LEVELLAND INDEPENDENT SCHOOL DISTRICT

OPPORTUNITY CENTER FUND FINANCIAL STATEMENT

Fund 171

OCTOBER 31, 2026

	CURRENT YEAR 2026-2027			PRIOR YEAR 2025-2026		
	Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Prior YTD % of Prior Actual
REVENUES:						
57XX-Local and Intermediate Sources	$ 15,000	$ -	0.00%	$ 3,762	$ 360	9.57%
58XX-State Program Revenues	3,417	591	17.29%	3,465	565	16.30%
Other Financing Sources	59,299	7,508	12.66%	42,787	7,175	16.77%
Total Revenues	$ 77,716	$ 8,099	10.42%	$ 50,014	$ 8,100	16.20%
EXPENDITURE SUMMARY BY FUNCTION:						
11 - Instructional	76,216	8,099	10.63%	50,014	8,101	16.20%
51 - Plant Maintenance and Facility Services	1,500	-	0.00%	-	-	0.00%
Total Expenditures	$ 77,716	$ 8,099	10.42%	$ 50,014	$ 8,101	16.20%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	$ 66,216	$ 7,766	11.73%	$ 45,782	$ 7,476	16.33%
62XX - Professional and Contracted Services	1,500	-	0.00%	-	-	0.00%
63XX - Supplies and Materials	8,000	333	4.17%	3,569	625	17.51%
64XX - Other Operating Expenses	2,000	-	0.00%	663	-	0.00%
Total Expenditures	$ 77,716	$ 8,099	10.42%	$ 50,014	$ 8,101	16.20%

LEVELLAND INDEPENDENT SCHOOL DISTRICT

ATHLETICS FUND FINANCIAL STATEMENT

Fund 181

OCTOBER 31, 2026

	CURRENT YEAR 2026-2027			PRIOR YEAR 2025-2026		
	Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Prior YTD % of to Prior Actual
REVENUES:						
57XX-Local and Intermediate Sources	$ 67,500	$ 2,016	2.99%	$ 78,044	$ 36,828	47.19%
58XX-State Program Revenues	32,327	6,297	19.48%	31,416	5,047	16.07%
Other Financing Sources	1,088,590	196,635	18.06%	1,085,635	194,982	17.96%
Total Revenues	$ 1,188,417	$ 204,949	17.25%	$ 1,195,095	$ 236,857	19.82%
EXPENDITURE SUMMARY BY FUNCTION:						
36 - Cocurricular/Extra Curricular Activities	1,188,417	204,949	17.25%	1,195,095	236,857	19.82%
Total Expenditures	$ 1,188,417	$ 204,949	17.25%	$ 1,195,095	$ 236,857	19.82%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	$ 672,966	$ 130,286	19.36%	$ 595,526	$ 96,006	16.12%
62XX - Professional and Contracted Services	111,100	1,815	1.63%	114,762	72,470	63.15%
63XX - Supplies and Materials	134,651	36,725	27.27%	109,881	15,199	13.83%
64XX - Other Operating Expenses	249,700	36,123	14.47%	243,578	42,910	17.62%
66XX - Capital Outlay Expenses	20,000	-	0.00%	131,348	10,271	7.82%
Total Expenditures	$ 1,188,417	$ 204,949	17.25%	$ 1,195,095	$ 236,857	19.82%

LEVELLAND INDEPENDENT SCHOOL DISTRICT

GENERAL FUND FINANCIAL STATEMENT

Fund 199

OCTOBER 31, 2026

	CURRENT YEAR 2026-2027			PRIOR YEAR 2025-2026		
	Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Prior YTD % of to Prior Actual
REVENUES:						
5711- Tax Revenue	$ 9,950,765	$ 58,822	0.59%	$ 11,412,961	$ 30,921	0.27%
57XX-Local and Intermediate Sources	$ 755,000	$ 177,044	23.45%	$ 985,154	$ 130,395	13.24%
58XX-State Program Revenues	20,043,128	8,763,568	43.72%	19,901,558	7,636,395	38.37%
59XX-Federal Revenue	-	-	0.00%	68,921	68,759	99.77%
Other Financing Sources	50,000	-	0.00%	13,115	-	0.00%
Total Revenues	$ 30,798,893	$ 8,999,434	29.22%	$ 32,381,709	$ 7,866,470	24.29%
EXPENDITURE SUMMARY BY FUNCTION:						
11 - Instructional	$ 17,201,217	2,776,129.92	16.14%	$ 17,173,675	$ 2,530,101	14.73%
12 - Instructional Resources and Media Services	322,175	60,399.27	18.75%	302,995	57,606	19.01%
13 - Curriculum and Instructional Staff Development	53,800	58,540.78	108.81%	74,685	10,587	14.18%
21 - Instructional Leadership	128,018	53,927.64	42.13%	169,205	25,491	15.07%
23 - School Leadership	1,867,195	308,298.01	16.51%	1,672,313	279,494	16.71%
31 - Guidance, Counseling and Evaluation	703,348	125,101.54	17.79%	623,702	103,251	16.55%
33 - Health Services	320,388	53,626.38	16.74%	308,441	50,978	16.53%
34 - Student Transportation	1,432,285	279,644.70	19.52%	1,453,126	256,740	17.67%
36 - Cocurricular/Extra Curricular Activities	545,695	65,866.10	12.07%	364,655	69,223	18.98%
41 - General Administration	1,391,179	221,430.66	15.92%	1,326,183	218,730	16.49%
51 - Plant Maintenance and Facility Services	4,278,566	1,080,852.07	25.26%	3,898,397	1,112,152	28.53%
52 - Security and Monitoring Services	366,285	18,527.79	5.06%	425,165	43,112	10.14%
53 - Data Processing Services	816,853	222,231.50	27.21%	816,541	226,374	27.72%
71 - Debt Service	-	-	0.00%	-	-	0.00%
81- Facilities Acquistions and Construction	-	-	0.00%	-	-	0.00%
93 - Payments to Fiscal Agents	-	-	0.00%	-	-	0.00%
99 - Other intergovernmental Charges	224,000	-	0.00%	216,772	-	0.00%
Operating Transfer to Child Nutrition	-	-	0.00%	-	-	0.00%
Operating Transfer to Opportunity Center	59,299	7,508	12.66%	42,787	7,175	16.77%
Operating Transfer to Athletics	1,088,590	196,635	18.06%	1,085,635	194,982	17.96%
Total Expenditures	$ 30,798,893	$ 5,528,720	17.95%	$ 29,954,277	$ 5,185,996	17.31%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	$ 23,696,405	$ 3,791,943	16.00%	$ 22,749,396	$ 3,535,870	15.54%
62XX - Professional and Contracted Services	2,715,997	469,437	17.28%	2,679,510	424,397	15.84%
63XX - Supplies and Materials	1,952,692	256,470	13.13%	1,787,620	208,266	11.65%
64XX - Other Operating Expenses	1,185,910	771,230	65.03%	1,093,186	805,386	73.67%
65XX - Debt Service - Principal	-	-	0.00%	-	-	0.00%
66XX - Capital Outlay Expenses	100,000	35,497	35.50%	516,145	9,920	1.92%
Operating Transfers	1,147,889	204,144	17.78%	1,128,421	202,157	17.92%
Total Expenditures	$ 30,798,893	$ 5,528,720	17.95%	$ 29,954,277	$ 5,185,996	17.31%
NET CHANGE IN FUND BALANCE	**$ -**	**$ 3,470,714**		**$ 2,427,431**	**$ 2,680,474**	

LEVELLAND INDEPENDENT SCHOOL DISTRICT

CHILD NUTRITION FUND FINANCIAL STATEMENT

Fund 240

OCTOBER 31, 2026

	CURRENT YEAR 2026-2027			PRIOR YEAR 2025-2026		
	Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Prior YTD % of to Prior Actual
REVENUES:						
57XX-Local and Intermediate Sources	$ 50,000	$ 2,910	5.82%	$ 68,144	$ 13,084	19.20%
58XX-State Program Revenues	5,000	1,784	35.68%	7,034	1,277	18.15%
59XX-Federal Revenue	1,468,000	158,450	10.79%	1,437,585	8,894	0.62%
Other Financing Sources	-	-	0.00%	-	-	0.00%
Total Revenues	$ 1,523,000	$ 163,143	10.71%	$ 1,512,764	$ 23,255	1.54%
EXPENDITURES:						
35 - Food Services	$ 1,306,000	$ 106,639	8.17%	$ 1,530,168	$ 132,211	8.64%
41 - General Administration	$ 167,000	$ 30,490	18.26%	$ 61,110	$ 8,435	13.80%
8900 - Indirect Cost	$ 50,000	$ -	0.00%	$ -	$ -	0.00%
Total Expenditures	$ 1,523,000	$ 137,128	9.00%	$ 1,591,278	$ 140,646	8.84%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	$ 745,000	$ 116,046	15.58%	$ 598,500	$ 91,528	15.29%
62XX - Professional and Contracted Services	30,500	-	0.00%	104,419	5,533	5.30%
63XX - Supplies and Materials	692,500	20,018	2.89%	887,448	43,564	4.91%
64XX - Other Operating Expenses	5,000	1,064	21.27%	911	20	2.24%
66XX- Capital Outlay	-	-	0.00%	-	-	0.00%
8900 - Indirect Cost	50,000	-	0.00%	-	-	0.00%
Total Expenditures	$ 1,523,000	$ 137,128	9.00%	$ 1,591,278	$ 140,646	8.84%
NET CHANGE IN FUND BALANCE	**$ -**	**$ 26,015**		**$ (78,514)**	**$ (117,391)**	

LEVELLAND INDEPENDENT SCHOOL DISTRICT

DEBT SERVICE FUND FINANCIAL STATEMENT

Fund 599

OCTOBER 31, 2026

	CURRENT YEAR 2026-2027			PRIOR YEAR 2025-2026		
	Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Prior YTD % of to Prior Actual
REVENUES:						
57XX-Local and Intermediate Sources	$ 2,278,821	$ 56,367	2.47%	$ 2,709,364	$ 53,394	1.97%
58XX-State Program Revenues	650,000	-	0.00%	472,631	-	0.00%
59XX-Federal Revenue	-	-	0.00%	-	-	0.00%
Total Revenues	$ 2,928,821	$ 56,367	1.92%	$ 3,181,995	$ 53,394	1.68%
EXPENDITURES:						
71 - Debt Service	$ 3,439,561	$ 550	0.02%	$ 3,436,761	$ -	0.00%
Total Expenditures	$ 3,439,561	$ 550	0.02%	$ 3,436,761	$ -	0.00%
EXPENDITURE SUMMARY BY OBJECT CODE:						
65XX - Debt Service Expenses	3,439,561	-	0.00%	3,436,761	-	0.00%
Total Expenditures	$ 3,439,561	$ -	0.00%	$ 3,436,761	$ -	0.00%
NET CHANGE IN FUND BALANCE	**$ (510,740)**	**$ 55,817**		**$ (254,766)**	**$ 53,394**	

LEVELLAND INDEPENDENT SCHOOL DISTRICT

Capital Projects

Fund 198

OCTOBER 31, 2026

	CURRENT YEAR 2026-2027		2025-2026		
	Current Budget	Actual	Prior Year Actual	Prior YTD	Prior YTD % of to Prior Actual
REVENUES:					
57XX-Local and Intermediate Sources	$ -	$ -	$ 242,181	$ -	0.00%
58XX-State Program Revenues	-	-	-	-	0.00%
59XX-Federal Revenue	-	-	-	-	0.00%
Total Revenues	$ -	$ -	$ 242,181	$ -	0.00%
EXPENDITURES:					
51 - Plant Maintenance and Facility Services	$ -		$ -	$ -	0.00%
81- Facilities Acquistions and Construction	$ -	$ -	$ 549,697	$ -	0.00%
Total Expenditures	$ -	$ -	$ 549,697	$ -	0.00%
EXPENDITURE SUMMARY BY OBJECT CODE:					
66XX - Capital Outlay Expenses	-	-	549,697	-	0.00%
Total Expenditures		$ -	$ 549,697	$ -	0.00%
NET CHANGE IN FUND BALANCE	**$ -**	**$ -**	**$ (307,516)**	**$ -**	

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	10/31/2025	$	(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	$	549,697.00