LEVELLAND INDEPENDENT SCHOOL DISTRICT
OPPORTUNITY CENTER FUND FINANCIAL STATEMENT
Fund 171
August 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	$ 630	99.92%
58XX-State Program Revenues	9,365	3,753	40.07%	6,886	6,886	100.00%
Other Financing Sources	89,839	42,847	47.69%	113,519	113,519	100.00%
Total Revenues	$ 114,204	$ 50,362	44.10%	$ 121,035	$ 121,035	100.00%
EXPENDITURE SUMMARY BY FUNCTION:						
11 - Instructional	112,704	50,362	44.69%	94,652	94,652	100.00%
51 - Plant Maintenance and Facility Services	1,500	-	0.00%	-	-	0.00%
Total Expenditures	$ 114,204	$ 50,362	44.10%	$ 94,652	$ 94,652	100.00%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	$ 99,704	$ 46,130	46.27%	$ 89,977	$ 89,977	100.00%
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	$ 50,362	44.10%	$ 94,652	$ 94,652	100.00%

LEVELLAND INDEPENDENT SCHOOL DISTRICT

ATHLETICS FUND FINANCIAL STATEMENT

Fund 181

August 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	$ 85,000	$ 65,031	76.51%	$ 66,568	$ 66,568	100.00%
58XX-State Program Revenues	34,978	33,732	96.44%	34,879	34,879	100.00%
Other Financing Sources	1,095,076	1,055,430	96.38%	1,298,453	1,298,453	100.00%
Total Revenues	$ 1,215,054	$ 1,154,193	94.99%	$ 1,399,900	$ 1,399,900	100.00%
EXPENDITURE SUMMARY BY FUNCTION:						
36 - Cocurricular/Extra Curricular Activities	1,215,054	1,154,192	94.99%	1,120,787	1,120,787	100.00%
Total Expenditures	$ 1,215,054	$ 1,154,192	94.99%	$ 1,120,787	$ 1,120,787	100.00%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	$ 626,303	$ 599,771	95.76%	$ 617,122	$ 617,122	100.00%
62XX - Professional and Contracted Services	114,600	114,488	99.90%	84,514	84,514	100.00%
63XX - Supplies and Materials	125,451	106,598	84.97%	119,025	119,025	100.00%
64XX - Other Operating Expenses	255,700	240,517	94.06%	290,126	290,126	100.00%
66XX - Capital Outlay Expenses	93,000	92,818	99.80%	10,000	10,000	100.00%
Total Expenditures	$ 1,215,054	$ 1,154,193	94.99%	$ 1,120,787	$ 1,120,787	100.00%

LEVELLAND INDEPENDENT SCHOOL DISTRICT

GENERAL FUND FINANCIAL STATEMENT

Fund 199

August 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	$ 11,412,961	99.87%	$ 10,663,391	$ 10,663,391	100.00%
57XX-Local and Intermediate Sources	$ 724,500	$ 1,056,811	145.87%	$ 848,730	$ 848,730	100.00%
58XX-State Program Revenues	20,076,040	20,011,521	99.68%	18,060,211	18,060,211	100.00%
59XX-Federal Revenue	-	30,565	0.00%	55,733	55,733	100.00%
Other Financing Sources	50,000	-	0.00%	62,989	62,989	0.00%
Total Revenues	$ 32,278,540	$ 32,511,857	100.72%	$ 29,691,054	$ 29,691,054	100.00%
EXPENDITURE SUMMARY BY FUNCTION:						
11 - Instructional	$ 17,490,822	17,129,165.89	97.93%	$ 16,865,830	$ 16,865,830	100.00%
12 - Instructional Resources and Media Services	381,058	354,441.40	93.02%	336,507	336,507	100.00%
13 - Curriculum and Instructional Staff Development	121,848	95,863.02	78.67%	29,616	29,616	100.00%
21 - Instructional Leadership	194,346	167,636.34	86.26%	97,930	97,930	100.00%
23 - School Leadership	1,732,550	1,681,822.38	97.07%	1,687,233	1,687,233	100.00%
31 - Guidance, Counseling and Evaluation	652,003	628,477.12	96.39%	723,212	723,212	100.00%
33 - Health Services	379,140	310,793.75	81.97%	339,291	339,291	100.00%
34 - Student Transportation	1,779,655	1,434,435.01	80.60%	1,415,529	1,415,529	100.00%
36 - Cocurricular/Extra Curricular Activities	511,453	350,531.59	68.54%	359,963	359,963	100.00%
41 - General Administration	1,347,940	1,320,508.33	97.96%	1,210,923	1,210,923	100.00%
51 - Plant Maintenance and Facility Services	4,574,088	3,836,562.13	83.88%	3,952,813	3,952,813	100.00%
52 - Security and Monitoring Services	460,000	409,745.29	89.08%	201,463	201,463	100.00%
53 - Data Processing Services	864,793	773,722.38	89.47%	753,879	753,879	100.00%
71 - Debt Service	-	-	0.00%	30,288	30,288	100.00%
81- Facilities Acquistions 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	42,457	100.00%
Operating Transfer to Opportunity Center	89,839	42,847	47.69%	113,519	113,519	100.00%
Operating Transfer to Athletics	1,095,076	1,055,430	96.38%	1,298,453	1,298,453	100.00%
Total Expenditures	$ 31,899,811	$ 29,808,753	93.44%	$ 29,661,654	$ 29,661,653	100.00%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	$ 23,347,327	$ 22,883,075	98.01%	$ 22,723,170	$ 22,723,170	100.00%
62XX - Professional and Contracted Services	2,985,008	2,565,556	85.95%	2,359,530	2,359,530	100.00%
63XX - Supplies and Materials	2,597,587	1,683,780	64.82%	1,745,329	1,745,329	100.00%
64XX - Other Operating Expenses	1,234,974	1,061,921	85.99%	1,155,682	1,155,682	100.00%
65XX - Debt Service - Principal	-	-	0.00%	30,287	30,287	100.00%
66XX - Capital Outlay Expenses	300,000	516,145	172.05%	193,226	193,226	100.00%
Operating Transfers	1,184,915	1,098,277	92.69%	1,454,429	1,454,429	100.00%
Total Expenditures	$ 31,649,811	$ 29,808,753	94.18%	$ 29,661,653	$ 29,661,653	100.00%
NET CHANGE IN FUND BALANCE	**$ 378,729**	**$ 2,703,104**		**$ 29,400**	**$ 29,401**	

LEVELLAND INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION FUND FINANCIAL STATEMENT
Fund 240
August 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	$ 67,033	335.16%	$ 244,698	$ 244,698	100.00%
58XX-State Program Revenues	22,000	7,143	32.47%	15,531	15,531	100.00%
59XX-Federal Revenue	2,140,085	1,348,857	63.03%	1,417,158	1,417,158	100.00%
Other Financing Sources	-	-	0.00%	42,457	42,457	100.00%
Total Revenues	$ 2,182,085	$ 1,423,033	65.21%	$ 1,719,844	$ 1,719,844	100.00%
EXPENDITURES:						
35 - Food Services	$ 2,054,085	$ 1,413,796	68.83%	$ 1,706,651	$ 1,706,651	100.00%
41 - General Administration	$ 78,000	$ 61,540	78.90%	$ 47,988	$ 47,988	100.00%
8900 - Indirect Cost	$ 50,000	$ -	0.00%	$ 24,489	$ 24,489	0.00%
Total Expenditures	$ 2,182,085	$ 1,475,337	67.61%	$ 1,779,128	$ 1,779,128	100.00%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	$ 622,000	$ 602,546	96.87%	$ 551,158	$ 551,158	100.00%
62XX - Professional and Contracted Services	186,585	100,097	53.65%	102,003	102,003	100.00%
63XX - Supplies and Materials	1,321,500	771,900	58.41%	780,494	780,494	100.00%
64XX - Other Operating Expenses	2,000	794	39.71%	759	759	99.95%
66XX- Capital Outlay	-	-	0.00%	320,224	320,224	100.00%
8900 - Indirect Cost	50,000	-	0.00%	24,489	24,489	0.00%
Total Expenditures	$ 2,182,085	$ 1,475,337	67.61%	$ 1,779,128	$ 1,779,126	100.00%
NET CHANGE IN FUND BALANCE	**$ -**	**$ (52,304)**		**$ (59,284)**	**$ (59,284)**	

LEVELLAND INDEPENDENT SCHOOL DISTRICT

DEBT SERVICE FUND FINANCIAL STATEMENT

Fund 599

August 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	$ 2,709,364	110.27%	$ 4,106,566	$ 4,106,566	100.00%
58XX-State Program Revenues	-	472,631	0.00%	501,021	501,021	100.00%
59XX-Federal Revenue	-	-	0.00%	-	-	0.00%
Total Revenues	$ 2,457,000	$ 3,181,995	129.51%	$ 4,607,587	$ 4,607,587	100.00%
EXPENDITURES:						
71 - Debt Service	$ 3,439,561	$ 3,436,211	99.90%	$ 3,444,222	$ 3,444,222	100.00%
Total Expenditures	$ 3,439,561	$ 3,436,211	99.90%	$ 3,444,222	$ 3,444,222	100.00%
EXPENDITURE SUMMARY BY OBJECT CODE:						
65XX - Debt Service Expenses	3,439,561	3,436,211	99.90%	3,444,222	3,444,222	100.00%
Total Expenditures	$ 3,439,561	$ 3,436,211	99.90%	$ 3,444,222	$ 3,444,222	100.00%
NET CHANGE IN FUND BALANCE	**$ (982,561)**	**$ (254,216)**		**$ 1,163,365**	**$ 1,163,365**	

LEVELLAND INDEPENDENT SCHOOL DISTRICT

Capital Projects

Fund 198

August 31, 2026

	CURRENT YEAR 2025-2026		2024-2025		
	Current Budget	Actual	Prior Year Actual	Prior YTD	Prior YTD % of to Prior Actual
REVENUES:					
57XX-Local and Intermediate Sources	$ -	$ 203,825	$ 3,599,619	$ 3,599,619	100.00%
58XX-State Program Revenues	-	-	-	-	0.00%
59XX-Federal Revenue	-	38,356	88,662	88,662	100.00%
Total Revenues	$ -	$ 242,181	$ 3,688,281	$ 3,688,281	100.00%
EXPENDITURES:					
51 - Plant Maintenance and Facility Services	$ -		$ 964,098.00	$ 964,098.00	100.00%
81- Facilities Acquistions and Construction	$ 550,000	$ 549,697	$ 3,849,372	$ 3,849,372	100.00%
Total Expenditures	$ 550,000	$ 549,697	$ 4,813,470	$ 4,813,470	100.00%
EXPENDITURE SUMMARY BY OBJECT CODE:					
66XX - Capital Outlay Expenses	-	-	4,813,470	4,813,470	100.00%
Total Expenditures		$ -	$ 4,813,470	$ 4,813,470	100.00%
NET CHANGE IN FUND BALANCE	**$ (550,000)**	**$ (307,516)**	**$ (1,125,189)**	**$ (1,125,189)**	

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)
FEMA	10/31/2026	$ (38,355.67)
INS Payments	6/9/2026	$ (29,176.00)
INS Payments	8/11/2026	$ (174,648.85)
		$ 883,008.41

2025-2026 Expenditures

Lobo Stadium Turf	$ 5,549,697.00