LEVELLAND INDEPENDENT SCHOOL DISTRICT
OPPORTUNITY CENTER FUND FINANCIAL STATEMENT
Fund 171
September 30, 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	$ -	0.00%	$ 630	$ -	0.00%
58XX-State Program Revenues	9,365	288	3.07%	6,886	605	8.79%
59XX-Other Financing Sources	89,839	3,823	4.26%	87,136	7,431	8.53%
Total Revenues	$ 114,204	$ 4,110	3.60%	$ 94,652	$ 8,036	8.49%
EXPENDITURE SUMMARY BY FUNCTION:						
11 - Instructional	112,704	4,110	3.65%	94,652	8,036	8.49%
51 - Plant Maintenance and Facility Services	1,500	-	0.00%	-	-	0.00%
Total Expenditures	$ 114,204	$ 4,110	3.60%	$ 94,652	$ 8,036	8.49%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	$ 99,704	$ 3,797	3.81%	$ 89,977	$ 7,799	8.67%
62XX - Professional and Contracted Services	1,500	-	0.00%	4,675	237	5.07%
63XX - Supplies and Materials	11,000	313	2.85%	-	-	0.00%
64XX - Other Operating Expenses	2,000	-	0.00%	-	-	0.00%
Total Expenditures	$ 114,204	$ 4,110	3.60%	$ 94,652	$ 8,036	8.49%

LEVELLAND INDEPENDENT SCHOOL DISTRICT

ATHLETICS FUND FINANCIAL STATEMENT

Fund 181

September 30, 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	$ 13,997	21.53%	$ 69,376	$ 13,017	18.76%
58XX-State Program Revenues	34,978	2,226	6.36%	34,879	3,005	8.61%
59XX-Other Financing Sources	1,095,076	73,512	6.71%	1,017,065	144,907	14.25%
Total Revenues	$ 1,195,054	$ 89,735	7.51%	$ 1,121,320	$ 160,928	14.35%
EXPENDITURE SUMMARY BY FUNCTION:						
36 - Cocurricular/Extra Curricular Activities	1,195,054	89,735	7.51%	1,121,320	160,928	14.35%
Total Expenditures	$ 1,195,054	$ 89,735	7.51%	$ 1,121,320	$ 160,928	14.35%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	$ 651,303	$ 43,448	6.67%	$ 617,655	$ 60,787	9.84%
62XX - Professional and Contracted Services	114,600	20,110	17.55%	84,514	20,000	23.66%
63XX - Supplies and Materials	138,451	7,617	5.50%	119,025	13,279	11.16%
64XX - Other Operating Expenses	270,700	18,560	6.86%	290,126	66,862	23.05%
66XX - Capital Outlay Expenses	20,000	-	0.00%	10,000	-	0.00%
Total Expenditures	$ 1,195,054	$ 89,735	7.51%	$ 1,121,320	$ 160,928	14.35%

LEVELLAND INDEPENDENT SCHOOL DISTRICT

GENERAL FUND FINANCIAL STATEMENT

Fund 199

September 30, 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	$ 18,709	0.16%	$ 10,839,485	$ 17,321	0.16%
57XX-Local and Intermediate Sources	$ 724,500	$ 59,140	8.16%	$ 658,523	$ 56,594	8.59%
58XX-State Program Revenues	19,276,040	4,197,913	21.78%	18,058,927	3,316,150	18.36%
59XX-Other Financing Sources	-	117	0.00%	55,733	11,115	19.94%
Other Financing Sources	50,000	-	0.00%	-	-	0.00%
Total Revenues	$ 31,478,540	$ 4,275,880	13.58%	$ 29,612,668	$ 3,401,180	11.49%
EXPENDITURE SUMMARY BY FUNCTION:						
11 - Instructional	$ 17,255,822	$ 1,273,401	7.38%	$ 16,580,345	$ 1,345,294	8.11%
12 - Instructional Resources and Media Services	381,058	27,281	7.16%	353,569	29,188	8.26%
13 - Curriculum and Instructional Staff Development	106,848	10,587	9.91%	30,979	9,928	32.05%
21 - Instructional Leadership	179,346	14,616	8.15%	100,769	7,474	7.42%
23 - School Leadership	1,732,550	140,785	8.13%	1,686,820	140,477	8.33%
31 - Guidance, Counseling and Evaluation	637,003	53,694	8.43%	714,789	56,469	7.90%
33 - Health Services	379,140	25,163	6.64%	339,291	27,359	8.06%
34 - Student Transportation	1,779,655	79,369	4.46%	1,415,330	92,950	6.57%
36 - Cocurricular/Extra Curricular Activities	511,453	32,188	6.29%	359,963	26,894	7.47%
41 - General Administration	1,347,940	98,413	7.30%	1,210,187	74,902	6.19%
51 - Plant Maintenance and Facility Services	4,754,088	181,977	3.83%	3,939,139	135,397	3.44%
52 - Security and Monitoring Services	310,000	16,010	5.16%	201,463	3,665	1.82%
53 - Data Processing Services	864,793	90,577	10.47%	742,534	128,395	17.29%
71 - Debt Service	-	-	0.00%	30,287	-	0.00%
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	-	0.00%
Operating Transfer to Opportunity Center	89,839	3,823	4.26%	87,136	7,431	8.53%
Operating Transfer to Athletics	1,095,076	73,512	6.71%	1,017,065	144,907	14.25%
Total Expenditures	$ 31,649,811	$ 2,121,395	6.70%	$ 29,012,415	$ 2,230,732	7.69%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	$ 23,347,327	$ 1,709,007	7.32%	$ 22,425,813	$ 1,768,360	7.89%
62XX - Professional and Contracted Services	2,985,008	228,337	7.65%	2,347,135	170,179	7.25%
63XX - Supplies and Materials	2,597,587	82,287	3.17%	1,758,995	115,058	6.54%
64XX - Other Operating Expenses	1,234,974	24,430	1.98%	1,158,758	12,297	1.06%
65XX - Debt Service - Principal	-	-	0.00%	30,287	-	0.00%
66XX - Capital Outlay Expenses	300,000	-	0.00%	187,226	12,500	6.68%
Operating Transfers	1,184,915	77,334	6.53%	1,104,201	152,338	13.80%
Total Expenditures	$ 31,649,811	$ 2,121,395	6.70%	$ 29,012,415	$ 2,230,732	7.69%
NET CHANGE IN FUND BALANCE	**$ (171,271)**	**$ 2,154,485**		**$ 600,253**	**$ 1,170,448**	

LEVELLAND INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION FUND FINANCIAL STATEMENT
Fund 240
September 30, 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	$ 3,620	18.10%	$ 211,120	$ 1,047	0.50%
58XX-State Program Revenues	22,000	1,277	5.81%	16,916	45	0.27%
59XX-Other Financing Sources	2,140,085	-	0.00%	1,252,272	-	0.00%
Other Financing Sources	-	-	0.00%	387	-	0.00%
Total Revenues	$ 2,182,085	$ 4,897	0.22%	$ 1,480,694	$ 1,092	0.07%
EXPENDITURES:						
35 - Food Services	$ 2,084,085	$ 75,611	3.63%	$ 1,560,910	$ 75,236	4.82%
41 - General Administration	$ 48,000	$ 4,295		$ 47,188	$ 3,751	7.95%
8900 - Indirect Cost	$ 50,000	$ -	0.00%	$ -	$ -	0.00%
Total Expenditures	$ 2,182,085	$ 79,906	3.66%	$ 1,608,098	$ 78,987	4.91%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	$ 592,000	$ 42,718	7.22%	$ 529,720	$ 41,684	7.87%
62XX - Professional and Contracted Services	186,585	3,924	2.10%	101,742	4,372	4.30%
63XX - Supplies and Materials	1,351,500	33,265	2.46%	649,693	32,911	5.07%
64XX - Other Operating Expenses	2,000	-	0.00%	720	20	2.78%
66XX- Capital Outlay	-	-	0.00%	326,224	-	0.00%
8900 - Indirect Cost	50,000	-	0.00%	-	-	0.00%
Total Expenditures	$ 2,182,085	$ 79,906	3.66%	$ 1,608,098	$ 78,987	4.91%
NET CHANGE IN FUND BALANCE	**$ -**	**$ (75,009)**		**$ (127,404)**	**$ (77,895)**	

LEVELLAND INDEPENDENT SCHOOL DISTRICT

DEBT SERVICE FUND FINANCIAL STATEMENT

Fund 599

September 30, 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	$ 27,201	1.11%	$ 4,107,469	$ 16,057	0.39%
58XX-State Program Revenues	-	-	0.00%	481,965	-	0.00%
59XX-Other Financing Sources	-	-	0.00%	-	-	0.00%
Total Revenues	$ 2,457,000	$ 27,201	1.11%	$ 4,589,434	$ 16,057	0.35%
EXPENDITURES:						
71 - Debt Service	$ 3,439,561	$ -	0.00%	$ 3,444,220	$ -	0.00%
Total Expenditures	$ 3,439,561	$ -	0.00%	$ 3,444,220	$ -	0.00%
EXPENDITURE SUMMARY BY OBJECT CODE:						
65XX - Debt Service Expenses	3,439,561	-	0.00%	3,444,220	-	0.00%
Total Expenditures	$ 3,439,561	$ -	0.00%	$ 3,444,220	$ -	0.00%
NET CHANGE IN FUND BALANCE	**$ (982,561)**	**$ 27,201**		**$ 1,145,213**	**$ 16,057**	

LEVELLAND INDEPENDENT SCHOOL DISTRICT
Capital Projects
Fund 198
September 30, 2025

	2025-2026		
	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