

**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**

	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	\$ 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%	
Total Revenues	\$ 1,398,431	\$ 412,645	29.51%		\$ 1,399,900	\$ 436,589	31.19%	
EXPENDITURE SUMMARY BY FUNCTION:								
36 - Cocurricular/Extra Curricular Activities	1,195,054	412,645	34.53%		1,120,787	436,589	38.95%	
Total Expenditures	\$ 1,195,054	\$ 412,645	34.53%		\$ 1,120,787	\$ 436,589	38.95%	
EXPENDITURE SUMMARY BY OBJECT CODE:								
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%	
Total Expenditures	\$ 1,195,054	\$ 412,645	34.53%		\$ 1,120,787	\$ 436,589	38.95%	

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		
REVENUES:											
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%	
Total Revenues		\$	31,478,540	\$	13,578,546	43.14%	\$	29,628,065	\$	11,482,187	38.75%
EXPENDITURE SUMMARY BY FUNCTION:											
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 Acquistions 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%	
Total Expenditures		\$	31,649,811	\$	9,797,557	30.96%	\$	29,592,814	\$	10,468,944	35.38%
EXPENDITURE SUMMARY BY OBJECT CODE:											
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%	
Total Expenditures		\$	31,649,811	\$	9,797,557	30.96%	\$	29,592,814	\$	10,468,944	35.38%
NET CHANGE IN FUND BALANCE		\$	(171,271)	\$	3,780,989		\$	35,250	\$	1,013,243	

**LEVELLAND INDEPENDENT SCHOOL DISTRICT**  
**CHILD NUTRITION FUND FINANCIAL STATEMENT**  
**Fund 240**  
**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>						
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		\$ 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>	<b>\$ -</b>	<b>\$ (32,534)</b>		<b>\$ (59,282)</b>	<b>\$ (183,185)</b>	

**LEVELLAND INDEPENDENT SCHOOL DISTRICT**  
**DEBT SERVICE FUND FINANCIAL STATEMENT**  
**Fund 599**  
**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	
REVENUES:								
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%	
Total Revenues	\$ 2,457,000	\$ 1,309,064	53.28%		\$ 4,607,587	\$ 1,684,759	36.56%	
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	500	0.01%	
Total Expenditures	\$ 3,439,561	\$ 550	0.02%		\$ 3,444,220	\$ 500	0.01%	
NET CHANGE IN FUND BALANCE					\$ (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 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>	