

**LEVELLAND INDEPENDENT SCHOOL DISTRICT**  
**OPPORTUNITY CENTER FUND FINANCIAL STATEMENT**  
**Fund 171**  
**November 30, 2025**

					CURRENT YEAR 2025-2026			PRIOR YEAR 2024-2025		
					Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Prior Year Actual Budget
<b>REVENUES:</b>										
57XX-Local and Intermediate Sources	\$	15,000	\$	1,578	10.52%	\$	630	\$	-	0.00%
58XX-State Program Revenues		9,365		859	9.17%		6,886		1,224	17.78%
Other Financing Sources		89,839		10,146	11.29%		87,136		16,203	18.60%
<b>Total Revenues</b>	\$	114,204	\$	12,583	11.02%	\$	94,652	\$	17,428	18.41%
<b>EXPENDITURE SUMMARY BY FUNCTION:</b>										
11 - Instructional		112,704		12,583	11.16%		94,652		17,428	18.41%
51 - Plant Maintenance and Facility Services		1,500		-	0.00%		-		-	0.00%
<b>Total Expenditures</b>	\$	114,204	\$	12,583	11.02%	\$	94,652	\$	17,428	18.41%
<b>EXPENDITURE SUMMARY BY OBJECT CODE:</b>										
61XX - Payroll Costs	\$	99,704	\$	11,339	11.37%	\$	89,977	\$	15,773	17.53%
62XX - Professional and Contracted Services		1,500		-	0.00%		-		-	0.00%
63XX - Supplies and Materials		11,000		1,244	11.31%		4,675		1,655	35.40%
64XX - Other Operating Expenses		2,000		-	0.00%		-		-	0.00%
<b>Total Expenditures</b>	\$	114,204	\$	12,583	11.02%	\$	94,652	\$	17,428	18.41%

# LEVELLAND INDEPENDENT SCHOOL DISTRICT

## ATHLETICS FUND FINANCIAL STATEMENT

Fund 181

November 30, 2025

				CURRENT YEAR 2025-2026		PRIOR YEAR 2024-2025							
				Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Prior Year Actual Budget				
REVENUES:													
57XX-Local and Intermediate Sources				\$	65,000	\$	49,570	76.26%	\$	69,376	\$	39,155	56.44%
58XX-State Program Revenues					34,978		7,613	21.77%		34,879		5,710	16.37%
Other Financing Sources					1,095,076		252,223	23.03%		1,017,065		234,192	23.03%
Total Revenues				\$	1,195,054	\$	309,406	25.89%	\$	1,121,320	\$	279,058	24.89%
EXPENDITURE SUMMARY BY FUNCTION:													
36 - Cocurricular/Extra Curricular Activities					1,195,054		309,406	25.89%		1,121,320		279,058	24.89%
Total Expenditures				\$	1,195,054	\$	309,406	25.89%	\$	1,121,320	\$	279,058	24.89%
EXPENDITURE SUMMARY BY OBJECT CODE:													
61XX - Payroll Costs				\$	651,303	\$	144,692	22.22%	\$	617,655	\$	111,999	18.13%
62XX - Professional and Contracted Services					114,600		72,664	63.41%		84,514		25,023	29.61%
63XX - Supplies and Materials					138,451		29,547	21.34%		119,025		53,068	44.59%
64XX - Other Operating Expenses					270,700		52,231	19.29%		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	\$	309,406	25.89%	\$	1,121,320	\$	279,058	24.89%

# LEVELLAND INDEPENDENT SCHOOL DISTRICT

## GENERAL FUND FINANCIAL STATEMENT

Fund 199

November 30, 2025

	CURRENT YEAR 2025-2026			PRIOR YEAR 2024-2025		
	Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Prior Year Actual Budget
<b>REVENUES:</b>						
5711- Tax Revenue	\$ 11,428,000	\$ 392,492	3.43%	\$ 10,839,485	\$ 49,945	0.46%
57XX-Local and Intermediate Sources	\$ 724,500	\$ 213,976	29.53%	\$ 673,332	\$ 139,183	20.67%
58XX-State Program Revenues	19,276,040	9,541,193	49.50%	18,208,183	6,074,639	33.36%
59XX-Federal Revenue	-	68,759	0.00%	55,733	45,931	82.41%
Other Financing Sources	50,000	-	0.00%	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 31,478,540</b>	<b>\$ 10,216,421</b>	<b>32.46%</b>	<b>\$ 29,776,733</b>	<b>\$ 6,309,698</b>	<b>21.19%</b>
<b>EXPENDITURE SUMMARY BY FUNCTION:</b>						
11 - Instructional	\$ 17,255,822	3,945,595.37	22.87%	\$ 16,819,632	\$ 2,710,099	16.11%
12 - Instructional Resources and Media Services	381,058	86,785.75	22.77%	336,507	56,137	16.68%
13 - Curriculum and Instructional Staff Development	106,848	49,805.15	46.61%	29,616	23,478	79.27%
21 - Instructional Leadership	179,346	36,332.76	20.26%	97,269	15,640	16.08%
23 - School Leadership	1,732,550	415,648.92	23.99%	1,687,233	283,940	16.83%
31 - Guidance, Counseling and Evaluation	637,003	157,542.96	24.73%	701,490	129,664	18.48%
33 - Health Services	379,140	77,204.26	20.36%	339,291	55,564	16.38%
34 - Student Transportation	1,779,655	387,288.51	21.76%	1,415,529	276,353	19.52%
36 - Cocurricular/Extra Curricular Activities	511,453	91,538.64	17.90%	359,963	63,899	17.75%
41 - General Administration	1,347,940	318,109.71	23.60%	1,212,923	210,785	17.38%
51 - Plant Maintenance and Facility Services	4,754,088	1,332,310.80	28.02%	3,946,183	1,066,010	27.01%
52 - Security and Monitoring Services	310,000	65,251.61	21.05%	201,463	24,469	12.15%
53 - Data Processing Services	864,793	283,007.20	32.73%	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	10,146	11.29%	87,136	16,203	18.60%
Operating Transfer to Athletics	1,095,076	252,223	23.03%	1,017,065	234,192	23.03%
<b>Total Expenditures</b>	<b>\$ 31,649,811</b>	<b>\$ 7,508,791</b>	<b>23.72%</b>	<b>\$ 29,238,214</b>	<b>\$ 5,405,053</b>	<b>18.49%</b>
<b>EXPENDITURE SUMMARY BY OBJECT CODE:</b>						
61XX - Payroll Costs	\$ 23,347,327	\$ 5,321,511	22.79%	\$ 22,670,336	\$ 3,642,130	16.07%
62XX - Professional and Contracted Services	2,985,008	635,978	21.31%	2,359,530	412,974	17.50%
63XX - Supplies and Materials	2,597,587	439,730	16.93%	1,745,329	244,635	14.02%
64XX - Other Operating Expenses	1,234,974	812,031	65.75%	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	37,171	12.39%	187,226	12,500	6.68%
Operating Transfers	1,184,915	262,369	22.14%	1,104,201	250,395	22.68%
<b>Total Expenditures</b>	<b>\$ 31,649,811</b>	<b>\$ 7,508,791</b>	<b>23.72%</b>	<b>\$ 29,251,780</b>	<b>\$ 5,405,053</b>	<b>18.48%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (171,271)</b>	<b>\$ 2,707,630</b>		<b>\$ 538,519</b>	<b>\$ 904,645</b>	

**LEVELLAND INDEPENDENT SCHOOL DISTRICT**  
**CHILD NUTRITION FUND FINANCIAL STATEMENT**  
**Fund 240**  
**November 30, 2025**

	CURRENT YEAR 2025-2026			PRIOR YEAR 2024-2025		
	Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Prior Year Actual Budget
<b>REVENUES:</b>						
57XX-Local and Intermediate Sources	\$ 20,000	\$ 20,639	103.20%	\$ 244,669	\$ 2,051	0.84%
58XX-State Program Revenues	22,000	1,277	5.81%	16,916	45	0.26%
59XX-Federal Revenue	2,140,085	320,301	14.97%	1,315,828	144,469	10.98%
Other Financing Sources	-	-	0.00%	42,457	-	0.00%
<b>Total Revenues</b>	<b>\$ 2,182,085</b>	<b>\$ 342,218</b>	<b>15.68%</b>	<b>\$ 1,619,870</b>	<b>\$ 146,565</b>	<b>9.05%</b>
<b>EXPENDITURES:</b>						
35 - Food Services	\$ 2,084,085	\$ 279,580	13.42%	\$ 1,559,711	\$ 367,314	23.55%
41 - General Administration	\$ 48,000	\$ 12,596		\$ 45,988	\$ 8,334	18.12%
8900 - Indirect Cost	\$ 50,000	\$ -	0.00%	\$ -	\$ -	0.00%
<b>Total Expenditures</b>	<b>\$ 2,182,085</b>	<b>\$ 292,176</b>	<b>13.39%</b>	<b>\$ 1,605,699</b>	<b>\$ 375,648</b>	<b>23.39%</b>
<b>EXPENDITURE SUMMARY BY OBJECT CODE:</b>						
61XX - Payroll Costs	\$ 592,000	\$ 141,101	23.83%	\$ 527,020	\$ 89,884	17.06%
62XX - Professional and Contracted Services	186,585	17,214	9.23%	102,003	18,421	18.06%
63XX - Supplies and Materials	1,351,500	133,842	9.90%	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%
<b>Total Expenditures</b>	<b>\$ 2,182,085</b>	<b>\$ 292,176</b>	<b>13.39%</b>	<b>\$ 1,605,699</b>	<b>\$ 375,648</b>	<b>23.39%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 50,042</b>		<b>\$ 14,171</b>	<b>\$ (229,083)</b>	

**LEVELLAND INDEPENDENT SCHOOL DISTRICT**  
**DEBT SERVICE FUND FINANCIAL STATEMENT**  
**Fund 599**  
**November 30, 2025**

	CURRENT YEAR 2025-2026			PRIOR YEAR 2024-2025		
	Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Prior Year Actual Budget
<b>REVENUES:</b>						
57XX-Local and Intermediate Sources	\$ 2,457,000	\$ 150,614	6.13%	\$ 4,107,469	\$ 44,902	1.09%
58XX-State Program Revenues	-	-	0.00%	481,965	-	0.00%
59XX-Federal Revenue	-	-	0.00%	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 2,457,000</b>	<b>\$ 150,614</b>	<b>6.13%</b>	<b>\$ 4,589,434</b>	<b>\$ 44,902</b>	<b>0.98%</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	-	0.00%
<b>Total Expenditures</b>	<b>\$ 3,439,561</b>	<b>\$ 550</b>	<b>0.02%</b>	<b>\$ 3,444,220</b>	<b>\$ -</b>	<b>0.00%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (982,561)</b>	<b>\$ 150,064</b>		<b>\$ 1,145,213</b>	<b>\$ 44,402</b>	