

LEVELLAND INDEPENDENT SCHOOL DISTRICT
OPPORTUNITY CENTER FUND FINANCIAL STATEMENT
Fund 171
June 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		2,857	30.50%		6,886		6,087	88.40%
Other Financing Sources		89,839		35,334	39.33%		113,519		77,308	68.10%
Total Revenues	\$	114,204	\$	41,953	36.74%	\$	121,035	\$	84,025	69.42%
EXPENDITURE SUMMARY BY FUNCTION:										
11 - Instructional		112,704		41,953	37.22%		94,652		84,025	88.77%
51 - Plant Maintenance and Facility Services		1,500		-	0.00%		-		-	0.00%
Total Expenditures	\$	114,204	\$	41,953	36.74%	\$	94,652	\$	84,025	88.77%
EXPENDITURE SUMMARY BY OBJECT CODE:										
61XX - Payroll Costs	\$	99,704	\$	37,721	37.83%	\$	89,977	\$	79,350	88.19%
62XX - Professional and Contracted Services		1,500		-	0.00%		-		-	0.00%
63XX - Supplies and Materials		11,000		3,569	32.44%		4,675		4,675	100.00%
64XX - Other Operating Expenses		2,000		663	33.17%		-		-	0.00%
Total Expenditures	\$	114,204	\$	41,953	36.74%	\$	94,652	\$	84,025	88.77%

LEVELLAND INDEPENDENT SCHOOL DISTRICT

ATHLETICS FUND FINANCIAL STATEMENT

Fund 181

June 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	\$ 69,376	104.22%
58XX-State Program Revenues	34,978	26,044	74.46%	34,879	29,521	84.64%
Other Financing Sources	1,095,076	823,594	75.21%	1,298,453	887,263	68.33%
Total Revenues	\$ 1,195,054	\$ 914,669	76.54%	\$ 1,399,900	\$ 986,160	70.45%
EXPENDITURE SUMMARY BY FUNCTION:						
36 - Cocurricular/Extra Curricular Activities	1,195,054	914,669	76.54%	1,120,787	986,160	87.99%
Total Expenditures	\$ 1,195,054	\$ 914,669	76.54%	\$ 1,120,787	\$ 986,160	87.99%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	\$ 651,303	\$ 486,911	74.76%	\$ 617,122	\$ 533,780	86.49%
62XX - Professional and Contracted Services	114,600	88,801	77.49%	84,514	76,611	90.65%
63XX - Supplies and Materials	138,451	83,239	60.12%	119,025	107,570	90.38%
64XX - Other Operating Expenses	270,700	224,434	82.91%	290,126	268,199	92.44%
66XX - Capital Outlay Expenses	20,000	31,283	156.42%	10,000	-	0.00%
Total Expenditures	\$ 1,195,054	\$ 914,669	76.54%	\$ 1,120,787	\$ 986,160	87.99%

LEVELLAND INDEPENDENT SCHOOL DISTRICT

GENERAL FUND FINANCIAL STATEMENT

Fund 199

June 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	\$ 11,255,894	98.49%	\$ 10,663,391	\$ 10,165,755	95.33%
57XX-Local and Intermediate Sources	\$ 724,500	\$ 892,459	123.18%	\$ 848,730	\$ 636,391	74.98%
58XX-State Program Revenues	19,276,040	14,848,426	77.03%	18,060,211	12,941,096	71.66%
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	\$ 27,065,701	85.98%	\$ 29,691,054	\$ 23,796,519	80.15%
EXPENDITURE SUMMARY BY FUNCTION:						
11 - Instructional	\$ 17,255,822	13,213,101.30	76.57%	\$ 16,865,830	\$ 13,402,114	79.46%
12 - Instructional Resources and Media Services	381,058	296,169.33	77.72%	336,507	304,242	90.41%
13 - Curriculum and Instructional Staff Development	106,848	53,647.83	50.21%	29,616	25,229	85.19%
21 - Instructional Leadership	179,346	120,207.96	67.03%	97,930	76,738	78.36%
23 - School Leadership	1,732,550	1,360,100.45	78.50%	1,687,233	1,424,500	84.43%
31 - Guidance, Counseling and Evaluation	637,003	513,184.00	80.56%	723,212	596,884	82.53%
33 - Health Services	379,140	256,740.71	67.72%	339,291	289,926	85.45%
34 - Student Transportation	1,779,655	1,218,583.51	68.47%	1,415,529	1,159,186	81.89%
36 - Cocurricular/Extra Curricular Activities	511,453	312,182.63	61.04%	359,963	297,844	82.74%
41 - General Administration	1,347,940	1,077,961.49	79.97%	1,210,923	1,006,349	83.11%
51 - Plant Maintenance and Facility Services	4,754,088	3,160,502.96	66.48%	3,952,813	3,193,839	80.80%
52 - Security and Monitoring Services	310,000	336,041.47	108.40%	201,463	183,126	90.90%
53 - Data Processing Services	864,793	641,187.26	74.14%	753,879	572,375	75.92%
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	202,748	100.00%
Operating Transfer to Child Nutrition	-	-	0.00%	42,457	387	0.91%
Operating Transfer to Opportunity Center	89,839	35,334	39.33%	113,519	77,308	68.10%
Operating Transfer to Athletics	1,095,076	823,594	75.21%	1,298,453	887,263	68.33%
Total Expenditures	\$ 31,649,811	\$ 23,635,311	74.68%	\$ 29,661,654	\$ 23,730,345	80.00%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	\$ 23,347,327	\$ 17,827,110	76.36%	\$ 22,723,170	\$ 18,363,393	80.81%
62XX - Professional and Contracted Services	2,985,008	2,117,159	70.93%	2,359,530	1,823,313	77.27%
63XX - Supplies and Materials	2,597,587	1,463,961	56.36%	1,745,329	1,387,129	79.48%
64XX - Other Operating Expenses	1,234,974	993,614	80.46%	1,155,682	1,064,202	92.08%
65XX - Debt Service - Principal	-	-	0.00%	30,287	30,287	100.00%
66XX - Capital Outlay Expenses	300,000	374,539	124.85%	193,226	97,063	50.23%
Operating Transfers	1,184,915	858,928	72.49%	1,454,429	964,958	66.35%
Total Expenditures	\$ 31,649,811	\$ 23,635,311	74.68%	\$ 29,661,653	\$ 23,730,345	80.00%
NET CHANGE IN FUND BALANCE	\$ (171,271)	\$ 3,430,390		\$ 29,400	\$ 66,174	

LEVELLAND INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION FUND FINANCIAL STATEMENT
Fund 240
June 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	\$ 65,901	329.50%	\$ 244,698	\$ 208,378	85.16%
58XX-State Program Revenues	22,000	1,386	6.30%	15,531	11,060	71.21%
59XX-Federal Revenue	2,140,085	1,324,375	61.88%	1,417,158	1,152,378	81.32%
Other Financing Sources	-	-	0.00%	42,457	387	0.91%
Total Revenues	\$ 2,182,085	\$ 1,391,662	63.78%	\$ 1,719,844	\$ 1,372,203	79.79%
EXPENDITURES:						
35 - Food Services	\$ 2,084,085	\$ 1,234,460	59.23%	\$ 1,706,651	\$ 1,442,686	84.53%
41 - General Administration	\$ 48,000	\$ 41,592	86.65%	\$ 47,988	\$ 40,991	85.42%
8900 - Indirect Cost	\$ 50,000	\$ -	0.00%	\$ 24,489	\$ -	0.00%
Total Expenditures	\$ 2,182,085	\$ 1,276,052	58.48%	\$ 1,779,128	\$ 1,483,677	83.39%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	\$ 592,000	\$ 491,660	83.05%	\$ 551,158	\$ 459,810	83.43%
62XX - Professional and Contracted Services	186,585	95,073	50.95%	102,003	98,424	96.49%
63XX - Supplies and Materials	1,351,500	688,697	50.96%	780,494	689,079	88.29%
64XX - Other Operating Expenses	2,000	622	31.08%	759	140	18.44%
66XX- Capital Outlay	-	-	0.00%	320,224	236,224	73.77%
8900 - Indirect Cost	50,000	-	0.00%	24,489	-	0.00%
Total Expenditures	\$ 2,182,085	\$ 1,276,052	58.48%	\$ 1,779,128	\$ 1,483,676	83.39%
NET CHANGE IN FUND BALANCE	\$ -	\$ 115,610		\$ (59,284)	\$ (111,474)	

LEVELLAND INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND FINANCIAL STATEMENT
Fund 599
June 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	\$ 2,634,829	107.24%	\$ 4,106,566	\$ 3,857,959	93.95%
58XX-State Program Revenues	-	472,631	0.00%	501,021	481,965	96.20%
59XX-Federal Revenue	-	-	0.00%	-	-	0.00%
Total Revenues	\$ 2,457,000	\$ 3,107,460	126.47%	\$ 4,607,587	\$ 4,339,924	94.19%
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)	\$ (25,148)		\$ 1,163,365	\$ 1,247,711	

LEVELLAND INDEPENDENT SCHOOL DISTRICT

Capital Projects

Fund 198

June 30, 2026

	2024-2025		
	Prior Year Actual	Prior YTD	Prior YTD % of to Prior Actual
REVENUES:			
57XX-Local and Intermediate Sources	\$ 3,599,619	\$ 2,511,902	69.78%
58XX-State Program Revenues	-	-	0.00%
59XX-Federal Revenue	88,662	88,662	100.00%
Total Revenues	\$ 3,688,281	\$ 2,600,564	70.51%
EXPENDITURES:			
51 - Plant Maintenance and Facility Services	\$ 964,098.00	\$ -	0.00%
81- Facilities Acquisitions and Construction	\$ 3,849,372	\$ 4,376,766	113.70%
Total Expenditures	\$ 4,813,470	\$ 4,376,766	90.93%
EXPENDITURE SUMMARY BY OBJECT CODE:			
66XX - Capital Outlay Expenses	4,813,470	4,376,766	90.93%
Total Expenditures	\$ 4,813,470	\$ 4,376,766	90.93%
NET CHANGE IN FUND BALANCE	\$ (1,125,189)	\$ (1,776,202)	

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