

**LEVELLAND INDEPENDENT SCHOOL DISTRICT**  
**OPPORTUNITY CENTER FUND FINANCIAL STATEMENT**  
**Fund 171**  
**February 28, 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
<b>REVENUES:</b>						
57XX-Local and Intermediate Sources	\$ 15,000	\$ 3,502	23.35%	\$ 630	\$ 350	55.59%
58XX-State Program Revenues	9,365	1,715	18.31%	6,886	3,664	53.21%
Other Financing Sources	89,839	20,251	22.54%	113,519	46,520	40.98%
<b>Total Revenues</b>	<b>\$ 114,204</b>	<b>\$ 25,468</b>	<b>22.30%</b>	<b>\$ 121,035</b>	<b>\$ 50,534</b>	<b>41.75%</b>
<b>EXPENDITURE SUMMARY BY FUNCTION:</b>						
11 - Instructional	112,704	25,468	22.60%	94,652	50,534	53.39%
51 - Plant Maintenance and Facility Services	1,500	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 114,204</b>	<b>\$ 25,468</b>	<b>22.30%</b>	<b>\$ 94,652</b>	<b>\$ 50,534</b>	<b>53.39%</b>
<b>EXPENDITURE SUMMARY BY OBJECT CODE:</b>						
61XX - Payroll Costs	\$ 99,704	\$ 22,651	22.72%	\$ 89,977	\$ 47,512	52.80%
62XX - Professional and Contracted Services	1,500	-	0.00%	-	-	0.00%
63XX - Supplies and Materials	11,000	2,818	25.62%	4,675	3,022	64.64%
64XX - Other Operating Expenses	2,000	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 114,204</b>	<b>\$ 25,468</b>	<b>22.30%</b>	<b>\$ 94,652</b>	<b>\$ 50,534</b>	<b>53.39%</b>

# LEVELLAND INDEPENDENT SCHOOL DISTRICT

## ATHLETICS FUND FINANCIAL STATEMENT

**Fund 181**

**February 28, 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
<b>REVENUES:</b>						
57XX-Local and Intermediate Sources	\$ 65,000	\$ 63,729	98.05%	\$ 66,568	\$ 64,075	96.25%
58XX-State Program Revenues	34,978	15,740	45.00%	34,879	17,414	49.93%
Other Financing Sources	1,095,076	500,216	45.68%	1,298,453	541,962	41.74%
<b>Total Revenues</b>	<b>\$ 1,195,054</b>	<b>\$ 579,685</b>	<b>48.51%</b>	<b>\$ 1,399,900</b>	<b>\$ 623,451</b>	<b>44.54%</b>
<b>EXPENDITURE SUMMARY BY FUNCTION:</b>						
36 - Cocurricular/Extra Curricular Activities	1,195,054	579,685	48.51%	1,120,787	623,451	55.63%
<b>Total Expenditures</b>	<b>\$ 1,195,054</b>	<b>\$ 579,685</b>	<b>48.51%</b>	<b>\$ 1,120,787</b>	<b>\$ 623,451</b>	<b>55.63%</b>
<b>EXPENDITURE SUMMARY BY OBJECT CODE:</b>						
61XX - Payroll Costs	\$ 651,303	\$ 292,298	44.88%	\$ 617,122	\$ 320,518	51.94%
62XX - Professional and Contracted Services	114,600	72,650	63.39%	84,514	49,984	59.14%
63XX - Supplies and Materials	138,451	61,461	44.39%	119,025	84,397	70.91%
64XX - Other Operating Expenses	270,700	143,005	52.83%	290,126	168,552	58.10%
66XX - Capital Outlay Expenses	20,000	10,271	51.36%	10,000	-	0.00%
<b>Total Expenditures</b>	<b>\$ 1,195,054</b>	<b>\$ 579,685</b>	<b>48.51%</b>	<b>\$ 1,120,787</b>	<b>\$ 623,451</b>	<b>55.63%</b>

# LEVELLAND INDEPENDENT SCHOOL DISTRICT

## GENERAL FUND FINANCIAL STATEMENT

Fund 199

February 28, 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
<b>REVENUES:</b>						
5711- Tax Revenue	\$ 11,428,000	\$ 10,917,602	95.53%	\$ 10,663,391	\$ 8,612,673	80.77%
57XX-Local and Intermediate Sources	\$ 724,500	\$ 517,352	71.41%	\$ 848,730	\$ 432,176	50.92%
58XX-State Program Revenues	19,276,040	10,057,796	52.18%	18,060,211	8,314,124	46.04%
59XX-Federal Revenue	-	68,921	0.00%	55,733	53,277	95.59%
Other Financing Sources	50,000	-	0.00%	62,989	-	0.00%
<b>Total Revenues</b>	<b>\$ 31,478,540</b>	<b>\$ 21,561,671</b>	<b>68.50%</b>	<b>\$ 29,691,054</b>	<b>\$ 17,412,250</b>	<b>58.64%</b>
<b>EXPENDITURE SUMMARY BY FUNCTION:</b>						
11 - Instructional	\$ 17,255,822	7,748,036.24	44.90%	\$ 16,865,830	\$ 8,054,785	47.76%
12 - Instructional Resources and Media Services	381,058	180,016.71	47.24%	336,507	179,888	53.46%
13 - Curriculum and Instructional Staff Development	106,848	49,805.15	46.61%	29,616	24,779	83.67%
21 - Instructional Leadership	179,346	70,672.93	39.41%	97,930	48,856	49.89%
23 - School Leadership	1,732,550	816,504.28	47.13%	1,687,233	859,816	50.96%
31 - Guidance, Counseling and Evaluation	637,003	308,264.78	48.39%	723,212	367,000	50.75%
33 - Health Services	379,140	154,610.12	40.78%	339,291	170,904	50.37%
34 - Student Transportation	1,779,655	833,498.90	46.83%	1,415,529	690,828	48.80%
36 - Cocurricular/Extra Curricular Activities	511,453	177,032.69	34.61%	359,963	167,110	46.42%
41 - General Administration	1,347,940	624,979.46	46.37%	1,210,923	625,608	51.66%
51 - Plant Maintenance and Facility Services	4,754,088	2,181,491.39	45.89%	3,952,813	2,219,891	56.16%
52 - Security and Monitoring Services	310,000	142,894.24	46.09%	201,463	106,691	52.96%
53 - Data Processing Services	864,793	423,275.47	48.95%	753,879	379,445	50.33%
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	-	0.00%
Operating Transfer to Opportunity Center	89,839	20,251	22.54%	113,519	46,520	40.98%
Operating Transfer to Athletics	1,095,076	500,216	45.68%	1,298,453	541,962	41.74%
<b>Total Expenditures</b>	<b>\$ 31,649,811</b>	<b>\$ 14,448,321</b>	<b>45.65%</b>	<b>\$ 29,661,654</b>	<b>\$ 14,725,545</b>	<b>49.65%</b>
<b>EXPENDITURE SUMMARY BY OBJECT CODE:</b>						
61XX - Payroll Costs	\$ 23,347,327	\$ 10,754,172	46.06%	\$ 22,723,170	\$ 11,237,579	49.45%
62XX - Professional and Contracted Services	2,985,008	1,449,956	48.57%	2,359,530	1,271,963	53.91%
63XX - Supplies and Materials	2,597,587	706,859	27.21%	1,745,329	681,547	39.05%
64XX - Other Operating Expenses	1,234,974	857,140	69.41%	1,155,682	902,509	78.09%
65XX - Debt Service - Principal	-	-	0.00%	30,287	30,287	100.00%
66XX - Capital Outlay Expenses	300,000	159,727	53.24%	193,226	13,182	6.82%
Operating Transfers	1,184,915	520,467	43.92%	1,454,429	588,482	40.46%
<b>Total Expenditures</b>	<b>\$ 31,649,811</b>	<b>\$ 14,448,321</b>	<b>45.65%</b>	<b>\$ 29,661,653</b>	<b>\$ 14,725,549</b>	<b>49.65%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (171,271)</b>	<b>\$ 7,113,350</b>		<b>\$ 29,400</b>	<b>\$ 2,686,705</b>	

**LEVELLAND INDEPENDENT SCHOOL DISTRICT**  
**CHILD NUTRITION FUND FINANCIAL STATEMENT**  
**Fund 240**  
**February 28, 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
<b>REVENUES:</b>						
57XX-Local and Intermediate Sources	\$ 20,000	\$ 38,232	191.16%	\$ 244,698	\$ 119,122	48.68%
58XX-State Program Revenues	22,000	1,278	5.81%	15,531	3,438	22.14%
59XX-Federal Revenue	2,140,085	735,469	34.37%	1,417,158	739,337	52.17%
Other Financing Sources	-	-	0.00%	42,457	-	0.00%
<b>Total Revenues</b>	\$ 2,182,085	\$ 774,979	35.52%	\$ 1,719,844	\$ 861,898	50.11%
<b>EXPENDITURES:</b>						
35 - Food Services	\$ 2,084,085	\$ 633,445	30.39%	\$ 1,706,651	\$ 907,666	53.18%
41 - General Administration	\$ 48,000	\$ 25,058	52.20%	\$ 47,988	\$ 25,004	52.11%
8900 - Indirect Cost	\$ 50,000	\$ -	0.00%	\$ 24,489	\$ -	0.00%
<b>Total Expenditures</b>	\$ 2,182,085	\$ 658,502	30.18%	\$ 1,779,128	\$ 932,670	52.42%
<b>EXPENDITURE SUMMARY BY OBJECT CODE:</b>						
61XX - Payroll Costs	\$ 592,000	\$ 286,637	48.42%	\$ 551,158	\$ 270,582	49.09%
62XX - Professional and Contracted Services	186,585	53,267	28.55%	102,003	60,513	59.33%
63XX - Supplies and Materials	1,351,500	318,479	23.56%	780,494	369,445	47.33%
64XX - Other Operating Expenses	2,000	120	5.99%	759	60	7.90%
66XX- Capital Outlay	-	-	0.00%	320,224	232,070	72.47%
8900 - Indirect Cost	50,000	-	0.00%	24,489	-	0.00%
<b>Total Expenditures</b>	\$ 2,182,085	\$ 658,502	30.18%	\$ 1,779,128	\$ 932,670	52.42%
<b>NET CHANGE IN FUND BALANCE</b>	\$ -	\$ 116,476		\$ (59,284)	\$ (70,772)	

**LEVELLAND INDEPENDENT SCHOOL DISTRICT**  
**DEBT SERVICE FUND FINANCIAL STATEMENT**  
**Fund 599**  
**February 28, 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
<b>REVENUES:</b>						
57XX-Local and Intermediate Sources	\$ 2,457,000	\$ 2,479,979	100.94%	\$ 4,106,566	\$ 3,230,658	78.67%
58XX-State Program Revenues	-	472,631	0.00%	501,021	444,130	88.64%
59XX-Federal Revenue	-	-	0.00%	-	-	0.00%
<b>Total Revenues</b>	\$ 2,457,000	\$ 2,952,610	120.17%	\$ 4,607,587	\$ 3,674,788	79.76%
<b>EXPENDITURES:</b>						
71 - Debt Service	\$ 3,439,561	\$ 3,132,607	91.08%	\$ 3,444,222	\$ 3,092,213	89.78%
<b>Total Expenditures</b>	\$ 3,439,561	\$ 3,132,607	91.08%	\$ 3,444,222	\$ 3,092,213	89.78%
<b>EXPENDITURE SUMMARY BY OBJECT CODE:</b>						
65XX - Debt Service Expenses	3,439,561	3,132,607	91.08%	3,444,222	3,092,213	89.78%
<b>Total Expenditures</b>	\$ 3,439,561	\$ 3,132,607	91.08%	\$ 3,444,222	\$ 3,092,213	89.78%
<b>NET CHANGE IN FUND BALANCE</b>	\$ (982,561)	\$ (179,997)		\$ 1,163,365	\$ 582,575	

# LEVELLAND INDEPENDENT SCHOOL DISTRICT

## Capital Projects

### Fund 198

February 28, 2026

	2024-2025		
	Prior Year Actual	Prior YTD	Prior YTD % of to Prior Actual
<b>REVENUES:</b>			
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%
<b>Total Revenues</b>	<b>\$ 3,688,281</b>	<b>\$ 2,359,789</b>	<b>63.98%</b>
<b>EXPENDITURES:</b>			
51 - Plant Maintenance and Facility Services	\$ 964,098.00	\$ -	0.00%
81- Facilities Acquisitions and Construction	\$ 3,849,372	\$ 3,174,818	82.48%
<b>Total Expenditures</b>	<b>\$ 4,813,470</b>	<b>\$ 3,174,818</b>	<b>65.96%</b>
<b>EXPENDITURE SUMMARY BY OBJECT CODE:</b>			
66XX - Capital Outlay Expenses	4,745,700	3,174,818	66.90%
<b>Total Expenditures</b>	<b>\$ 4,745,700</b>	<b>\$ 3,174,818</b>	<b>66.90%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (1,125,189)</b>	<b>\$ (815,029)</b>	

## 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