

LEVELLAND INDEPENDENT SCHOOL DISTRICT
OPPORTUNITY CENTER FUND FINANCIAL STATEMENT
Fund 171
May 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	100.00%
58XX-State Program Revenues	9,365	2,569	27.44%	6,886	5,463	79.34%
Other Financing Sources	89,839	31,542	35.11%	113,519	69,755	61.45%
Total Revenues	\$ 114,204	\$ 37,873	33.16%	\$ 121,035	\$ 75,848	62.67%
EXPENDITURE SUMMARY BY FUNCTION:						
11 - Instructional	112,704	37,873	33.60%	94,652	75,848	80.13%
51 - Plant Maintenance and Facility Services	1,500	-	0.00%	-	-	0.00%
Total Expenditures	\$ 114,204	\$ 37,873	33.16%	\$ 94,652	\$ 75,848	80.13%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	\$ 99,704	\$ 33,933	34.03%	\$ 89,977	\$ 71,173	79.10%
62XX - Professional and Contracted Services	1,500	-	0.00%	-	-	0.00%
63XX - Supplies and Materials	11,000	3,484	31.67%	4,675	4,675	100.00%
64XX - Other Operating Expenses	2,000	456	22.81%	-	-	0.00%
Total Expenditures	\$ 114,204	\$ 37,873	33.16%	\$ 94,652	\$ 75,848	80.13%

LEVELLAND INDEPENDENT SCHOOL DISTRICT
ATHLETICS FUND FINANCIAL STATEMENT
Fund 181
May 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	23,728	67.84%	34,879	26,493	75.96%
Other Financing Sources	1,095,076	755,431	68.98%	1,298,453	810,629	62.43%
Total Revenues	\$ 1,195,054	\$ 844,190	70.64%	\$ 1,399,900	\$ 906,498	64.75%
EXPENDITURE SUMMARY BY FUNCTION:						
36 - Cocurricular/Extra Curricular Activities	1,195,054	844,190	70.64%	1,120,787	906,498	80.88%
Total Expenditures	\$ 1,195,054	\$ 844,190	70.64%	\$ 1,120,787	\$ 906,498	80.88%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	\$ 651,303	\$ 440,668	67.66%	\$ 617,122	\$ 478,636	77.56%
62XX - Professional and Contracted Services	114,600	83,080	72.50%	84,514	76,347	90.34%
63XX - Supplies and Materials	138,451	81,402	58.79%	119,025	93,911	78.90%
64XX - Other Operating Expenses	270,700	207,757	76.75%	290,126	257,604	88.79%
66XX - Capital Outlay Expenses	20,000	31,283	156.42%	10,000	-	0.00%
Total Expenditures	\$ 1,195,054	\$ 844,190	70.64%	\$ 1,120,787	\$ 906,498	80.88%

LEVELLAND INDEPENDENT SCHOOL DISTRICT

GENERAL FUND FINANCIAL STATEMENT

Fund 199

May 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	\$ 11,193,603	97.95%	\$ 10,663,391	\$ 10,095,029	94.67%
57XX-Local and Intermediate Sources	\$ 724,500	\$ 766,146	105.75%	\$ 848,730	\$ 558,852	65.85%
58XX-State Program Revenues	19,276,040	13,005,224	67.47%	18,060,211	11,030,998	61.08%
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	\$ 25,033,895	79.53%	\$ 29,691,054	\$ 21,738,156	73.21%
EXPENDITURE SUMMARY BY FUNCTION:						
11 - Instructional	\$ 17,255,822	11,983,913.69	69.45%	\$ 16,865,830	\$ 12,166,000	72.13%
12 - Instructional Resources and Media Services	381,058	269,777.62	70.80%	336,507	277,638	82.51%
13 - Curriculum and Instructional Staff Development	106,848	53,587.85	50.15%	29,616	24,779	83.67%
21 - Instructional Leadership	179,346	108,616.82	60.56%	97,930	68,935	70.39%
23 - School Leadership	1,732,550	1,220,310.13	70.43%	1,687,233	1,277,022	75.69%
31 - Guidance, Counseling and Evaluation	637,003	462,286.05	72.57%	723,212	548,525	75.85%
33 - Health Services	379,140	231,607.38	61.09%	339,291	255,297	75.24%
34 - Student Transportation	1,779,655	1,120,134.32	62.94%	1,415,529	1,062,056	75.03%
36 - Cocurricular/Extra Curricular Activities	511,453	275,968.44	53.96%	359,963	254,648	70.74%
41 - General Administration	1,347,940	965,091.31	71.60%	1,210,923	927,154	76.57%
51 - Plant Maintenance and Facility Services	4,754,088	2,909,537.97	61.20%	3,952,813	3,033,038	76.73%
52 - Security and Monitoring Services	310,000	290,386.18	93.67%	201,463	172,955	85.85%
53 - Data Processing Services	864,793	574,615.47	66.45%	753,879	530,177	70.33%
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	202,748	100.00%
Operating Transfer to Child Nutrition	-	-	0.00%	42,457	387	0.91%
Operating Transfer to Opportunity Center	89,839	31,542	35.11%	113,519	69,755	61.45%
Operating Transfer to Athletics	1,095,076	755,431	68.98%	1,298,453	810,629	62.43%
Total Expenditures	\$ 31,649,811	\$ 21,469,578	67.83%	\$ 29,661,654	\$ 21,712,031	73.20%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	\$ 23,347,327	\$ 16,051,743	68.75%	\$ 22,723,170	\$ 16,641,433	73.24%
62XX - Professional and Contracted Services	2,985,008	1,949,418	65.31%	2,359,530	1,728,366	73.25%
63XX - Supplies and Materials	2,597,587	1,432,163	55.13%	1,745,329	1,325,061	75.92%
64XX - Other Operating Expenses	1,234,974	973,512	78.83%	1,155,682	1,009,050	87.31%
65XX - Debt Service - Principal	-	-	0.00%	30,287	30,287	100.00%
66XX - Capital Outlay Expenses	300,000	275,769	91.92%	193,226	97,063	50.23%
Operating Transfers	1,184,915	786,973	66.42%	1,454,429	880,771	60.56%
Total Expenditures	\$ 31,649,811	\$ 21,469,578	67.83%	\$ 29,661,653	\$ 21,712,031	73.20%
NET CHANGE IN FUND BALANCE	\$ (171,271)	\$ 3,564,317		\$ 29,400	\$ 26,125	

LEVELLAND INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION FUND FINANCIAL STATEMENT
Fund 240
May 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	\$ 65,901	329.50%	\$ 244,698	\$ 152,282	62.23%
58XX-State Program Revenues	22,000	1,278	5.81%	15,531	10,574	68.08%
59XX-Federal Revenue	2,140,085	1,213,294	56.69%	1,417,158	997,316	70.37%
Other Financing Sources	-	-	0.00%	42,457	387	0.91%
Total Revenues	\$ 2,182,085	\$ 1,280,473	58.68%	\$ 1,719,844	\$ 1,160,560	67.48%
EXPENDITURES:						
35 - Food Services	\$ 2,084,085	\$ 1,068,387	51.26%	\$ 1,706,651	\$ 1,329,137	77.88%
41 - General Administration	\$ 48,000	\$ 37,328	77.77%	\$ 47,988	\$ 37,089	77.29%
8900 - Indirect Cost	\$ 50,000	\$ -	0.00%	\$ 24,489	\$ -	0.00%
Total Expenditures	\$ 2,182,085	\$ 1,105,714	50.67%	\$ 1,779,128	\$ 1,366,226	76.79%
EXPENDITURE SUMMARY BY OBJECT CODE:						
61XX - Payroll Costs	\$ 592,000	\$ 438,417	74.06%	\$ 551,158	\$ 415,997	75.48%
62XX - Professional and Contracted Services	186,585	87,425	46.86%	102,003	91,638	89.84%
63XX - Supplies and Materials	1,351,500	579,733	42.90%	780,494	622,247	79.72%
64XX - Other Operating Expenses	2,000	140	6.98%	759	120	15.80%
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	\$ 1,105,714	50.67%	\$ 1,779,128	\$ 1,366,226	76.79%
NET CHANGE IN FUND BALANCE	\$ -	\$ 174,758		\$ (59,284)	\$ (205,666)	

LEVELLAND INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND FINANCIAL STATEMENT
Fund 599
May 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	\$ 2,590,062	105.42%	\$ 4,106,566	\$ 3,806,911	92.70%
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	\$ 3,062,693	124.65%	\$ 4,607,587	\$ 4,251,041	92.26%
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)	\$ (69,914)		\$ 1,163,365	\$ 1,158,828	

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)
		\$ 1,125,188.93

LEVELLAND INDEPENDENT SCHOOL DISTRICT

Capital Projects

Fund 198

May 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	\$ 4,180,966	108.61%
Total Expenditures	\$ 4,813,470	\$ 4,180,966	86.86%
EXPENDITURE SUMMARY BY OBJECT CODE:			
66XX - Capital Outlay Expenses	4,813,470	4,180,966	86.86%
Total Expenditures	\$ 4,813,470	\$ 4,180,966	86.86%
NET CHANGE IN FUND BALANCE	\$ (1,125,189)	\$ (1,821,177)	