

LEVELLAND INDEPENDENT SCHOOL DISTRICT
OPPORTUNITY CENTER FUND FINANCIAL STATEMENT
Fund 171
March 31, 2026

	CURRENT YEAR 2025-2026			PRIOR YEAR 2024-2025		
	Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Prior YTD % of Prior Actual
REVENUES:						
57XX-Local and Intermediate Sources	\$ 15,000	\$ 3,762	25.08%	\$ 630	\$ 350	55.59%
58XX-State Program Revenues	9,365	1,997	21.32%	6,886	4,264	61.92%
Other Financing Sources	89,839	23,516	26.18%	113,519	54,048	47.61%
Total Revenues	\$ 114,204	\$ 29,275	25.63%	\$ 121,035	\$ 58,662	48.47%
EXPENDITURE SUMMARY BY FUNCTION:						
11 - Instructional	112,704	29,275	25.98%	94,652	58,662	61.98%
51 - Plant Maintenance and Facility Services	1,500	-	0.00%	-	-	0.00%
Total Expenditures	\$ 114,204	\$ 29,275	25.63%	\$ 94,652	\$ 58,662	61.98%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	\$ 99,704	\$ 26,375	26.45%	\$ 89,977	\$ 55,401	61.57%
62XX - Professional and Contracted Services	1,500	-	0.00%	-	-	0.00%
63XX - Supplies and Materials	11,000	2,900	26.36%	4,675	3,260	69.74%
64XX - Other Operating Expenses	2,000	-	0.00%	-	-	0.00%
Total Expenditures	\$ 114,204	\$ 29,275	25.63%	\$ 94,652	\$ 58,662	61.98%

LEVELLAND INDEPENDENT SCHOOL DISTRICT
ATHLETICS FUND FINANCIAL STATEMENT
Fund 181
March 31, 2026

	CURRENT YEAR 2025-2026			PRIOR YEAR 2024-2025		
	Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Prior YTD % of to Prior Actual
REVENUES:						
57XX-Local and Intermediate Sources	\$ 65,000	\$ 65,031	100.05%	\$ 66,568	\$ 68,896	103.50%
58XX-State Program Revenues	34,978	18,721	53.52%	34,879	20,437	58.60%
Other Financing Sources	1,095,076	586,031	53.52%	1,298,453	625,803	48.20%
Total Revenues	\$ 1,195,054	\$ 669,784	56.05%	\$ 1,399,900	\$ 715,137	51.08%
EXPENDITURE SUMMARY BY FUNCTION:						
36 - Cocurricular/Extra Curricular Activities	1,195,054	669,784	56.05%	1,120,787	715,137	63.81%
Total Expenditures	\$ 1,195,054	\$ 669,784	56.05%	\$ 1,120,787	\$ 715,137	63.81%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	\$ 651,303	\$ 345,236	53.01%	\$ 617,122	\$ 372,458	60.35%
62XX - Professional and Contracted Services	114,600	75,286	65.69%	84,514	65,698	77.74%
63XX - Supplies and Materials	138,451	68,894	49.76%	119,025	85,611	71.93%
64XX - Other Operating Expenses	270,700	170,097	62.84%	290,126	191,371	65.96%
66XX - Capital Outlay Expenses	20,000	10,271	51.36%	10,000	-	0.00%
Total Expenditures	\$ 1,195,054	\$ 669,784	56.05%	\$ 1,120,787	\$ 715,137	63.81%

LEVELLAND INDEPENDENT SCHOOL DISTRICT

GENERAL FUND FINANCIAL STATEMENT

Fund 199

March 31, 2026

	CURRENT YEAR 2025-2026			PRIOR YEAR 2024-2025		
	Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Prior YTD % of to Prior Actual
REVENUES:						
5711- Tax Revenue	\$ 11,428,000	\$ 11,042,368	96.63%	\$ 10,663,391	\$ 9,862,995	92.49%
57XX-Local and Intermediate Sources	\$ 724,500	\$ 535,509	73.91%	\$ 848,730	\$ 476,425	56.13%
58XX-State Program Revenues	19,276,040	10,261,507	53.23%	18,060,211	8,607,771	47.66%
59XX-Federal Revenue	-	68,921	0.00%	55,733	53,277	95.59%
Other Financing Sources	50,000	-	0.00%	62,989	-	0.00%
Total Revenues	\$ 31,478,540	\$ 21,908,305	69.60%	\$ 29,691,054	\$ 19,000,468	63.99%
EXPENDITURE SUMMARY BY FUNCTION:						
11 - Instructional	\$ 17,255,822	9,100,524.25	52.74%	\$ 16,865,830	\$ 9,318,429	55.25%
12 - Instructional Resources and Media Services	381,058	206,951.82	54.31%	336,507	206,517	61.37%
13 - Curriculum and Instructional Staff Development	106,848	49,805.15	46.61%	29,616	24,779	83.67%
21 - Instructional Leadership	179,346	86,197.59	48.06%	97,930	55,637	56.81%
23 - School Leadership	1,732,550	948,147.18	54.73%	1,687,233	995,097	58.98%
31 - Guidance, Counseling and Evaluation	637,003	359,084.15	56.37%	723,212	421,578	58.29%
33 - Health Services	379,140	179,457.48	47.33%	339,291	198,696	58.56%
34 - Student Transportation	1,779,655	905,881.93	50.90%	1,415,529	864,191	61.05%
36 - Cocurricular/Extra Curricular Activities	511,453	203,188.58	39.73%	359,963	194,979	54.17%
41 - General Administration	1,347,940	737,590.27	54.72%	1,210,923	707,421	58.42%
51 - Plant Maintenance and Facility Services	4,754,088	2,456,440.05	51.67%	3,952,813	2,456,742	62.15%
52 - Security and Monitoring Services	310,000	174,715.58	56.36%	201,463	125,513	62.30%
53 - Data Processing Services	864,793	468,163.17	54.14%	753,879	413,917	54.90%
71 - Debt Service	-	-	0.00%	30,288	30,287	100.00%
81- Facilities Acquisitions and Construction	-	-	0.00%	-	-	0.00%
93 - Payments to Fiscal Agents	-	-	0.00%	-	-	0.00%
99 - Other intergovernmental Charges	225,200	216,772	96.26%	202,748	211,176	104.16%
Operating Transfer to Child Nutrition	-	-	0.00%	42,457	387	0.91%
Operating Transfer to Opportunity Center	89,839	23,516	26.18%	113,519	54,048	47.61%
Operating Transfer to Athletics	1,095,076	586,031	53.52%	1,298,453	625,803	48.20%
Total Expenditures	\$ 31,649,811	\$ 16,702,467	52.77%	\$ 29,661,654	\$ 16,905,196	56.99%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	\$ 23,347,327	\$ 12,471,057	53.42%	\$ 22,723,170	\$ 12,969,386	57.08%
62XX - Professional and Contracted Services	2,985,008	1,634,024	54.74%	2,359,530	1,410,054	59.76%
63XX - Supplies and Materials	2,597,587	868,198	33.42%	1,745,329	828,914	47.49%
64XX - Other Operating Expenses	1,234,974	873,048	70.69%	1,155,682	941,241	81.44%
65XX - Debt Service - Principal	-	-	0.00%	30,287	30,287	100.00%
66XX - Capital Outlay Expenses	300,000	246,593	82.20%	193,226	45,078	23.33%
Operating Transfers	1,184,915	609,548	51.44%	1,454,429	680,238	46.77%
Total Expenditures	\$ 31,649,811	\$ 16,702,467	52.77%	\$ 29,661,653	\$ 16,905,198	56.99%
NET CHANGE IN FUND BALANCE	\$ (171,271)	\$ 5,205,838		\$ 29,400	\$ 2,095,272	

LEVELLAND INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION FUND FINANCIAL STATEMENT
Fund 240
March 31, 2026

	CURRENT YEAR 2025-2026			PRIOR YEAR 2024-2025		
	Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Prior YTD % of to Prior Actual
REVENUES:						
57XX-Local and Intermediate Sources	\$ 20,000	\$ 45,420	227.10%	\$ 244,698	\$ 125,849	51.43%
58XX-State Program Revenues	22,000	1,278	5.81%	15,531	9,925	63.90%
59XX-Federal Revenue	2,140,085	890,357	41.60%	1,417,158	873,832	61.66%
Other Financing Sources	-	-	0.00%	42,457	-	0.00%
Total Revenues	\$ 2,182,085	\$ 937,054	42.94%	\$ 1,719,844	\$ 1,009,606	58.70%
EXPENDITURES:						
35 - Food Services	\$ 2,084,085	\$ 782,055	37.53%	\$ 1,706,651	\$ 1,008,149	59.07%
41 - General Administration	\$ 48,000	\$ 29,019	60.46%	\$ 47,988	\$ 29,019	60.47%
8900 - Indirect Cost	\$ 50,000	\$ -	0.00%	\$ 24,489	\$ -	0.00%
Total Expenditures	\$ 2,182,085	\$ 811,074	37.17%	\$ 1,779,128	\$ 1,037,168	58.30%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	\$ 592,000	\$ 335,240	56.63%	\$ 551,158	\$ 292,384	53.05%
62XX - Professional and Contracted Services	186,585	66,095	35.42%	102,003	65,092	63.81%
63XX - Supplies and Materials	1,351,500	409,619	30.31%	780,494	447,543	57.34%
64XX - Other Operating Expenses	2,000	120	5.99%	759	80	10.53%
66XX- Capital Outlay	-	-	0.00%	320,224	232,070	72.47%
8900 - Indirect Cost	50,000	-	0.00%	24,489	-	0.00%
Total Expenditures	\$ 2,182,085	\$ 811,074	37.17%	\$ 1,779,128	\$ 1,037,168	58.30%
NET CHANGE IN FUND BALANCE	\$ -	\$ 125,980		\$ (59,284)	\$ (27,562)	

LEVELLAND INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND FINANCIAL STATEMENT
Fund 599
March 31, 2026

	CURRENT YEAR 2025-2026			PRIOR YEAR 2024-2025		
	Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Prior YTD % of to Prior Actual
REVENUES:						
57XX-Local and Intermediate Sources	\$ 2,457,000	\$ 2,504,600	101.94%	\$ 4,106,566	\$ 3,698,865	90.07%
58XX-State Program Revenues	-	472,631	0.00%	501,021	444,130	88.64%
59XX-Federal Revenue	-	-	0.00%	-	-	0.00%
Total Revenues	\$ 2,457,000	\$ 2,977,231	121.17%	\$ 4,607,587	\$ 4,142,995	89.92%
EXPENDITURES:						
71 - Debt Service	\$ 3,439,561	\$ 3,132,607	91.08%	\$ 3,444,222	\$ 3,092,213	89.78%
Total Expenditures	\$ 3,439,561	\$ 3,132,607	91.08%	\$ 3,444,222	\$ 3,092,213	89.78%
EXPENDITURE SUMMARY BY OBJECT CODE:						
65XX - Debt Service Expenses	3,439,561	3,132,607	91.08%	3,444,222	3,092,213	89.78%
Total Expenditures	\$ 3,439,561	\$ 3,132,607	91.08%	\$ 3,444,222	\$ 3,092,213	89.78%
NET CHANGE IN FUND BALANCE	\$ (982,561)	\$ (155,376)		\$ 1,163,365	\$ 1,050,782	

LEVELLAND INDEPENDENT SCHOOL DISTRICT

Capital Projects

Fund 198

March 31, 2026

	2024-2025		
	Prior Year Actual	Prior YTD	Prior YTD % of to Prior Actual
REVENUES:			
57XX-Local and Intermediate Sources	\$ 3,599,619	\$ 2,359,789	65.56%
58XX-State Program Revenues	-	-	0.00%
59XX-Federal Revenue	88,662	-	0.00%
Total Revenues	\$ 3,688,281	\$ 2,359,789	63.98%
EXPENDITURES:			
51 - Plant Maintenance and Facility Services	\$ 964,098.00	\$ -	0.00%
81- Facilities Acquisitions and Construction	\$ 3,849,372	\$ 3,630,810	94.32%
Total Expenditures	\$ 4,813,470	\$ 3,630,810	75.43%
EXPENDITURE SUMMARY BY OBJECT CODE:			
66XX - Capital Outlay Expenses	4,745,700	3,630,810	76.51%
Total Expenditures	\$ 4,745,700	\$ 3,630,810	76.51%
NET CHANGE IN FUND BALANCE	\$ (1,125,189)	\$ (1,271,021)	

2024-2025 EXPENDITURES

ACTIVITY	ESTIMATED AMOUNT	ACTUAL AMOUNT
May 2024 Storm Claim		
Capitol HVACs		\$ 21,400.00
Middle School HVACs		\$ 140,572.00
Capitol, South, Stadium, LHS, Cactus		\$ 81,886.00
ABC HVACs		\$ 111,506.80
Roofs		\$ 3,465,124.71
ABC Condensor		\$ 28,881.36
Lobo Stadium		\$ 11,808.24
Armko Fees 2 Claims(Ins Paid)		\$ 440,610.45
Dug Out Repairs		\$ 2,587.23
Middle School Light Poles		\$ 2,396.30
Wind Screens		\$ 6,985.86
Glass Repairs/Replacements		\$ 24,211.05
PRC Emergancy Repairs		\$ 195,800.00
Eifs Repairs		\$ 279,700.00
		\$ 4,813,470.00
FEMA		\$ (88,662.07)
INS Payments		\$ (2,511,902.00)
INS Payments		\$ (987,536.84)
INS Payments		\$ (100,180.16)
		\$ 1,125,188.93