

**QUARTERLY
REPORTS ENDING
February 28, 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 February 28, 2026 is attached.

CONTACT PERSONS:

Teresa Montemayor

Don Heseman

Distribution Summary Report

Deposit Date from 12/1/2025 to 12/31/2025 and Tax Units = {multiple} and Tax Year = 2025

Type	Gen Operating	Interest Sinking	Special 1	Total
30 - LEVELLAND I S D				
Current				
Levy	3,507,474.48	752,039.04	0.00	4,259,513.52
Interest	0.00	0.00	0.00	0.00
Penalty	0.00	0.00	0.00	0.00
Rendition Penalty	4,805.09	0.00	0.00	4,805.09
Recalc Refund	(1,105.00)	(236.90)	0.00	(1,341.90)
Current	3,511,174.57	751,802.14	0.00	4,262,976.71
Delinquent				
Levy	46,716.61	16,398.37	0.00	63,114.98
Interest	9,278.78	3,092.14	0.00	12,370.92
Penalty	5,292.31	1,858.26	0.00	7,150.57
Rendition Penalty	4.47	0.00	0.00	4.47
Recalc Refund	(10,988.63)	(4,000.30)	0.00	(14,988.93)
Recalc Refund P&I	(40.32)	(14.67)	0.00	(54.99)
Delinquent	50,263.22	17,333.80	0.00	67,597.02
Distribution Total	3,561,437.79	769,135.94	0.00	4,330,573.73

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Detail Collection Summary Report

Deposit Date from 12/1/2025 to 12/31/2025 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	3,507,474.48	752,039.04	0.00	4,259,513.52
Interest	0.00	0.00	0.00	0.00
Penalty	0.00	0.00	0.00	0.00
Collection Fees	0.00	0.00	0.00	0.00
Rendition Penalty	4,805.09	0.00	0.00	4,805.09
Recalc Refund	(1,105.00)	(236.90)	0.00	(1,341.90)
Current Total:	3,511,174.57	751,802.14	0.00	4,262,976.71
Delinquent				
Levy	46,716.61	16,398.37	0.00	63,114.98
Interest	9,278.78	3,092.14	0.00	12,370.92
Penalty	5,292.31	1,858.26	0.00	7,150.57
Collection Fees	15,210.58	0.00	0.00	15,210.58
Rendition Penalty	4.47	0.00	0.00	4.47
Recalc Refund	(10,988.63)	(4,000.30)	0.00	(14,988.93)
Recalc Refund Collection Fees	(58.66)	0.00	0.00	(58.66)
Recalc Refund P&I	(40.32)	(14.67)	0.00	(54.99)
Delinquent Total:	65,415.14	17,333.80	0.00	82,748.94
Grand Total:	3,576,589.71	769,135.94	0.00	4,345,725.65

Distribution Summary Report

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

Type	Gen Operating	Interest Sinking	Special 1	Total
30 - LEVELLAND I S D				
Current				
Levy	4,313,084.91	924,770.62	0.00	5,237,855.53
Interest	0.00	0.00	0.00	0.00
Penalty	0.00	0.00	0.00	0.00
Rendition Penalty	11,722.88	0.00	0.00	11,722.88
VIT Overage Payment	10,658.81	0.00	0.00	10,658.81
Recalc Refund	(6,121.93)	(1,312.59)	0.00	(7,434.52)
Recalc Rendition Pen Refund	(280.59)	0.00	0.00	(280.59)
Current	4,329,064.08	923,458.03	0.00	5,252,522.11
Delinquent				
Levy	14,725.77	5,029.45	0.00	19,755.22
Interest	4,985.26	1,622.49	0.00	6,607.75
Penalty	1,719.90	584.54	0.00	2,304.44
Rendition Penalty	41.28	0.00	0.00	41.28
Recalc Refund	(5,669.76)	(2,064.03)	0.00	(7,733.79)
Recalc Refund P&I	(17.03)	(5.31)	0.00	(22.34)
Delinquent	15,785.42	5,167.14	0.00	20,952.56
Distribution Total	4,344,849.50	928,625.17	0.00	5,273,474.67

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Page 3 of 15

Detail Collection Summary Report

Deposit Date from 1/1/2026 to 1/31/2026 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	4,313,084.91	924,770.62	0.00	5,237,855.53
	Interest	0.00	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00
	Collection Fees	0.00	0.00	0.00	0.00
	Rendition Penalty	11,722.88	0.00	0.00	11,722.88
	VIT Overage Payment	10,658.81	0.00	0.00	10,658.81
	Recalc Refund	(6,121.93)	(1,312.59)	0.00	(7,434.52)
	Recalc Rendition Pen Refund	(280.59)	0.00	0.00	(280.59)
	Current Total:	4,329,064.08	923,458.03	0.00	5,252,522.11
Delinquent					
	Levy	14,725.77	5,029.45	0.00	19,755.22
	Interest	4,985.26	1,622.49	0.00	6,607.75
	Penalty	1,719.90	584.54	0.00	2,304.44
	Collection Fees	5,504.47	0.00	0.00	5,504.47
	Rendition Penalty	41.28	0.00	0.00	41.28
	Recalc Refund	(5,669.76)	(2,064.03)	0.00	(7,733.79)
	Recalc Refund P&I	(17.03)	(5.31)	0.00	(22.34)
	Delinquent Total:	21,289.89	5,167.14	0.00	26,457.03
	Grand Total:	4,350,353.97	928,625.17	0.00	5,278,979.14

Distribution Summary Report

Deposit Date from 2/1/2026 to 2/28/2026 and Tax Units = {multiple} and Tax Year = 2025

Type	Gen Operating	Interest Sinking	Special 1	Total
30 - LEVELLAND I S D				
Current				
Levy	2,523,495.82	541,064.03	0.00	3,064,559.85
Interest	1,406.77	300.78	0.00	1,707.55
Penalty	8,422.74	1,801.67	0.00	10,224.41
Rendition Penalty	7,588.03	0.00	0.00	7,588.03
Recalc Refund	(14,236.65)	(3,052.49)	0.00	(17,289.14)
Current	2,526,676.71	540,113.99	0.00	3,066,790.70
Delinquent				
Levy	16,302.05	5,547.43	0.00	21,849.48
Interest	5,583.35	1,751.23	0.00	7,334.58
Penalty	1,955.41	664.62	0.00	2,620.03
Rendition Penalty	17.73	0.00	0.00	17.73
Recalc Refund	(7,470.09)	(2,719.45)	0.00	(10,189.54)
Recalc Refund P&I	(54.18)	(19.73)	0.00	(73.91)
Delinquent	16,334.27	5,224.10	0.00	21,558.37
Distribution Total	2,543,010.98	545,338.09	0.00	3,088,349.07

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Page 3 of 15

Detail Collection Summary Report

Deposit Date from 2/1/2026 to 2/28/2026 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	2,523,495.82	541,064.03	0.00	3,064,559.85
Interest	1,406.77	300.78	0.00	1,707.55
Penalty	8,422.74	1,801.67	0.00	10,224.41
Collection Fees	0.00	0.00	0.00	0.00
Rendition Penalty	7,588.03	0.00	0.00	7,588.03
Recalc Refund	(14,236.65)	(3,052.49)	0.00	(17,289.14)
Current Total:	2,526,676.71	540,113.99	0.00	3,066,790.70
Delinquent				
Levy	16,302.05	5,547.43	0.00	21,849.48
Interest	5,583.35	1,751.23	0.00	7,334.58
Penalty	1,955.41	664.62	0.00	2,620.03
Collection Fees	6,343.84	0.00	0.00	6,343.84
Rendition Penalty	17.73	0.00	0.00	17.73
Recalc Refund	(7,470.09)	(2,719.45)	0.00	(10,189.54)
Recalc Refund P&I	(54.18)	(19.73)	0.00	(73.91)
Delinquent Total:	22,678.11	5,224.10	0.00	27,902.21
Grand Total:	2,549,354.82	545,338.09	0.00	3,094,692.91

SUBJECT: B) QUARTERLY CAFETERIA REPORT

BACKGROUND INFORMATION:

The quarterly report for the period ending February 28, 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 SCHOOL	H. S. SNACK BAR	MIDDLE HIGH	CAPITOL ELEM.	SOUTH ELEM.	ABC ECC	
BREAKFAST RECEIPTS									
STUDENT FULL PAY & REDUCED ADULT	\$ -	\$ -	\$ -	\$ -	\$ 18.00	\$ 13.50	\$ 2.25	\$ 11.25	\$ 45.00
A LA CARTE	\$ -	\$ -	\$ -	\$ -	\$ 12.75	\$ 77.00	\$ 3.50		\$ 128.25
SUB TOTAL									\$ 173.25
LUNCH RECEIPTS									
STUDENT FULL PAY & REDUCED ADULT	\$ -	\$ -	\$ 18.75	\$ -	\$ 102.75	\$ 6.50	\$ 27.75	\$ -	\$ 155.75
ADULT	\$ -	\$ -	\$ 89.25	\$ -	\$ 82.50	\$ 360.00	\$ 91.25	\$ 34.50	\$ 657.50
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
CATERING	\$ -	\$ -	\$ 1,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800.00
A LA CARTE	\$ -	\$ -	\$ 7,828.38	\$ -	\$ 3,941.85	\$ 61.35	\$ 723.45	\$ 22,890.62	\$ 35,445.65
SNACKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUB TOTAL									\$ 38,058.90
NSLP-SCHOOL BREAKFAST	\$ -	\$ -	\$ 43,051.78	\$ -	\$ 59,187.95	\$ 35,092.16	\$ 24,683.99	\$ 87,047.24	\$ 249,063.12
NSLP-SCHOOL LUNCH	\$ -	\$ -	\$ 62,395.50	\$ -	\$ 158,349.34	\$ 58,919.00	\$ 60,388.08	\$ 100,865.80	\$ 440,917.72
SCHOOL DINNERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DONATED COMMODITIES REV	\$ 45,488.05	\$ (45,488.05)	\$ 9,097.61	\$ -	\$ 9,097.61	\$ 9,097.61	\$ 9,097.61	\$ 9,097.61	\$ 45,488.05
STATE PROGRAM REVENUES	\$ 1,277.61	\$ (1,277.61)	\$ 255.52	\$ -	\$ 255.52	\$ 255.52	\$ 255.52	\$ 255.52	\$ 1,277.61
OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUB TOTAL									\$ 736,746.50
TOTAL RECEIPTS	\$ 46,765.66	\$ (46,765.66)	\$ 124,571.79	\$ -	\$ 231,048.27	\$ 103,882.64	\$ 95,273.40	\$ 220,202.54	\$ 774,978.65

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	\$ 20,551.90	\$ (20,551.90)	\$ 22,222.20	\$ -	\$ 50,758.70	\$ 36,946.04	\$ 27,952.22	\$ 40,452.92	\$ 178,332.08
SOC. SEC. (MEDICARE)	\$ 882.91	\$ (882.91)	\$ 571.02	\$ -	\$ 870.72	\$ 660.31	\$ 564.63	\$ 672.14	\$ 3,338.83
WORKMENS COMP	\$ 236.45	\$ (236.45)	\$ 168.79	\$ -	\$ 240.21	\$ 177.75	\$ 173.68	\$ 186.69	\$ 947.12
FED TRS CONTR.	\$ 2,688.05	\$ (2,688.05)	\$ 3,981.97	\$ -	\$ 6,899.27	\$ 4,839.51	\$ 3,830.61	\$ 5,134.63	\$ 24,685.99
EXTRA DUTY/OVERTIME SUPP	\$ 43,093.47	\$ (43,093.47)	\$ 18,623.28	\$ -	\$ 13,900.67	\$ 10,900.27	\$ 11,657.80	\$ 9,801.74	\$ 64,883.78
SUP/SEC HEALTH INSURANCE	\$ 50.34	\$ (50.34)	\$ 2,025.83	\$ -	\$ 4,778.71	\$ 2,030.57	\$ 18.71	\$ 5,415.15	\$ 14,268.96
UNEMPLOYMENT COMP	\$ 47.19	\$ (47.19)	\$ 30.27	\$ -	\$ 47.92	\$ 35.45	\$ 29.35	\$ 37.24	\$ 180.22
TOTAL SALARIES	\$ 67,550.31	\$ (67,550.31)	\$ 47,623.36	\$ -	\$ 77,496.20	\$ 55,589.90	\$ 44,227.00	\$ 61,700.51	\$ 286,636.98
FOOD SUPPLIES	\$ -	\$ -	\$ 35,853.94	\$ -	\$ 105,370.06	\$ 41,478.08	\$ 42,636.00	\$ 110,539.30	\$ 335,877.38
NON FOOD SUPPLIES	\$ -	\$ -	\$ 3,639.16	\$ -	\$ 10,669.33	\$ 4,176.75	\$ 4,300.81	\$ 11,165.59	\$ 33,951.64
RENTAL/OPER LEASES	\$ -	\$ -	\$ 6,639.83	\$ -	\$ 13,765.67	\$ 5,192.33	\$ 5,305.25	\$ 14,405.59	\$ 45,308.67
MISC CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 5,680.68	\$ (5,680.68)	\$ 1,136.14	\$ -	\$ 1,136.14	\$ 1,136.14	\$ 1,136.14	\$ 1,136.14	\$ 5,680.68
TRAVEL MEALS/EMPL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ (57,030.95)	\$ 57,030.95	\$ (11,406.19)	\$ -	\$ (11,406.19)	\$ (11,406.19)	\$ (11,406.19)	\$ (11,406.19)	\$ (57,030.95)
TOTAL NON SALARY EXPENSE	\$ (43,272.43)	\$ 43,272.43	\$ 37,478.44	\$ -	\$ 121,150.57	\$ 42,192.67	\$ 43,587.57	\$ 127,455.99	\$ 371,865.26
TOTAL EXPENSE YEAR	\$ 24,277.88	\$ (24,277.88)	\$ 85,101.81	\$ -	\$ 198,646.78	\$ 97,782.58	\$ 87,814.58	\$ 189,156.51	\$ 658,502.24
NET PROFIT OR LOSS	\$ 22,487.78	\$ (22,487.78)	\$ 39,469.99	\$ -	\$ 32,401.50	\$ 6,100.07	\$ 7,458.83	\$ 31,046.04	\$ 116,476.41

SUBJECT: C) QUARTERLY INVESTMENT REPORT

BACKGROUND INFORMATION:

The Quarterly Investment report figures for the period ending February 28, 2026 are attached.

CONTACT PERSONS:

Teresa Montemayor

Don Heseman

**LEVELLAND ISD
 QUARTERLY INVESTMENT REPORT
 QUARTERLY ENDING February 28, 2026**

CITY BANK

ACCOUNTS	December		January		February		TOTAL INTEREST EARNED	ENDING BALANCE ON Feb 28, 2026
GENERAL OPERATING	\$	27,773.76	\$	31,664.35	\$	32,162.86	\$ 91,600.97	\$ 12,491,123.50
INTEREST & SINKING	\$	17,872.99	\$	9,742.01	\$	121,431.82	\$ 149,046.82	\$ 5,032,823.88
	\$	45,646.75	\$	41,406.36	\$	153,594.68	\$ 240,647.79	\$ 17,523,947.38

SUMMARY 3RD QUARTER

ACCOUNTS	December		January		February		TOTAL INTEREST EARNED	ENDING BALANCE ON Feb 28, 2026
TEX POOL	\$	25,766.43	\$	25,022.87	\$	22,392.48	\$ 73,181.78	\$ 7,662,010.18


 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 February 28, 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 February 28, 2026 are attached.

CONTACT PERSONS:

Teresa Montemayor

Don Heseman

LEVELLAND ISD
WORKERS COMPENSATION LIABILITY REPORT
As of February 28, 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)	(\$78.42)	(\$3,900.00)	\$28,028.58

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