

LEVELLAND INDEPENDENT SCHOOL DISTRICT
OPPORTUNITY CENTER FUND FINANCIAL STATEMENT
Fund 171
October 31, 2025

						CURRENT YEAR 2025-2026			PRIOR YEAR 2024-2025		
						Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Actual to Budget
REVENUES:											
57XX-Local and Intermediate Sources	\$	15,000	\$	360	2.40%	\$	630	\$	-	0.00%	
58XX-State Program Revenues		9,365		565	6.04%		6,886		1,224	17.78%	
59XX-Other Financing Sources		89,839		7,175	7.99%		87,136		16,203	18.60%	
Total Revenues	\$	114,204	\$	8,101	7.09%	\$	94,652	\$	17,428	18.41%	
EXPENDITURE SUMMARY BY FUNCTION:											
11 - Instructional		112,704		8,101	7.19%		94,652		17,428	18.41%	
51 - Plant Maintenance and Facility Services		1,500		-	0.00%		-		-	0.00%	
Total Expenditures	\$	114,204	\$	8,101	7.09%	\$	94,652	\$	17,428	18.41%	
EXPENDITURE SUMMARY BY OBJECT CODE:											
61XX - Payroll Costs	\$	99,704	\$	7,476	7.50%	\$	89,977	\$	15,773	17.53%	
62XX - Professional and Contracted Services		1,500		-	0.00%		-		-	0.00%	
63XX - Supplies and Materials		11,000		625	5.68%		4,675		1,655	35.40%	
64XX - Other Operating Expenses		2,000		-	0.00%		-		-	0.00%	
Total Expenditures	\$	114,204	\$	8,101	7.09%	\$	94,652	\$	17,428	18.41%	

LEVELLAND INDEPENDENT SCHOOL DISTRICT

ATHLETICS FUND FINANCIAL STATEMENT

Fund 181

October 31, 2025

			CURRENT YEAR 2025-2026			PRIOR YEAR 2024-2025						
			Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Actual to Budget				
REVENUES:												
57XX-Local and Intermediate Sources			\$	65,000	\$	36,828	56.66%	\$	69,376	\$	39,155	56.44%
58XX-State Program Revenues				34,978		5,047	14.43%		34,879		5,710	16.37%
59XX-Other Financing Sources				1,095,076		194,982	17.81%		1,017,065		234,192	23.03%
Total Revenues			\$	1,195,054	\$	236,857	19.82%	\$	1,121,320	\$	279,058	24.89%
EXPENDITURE SUMMARY BY FUNCTION:												
36 - Cocurricular/Extra Curricular Activities				1,195,054		236,857	19.82%		1,121,320		279,058	24.89%
Total Expenditures			\$	1,195,054	\$	236,857	19.82%	\$	1,121,320	\$	279,058	24.89%
EXPENDITURE SUMMARY BY OBJECT CODE:												
61XX - Payroll Costs			\$	651,303	\$	96,006	14.74%	\$	617,655	\$	111,999	18.13%
62XX - Professional and Contracted Services				114,600		72,470	63.24%		84,514		25,023	29.61%
63XX - Supplies and Materials				138,451		15,199	10.98%		119,025		53,068	44.59%
64XX - Other Operating Expenses				270,700		42,910	15.85%		290,126		88,967	30.67%
66XX - Capital Outlay Expenses				20,000		10,271	51.36%		10,000		-	0.00%
Total Expenditures			\$	1,195,054	\$	236,857	19.82%	\$	1,121,320	\$	279,058	24.89%

LEVELLAND INDEPENDENT SCHOOL DISTRICT

GENERAL FUND FINANCIAL STATEMENT

Fund 199

October 31, 2025

	CURRENT YEAR 2025-2026			PRIOR YEAR 2024-2025		
	Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Actual to Budget
REVENUES:						
5711- Tax Revenue	\$ 11,428,000	\$ 30,921	0.27%	\$ 10,839,485	\$ 49,945	0.46%
57XX-Local and Intermediate Sources	\$ 724,500	\$ 130,395	18.00%	\$ 673,332	\$ 139,183	20.67%
58XX-State Program Revenues	19,276,040	7,636,395	39.62%	18,208,183	6,074,639	33.36%
59XX-Other Financing Sources	-	68,759	0.00%	55,733	45,931	82.41%
Other Financing Sources	50,000	-	0.00%	-	-	0.00%
Total Revenues	\$ 31,478,540	\$ 7,866,470	24.99%	\$ 29,776,733	\$ 6,309,698	21.19%
EXPENDITURE SUMMARY BY FUNCTION:						
11 - Instructional	\$ 17,255,822	\$ 2,530,101	14.66%	\$ 16,819,632	\$ 2,710,099	16.11%
12 - Instructional Resources and Media Services	381,058	57,606	15.12%	336,507	56,137	16.68%
13 - Curriculum and Instructional Staff Development	106,848	10,587	9.91%	29,616	23,478	79.27%
21 - Instructional Leadership	179,346	25,491	14.21%	97,269	15,640	16.08%
23 - School Leadership	1,732,550	279,494	16.13%	1,687,233	283,940	16.83%
31 - Guidance, Counseling and Evaluation	637,003	103,251	16.21%	701,490	129,664	18.48%
33 - Health Services	379,140	50,978	13.45%	339,291	55,564	16.38%
34 - Student Transportation	1,779,655	256,740	14.43%	1,415,529	276,353	19.52%
36 - Cocurricular/Extra Curricular Activities	511,453	69,223	13.53%	359,963	63,899	17.75%
41 - General Administration	1,347,940	218,730	16.23%	1,212,923	210,785	17.38%
51 - Plant Maintenance and Facility Services	4,754,088	1,112,152	23.39%	3,946,183	1,066,010	27.01%
52 - Security and Monitoring Services	310,000	43,112	13.91%	201,463	24,469	12.15%
53 - Data Processing Services	864,793	226,374	26.18%	753,879	223,476	29.64%
71 - Debt Service	-	-	0.00%	30,287	15,144	50.00%
81- Facilities Acquisitions and Construction	-	-	0.00%	-	-	0.00%
93 - Payments to Fiscal Agents	-	-	0.00%	-	-	0.00%
99 - Other intergovernmental Charges	225,200	-	0.00%	202,748	-	0.00%
Operating Transfer to Opportunity Center	89,839	7,175	7.99%	87,136	16,203	18.60%
Operating Transfer to Athletics	1,095,076	194,982	17.81%	1,017,065	234,192	23.03%
Total Expenditures	\$ 31,649,811	\$ 5,185,996	16.39%	\$ 29,238,214	\$ 5,405,053	18.49%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	\$ 23,347,327	\$ 3,535,870	15.14%	\$ 22,670,336	\$ 3,642,130	16.07%
62XX - Professional and Contracted Services	2,985,008	424,397	14.22%	2,359,530	412,974	17.50%
63XX - Supplies and Materials	2,597,587	208,266	8.02%	1,745,329	244,635	14.02%
64XX - Other Operating Expenses	1,234,974	805,386	65.21%	1,154,872	827,273	71.63%
65XX - Debt Service - Principal	-	-	0.00%	30,287	15,144	50.00%
66XX - Capital Outlay Expenses	300,000	9,920	3.31%	187,226	12,500	6.68%
Operating Transfers	1,184,915	202,157	17.06%	1,104,201	250,395	22.68%
Total Expenditures	\$ 31,649,811	\$ 5,185,996	16.39%	\$ 29,251,780	\$ 5,405,053	18.48%
NET CHANGE IN FUND BALANCE	\$ (171,271)	\$ 2,680,474		\$ 538,519	\$ 904,645	

LEVELLAND INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION FUND FINANCIAL STATEMENT
Fund 240
October 31, 2025

	CURRENT YEAR 2025-2026			PRIOR YEAR 2024-2025		
	Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Actual to Budget
REVENUES:						
57XX-Local and Intermediate Sources	\$ 20,000	\$ 13,084	65.42%	\$ 244,669	\$ 2,051	0.84%
58XX-State Program Revenues	22,000	1,277	5.81%	16,916	45	0.26%
59XX-Other Financing Sources	2,140,085	8,894	0.42%	1,315,828	144,469	10.98%
Other Financing Sources	-	-	0.00%	42,457	-	0.00%
Total Revenues	\$ 2,182,085	\$ 23,256	1.07%	\$ 1,619,870	\$ 146,565	9.05%
EXPENDITURES:						
35 - Food Services	\$ 2,084,085	\$ 132,211	6.34%	\$ 1,559,711	\$ 367,314	23.55%
41 - General Administration	\$ 48,000	\$ 8,435		\$ 45,988	\$ 8,334	18.12%
8900 - Indirect Cost	\$ 50,000	\$ -	0.00%	\$ -	\$ -	0.00%
Total Expenditures	\$ 2,182,085	\$ 140,646	6.45%	\$ 1,605,699	\$ 375,648	23.39%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	\$ 592,000	\$ 91,528	15.46%	\$ 527,020	\$ 89,884	17.06%
62XX - Professional and Contracted Services	186,585	5,533	2.97%	102,003	18,421	18.06%
63XX - Supplies and Materials	1,351,500	43,564	3.22%	649,693	111,482	17.16%
64XX - Other Operating Expenses	2,000	20	1.00%	759	40	5.27%
66XX- Capital Outlay	-	-	0.00%	326,224	155,821	47.77%
8900 - Indirect Cost	50,000	-	0.00%	-	-	0.00%
Total Expenditures	\$ 2,182,085	\$ 140,646	6.45%	\$ 1,605,699	\$ 375,648	23.39%
NET CHANGE IN FUND BALANCE	\$ -	\$ (117,390)		\$ 14,171	\$ (229,083)	

LEVELLAND INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND FINANCIAL STATEMENT
Fund 599
October 31, 2025

	CURRENT YEAR 2025-2026			PRIOR YEAR 2024-2025		
	Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Actual to Budget
REVENUES:						
57XX-Local and Intermediate Sources	\$ 2,457,000	\$ 53,394	2.17%	\$ 4,107,469	\$ 44,902	1.09%
58XX-State Program Revenues	-	-	0.00%	481,965	-	0.00%
59XX-Other Financing Sources	-	-	0.00%	-	-	0.00%
Total Revenues	\$ 2,457,000	\$ 53,394	2.17%	\$ 4,589,434	\$ 44,902	0.98%
EXPENDITURES:						
71 - Debt Service	\$ 3,439,561	\$ 550	0.02%	\$ 3,444,220	\$ 500	0.01%
Total Expenditures	\$ 3,439,561	\$ 550	0.02%	\$ 3,444,220	\$ 500	0.01%
EXPENDITURE SUMMARY BY OBJECT CODE:						
65XX - Debt Service Expenses	3,439,561	550	0.02%	3,444,220	-	0.00%
Total Expenditures	\$ 3,439,561	\$ 550	0.02%	\$ 3,444,220	\$ -	0.00%
NET CHANGE IN FUND BALANCE	\$ (982,561)	\$ 52,844		\$ 1,145,213	\$ 44,402	

LEVELLAND INDEPENDENT SCHOOL DISTRICT

Capital Projects

Fund 198

October 31, 2025

	2024-2025		
	Budget	Actual	Actual to Budget
REVENUES:			
57XX-Local and Intermediate Sources	\$ 2,512,000	\$ 3,499,439	139.31%
58XX-State Program Revenues	-	-	0.00%
59XX-Other Financing Sources	88,670	88,662	0.00%
Total Revenues	\$ 2,600,670	\$ 3,588,101	137.97%
EXPENDITURES:			
81- Facilities Acquistions and Construction	\$ 4,745,700	\$ 4,656,466	98.12%
Total Expenditures	\$ 4,745,700	\$ 4,656,466	98.12%
EXPENDITURE SUMMARY BY OBJECT CODE:			
66XX - Capital Outlay Expenses	4,745,700	-	0.00%
Total Expenditures	\$ 4,745,700	\$ -	0.00%
NET CHANGE IN FUND BALANCE	\$ (2,145,030)	\$ (1,068,365)	

2024-2025 PROJECTED EXPENDITURES

ACTIVITY	ESTIMATED AMOUNT	ACTUAL AMOUNT
May 2024 Storm Claim	\$ 1,500,000.00	
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		\$ 3,308,120.00
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
	\$ 1,500,000.00	\$ 4,656,465.29
FEMA		\$ (88,662.07)
INS Payments		\$ (2,511,902.00)
INS Payments		\$ (987,536.84)
		\$ 1,068,364.38