472.92</b>

STATEMENT OF INCOME AND EXPENSE

EXPENSE	(CAMPUS 999) NON ORGANIZATIONAL		001		041	104	105	106	TOTAL
	ACTUAL	ALLOCATED	HIGH	H. S.	MIDDLE	CAPITOL	SOUTH	ABC	
			SCHOOL	SNACK BAR	HIGH	ELEM.	ELEM.	ECC	
SUPPORT PERSONNEL	\$ 32,054.95	\$ (32,054.95)	\$ 34,508.05	\$ -	\$ 73,986.47	\$ 55,664.48	\$ 42,173.75	\$ 61,681.45	\$ 268,014.20
SOC. SEC. (MEDICARE)	\$ 1,365.62	\$ (1,365.62)	\$ 927.55	\$ -	\$ 1,285.75	\$ 999.31	\$ 849.80	\$ 1,003.33	\$ 5,065.76
WORKMENS COMP	\$ 369.59	\$ (369.59)	\$ 268.64	\$ -	\$ 355.10	\$ 269.76	\$ 261.57	\$ 284.90	\$ 1,439.96
FED TRS CONTR.	\$ 4,915.06	\$ (4,915.06)	\$ 6,786.53	\$ -	\$ 10,254.78	\$ 7,440.73	\$ 5,726.16	\$ 7,820.36	\$ 38,028.57
EXTRA DUTY/OVERTIME SUPP	\$ 66,799.13	\$ (66,799.13)	\$ 33,092.07	\$ -	\$ 21,470.97	\$ 16,821.73	\$ 17,552.42	\$ 14,883.64	\$ 103,820.81
SUP/SEC HEALTH INSURANCE	\$ 86.51	\$ (86.51)	\$ 3,387.25	\$ -	\$ 6,826.87	\$ 3,048.05	\$ 30.26	\$ 8,479.31	\$ 21,771.75
UNEMPLOYMENT COMP	\$ 73.72	\$ (73.72)	\$ 50.15	\$ -	\$ 70.86	\$ 53.78	\$ 44.34	\$ 56.80	\$ 275.95
<b>TOTAL SALARIES</b>	\$ 105,664.58	\$ (105,664.58)	\$ 79,020.25	\$ -	\$ 114,250.81	\$ 84,297.85	\$ 66,638.31	\$ 94,209.80	\$ 438,417.00
FOOD SUPPLIES	\$ -	\$ -	\$ 58,656.92	\$ -	\$ 172,385.05	\$ 67,858.00	\$ 69,752.35	\$ 180,841.92	\$ 549,494.24
NON FOOD SUPPLIES	\$ -	\$ -	\$ 5,953.64	\$ -	\$ 17,455.00	\$ 6,833.15	\$ 7,036.11	\$ 18,266.89	\$ 55,544.79
RENTAL/OPER LEASES	\$ -	\$ -	\$ 10,656.78	\$ -	\$ 23,255.02	\$ 9,160.25	\$ 9,090.83	\$ 24,638.41	\$ 76,801.29
MISC CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MISC OPER FEES	\$ 10,623.34	\$ (10,623.34)	\$ 2,124.67	\$ -	\$ 2,124.67	\$ 2,124.67	\$ 2,124.67	\$ 2,124.67	\$ 10,623.34
INDIRECT COST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL SUPPLIES	\$ 10,893.99	\$ (10,893.99)	\$ 2,178.80	\$ -	\$ 2,178.80	\$ 2,178.80	\$ 2,178.80	\$ 2,178.80	\$ 10,893.99
TRAVEL MEALS/EMPL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRACTED MAINT&REPAIRS	\$ 139.65	\$ (139.65)	\$ 27.93	\$ -	\$ 27.93	\$ 27.93	\$ 27.93	\$ 27.93	\$ 139.65
SUPP/CAP EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LEGAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEES AND DUES SUPV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DONATED COMMODITIES	\$ (36,200.00)	\$ 36,200.00	\$ (7,240.00)	\$ -	\$ (7,240.00)	\$ (7,240.00)	\$ (7,240.00)	\$ (7,240.00)	\$ (36,200.00)
<b>TOTAL NON SALARY EXPENSE</b>	\$ (14,543.02)	\$ 14,543.02	\$ 72,358.74	\$ -	\$ 210,186.47	\$ 80,942.80	\$ 82,970.69	\$ 220,838.62	\$ 667,297.30
<b>TOTAL EXPENSE YEAR</b>	\$ 91,121.56	\$ (91,121.56)	\$ 151,378.98	\$ -	\$ 324,437.27	\$ 165,240.64	\$ 149,608.99	\$ 315,048.41	\$ 1,105,714
<b>NET PROFIT OR LOSS</b>	\$ 7,582.23	\$ (7,582.23)	\$ 53,037.74	\$ -	\$ 52,615.41	\$ 9,108.87	\$ 11,747.29	\$ 48,249.33	\$ 174,758.62

**SUBJECT: C) QUARTERLY INVESTMENT REPORT**

**BACKGROUND INFORMATION:**

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

**CONTACT PERSONS:**

Teresa Montemayor

Don Heseman

**LEVELLAND ISD  
 QUARTERLY INVESTMENT REPORT  
 QUARTERLY ENDING May 31, 2026**

**CITY BANK**

ACCOUNTS	March	April	May	TOTAL INTEREST EARNED	ENDING BALANCE ON May 31, 2026
<b>GENERAL OPERATING</b>	\$ 34,741.19	\$ 29,391.19	\$ 27,401.71	\$ 91,534.09	\$ 12,491,123.50
<b>INTEREST &amp; SINKING</b>	\$ 15,429.99	\$ 15,147.46	\$ 15,663.60	\$ 46,241.05	\$ 5,032,823.88
	<u>\$ 50,171.18</u>	<u>\$ 44,538.65</u>	<u>\$ 43,065.31</u>	<u>\$ 137,775.14</u>	<u>\$ 17,523,947.38</u>

**SUMMARY 3RD QUARTER**

ACCOUNTS	March	April	May	TOTAL INTEREST EARNED	ENDING BALANCE ON May 31, 2026
<b>TEX POOL</b>	\$ 24,693.74	\$ 24,000.92	\$ 24,737.50	\$ 73,432.16	\$ 7,662,010.18

  
 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 May 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 May 31, 2026 are attached.

**CONTACT PERSONS:**

Teresa Montemayor

Don Heseman

**LEVELLAND ISD**  
**WORKERS COMPENSATION LIABILITY REPORT**  
As of May 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)	(\$626.86)	(\$3,200.00)	\$28,180.14

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