

**LEVELLAND INDEPENDENT SCHOOL DISTRICT**

**SHARS FUND FINANCIAL STATEMENT**

**Fund 161**

**As of December 31, 2018**

	CURRENT YEAR 2018-2019			PRIOR YEAR 2017-2018		
	Current Budget	Actual	Actual to Budget	Current Budget	Actual	Actual to Budget
<b>REVENUES:</b>						
State Program Revenues	-	594	0.00%	800	128	15.97%
Federal Program Revenues	477,139	485,911	101.84%	450,000	631,972	140.44%
<b>Total Revenues</b>	\$ 477,139	\$ 486,506	101.96%	\$ 450,800	\$ 632,099	140.22%
<b>EXPENDITURE SUMMARY BY FUNCTION:</b>						
11 - Instructional	\$ 376,639	\$ 41,504	11.02%	\$ 323,300	\$ 59,040	18.26%
21 - Instructional Leadership	40,500	4,209	10.39%	37,500	2,714	7.24%
31 - Guidance, Counseling and Evaluation	7,000	-	0.00%	7,000	-	0.00%
34 - Student Transportation	-	-	0.00%	30,000	30,792	102.64%
41 - General Administration	50,000	37,292	74.58%	50,000	45,372	90.74%
61 - Community Services	3,000	-	0.00%	3,000	1,166	38.87%
<b>Total Expenditures</b>	\$ 477,139	\$ 83,006	17.40%	\$ 450,800	\$ 139,084	30.85%
<b>EXPENDITURE SUMMARY BY OBJECT CODE:</b>						
61XX - Payroll Costs	\$ 123,639	\$ 5,659	4.58%	\$ 85,800	\$ 10,730	12.51%
62XX - Professional and Contracted Services	203,000	45,966	22.64%	186,500	66,835	35.84%
63XX - Supplies and Materials	85,000	9,969	11.73%	85,000	17,730	20.86%
64XX - Other Operating Expenses	63,500	21,412	33.72%	61,500	12,997	21.13%
66XX - Capital Outlay Expenses	2,000	-	0.00%	32,000	30,792	96.23%
<b>Total Expenditures</b>	\$ 477,139	\$ 83,006	17.40%	\$ 450,800	\$ 139,084	30.85%

**LEVELLAND INDEPENDENT SCHOOL DISTRICT**

**OPPORTUNITY CENTER FUND FINANCIAL STATEMENT**

**Fund 171**

**As of December 31, 2018**

	CURRENT YEAR 2018-2019			PRIOR YEAR 2017-2018		
	Current Budget	Actual	Actual to Budget	Current Budget	Actual	Actual to Budget
<b>REVENUES:</b>						
Local and Intermediate Sources	\$ 25,000	\$ 13,763	55.05%	\$ 25,000	\$ 12,833	51.33%
State Program Revenues	5,252	1,831	34.87%	4,930	1,742	35.33%
Other Financing Sources	83,312	16,420	19.71%	70,934	14,988	21.13%
<b>Total Revenues</b>	<b>\$ 113,564</b>	<b>\$ 32,014</b>	<b>28.19%</b>	<b>\$ 100,864</b>	<b>\$ 29,563</b>	<b>29.31%</b>
<b>EXPENDITURE SUMMARY BY FUNCTION:</b>						
11 - Instructional	112,064	32,014	28.57%	99,364	29,563	29.75%
51 - Plant Maintenance and Facility Services	1,500	-	0.00%	1,500	-	0.00%
<b>Total Expenditures</b>	<b>\$ 113,564</b>	<b>\$ 32,014</b>	<b>28.19%</b>	<b>\$ 100,864</b>	<b>\$ 29,563</b>	<b>29.31%</b>
<b>EXPENDITURE SUMMARY BY OBJECT CODE:</b>						
61XX - Payroll Costs	\$ 100,064	\$ 30,749	30.73%	\$ 87,364	\$ 29,345	33.59%
62XX - Professional and Contracted Services	1,500	-	0.00%	1,500	-	0.00%
63XX - Supplies and Materials	10,000	1,232	12.32%	12,000	217	1.81%
64XX - Other Operating Expenses	2,000	33	1.64%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 113,564</b>	<b>\$ 32,014</b>	<b>28.19%</b>	<b>\$ 100,864</b>	<b>\$ 29,563</b>	<b>29.31%</b>

**LEVELLAND INDEPENDENT SCHOOL DISTRICT**

**ATHLETICS FUND FINANCIAL STATEMENT**

**Fund 181**

**As of December 31, 2018**

	CURRENT YEAR 2018-2019			PRIOR YEAR 2017-2018		
	Current Budget	Actual	Actual to Budget	Current Budget	Actual	Actual to Budget
<b>REVENUES:</b>						
Local and Intermediate Sources	\$ 53,500	\$ 45,217	84.52%	\$ 54,500	\$ 36,896	67.70%
State Program Revenues	27,731	8,489	30.61%	23,786	8,988	37.79%
Other Financing Sources	861,992	276,022	32.02%	854,241	288,449	33.77%
<b>Total Revenues</b>	<b>\$ 943,223</b>	<b>\$ 329,729</b>	<b>34.96%</b>	<b>\$ 932,527</b>	<b>\$ 334,333</b>	<b>35.85%</b>
<b>EXPENDITURE SUMMARY BY FUNCTION:</b>						
36 - Cocurricular/Extra Curricular Activities	943,223	329,729	34.96%	932,527	334,333	35.85%
<b>Total Expenditures</b>	<b>\$ 943,223</b>	<b>\$ 329,729</b>	<b>34.96%</b>	<b>\$ 932,527</b>	<b>\$ 334,333</b>	<b>35.85%</b>
<b>EXPENDITURE SUMMARY BY OBJECT CODE:</b>						
61XX - Payroll Costs	\$ 490,573	\$ 148,253	30.22%	\$ 496,277	\$ 150,995	30.43%
62XX - Professional and Contracted Services	89,600	34,785	38.82%	80,600	34,782	43.15%
63XX - Supplies and Materials	119,659	73,622	61.53%	115,759	65,443	56.53%
64XX - Other Operating Expenses	243,391	73,069	30.02%	239,891	83,113	34.65%
<b>Total Expenditures</b>	<b>\$ 943,223</b>	<b>\$ 329,729</b>	<b>34.96%</b>	<b>\$ 932,527</b>	<b>\$ 334,333</b>	<b>35.85%</b>

**LEVELLAND INDEPENDENT SCHOOL DISTRICT**

**GENERAL FUND FINANCIAL STATEMENT**

**Fund 199**

**As of December 31, 2018**

	CURRENT YEAR 2018-2019			PRIOR YEAR 2017-2018		
	Current Budget	Actual	Actual to Budget	Current Budget	Actual	Actual to Budget
<b>REVENUES:</b>						
Local and Intermediate Sources	\$ 12,686,576	\$ 3,714,328	29.28%	\$ 11,474,973	\$ 3,590,295	31.29%
State Program Revenues	13,336,264	5,925,372	44.43%	13,476,790	6,518,683	48.37%
Federal Program Revenues	154,000	-	0.00%	-	-	0.00%
Other Financing Sources	313,236	191,398	61.10%	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 26,490,076</b>	<b>\$ 9,831,098</b>	<b>37.11%</b>	<b>\$ 24,951,763</b>	<b>\$ 10,108,977</b>	<b>40.51%</b>
<b>EXPENDITURE SUMMARY BY FUNCTION:</b>						
11 - Instructional	\$ 14,529,319	\$ 3,660,691	25.20%	\$ 14,425,199	\$ 3,753,173	26.02%
12 - Instructional Resources and Media Services	428,948	122,777	28.62%	357,670	97,462	27.25%
13 - Curriculum and Instructional Staff Development	34,500	15,778	45.73%	12,000	11,250	93.75%
21 - Instructional Leadership	131,866	39,590	30.02%	123,456	42,414	34.36%
23 - School Leadership	1,523,654	501,411	32.91%	1,462,504	474,425	32.44%
31 - Guidance, Counseling and Evaluation	498,274	130,239	26.14%	451,805	119,066	26.35%
33 - Health Services	269,049	79,552	29.57%	257,987	67,592	26.20%
34 - Student Transportation	2,029,628	565,257	27.85%	1,143,488	348,926	30.51%
36 - Cocurricular/Extra Curricular Activities	324,994	94,198	28.98%	325,951	93,026	28.54%
41 - General Administration	1,102,281	351,427	31.88%	1,011,560	333,357	32.95%
51 - Plant Maintenance and Facility Services	3,388,128	1,156,661	34.14%	3,144,977	1,104,963	35.13%
52 - Security and Monitoring Services	145,000	30,875	21.29%	145,000	29,132	20.09%
53 - Data Processing Services	433,131	225,046	51.96%	448,791	207,532	46.24%
71 - Debt Service	143,000	133,055	93.05%	163,356	86,917	53.21%
93 - Payments to Fiscal Agents	330,000	329,029	99.71%	322,844	318,139	98.54%
99 - Other intergovernmental Charges	218,000	221,618	101.66%	220,000	53,342	24.25%
Operating Transfer to Opportunity Center	83,312	16,420	19.71%	70,934	14,988	21.13%
Operating Transfer to Athletics	861,992	276,022	32.02%	854,241	288,449	33.77%
Operating Transfer to Cafeteria	15,000	-	0.00%	10,000	-	0.00%
<b>Total Expenditures</b>	<b>\$ 26,490,076</b>	<b>\$ 7,949,646</b>	<b>30.01%</b>	<b>\$ 24,951,763</b>	<b>\$ 7,444,154</b>	<b>29.83%</b>
<b>EXPENDITURE SUMMARY BY OBJECT CODE:</b>						
61XX - Payroll Costs	\$ 18,226,661	\$ 4,892,212	26.84%	\$ 17,897,768	\$ 4,883,796	27.29%
62XX - Professional and Contracted Services	4,073,003	1,470,102	36.09%	4,014,817	1,308,972	32.60%
63XX - Supplies and Materials	1,250,480	421,268	33.69%	1,140,994	329,963	28.92%
64XX - Other Operating Expenses	880,392	581,787	66.08%	793,746	531,069	66.91%
65XX - Debt Service - Principal	143,000	133,055	93.05%	163,356	86,917	53.21%
66XX - Capital Outlay Expenses	956,236	158,780	16.60%	5,907	-	0.00%
Operating Transfers	960,304	292,442	30.45%	935,175	303,437	32.45%
<b>Total Expenditures</b>	<b>\$ 26,490,076</b>	<b>\$ 7,949,646</b>	<b>30.01%</b>	<b>\$ 24,951,763</b>	<b>\$ 7,444,154</b>	<b>29.83%</b>

**LEVELLAND INDEPENDENT SCHOOL DISTRICT**  
**CHILD NUTRITION FUND FINANCIAL STATEMENT**  
**Fund 240**  
**As of December 31, 2018**

	CURRENT YEAR 2018-2019			PRIOR YEAR 2017-2018		
	Current Budget	Actual	Actual to Budget	Current Budget	Actual	Actual to Budget
<b>REVENUES:</b>						
Local and Intermediate Sources	\$ 253,765	\$ 100,642	39.66%	\$ 262,055	\$ 106,940	40.81%
State Program Revenues	9,000	1,218	13.54%	15,000	1,622	10.81%
Federal Program Revenues	1,378,000	592,598	43.00%	1,360,331	577,361	42.44%
Other Financing Sources	-	-	0.00%	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 1,640,765</b>	<b>\$ 694,458</b>	<b>42.33%</b>	<b>\$ 1,637,386</b>	<b>\$ 685,923</b>	<b>41.89%</b>
<b>EXPENDITURES:</b>						
35 - Food Services	\$ 1,570,765	\$ 511,425	32.56%	\$ 1,595,512	\$ 491,911	30.83%
41 - General Administration	\$ -	\$ -	0.00%	\$ 102,327	\$ 44,065	43.06%
8900 - Indirect Cost	\$ 70,000	\$ 32,618	46.60%	\$ -	\$ -	0.00%
<b>Total Expenditures</b>	<b>\$ 1,640,765</b>	<b>\$ 544,043</b>	<b>33.16%</b>	<b>\$ 1,697,839</b>	<b>\$ 535,976</b>	<b>31.57%</b>
<b>EXPENDITURE SUMMARY BY OBJECT CODE:</b>						
61XX - Payroll Costs	\$ 504,468	\$ 175,351	34.76%	\$ 556,849	\$ 196,773	35.34%
62XX - Professional and Contracted Services	170,768	18,934	11.09%	190,768	8,711	4.57%
63XX - Supplies and Materials	887,930	317,060	35.71%	909,472	330,412	36.33%
64XX - Other Operating Expenses	7,599	80	1.05%	32,250	80	0.25%
66XX - Capital Outlay Expenses	-	-	0.00%	8,500	-	0.00%
8900 - Indirect Cost	70,000	32,618	46.60%	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 1,640,765</b>	<b>\$ 544,043</b>	<b>33.16%</b>	<b>\$ 1,697,839</b>	<b>\$ 535,976</b>	<b>31.57%</b>

**LEVELLAND INDEPENDENT SCHOOL DISTRICT**  
**DEBT SERVICE FUND FINANCIAL STATEMENT**  
**Fund 599**  
**As of December 31, 2018**

	CURRENT YEAR 2018-2019			PRIOR YEAR 2017-2018		
	Current Budget	Actual	Actual to Budget	Current Budget	Actual	Actual to Budget
<b>REVENUES:</b>						
Local and Intermediate Sources	\$ 3,726,008	\$ 1,119,235	30.04%	\$ 3,717,183	\$ 1,183,627	31.84%
State Program Revenues	101,000	100,567	99.57%	106,500	106,516	0.00%
Federal Program Revenues	-	-	0.00%	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 3,827,008</b>	<b>\$ 1,219,802</b>	<b>31.87%</b>	<b>\$ 3,823,683</b>	<b>\$ 1,290,143</b>	<b>33.74%</b>
<b>EXPENDITURES:</b>						
71 - Debt Service	\$ 3,827,008	\$ 840	0.02%	\$ 3,823,683	\$ 1,200	0.03%
<b>Total Expenditures</b>	<b>\$ 3,827,008</b>	<b>\$ 840</b>	<b>0.02%</b>	<b>\$ 3,823,683</b>	<b>\$ 1,200</b>	<b>0.03%</b>
<b>EXPENDITURE SUMMARY BY OBJECT CODE:</b>						
65XX - Debt Service Expenses	3,827,008	840	0.02%	3,823,683	1,200	0.03%
<b>Total Expenditures</b>	<b>\$ 3,827,008</b>	<b>\$ 840</b>	<b>0.02%</b>	<b>\$ 3,823,683</b>	<b>\$ 1,200</b>	<b>0.03%</b>