

LEVELLAND INDEPENDENT SCHOOL DISTRICT
OPPORTUNITY CENTER FUND FINANCIAL STATEMENT
Fund 171
July 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	\$ 3,762	25.08%		\$ 630	\$ 630	99.92%
58XX-State Program Revenues	9,365	3,427	36.59%		6,886	6,621	96.15%
Other Financing Sources	89,839	38,920	43.32%		113,519	83,874	73.89%
Total Revenues	\$ 114,204	\$ 46,108	40.37%		\$ 121,035	\$ 91,124	75.29%
EXPENDITURE SUMMARY BY FUNCTION:							
11 - Instructional	112,704	46,108	40.91%		94,652	91,124	96.27%
51 - Plant Maintenance and Facility Services	1,500	-	0.00%		-	-	0.00%
Total Expenditures	\$ 114,204	\$ 46,108	40.37%		\$ 94,652	\$ 91,124	96.27%
EXPENDITURE SUMMARY BY OBJECT CODE:							
61XX - Payroll Costs	\$ 99,704	\$ 41,876	42.00%		\$ 89,977	\$ 86,449	96.08%
62XX - Professional and Contracted Services	1,500	-	0.00%		-	-	0.00%
63XX - Supplies and Materials	11,000	3,569	32.44%		4,675	4,675	100.00%
64XX - Other Operating Expenses	2,000	663	33.17%		-	-	0.00%
Total Expenditures	\$ 114,204	\$ 46,108	40.37%		\$ 94,652	\$ 91,124	96.27%

LEVELLAND INDEPENDENT SCHOOL DISTRICT
ATHLETICS FUND FINANCIAL STATEMENT
Fund 181
July 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	\$	65,031	100.05%	\$	66,568	\$	69,376	104.22%
58XX-State Program Revenues		34,978		31,016	88.67%		34,879		32,250	92.46%
Other Financing Sources		1,095,076		883,376	80.67%		1,298,453		941,047	72.47%
Total Revenues	\$	1,195,054	\$	979,422	81.96%	\$	1,399,900	\$	1,042,672	74.48%
EXPENDITURE SUMMARY BY FUNCTION:										
36 - Cocurricular/Extra Curricular Activities		1,195,054		979,422	81.96%		1,120,787		1,042,672	93.03%
Total Expenditures	\$	1,195,054	\$	979,422	81.96%	\$	1,120,787	\$	1,042,672	93.03%
EXPENDITURE SUMMARY BY OBJECT CODE:										
61XX - Payroll Costs	\$	651,303	\$	538,632	82.70%	\$	617,122	\$	581,003	94.15%
62XX - Professional and Contracted Services		114,600		95,548	83.37%		84,514		77,618	91.84%
63XX - Supplies and Materials		138,451		83,239	60.12%		119,025		110,493	92.83%
64XX - Other Operating Expenses		270,700		230,720	85.23%		290,126		273,558	94.29%
66XX - Capital Outlay Expenses		20,000		31,283	156.42%		10,000		-	0.00%
Total Expenditures	\$	1,195,054	\$	979,422	81.96%	\$	1,120,787	\$	1,042,672	93.03%

LEVELLAND INDEPENDENT SCHOOL DISTRICT

GENERAL FUND FINANCIAL STATEMENT

Fund 199

July 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	\$ 11,404,038	99.79%	\$ 10,663,391	\$ 10,647,107	99.85%
57XX-Local and Intermediate Sources	\$ 724,500	\$ 916,543	126.51%	\$ 848,730	\$ 684,881	80.69%
58XX-State Program Revenues	19,276,040	17,305,138	89.78%	18,060,211	15,221,533	84.28%
59XX-Federal Revenue	-	68,921	0.00%	55,733	53,277	95.59%
Other Financing Sources	50,000	-	0.00%	62,989	-	0.00%
Total Revenues	\$ 31,478,540	\$ 29,694,640	94.33%	\$ 29,691,054	\$ 26,606,798	89.61%
EXPENDITURE SUMMARY BY FUNCTION:						
11 - Instructional	\$ 17,255,822	14,560,232.64	84.38%	\$ 16,865,830	\$ 14,621,871	86.70%
12 - Instructional Resources and Media Services	381,058	326,932.12	85.80%	336,507	329,792	98.00%
13 - Curriculum and Instructional Staff Development	106,848	80,699.82	75.53%	29,616	25,229	85.19%
21 - Instructional Leadership	179,346	155,583.31	86.75%	97,930	87,204	89.05%
23 - School Leadership	1,732,550	1,506,226.79	86.94%	1,687,233	1,555,911	92.22%
31 - Guidance, Counseling and Evaluation	637,003	571,783.84	89.76%	723,212	644,790	89.16%
33 - Health Services	379,140	283,858.99	74.87%	339,291	317,139	93.47%
34 - Student Transportation	1,779,655	1,323,577.87	74.37%	1,415,529	1,246,289	88.04%
36 - Cocurricular/Extra Curricular Activities	511,453	335,321.54	65.56%	359,963	319,671	88.81%
41 - General Administration	1,347,940	1,182,029.25	87.69%	1,210,923	1,092,242	90.20%
51 - Plant Maintenance and Facility Services	4,754,088	3,478,852.17	73.18%	3,952,813	3,470,412	87.80%
52 - Security and Monitoring Services	310,000	389,317.67	125.59%	201,463	191,068	94.84%
53 - Data Processing Services	864,793	690,319.04	79.82%	753,879	651,239	86.39%
71 - Debt Service	-	-	0.00%	30,288	30,287	100.00%
81- Facilities Acquisitions and Construction	-	522,212	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	202,748	100.00%
Operating Transfer to Child Nutrition	-	-	0.00%	42,457	387	0.91%
Operating Transfer to Opportunity Center	89,839	38,920	43.32%	113,519	83,874	73.89%
Operating Transfer to Athletics	1,095,076	883,376	80.67%	1,298,453	941,047	72.47%
Total Expenditures	\$ 31,649,811	\$ 26,546,014	83.87%	\$ 29,661,654	\$ 25,811,199	87.02%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	\$ 23,347,327	\$ 19,785,799	84.75%	\$ 22,723,170	\$ 20,079,838	88.37%
62XX - Professional and Contracted Services	2,985,008	2,347,017	78.63%	2,359,530	1,972,305	83.59%
63XX - Supplies and Materials	2,597,587	1,662,304	63.99%	1,745,329	1,511,607	86.61%
64XX - Other Operating Expenses	1,234,974	1,010,257	81.80%	1,155,682	1,084,423	93.83%
65XX - Debt Service - Principal	-	-	0.00%	30,287	30,287	100.00%
66XX - Capital Outlay Expenses	300,000	818,342	272.78%	193,226	107,433	55.60%
Operating Transfers	1,184,915	922,295	77.84%	1,454,429	1,025,308	70.50%
Total Expenditures	\$ 31,649,811	\$ 26,546,014	83.87%	\$ 29,661,653	\$ 25,811,199	87.02%
NET CHANGE IN FUND BALANCE	\$ (171,271)	\$ 3,148,626		\$ 29,400	\$ 795,599	

LEVELLAND INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION FUND FINANCIAL STATEMENT
Fund 240
July 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	\$ 66,201	331.00%	\$ 244,698	\$ 208,678	85.28%
58XX-State Program Revenues	22,000	3,835	17.43%	15,531	13,719	88.33%
59XX-Federal Revenue	2,140,085	1,348,857	63.03%	1,417,158	1,244,185	87.79%
Other Financing Sources	-	-	0.00%	42,457	387	0.91%
Total Revenues	\$ 2,182,085	\$ 1,418,893	65.02%	\$ 1,719,844	\$ 1,466,970	85.30%
EXPENDITURES:						
35 - Food Services	\$ 2,084,085	\$ 1,328,401	63.74%	\$ 1,706,651	\$ 1,477,400	86.57%
41 - General Administration	\$ 48,000	\$ 46,255	96.36%	\$ 47,988	\$ 44,880	93.52%
8900 - Indirect Cost	\$ 50,000	-	0.00%	\$ 24,489	-	0.00%
Total Expenditures	\$ 2,182,085	\$ 1,374,656	63.00%	\$ 1,779,128	\$ 1,522,280	85.56%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	\$ 592,000	\$ 543,415	91.79%	\$ 551,158	\$ 495,234	89.85%
62XX - Professional and Contracted Services	186,585	99,242	53.19%	102,003	99,970	98.01%
63XX - Supplies and Materials	1,351,500	731,357	54.11%	780,494	690,712	88.50%
64XX - Other Operating Expenses	2,000	641	32.07%	759	140	18.44%
66XX- Capital Outlay	-	-	0.00%	320,224	236,224	73.77%
8900 - Indirect Cost	50,000	-	0.00%	24,489	-	0.00%
Total Expenditures	\$ 2,182,085	\$ 1,374,656	63.00%	\$ 1,779,128	\$ 1,522,280	85.56%
NET CHANGE IN FUND BALANCE	\$ -	\$ 44,238		\$ (59,284)	\$ (55,310)	

LEVELLAND INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND FINANCIAL STATEMENT
Fund 599
July 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	\$ 2,673,762	108.82%	\$ 4,106,566	\$ 4,060,985	98.89%
58XX-State Program Revenues	-	472,631	0.00%	501,021	481,965	96.20%
59XX-Federal Revenue	-	-	0.00%	-	-	0.00%
Total Revenues	\$ 2,457,000	\$ 3,146,393	128.06%	\$ 4,607,587	\$ 4,542,950	98.60%
EXPENDITURES:						
71 - Debt Service	\$ 3,439,561	\$ 3,132,607	91.08%	\$ 3,444,222	\$ 3,092,213	89.78%
Total Expenditures	\$ 3,439,561	\$ 3,132,607	91.08%	\$ 3,444,222	\$ 3,092,213	89.78%
EXPENDITURE SUMMARY BY OBJECT CODE:						
65XX - Debt Service Expenses	3,439,561	3,132,607	91.08%	3,444,222	3,092,213	89.78%
Total Expenditures	\$ 3,439,561	\$ 3,132,607	91.08%	\$ 3,444,222	\$ 3,092,213	89.78%
NET CHANGE IN FUND BALANCE	\$ (982,561)	\$ 13,786		\$ 1,163,365	\$ 1,450,737	

LEVELLAND INDEPENDENT SCHOOL DISTRICT

Capital Projects

Fund 198

July 31, 2026

	2024-2025		
	Prior Year Actual	Prior YTD	Prior YTD % of to Prior Actual
REVENUES:			
57XX-Local and Intermediate Sources	\$ 3,599,619	\$ 2,511,902	69.78%
58XX-State Program Revenues	-	-	0.00%
59XX-Federal Revenue	88,662	88,662	100.00%
Total Revenues	\$ 3,688,281	\$ 2,600,564	70.51%
EXPENDITURES:			
51 - Plant Maintenance and Facility Services	\$ 964,098.00	\$ -	0.00%
81- Facilities Acquisitions and Construction	\$ 3,849,372	\$ 4,376,766	113.70%
Total Expenditures	\$ 4,813,470	\$ 4,376,766	90.93%
EXPENDITURE SUMMARY BY OBJECT CODE:			
66XX - Capital Outlay Expenses	4,813,470	4,376,766	90.93%
Total Expenditures	\$ 4,813,470	\$ 4,376,766	90.93%
NET CHANGE IN FUND BALANCE	\$ (1,125,189)	\$ (1,776,202)	

2024-2025 EXPENDITURES

ACTIVITY	ESTIMATED AMOUNT	ACTUAL AMOUNT
May 2024 Storm Claim		
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		\$ 3,465,124.71
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
		\$ 4,813,470.00
FEMA		\$ (88,662.07)
INS Payments		\$ (2,511,902.00)
INS Payments		\$ (987,536.84)
INS Payments		\$ (100,180.16)
FEMA		\$ (38,355.67)
INS Payments	6/9/2026	\$ (29,176.00)
INS Payments	Pending	\$ (174,648.85)
		\$ 883,008.41