

LEVELLAND INDEPENDENT SCHOOL DISTRICT
OPPORTUNITY CENTER FUND FINANCIAL STATEMENT
Fund 171

January 31, 2026

CURRENT YEAR 2025-2026					PRIOR YEAR 2024-2025		
	Current Budget	Actual	Actual to Budget		Prior Year Actual	Prior YTD	Prior YTD % of Prior Actual
REVENUES:							
57XX-Local and Intermediate Sources	\$ 15,000	\$ 3,502	23.35%		\$ 630	\$ 350	55.59%
58XX-State Program Revenues	9,365	1,434	15.31%		6,886	3,053	44.34%
Other Financing Sources	89,839	16,693	18.58%		113,519	38,791	34.17%
Total Revenues	\$ 114,204	\$ 21,629	18.94%		\$ 121,035	\$ 42,195	34.86%
EXPENDITURE SUMMARY BY FUNCTION:							
11 - Instructional	112,704	21,629	19.19%		94,652	42,195	44.58%
51 - Plant Maintenance and Facility Services	1,500	-	0.00%		-	-	0.00%
Total Expenditures	\$ 114,204	\$ 21,629	18.94%		\$ 94,652	\$ 42,195	44.58%
EXPENDITURE SUMMARY BY OBJECT CODE:							
61XX - Payroll Costs	\$ 99,704	\$ 18,937	18.99%		\$ 89,977	\$ 39,491	43.89%
62XX - Professional and Contracted Services	1,500	-	0.00%		-	-	0.00%
63XX - Supplies and Materials	11,000	2,692	24.47%		4,675	2,704	57.84%
64XX - Other Operating Expenses	2,000	-	0.00%		-	-	0.00%
Total Expenditures	\$ 114,204	\$ 21,629	18.94%		\$ 94,652	\$ 42,195	44.58%

LEVELLAND INDEPENDENT SCHOOL DISTRICT

ATHLETICS FUND FINANCIAL STATEMENT

Fund 181

January 31, 2026

						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	\$	60,133	92.51%	\$	66,568	\$	62,922	94.52%	
58XX-State Program Revenues		34,978		13,072	37.37%		34,879		14,341	41.12%	
Other Financing Sources		1,095,076		423,235	38.65%		1,298,453		463,176	35.67%	
Total Revenues	\$	1,195,054	\$	496,440	41.54%	\$	1,399,900	\$	540,439	38.61%	
EXPENDITURE SUMMARY BY FUNCTION:											
36 - Cocurricular/Extra Curricular Activities		1,195,054		496,440	41.54%		1,120,787		540,439	48.22%	
Total Expenditures	\$	1,195,054	\$	496,440	41.54%	\$	1,120,787	\$	540,439	48.22%	
EXPENDITURE SUMMARY BY OBJECT CODE:											
61XX - Payroll Costs	\$	651,303	\$	243,602	37.40%	\$	617,122	\$	267,797	43.39%	
62XX - Professional and Contracted Services		114,600		93,127	81.26%		84,514		45,917	54.33%	
63XX - Supplies and Materials		138,451		57,845	41.78%		119,025		81,148	68.18%	
64XX - Other Operating Expenses		270,700		91,595	33.84%		290,126		145,577	50.18%	
66XX - Capital Outlay Expenses		20,000		10,271	51.36%		10,000		-	0.00%	
Total Expenditures	\$	1,195,054	\$	496,440	41.54%	\$	1,120,787	\$	540,439	48.22%	

LEVELLAND INDEPENDENT SCHOOL DISTRICT

GENERAL FUND FINANCIAL STATEMENT

Fund 199

January 31, 2026

	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	\$ 7,271,844	63.63%	\$ 10,663,391	\$ 6,892,661	64.64%
57XX-Local and Intermediate Sources	\$ 724,500	\$ 416,519	57.49%	\$ 848,730	\$ 350,585	41.31%
58XX-State Program Revenues	19,276,040	9,909,205	51.41%	18,060,211	8,145,064	45.10%
59XX-Federal Revenue	-	68,921	0.00%	55,733	47,837	85.83%
Other Financing Sources	50,000	-	0.00%	-	-	0.00%
Total Revenues	\$ 31,478,540	\$ 17,666,490	56.12%	\$ 29,628,065	\$ 15,436,147	52.10%
EXPENDITURE SUMMARY BY FUNCTION:						
11 - Instructional	\$ 17,255,822	6,518,918.29	37.78%	\$ 16,865,830	\$ 6,831,776	40.51%
12 - Instructional Resources and Media Services	381,058	152,590.62	40.04%	336,507	152,831	45.42%
13 - Curriculum and Instructional Staff Development	106,848	49,805.15	46.61%	29,616	24,779	83.67%
21 - Instructional Leadership	179,346	59,076.59	32.94%	97,930	40,025	40.87%
23 - School Leadership	1,732,550	685,748.70	39.58%	1,687,233	723,046	42.85%
31 - Guidance, Counseling and Evaluation	637,003	258,181.19	40.53%	723,212	312,611	43.23%
33 - Health Services	379,140	128,990.69	34.02%	339,291	143,106	42.18%
34 - Student Transportation	1,779,655	690,350.59	38.79%	1,415,529	622,034	43.94%
36 - Cocurricular/Extra Curricular Activities	511,453	154,811.43	30.27%	359,963	142,640	39.63%
41 - General Administration	1,347,940	534,682.71	39.67%	1,210,923	529,745	43.75%
51 - Plant Maintenance and Facility Services	4,754,088	1,897,647.94	39.92%	3,952,813	1,964,420	49.70%
52 - Security and Monitoring Services	310,000	117,543.80	37.92%	201,463	90,597	44.97%
53 - Data Processing Services	864,793	372,613.26	43.09%	753,879	337,062	44.71%
71 - Debt Service	-	-	0.00%	30,288	30,287	100.00%
81- Facilities Acquisitions and Construction	-	-	0.00%	-	-	0.00%
93 - Payments to Fiscal Agents	-	-	0.00%	-	-	0.00%
99 - Other intergovernmental Charges	225,200	216,772	96.26%	202,748	211,176	104.16%
Operating Transfer to Opportunity Center	89,839	16,693	18.58%	113,519	38,791	34.17%
Operating Transfer to Athletics	1,095,076	423,235	38.65%	1,298,453	463,176	35.67%
Total Expenditures	\$ 31,649,811	\$ 12,277,661	38.79%	\$ 29,619,197	\$ 12,658,101	42.74%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	\$ 23,347,327	\$ 9,006,316	38.58%	\$ 22,723,170	\$ 9,451,316	41.59%
62XX - Professional and Contracted Services	2,985,008	1,222,705	40.96%	2,359,530	1,144,004	48.48%
63XX - Supplies and Materials	2,597,587	611,587	23.54%	1,745,329	636,452	36.47%
64XX - Other Operating Expenses	1,234,974	837,398	67.81%	1,155,682	880,893	76.22%
65XX - Debt Service - Principal	-	-	0.00%	30,287	30,287	100.00%
66XX - Capital Outlay Expenses	300,000	159,727	53.24%	193,226	13,182	6.82%
Operating Transfers	1,184,915	439,928	37.13%	1,411,973	501,967	35.55%
Total Expenditures	\$ 31,649,811	\$ 12,277,661	38.79%	\$ 29,619,197	\$ 12,658,101	42.74%
NET CHANGE IN FUND BALANCE	\$ (171,271)	\$ 5,388,829		\$ 8,867	\$ 2,778,046	

LEVELLAND INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION FUND FINANCIAL STATEMENT
Fund 240
January 31, 2026

	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	\$ 20,000	\$ 31,850	159.25%	\$ 244,698	\$ 71,771	29.33%
58XX-State Program Revenues	22,000	1,278	5.81%	15,531	45	0.29%
59XX-Federal Revenue	2,140,085	594,744	27.79%	1,417,158	581,883	41.06%
Other Financing Sources	-	-	0.00%	42,457	-	0.00%
Total Revenues	\$ 2,182,085	\$ 627,872	28.77%	\$ 1,719,844	\$ 653,699	38.01%
EXPENDITURES:						
35 - Food Services	\$ 2,084,085	\$ 546,033	26.20%	\$ 1,706,651	\$ 788,030	46.17%
41 - General Administration	\$ 48,000	\$ 20,962	43.67%	\$ 47,988	\$ 20,974	43.71%
8900 - Indirect Cost	\$ 50,000	\$ -	0.00%	\$ 24,489	\$ -	0.00%
Total Expenditures	\$ 2,182,085	\$ 566,995	25.98%	\$ 1,779,128	\$ 809,004	45.47%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	\$ 592,000	\$ 239,879	40.52%	\$ 551,158	\$ 227,762	41.32%
62XX - Professional and Contracted Services	186,585	44,490	23.84%	102,003	51,707	50.69%
63XX - Supplies and Materials	1,351,500	282,527	20.90%	780,494	297,424	38.11%
64XX - Other Operating Expenses	2,000	100	4.99%	759	40	5.27%
66XX- Capital Outlay	-	-	0.00%	320,224	232,070	72.47%
8900 - Indirect Cost	50,000	-	0.00%	24,489	-	0.00%
Total Expenditures	\$ 2,182,085	\$ 566,995	25.98%	\$ 1,779,128	\$ 809,004	45.47%
NET CHANGE IN FUND BALANCE	\$ -	\$ 60,877		\$ (59,284)	\$ (155,305)	

LEVELLAND INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND FINANCIAL STATEMENT
Fund 599
January 31, 2026

	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	\$ 1,676,090	68.22%	\$ 4,106,566	\$ 2,591,737	63.11%
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	\$ 2,148,721	87.45%	\$ 4,607,587	\$ 3,035,867	65.89%
EXPENDITURES:						
71 - Debt Service	\$ 3,439,561	\$ 3,132,607	91.08%	\$ 3,444,222	\$ 1,000	0.03%
Total Expenditures	\$ 3,439,561	\$ 3,132,607	91.08%	\$ 3,444,222	\$ 1,000	0.03%
EXPENDITURE SUMMARY BY OBJECT CODE:						
65XX - Debt Service Expenses	3,439,561	3,132,607	91.08%	3,444,222	1,000	0.03%
Total Expenditures	\$ 3,439,561	\$ 3,132,607	91.08%	\$ 3,444,222	\$ 1,000	0.03%
NET CHANGE IN FUND BALANCE	\$ (982,561)	\$ (983,887)		\$ 1,163,365	\$ 3,034,867	

LEVELLAND INDEPENDENT SCHOOL DISTRICT

Capital Projects

Fund 198

January 31, 2026

	2024-2025		
	Prior Year Actual	Prior YTD	Prior YTD % of to Prior Actual
REVENUES:			
57XX-Local and Intermediate Sources	\$ 3,599,619	\$ 2,359,789	65.56%
58XX-State Program Revenues	-	-	0.00%
59XX-Federal Revenue	88,662	-	0.00%
Total Revenues	\$ 3,688,281	\$ 2,359,789	63.98%
EXPENDITURES:			
51 - Plant Maintenance and Facility Services	\$ 964,098.00	\$ -	0.00%
81- Facilities Acquisitions and Construction	\$ 3,849,372	\$ 3,174,818	82.48%
Total Expenditures	\$ 4,813,470	\$ 3,174,818	65.96%
EXPENDITURE SUMMARY BY OBJECT CODE:			
66XX - Capital Outlay Expenses	4,745,700	3,174,818	66.90%
Total Expenditures	\$ 4,745,700	\$ 3,174,818	66.90%
NET CHANGE IN FUND BALANCE	\$ (1,125,189)	\$ (815,029)	

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