

LEVELLAND INDEPENDENT SCHOOL DISTRICT
OPPORTUNITY CENTER FUND FINANCIAL STATEMENT
Fund 171
April 30, 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	\$ 630	100.00%
58XX-State Program Revenues	9,365	2,281	24.35%	6,886	4,863	70.62%
Other Financing Sources	89,839	27,735	30.87%	113,519	61,815	54.45%
Total Revenues	\$ 114,204	\$ 33,778	29.58%	\$ 121,035	\$ 67,308	55.61%
EXPENDITURE SUMMARY BY FUNCTION:						
11 - Instructional	112,704	33,778	29.97%	94,652	67,308	71.11%
51 - Plant Maintenance and Facility Services	1,500	-	0.00%	-	-	0.00%
Total Expenditures	\$ 114,204	\$ 33,778	29.58%	\$ 94,652	\$ 67,308	71.11%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	\$ 99,704	\$ 30,128	30.22%	\$ 89,977	\$ 63,279	70.33%
62XX - Professional and Contracted Services	1,500	-	0.00%	-	-	0.00%
63XX - Supplies and Materials	11,000	3,319	30.17%	4,675	4,029	86.18%
64XX - Other Operating Expenses	2,000	330	16.51%	-	-	0.00%
Total Expenditures	\$ 114,204	\$ 33,778	29.58%	\$ 94,652	\$ 67,308	71.11%

LEVELLAND INDEPENDENT SCHOOL DISTRICT
ATHLETICS FUND FINANCIAL STATEMENT
Fund 181
April 30, 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	21,238	60.72%	34,879	23,287	66.77%
Other Financing Sources	1,095,076	674,571	61.60%	1,298,453	711,534	54.80%
Total Revenues	\$ 1,195,054	\$ 760,840	63.67%	\$ 1,399,900	\$ 803,717	57.41%
EXPENDITURE SUMMARY BY FUNCTION:						
36 - Cocurricular/Extra Curricular Activities	1,195,054	760,840	63.67%	1,120,787	803,717	71.71%
Total Expenditures	\$ 1,195,054	\$ 760,840	63.67%	\$ 1,120,787	\$ 803,717	71.71%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	\$ 651,303	\$ 393,149	60.36%	\$ 617,122	\$ 422,783	68.51%
62XX - Professional and Contracted Services	114,600	81,736	71.32%	84,514	76,061	90.00%
63XX - Supplies and Materials	138,451	73,601	53.16%	119,025	88,345	74.22%
64XX - Other Operating Expenses	270,700	196,582	72.62%	290,126	216,528	74.63%
66XX - Capital Outlay Expenses	20,000	15,771	78.86%	10,000	-	0.00%
Total Expenditures	\$ 1,195,054	\$ 760,840	63.67%	\$ 1,120,787	\$ 803,717	71.71%

LEVELLAND INDEPENDENT SCHOOL DISTRICT

GENERAL FUND FINANCIAL STATEMENT

Fund 199

April 30, 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	\$ 11,145,139	97.52%	\$ 10,663,391	\$ 9,933,294	93.15%
57XX-Local and Intermediate Sources	\$ 724,500	\$ 709,622	97.95%	\$ 848,730	\$ 536,362	63.20%
58XX-State Program Revenues	19,276,040	11,979,852	62.15%	18,060,211	10,017,780	55.47%
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	\$ 23,903,534	75.94%	\$ 29,691,054	\$ 20,540,713	69.18%
EXPENDITURE SUMMARY BY FUNCTION:						
11 - Instructional	\$ 17,255,822	10,650,944.74	61.72%	\$ 16,865,830	\$ 10,846,582	64.31%
12 - Instructional Resources and Media Services	381,058	236,548.58	62.08%	336,507	236,594	70.31%
13 - Curriculum and Instructional Staff Development	106,848	53,587.85	50.15%	29,616	24,779	83.67%
21 - Instructional Leadership	179,346	97,380.76	54.30%	97,930	62,114	63.43%
23 - School Leadership	1,732,550	1,080,261.99	62.35%	1,687,233	1,132,984	67.15%
31 - Guidance, Counseling and Evaluation	637,003	409,503.01	64.29%	723,212	476,948	65.95%
33 - Health Services	379,140	205,205.05	54.12%	339,291	225,907	66.58%
34 - Student Transportation	1,779,655	995,880.45	55.96%	1,415,529	972,625	68.71%
36 - Cocurricular/Extra Curricular Activities	511,453	226,818.62	44.35%	359,963	225,992	62.78%
41 - General Administration	1,347,940	860,017.88	63.80%	1,210,923	826,227	68.23%
51 - Plant Maintenance and Facility Services	4,754,088	2,704,349.92	56.88%	3,952,813	2,726,347	68.97%
52 - Security and Monitoring Services	310,000	202,592.79	65.35%	201,463	127,876	63.47%
53 - Data Processing Services	864,793	515,586.42	59.62%	753,879	477,522	63.34%
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	27,735	30.87%	113,519	61,815	54.45%
Operating Transfer to Athletics	1,095,076	674,571	61.60%	1,298,453	711,534	54.80%
Total Expenditures	\$ 31,649,811	\$ 19,157,756	60.53%	\$ 29,661,654	\$ 19,377,695	65.33%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	\$ 23,347,327	\$ 14,206,366	60.85%	\$ 22,723,170	\$ 14,763,596	64.97%
62XX - Professional and Contracted Services	2,985,008	1,837,929	61.57%	2,359,530	1,576,371	66.81%
63XX - Supplies and Materials	2,597,587	1,223,417	47.10%	1,745,329	1,197,116	68.59%
64XX - Other Operating Expenses	1,234,974	911,969	73.85%	1,155,682	974,473	84.32%
65XX - Debt Service - Principal	-	-	0.00%	30,287	30,287	100.00%
66XX - Capital Outlay Expenses	300,000	275,769	91.92%	193,226	62,117	32.15%
Operating Transfers	1,184,915	702,306	59.27%	1,454,429	773,736	53.20%
Total Expenditures	\$ 31,649,811	\$ 19,157,756	60.53%	\$ 29,661,653	\$ 19,377,695	65.33%
NET CHANGE IN FUND BALANCE	\$ (171,271)	\$ 4,745,779		\$ 29,400	\$ 1,163,018	

LEVELLAND INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION FUND FINANCIAL STATEMENT
Fund 240
April 30, 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	\$ 54,947	274.73%	\$ 244,698	\$ 141,098	57.66%
58XX-State Program Revenues	22,000	1,278	5.81%	15,531	10,211	65.74%
59XX-Federal Revenue	2,140,085	1,056,912	49.39%	1,417,158	987,812	69.70%
Other Financing Sources	-	-	0.00%	42,457	387	0.91%
Total Revenues	\$ 2,182,085	\$ 1,113,137	51.01%	\$ 1,719,844	\$ 1,139,508	66.26%
EXPENDITURES:						
35 - Food Services	\$ 2,084,085	\$ 960,084	46.07%	\$ 1,706,651	\$ 1,093,005	64.04%
41 - General Administration	\$ 48,000	\$ 33,138	69.04%	\$ 47,988	\$ 33,138	69.06%
8900 - Indirect Cost	\$ 50,000	\$ -	0.00%	\$ 24,489	\$ -	0.00%
Total Expenditures	\$ 2,182,085	\$ 993,223	45.52%	\$ 1,779,128	\$ 1,126,143	63.30%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	\$ 592,000	\$ 384,769	64.99%	\$ 551,158	\$ 369,157	66.98%
62XX - Professional and Contracted Services	186,585	77,038	41.29%	102,003	80,549	78.97%
63XX - Supplies and Materials	1,351,500	531,276	39.31%	780,494	444,267	56.92%
64XX - Other Operating Expenses	2,000	140	6.98%	759	100	13.17%
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	\$ 993,223	45.52%	\$ 1,779,128	\$ 1,126,143	63.30%
NET CHANGE IN FUND BALANCE	\$ -	\$ 119,914		\$ (59,284)	\$ 13,365	

LEVELLAND INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND FINANCIAL STATEMENT
Fund 599
April 30, 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	\$ 2,563,363	104.33%	\$ 4,106,566	\$ 3,742,439	91.13%
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	\$ 3,035,994	123.57%	\$ 4,607,587	\$ 4,186,569	90.86%
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)	\$ (96,614)		\$ 1,163,365	\$ 1,094,356	

LEVELLAND INDEPENDENT SCHOOL DISTRICT

Capital Projects

Fund 198

April 30, 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	\$ 4,180,966	108.61%
Total Expenditures	\$ 4,813,470	\$ 4,180,966	86.86%
EXPENDITURE SUMMARY BY OBJECT CODE:			
66XX - Capital Outlay Expenses	4,813,470	4,180,966	86.86%
Total Expenditures	\$ 4,813,470	\$ 4,180,966	86.86%
NET CHANGE IN FUND BALANCE	\$ (1,125,189)	\$ (1,821,177)	

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