LEVELLAND INDEPENDENT SCHOOL DISTRICT

OPPORTUNITY CENTER FUND FINANCIAL STATEMENT

Fund 171

September 30, 2026

	CURRENT YEAR 2026-2027			PRIOR YEAR 2025-2026		
	Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Prior YTD % of Prior Actual
REVENUES:						
57XX-Local and Intermediate Sources	$ 15,000	$ -	0.00%	$ 3,762	$ -	0.00%
58XX-State Program Revenues	3,417	296	8.66%	3,465	288	8.30%
Other Financing Sources	59,299	3,663	6.18%	42,787	3,823	8.93%
Total Revenues	$ 77,716	$ 3,959	5.09%	$ 50,014	$ 4,110	8.22%
EXPENDITURE SUMMARY BY FUNCTION:						
11 - Instructional	76,216	3,959	5.19%	50,014	4,110	8.22%
51 - Plant Maintenance and Facility Services	1,500	-	0.00%	-	-	0.00%
Total Expenditures	$ 77,716	$ 3,959	5.09%	$ 50,014	$ 4,110	8.22%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	$ 66,216	$ 3,889	5.87%	$ 45,782	$ 3,797	8.29%
62XX - Professional and Contracted Services	1,500	-	0.00%	-	-	0.00%
63XX - Supplies and Materials	8,000	70	0.87%	3,569	313	8.77%
64XX - Other Operating Expenses	2,000	-	0.00%	663	-	0.00%
Total Expenditures	$ 77,716	$ 3,959	5.09%	$ 50,014	$ 4,110	8.22%

LEVELLAND INDEPENDENT SCHOOL DISTRICT

ATHLETICS FUND FINANCIAL STATEMENT

Fund 181

September 30, 2026

	CURRENT YEAR 2026-2027			PRIOR YEAR 2025-2026		
	Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Prior YTD % of to Prior Actual
REVENUES:						
57XX-Local and Intermediate Sources	$ 67,500	$ 2,016	2.99%	$ 78,044	$ 13,997	17.93%
58XX-State Program Revenues	32,327	2,704	8.36%	31,416	2,226	7.09%
Other Financing Sources	1,088,590	77,845	7.15%	1,085,635	73,512	6.77%
Total Revenues	$ 1,188,417	$ 82,565	6.95%	$ 1,195,095	$ 89,735	7.51%
EXPENDITURE SUMMARY BY FUNCTION:						
36 - Cocurricular/Extra Curricular Activities	1,188,417	82,565	6.95%	1,195,095	89,735	7.51%
Total Expenditures	$ 1,188,417	$ 82,565	6.95%	$ 1,195,095	$ 89,735	7.51%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	$ 672,966	$ 55,671	8.27%	$ 595,526	$ 43,448	7.30%
62XX - Professional and Contracted Services	111,100	1,531	1.38%	114,762	20,110	17.52%
63XX - Supplies and Materials	134,651	9,467	7.03%	109,881	7,617	6.93%
64XX - Other Operating Expenses	249,700	15,896	6.37%	243,578	18,560	7.62%
66XX - Capital Outlay Expenses	20,000	-	0.00%	131,348	-	0.00%
Total Expenditures	$ 1,188,417	$ 82,565	6.95%	$ 1,195,095	$ 89,735	7.51%

LEVELLAND INDEPENDENT SCHOOL DISTRICT

GENERAL FUND FINANCIAL STATEMENT

Fund 199

September 30, 2026

	CURRENT YEAR 2026-2027			PRIOR YEAR 2025-2026		
	Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Prior YTD % of to Prior Actual
REVENUES:						
5711- Tax Revenue	$ 9,950,765	$ 22,403	0.23%	$ 11,412,961	$ 18,709	0.16%
57XX-Local and Intermediate Sources	$ 755,000	$ 87,832	11.63%	$ 1,227,335	$ 59,140	4.82%
58XX-State Program Revenues	20,043,128	4,778,379	23.84%	19,901,558	4,197,913	21.09%
59XX-Federal Revenue	-	-	0.00%	68,921	117	0.17%
Other Financing Sources	50,000	-	0.00%	13,115	-	0.00%
Total Revenues	$ 30,798,893	$ 4,888,614	15.87%	$ 32,623,889	$ 4,275,880	13.11%
EXPENDITURE SUMMARY BY FUNCTION:						
11 - Instructional	$ 17,201,217	1,398,345.81	8.13%	$ 17,173,675	$ 1,273,401	7.41%
12 - Instructional Resources and Media Services	322,175	28,169.58	8.74%	302,995	27,281	9.00%
13 - Curriculum and Instructional Staff Development	53,800	20,515.98	38.13%	74,685	10,587	14.18%
21 - Instructional Leadership	128,018	42,235.43	32.99%	169,205	14,616	8.64%
23 - School Leadership	1,867,195	152,928.64	8.19%	1,672,313	140,785	8.42%
31 - Guidance, Counseling and Evaluation	703,348	66,628.94	9.47%	623,702	53,694	8.61%
33 - Health Services	320,388	26,695.59	8.33%	308,441	25,163	8.16%
34 - Student Transportation	1,432,285	139,766.07	9.76%	1,453,126	79,369	5.46%
36 - Cocurricular/Extra Curricular Activities	545,695	35,270.36	6.46%	364,655	32,188	8.83%
41 - General Administration	1,391,179	115,888.46	8.33%	1,326,183	98,413	7.42%
51 - Plant Maintenance and Facility Services	4,278,566	761,819.22	17.81%	3,898,397	181,977	4.67%
52 - Security and Monitoring Services	366,285	12,680.48	3.46%	425,165	16,010	3.77%
53 - Data Processing Services	816,853	152,458.43	18.66%	816,541	90,577	11.09%
71 - Debt Service	-	-	0.00%	-	-	0.00%
81- Facilities Acquistions and Construction	-	-	0.00%	-	-	0.00%
93 - Payments to Fiscal Agents	-	-	0.00%	-	-	0.00%
99 - Other intergovernmental Charges	224,000	-	0.00%	216,772	-	0.00%
Operating Transfer to Child Nutrition	-	-	0.00%	-	-	0.00%
Operating Transfer to Opportunity Center	59,299	3,663	6.18%	42,787	3,823	8.93%
Operating Transfer to Athletics	1,088,590	77,845	7.15%	1,085,635	73,512	6.77%
Total Expenditures	$ 30,798,893	$ 3,034,911	9.85%	$ 29,954,277	$ 2,121,395	7.08%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	$ 23,696,405	$ 1,849,444	7.80%	$ 22,749,396	$ 1,709,007	7.51%
62XX - Professional and Contracted Services	2,715,997	222,064	8.18%	2,679,510	228,337	8.52%
63XX - Supplies and Materials	1,952,692	129,880	6.65%	1,787,620	82,287	4.60%
64XX - Other Operating Expenses	1,185,910	752,015	63.41%	1,093,186	24,430	2.23%
65XX - Debt Service - Principal	-	-	0.00%	-	-	0.00%
66XX - Capital Outlay Expenses	100,000	-	0.00%	516,145	-	0.00%
Operating Transfers	1,147,889	81,508	7.10%	1,128,421	77,334	6.85%
Total Expenditures	$ 30,798,893	$ 3,034,911	9.85%	$ 29,954,277	$ 2,121,395	7.08%
NET CHANGE IN FUND BALANCE	**$ -**	**$ 1,853,703**		**$ 2,669,612**	**$ 2,154,485**	

LEVELLAND INDEPENDENT SCHOOL DISTRICT

CHILD NUTRITION FUND FINANCIAL STATEMENT

Fund 240

September 30, 2026

	CURRENT YEAR 2026-2027			PRIOR YEAR 2025-2026		
	Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Prior YTD % of to Prior Actual
REVENUES:						
57XX-Local and Intermediate Sources	$ 50,000	$ 1,314	2.63%	$ 68,144	$ 3,620	5.31%
58XX-State Program Revenues	5,000	1,784	35.68%	7,034	1,277	18.15%
59XX-Federal Revenue	1,468,000	-	0.00%	1,437,585	-	0.00%
Other Financing Sources	-	-	0.00%	-	-	0.00%
Total Revenues	$ 1,523,000	$ 3,098	0.20%	$ 1,512,764	$ 4,897	0.32%
EXPENDITURES:						
35 - Food Services	$ 1,306,000	$ 59,357	4.54%	$ 1,530,168	$ 75,611	4.94%
41 - General Administration	$ 167,000	$ 15,248	9.13%	$ 61,110	$ 4,295	7.03%
8900 - Indirect Cost	$ 50,000	$ -	0.00%	$ -	$ -	0.00%
Total Expenditures	$ 1,523,000	$ 74,606	4.90%	$ 1,591,278	$ 79,906	5.02%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	$ 745,000	$ 54,288	7.29%	$ 598,500	$ 42,718	7.14%
62XX - Professional and Contracted Services	30,500	-	0.00%	104,419	324	0.31%
63XX - Supplies and Materials	692,500	19,254	2.78%	887,448	33,265	3.75%
64XX - Other Operating Expenses	5,000	1,064	21.27%	911	-	0.00%
66XX- Capital Outlay	-	-	0.00%	-	-	0.00%
8900 - Indirect Cost	50,000	-	0.00%	-	-	0.00%
Total Expenditures	$ 1,523,000	$ 74,606	4.90%	$ 1,591,278	$ 76,306	4.80%
NET CHANGE IN FUND BALANCE	**$ -**	**$ (71,507)**		**$ (78,514)**	**$ (75,009)**	

LEVELLAND INDEPENDENT SCHOOL DISTRICT

DEBT SERVICE FUND FINANCIAL STATEMENT

Fund 599

September 30, 2026

	CURRENT YEAR 2026-2027			PRIOR YEAR 2025-2026		
	Current Budget	Actual	Actual to Budget	Prior Year Actual	Prior YTD	Prior YTD % of to Prior Actual
REVENUES:						
57XX-Local and Intermediate Sources	$ 2,278,821	$ 26,987	1.18%	$ 2,709,364	$ 27,201	1.00%
58XX-State Program Revenues	650,000	-	0.00%	472,631	-	0.00%
59XX-Federal Revenue	-	-	0.00%	-	-	0.00%
Total Revenues	$ 2,928,821	$ 26,987	0.92%	$ 3,181,995	$ 27,201	0.85%
EXPENDITURES:						
71 - Debt Service	$ 3,439,561	$ -	0.00%	$ 3,436,761	$ -	0.00%
Total Expenditures	$ 3,439,561	$ -	0.00%	$ 3,436,761	$ -	0.00%
EXPENDITURE SUMMARY BY OBJECT CODE:						
65XX - Debt Service Expenses	3,439,561	-	0.00%	3,436,761	-	0.00%
Total Expenditures	$ 3,439,561	$ -	0.00%	$ 3,436,761	$ -	0.00%
NET CHANGE IN FUND BALANCE	**$ (510,740)**	**$ 26,987**		**$ (254,766)**	**$ 27,201**	

LEVELLAND INDEPENDENT SCHOOL DISTRICT

Capital Projects

Fund 198

September 30, 2026

	CURRENT YEAR 2026-2027		2025-2026		
	Current Budget	Actual	Prior Year Actual	Prior YTD	Prior YTD % of to Prior Actual
REVENUES:					
57XX-Local and Intermediate Sources	$ -	$ -	$ -	$ -	0.00%
58XX-State Program Revenues	-	-	-	-	0.00%
59XX-Federal Revenue	-	-	-	-	0.00%
Total Revenues	$ -	$ -	$ -	$ -	0.00%
EXPENDITURES:					
51 - Plant Maintenance and Facility Services	$ -		$ -	$ -	0.00%
81- Facilities Acquistions and Construction	$ -	$ -	$ 549,697	$ -	0.00%
Total Expenditures	$ -	$ -	$ 549,697	$ -	0.00%
EXPENDITURE SUMMARY BY OBJECT CODE:					
66XX - Capital Outlay Expenses	-	-	549,697	-	0.00%
Total Expenditures		$ -	$ 549,697	$ -	0.00%
NET CHANGE IN FUND BALANCE	**$ -**	**$ -**	**$ (549,697)**	**$ -**	

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	10/31/2026	$	(38,355.67)
INS Payments	6/9/2026	$	(29,176.00)
INS Payments	8/11/2026	$	(174,648.85)
		$	883,008.41

2025-2026 Expenditures

Lobo Stadium Turf	$	549,697.00