

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

	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	55.56%
58XX-State Program Revenues	9,365	1,151	12.29%	6,886	2,446	35.52%
Other Financing Sources	113,519	13,058	11.50%	87,136	31,129	35.72%
<b>Total Revenues</b>	<b>\$ 137,884</b>	<b>\$ 17,711</b>	<b>12.84%</b>	<b>\$ 94,652</b>	<b>\$ 33,925</b>	<b>35.84%</b>
<b>EXPENDITURE SUMMARY BY FUNCTION:</b>						
11 - Instructional	112,704	17,711	15.71%	94,652	33,925	35.84%
51 - Plant Maintenance and Facility Services	1,500	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 114,204</b>	<b>\$ 17,711</b>	<b>15.51%</b>	<b>\$ 94,652</b>	<b>\$ 33,925</b>	<b>35.84%</b>
<b>EXPENDITURE SUMMARY BY OBJECT CODE:</b>						
61XX - Payroll Costs	\$ 99,704	\$ 15,190	15.23%	\$ 89,977	\$ 31,509	35.02%
62XX - Professional and Contracted Services	1,500	-	0.00%	-	-	0.00%
63XX - Supplies and Materials	11,000	2,521	22.92%	4,675	2,416	51.68%
64XX - Other Operating Expenses	2,000	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 114,204</b>	<b>\$ 17,711</b>	<b>15.51%</b>	<b>\$ 94,652</b>	<b>\$ 33,925</b>	<b>35.84%</b>

**LEVELLAND INDEPENDENT SCHOOL DISTRICT**  
**ATHLETICS FUND FINANCIAL STATEMENT**  
**Fund 181**

**December 31, 2025**

	<b>CURRENT YEAR 2025-2026</b>			<b>PRIOR YEAR 2024-2025</b>		
	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	\$ 57,557	88.55%	\$ 66,568	\$ 50,880	76.43%
58XX-State Program Revenues	34,978	10,272	29.37%	34,879	11,410	32.71%
Other Financing Sources	1,298,453	344,816	26.56%	1,298,453	374,299	28.83%
<b>Total Revenues</b>	<b>\$ 1,398,431</b>	<b>\$ 412,645</b>	<b>29.51%</b>	<b>\$ 1,399,900</b>	<b>\$ 436,589</b>	<b>31.19%</b>
<b>EXPENDITURE SUMMARY BY FUNCTION:</b>						
36 - Cocurricular/Extra Curricular Activities	1,195,054	412,645	34.53%	1,120,787	436,589	38.95%
<b>Total Expenditures</b>	<b>\$ 1,195,054</b>	<b>\$ 412,645</b>	<b>34.53%</b>	<b>\$ 1,120,787</b>	<b>\$ 436,589</b>	<b>38.95%</b>
<b>EXPENDITURE SUMMARY BY OBJECT CODE:</b>						
61XX - Payroll Costs	\$ 651,303	\$ 193,602	29.73%	\$ 617,122	\$ 216,984	35.16%
62XX - Professional and Contracted Services	114,600	91,127	79.52%	84,514	30,653	36.27%
63XX - Supplies and Materials	138,451	54,997	39.72%	119,025	72,071	60.55%
64XX - Other Operating Expenses	270,700	62,647	23.14%	290,126	116,881	40.29%
66XX - Capital Outlay Expenses	20,000	10,271	51.36%	10,000	-	0.00%
<b>Total Expenditures</b>	<b>\$ 1,195,054</b>	<b>\$ 412,645</b>	<b>34.53%</b>	<b>\$ 1,120,787</b>	<b>\$ 436,589</b>	<b>38.95%</b>

# LEVELLAND INDEPENDENT SCHOOL DISTRICT

## GENERAL FUND FINANCIAL STATEMENT

### Fund 199

December 31, 2025

	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	\$ 3,428,903	30.00%	\$ 10,663,391	\$ 3,234,629	30.33%
57XX-Local and Intermediate Sources	\$ 724,500	\$ 322,568	44.52%	\$ 848,730	\$ 271,588	32.00%
58XX-State Program Revenues	19,276,040	9,758,317	50.62%	18,060,211	7,929,098	43.90%
59XX-Federal Revenue	-	68,759	0.00%	55,733	46,872	84.10%
Other Financing Sources	50,000	-	0.00%	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 31,478,540</b>	<b>\$ 13,578,546</b>	<b>43.14%</b>	<b>\$ 29,628,065</b>	<b>\$ 11,482,187</b>	<b>38.75%</b>
<b>EXPENDITURE SUMMARY BY FUNCTION:</b>						
11 - Instructional	\$ 17,255,822	5,289,265.80	30.65%	\$ 16,865,830	\$ 5,555,542	32.94%
12 - Instructional Resources and Media Services	381,058	124,083.26	32.56%	336,507	125,303	37.24%
13 - Curriculum and Instructional Staff Development	106,848	49,805.15	46.61%	29,616	23,829	80.46%
21 - Instructional Leadership	179,346	48,406.24	26.99%	97,930	29,710	30.34%
23 - School Leadership	1,732,550	550,370.81	31.77%	1,687,233	587,054	34.79%
31 - Guidance, Counseling and Evaluation	637,003	208,170.42	32.68%	723,212	256,969	35.53%
33 - Health Services	379,140	102,914.29	27.14%	339,291	114,882	33.86%
34 - Student Transportation	1,779,655	502,938.82	28.26%	1,415,529	513,780	36.30%
36 - Cocurricular/Extra Curricular Activities	511,453	121,087.64	23.68%	359,963	111,922	31.09%
41 - General Administration	1,347,940	411,612.31	30.54%	1,210,923	430,274	35.53%
51 - Plant Maintenance and Facility Services	4,754,088	1,635,680.46	34.41%	3,952,813	1,714,923	43.38%
52 - Security and Monitoring Services	310,000	68,776.61	22.19%	201,463	72,965	36.22%
53 - Data Processing Services	864,793	326,570.89	37.76%	753,879	300,043	39.80%
71 - Debt Service	-	-	0.00%	30,288	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	211,176	104.16%
Operating Transfer to Opportunity Center	89,839	13,058	14.53%	87,136	31,129	35.72%
Operating Transfer to Athletics	1,095,076	344,816	31.49%	1,298,453	374,299	28.83%
<b>Total Expenditures</b>	<b>\$ 31,649,811</b>	<b>\$ 9,797,557</b>	<b>30.96%</b>	<b>\$ 29,592,814</b>	<b>\$ 10,468,944</b>	<b>35.38%</b>
<b>EXPENDITURE SUMMARY BY OBJECT CODE:</b>						
61XX - Payroll Costs	\$ 23,347,327	\$ 7,240,855	31.01%	\$ 22,723,170	\$ 7,647,168	33.65%
62XX - Professional and Contracted Services	2,985,008	786,172	26.34%	2,359,530	1,006,197	42.64%
63XX - Supplies and Materials	2,597,587	544,600	20.97%	1,745,329	532,713	30.52%
64XX - Other Operating Expenses	1,234,974	830,884	67.28%	1,155,682	849,111	73.47%
65XX - Debt Service - Principal	-	-	0.00%	30,287	15,144	50.00%
66XX - Capital Outlay Expenses	300,000	37,171	12.39%	193,226	13,182	6.82%
Operating Transfers	1,184,915	357,874	30.20%	1,385,590	405,428	29.26%
<b>Total Expenditures</b>	<b>\$ 31,649,811</b>	<b>\$ 9,797,557</b>	<b>30.96%</b>	<b>\$ 29,592,814</b>	<b>\$ 10,468,944</b>	<b>35.38%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (171,271)</b>	<b>\$ 3,780,989</b>		<b>\$ 35,250</b>	<b>\$ 1,013,243</b>	

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

	<b>CURRENT YEAR 2025-2026</b>			<b>PRIOR YEAR 2024-2025</b>		
	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	\$ 21,305	106.53%	\$ 244,698	\$ 46,063	18.82%
58XX-State Program Revenues	22,000	1,277	5.81%	15,531	45	0.29%
59XX-Federal Revenue	2,140,085	446,756	20.88%	1,417,158	422,927	29.84%
Other Financing Sources	-	-	0.00%	42,457	-	0.00%
<b>Total Revenues</b>	<b>\$ 2,182,085</b>	<b>\$ 469,339</b>	<b>21.51%</b>	<b>\$ 1,719,844</b>	<b>\$ 469,035</b>	<b>27.27%</b>
<b>EXPENDITURES:</b>						
35 - Food Services	\$ 2,084,085	\$ 485,123	23.28%	\$ 1,706,651	\$ 635,357	37.23%
41 - General Administration	\$ 48,000	16,750	35.14%	\$ 47,988	\$ 16,863	35.14%
8900 - Indirect Cost	\$ 50,000	-	0.00%	\$ 24,487	\$ -	0.00%
<b>Total Expenditures</b>	<b>\$ 2,182,085</b>	<b>\$ 501,873</b>	<b>23.00%</b>	<b>\$ 1,779,126</b>	<b>\$ 652,220</b>	<b>36.66%</b>
<b>EXPENDITURE SUMMARY BY OBJECT CODE:</b>						
61XX - Payroll Costs	\$ 592,000	\$ 192,025	32.44%	\$ 551,158	\$ 184,499	33.47%
62XX - Professional and Contracted Services	186,585	35,395	18.97%	102,003	39,810	39.03%
63XX - Supplies and Materials	1,351,500	274,373	20.30%	780,494	195,802	25.09%
64XX - Other Operating Expenses	2,000	80	3.99%	759	40	5.27%
66XX- Capital Outlay	-	-	0.00%	320,224	232,070	72.47%
8900 - Indirect Cost	50,000	-	0.00%	24,487	-	0.00%
<b>Total Expenditures</b>	<b>\$ 2,182,085</b>	<b>\$ 501,873</b>	<b>23.00%</b>	<b>\$ 1,779,126</b>	<b>\$ 652,220</b>	<b>36.66%</b>
<b>NET CHANGE IN FUND BALANCE</b>						
	\$ -	\$ (32,534)	\$ (59,282)	\$ (183,185)		

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

	<b>CURRENT YEAR 2025-2026</b>			<b>PRIOR YEAR 2024-2025</b>		
	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	\$ 836,433	34.04%	\$ 4,106,566	\$ 1,240,629	30.21%
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>	<b>\$ 2,457,000</b>	<b>\$ 1,309,064</b>	<b>53.28%</b>	<b>\$ 4,607,587</b>	<b>\$ 1,684,759</b>	<b>36.56%</b>
<b>EXPENDITURES:</b>						
71 - Debt Service	\$ 3,439,561	\$ 550	0.02%	\$ 3,444,220	\$ 500	0.01%
<b>Total Expenditures</b>	<b>\$ 3,439,561</b>	<b>\$ 550</b>	<b>0.02%</b>	<b>\$ 3,444,220</b>	<b>\$ 500</b>	<b>0.01%</b>
<b>EXPENDITURE SUMMARY BY OBJECT CODE:</b>						
65XX - Debt Service Expenses	3,439,561	550	0.02%	3,444,220	500	0.01%
<b>Total Expenditures</b>	<b>\$ 3,439,561</b>	<b>\$ 550</b>	<b>0.02%</b>	<b>\$ 3,444,220</b>	<b>\$ 500</b>	<b>0.01%</b>
<b>NET CHANGE IN FUND BALANCE</b>						
	\$ (982,561)	\$ 1,308,514		\$ 1,163,366	\$ 1,684,259	

# LEVELLAND INDEPENDENT SCHOOL DISTRICT

## Capital Projects Fund 198

December 31, 2025

	2024-2025			Prior YTD % of to Prior Actual
	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-Other Financing Sources	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	\$ 1,864,974	48.45%	
<b>Total Expenditures</b>	<b>\$ 4,813,470</b>	<b>\$ 1,864,974</b>	<b>38.74%</b>	
<b>EXPENDITURE SUMMARY BY OBJECT CODE:</b>				
66XX - Capital Outlay Expenses	4,745,700	\$ 1,864,974	39.30%	
<b>Total Expenditures</b>	<b>\$ 4,745,700</b>	<b>\$ 1,864,974</b>	<b>39.30%</b>	
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (1,125,189)</b>	<b>\$ 494,815</b>		