



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: August 17, 2026

Agenda Section: Presentation/Report

Agenda Item Title: July 2026 Financials

From/Presenters: Stanley Osborne, Chief Financial Officer

Description: Monthly budget reports reflecting financial activity of the District for the General, Food Service and Debt Service Funds

Historical Data: N/A

Recommendation: N/A

Purchasing Director and Approval Date: N/A

Funding Budget Code and Amount: N/A

Goal: 3. SSAISD will implement program initiatives and activities that reflect a commitment to preparing 100% of students for post-secondary educational or career paths.



Fiduciary Responsibility

Board Constraints

Financial Management Restriction

The Superintendent shall not permit district finances to be managed in any manner that is inconsistent with established budgetary policies.

All financial decisions must strictly align with governance standards across three levels of regulatory oversight.



State Budgetary Policies

Full compliance with state-level education finance laws and regulations.



Federal Budgetary Policies

Adherence to federal program guidelines, grants, and funding mandates.



Local Budgetary Policies

Alignment with district-specific board policies and local allocations.

SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Monthly Report of Financial Activity

As of July 31, 2026 - FY 26

General Fund

	Current Year (FY 26)				Prior Year (FY 25)			
	Original Budget	Amended Budget	Actual	Percentage of Budget	Original Budget	Amended Budget	Actual	Percentage of Budget
REVENUES								
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 19,203,548	\$ 19,203,548	\$ 18,703,787	97.40%	\$ 20,749,251	\$ 20,429,531	\$ 19,362,466	94.78%
5800 STATE PROGRAM REVENUES	64,284,519	64,284,519	62,197,636	96.75%	57,415,058	59,082,817	56,250,022	95.21%
5900 FEDERAL REVENUES	1,498,000	1,498,000	507,054	33.85%	1,345,000	875,000	925,361	105.76%
Total Revenues	\$ 84,986,067	\$ 84,986,067	\$ 81,408,477	95.79%	\$ 79,509,309	\$ 80,387,348	\$ 76,537,849	95.21%
EXPENDITURES								
11 - INSTRUCTION	49,174,665	49,215,465	40,395,153	82.08%	43,644,007	43,646,965	37,538,324	86.00%
12 - INST. RESOURCE MEDIA SER.	1,028,567	1,028,567	821,057	79.83%	1,070,818	1,070,818	848,112	79.20%
13 - CURRICULUM & INSTRUCT STAFF DV	630,287	630,287	625,248	99.20%	755,370	913,801	880,796	96.39%
21 - INSTRUCTIONAL LEADERSHIP	1,496,352	1,508,195	1,468,252	97.35%	1,638,862	1,663,087	1,461,128	87.86%
23 - SCHOOL LEADERSHIP	4,663,404	4,663,404	4,467,343	95.80%	4,782,450	4,779,993	4,311,679	90.20%
31 - GUIDANCE & COUNSELING SERVICES	3,539,286	3,486,286	3,082,738	88.42%	3,615,509	3,466,579	3,161,660	91.20%
32 - SOCIAL WORK SERVICES	395,381	395,381	311,787	78.86%	371,894	371,894	343,546	92.38%
33 - HEALTH SERVICES	1,093,517	1,093,517	894,886	81.84%	1,167,134	1,167,134	960,212	82.27%
34 - STUDENT (PUPIL) TRANSPORTATION	2,507,395	2,507,395	2,223,395	88.67%	2,249,331	2,922,631	2,693,710	92.17%
35 - FOOD SERVICES	-	-	-	0.00%	-	7,000	3,174	45.34%
36 - COCURR/EXTRACOCURR ACTIVITY	2,547,646	2,643,933	2,172,630	82.17%	2,699,470	2,796,939	2,143,333	76.63%
41 - GENERAL ADMINISTRATION	3,537,405	3,620,189	3,158,896	87.26%	3,368,440	3,804,637	3,464,753	91.07%
51 - PLANT MAINTENANCE & OPERATIONS	9,560,712	9,589,097	8,809,932	91.87%	10,093,400	10,700,126	8,943,031	83.58%
52 - SECURITY & MONITORING SERVICES	1,537,702	1,537,702	1,276,707	83.03%	1,814,748	1,821,393	1,548,543	85.02%
53 - DATA PROCESSING SERVICES	1,780,836	1,807,669	1,496,707	82.80%	1,804,409	1,878,243	1,608,223	85.62%
61 - COMMUNITY SERVICES	185,697	185,697	145,283	78.24%	218,966	206,466	132,509	64.18%
71 - DEBT SERVICE	849,523	849,523	58,099	6.84%	844,123	849,523	62,061	7.31%
81 - FACILITIES ACQUISITION & CONST	87,400	685,048	125,226	18.28%	350,000	169,500	42,609	25.14%
93 - PAYMENTS TO FISCAL AGENTS\MBRS	180,000	180,000	113,061	62.81%	150,000	180,000	173,676	96.49%
95 - JUVENILE JUSTICE ALTER ED PROG	8,000	8,000	-	0.00%	3,895	10,895	679	6.23%
99 - OTHER INTERGOVERNMENTAL CHARGE	182,292	187,292	137,706	73.52%	166,292	182,292	136,512	74.89%
Total Expenditures	\$ 84,986,067	\$ 85,822,647	\$ 71,784,106	83.64%	\$ 80,809,118	\$ 82,609,916	\$ 70,458,271	85.29%
Other Financing Uses								
7900 - OTHER RESOURCES	-	535,865	535,865	0.00%	-	-	-	0.00%
8900 - OTHER USES/NON-OPERATING EXPENDI	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 1,000,000	\$ 1,000,000	100.00%
Total Other Financing Resources/(Uses)	\$ -	\$ 535,865	\$ 535,865	0.00%	\$ -	\$ (1,000,000)	\$ (1,000,000)	100.00%
Excess (Deficiency) of Revenues Over Expenditures								
	\$ -	\$ (300,715)	\$ 10,160,236		\$ (1,299,809)	\$ (3,222,568)	\$ 5,079,578	

Fund Balance-August 31, 2025

25,366,154 25,366,154

Estimated Current Year Fund Balance-August 31, 2026

25,065,439 35,526,390

SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Monthly Report of Financial Activity

As of July 31, 2026 - FY 26

Child Nutrition

	Current Year (FY 26)				Prior Year (FY 25)			
	Original Budget	Amended Budget	Actual	Percentage of Budget	Original Budget	Amended Budget	Actual	Percentage of Budget
REVENUES								
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 150,000	\$ 150,000	\$ 210,731	140.49%	\$ 160,000	\$ 160,000	\$ 188,924	118.08%
5800 STATE PROGRAM REVENUES	25,000	25,000	26,851	107.40%	25,000	25,000	26,277	105.11%
5900 FEDERAL REVENUES	7,725,210	7,725,210	7,263,733	94.03%	7,603,450	7,688,450	7,218,256	93.88%
Total Revenues	\$ 7,900,210	\$ 7,900,210	\$ 7,501,315	94.95%	\$ 7,788,450	\$ 7,873,450	\$ 7,433,457	94.41%
EXPENDITURES								
35 - FOOD SERVICES	7,488,304	7,488,304	6,751,119	90.16%	8,010,755	8,401,466	\$ 7,279,994	86.65%
51 - PLANT MAINTENANCE & OPERATIONS	411,906	411,906	195,047	47.35%	976,049	976,049	678,250	69.49%
Total Expenditures	\$ 7,900,210	\$ 7,900,210	\$ 6,946,166	87.92%	\$ 8,986,804	\$ 9,377,515	\$ 7,958,244	84.87%
Other Financing Uses								
7900 - OTHER RESOURCES	-	-	22,815	0.00%	-	-	-	0.00%
8900 - OTHER USES/NON-OPERATING EXPENDI	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
Total Other Financing Resources/(Uses)	\$ -	\$ -	\$ 22,815	0.00%	\$ -	\$ -	\$ -	0.00%
Excess (Deficiency) of Revenues Over Expenditures								
	\$ -	\$ -	\$ 577,965		\$ (1,198,354)	\$ (1,504,065)	\$ (524,787)	

Fund Balance-August 31, 2025	2,399,711	2,399,711
Estimated Current Year Fund Balance-August 31, 2026	<u>2,399,711</u>	<u>2,977,676</u>

SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Monthly Report of Financial Activity

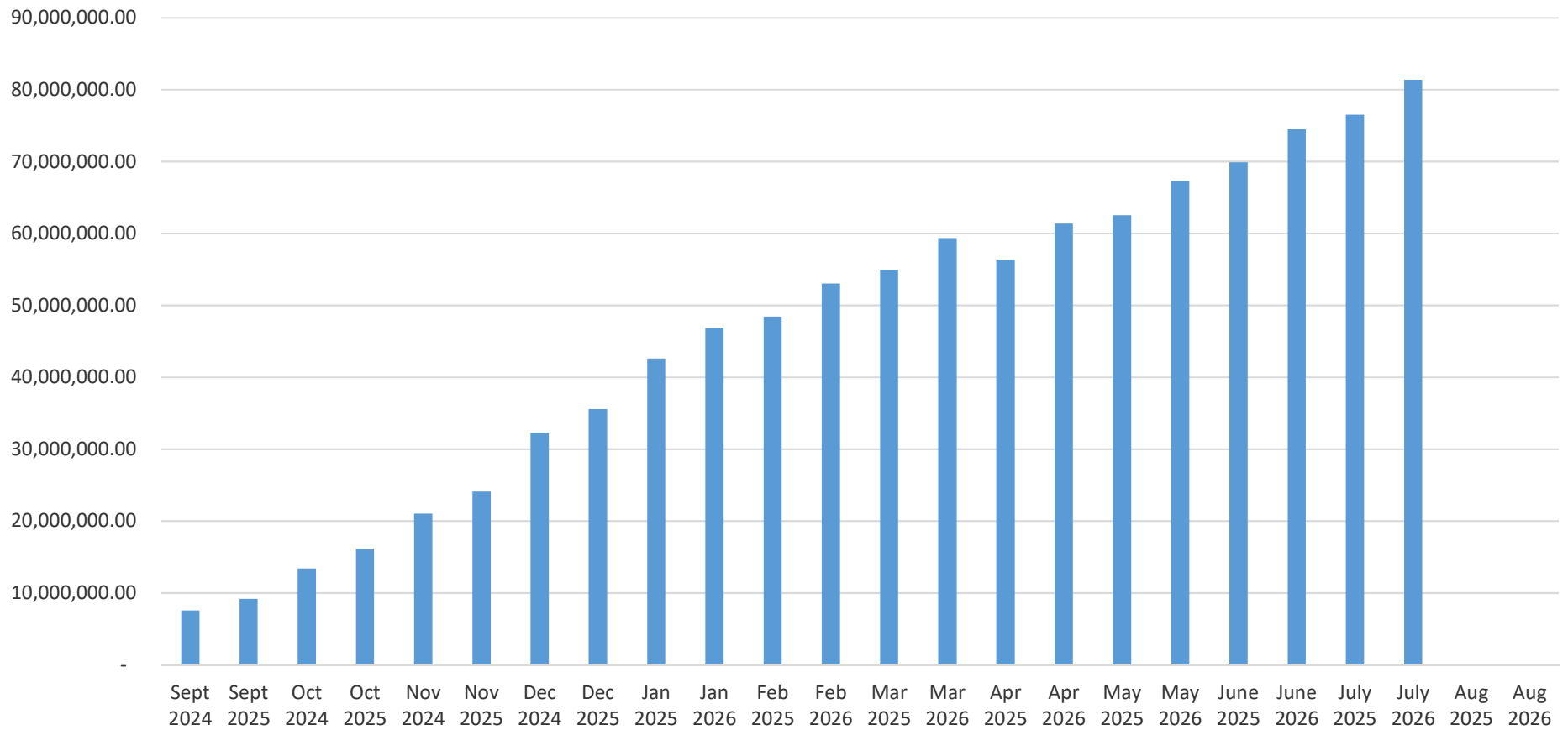
As of July 31, 2026 - FY 26

Debt Service

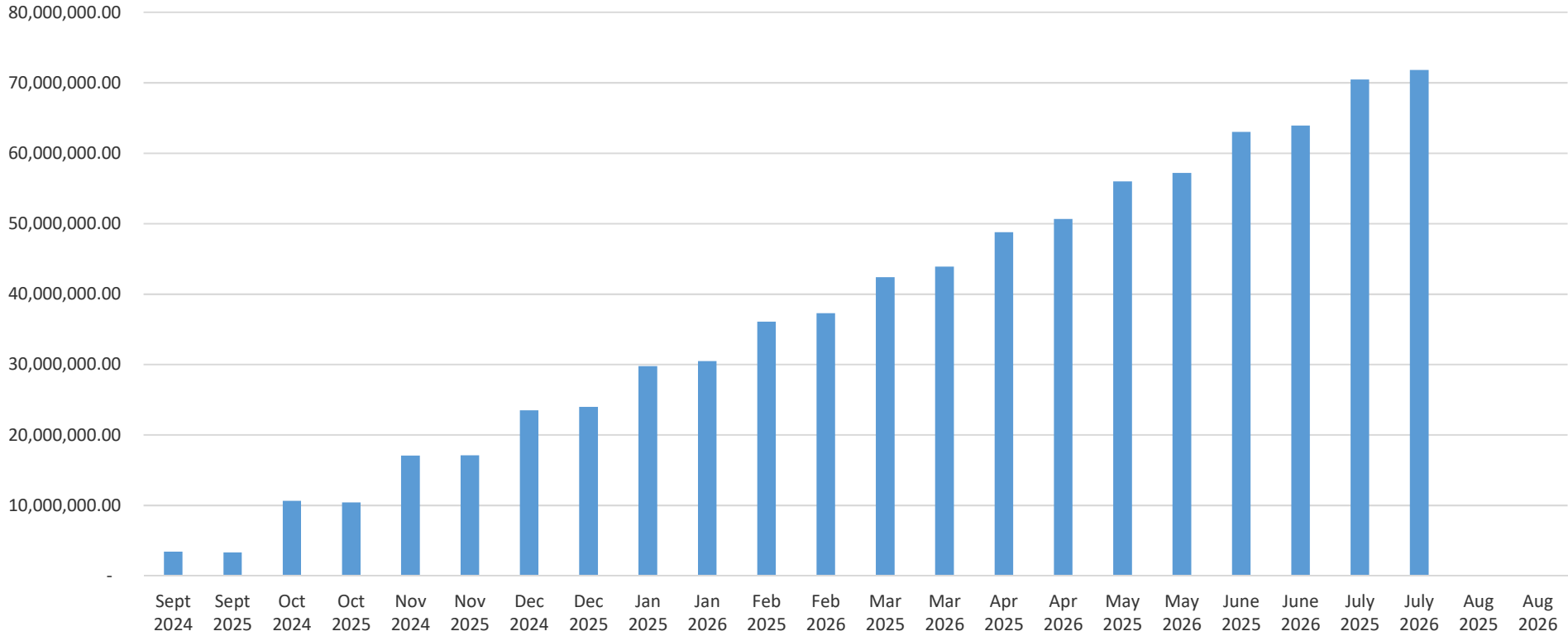
	Current Year (FY 26)				Prior Year (FY 25)			
	Original Budget	Amended Budget	Actual	Percentage of Budget	Original Budget	Amended Budget	Actual	Percentage of Budget
REVENUES								
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 12,879,085	\$ 12,879,085	\$ 12,977,835	100.77%	\$ 13,577,219	\$ 13,659,742	\$ 13,340,494	97.66%
5800 STATE PROGRAM REVENUES	2,178,327	2,178,327	2,382,379	109.37%	2,313,106	2,230,583	2,343,494	105.06%
Total Revenues	\$ 15,057,412	\$ 15,057,412	\$ 15,360,214	102.01%	\$ 15,890,325	\$ 15,890,325	\$ 15,683,988	98.70%
EXPENDITURES								
71 - Debt Service	12,585,292	12,585,292	1,964,691	15.61%	12,606,592	12,913,959	2,212,281	17.13%
Total Expenditures	\$ 12,585,292	\$ 12,585,292	\$ 1,964,691	15.61%	\$ 12,606,592	\$ 12,913,959	\$ 2,212,281	17.13%
Other Financing Uses								
7900 - OTHER RESOURCES	-	-	-	0.00%	-	23,268,248	23,268,247	100.00%
8900 - OTHER USES/NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 22,974,208	\$ 22,974,208	100.00%
Total Other Financing Resources/(Uses)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 294,040	\$ 294,039	0.00%
Excess (Deficiency) of Revenues Over Expenditures								
	\$ 2,472,120	\$ 2,472,120	\$ 13,395,523		\$ 3,283,733	\$ 3,270,406	\$ 13,765,747	

Fund Balance-August 31, 2025	<u>10,159,058</u>	<u>10,159,058</u>
Estimated Current Year Fund Balance-August 31, 2026	<u>12,631,178</u>	<u>23,554,581</u>

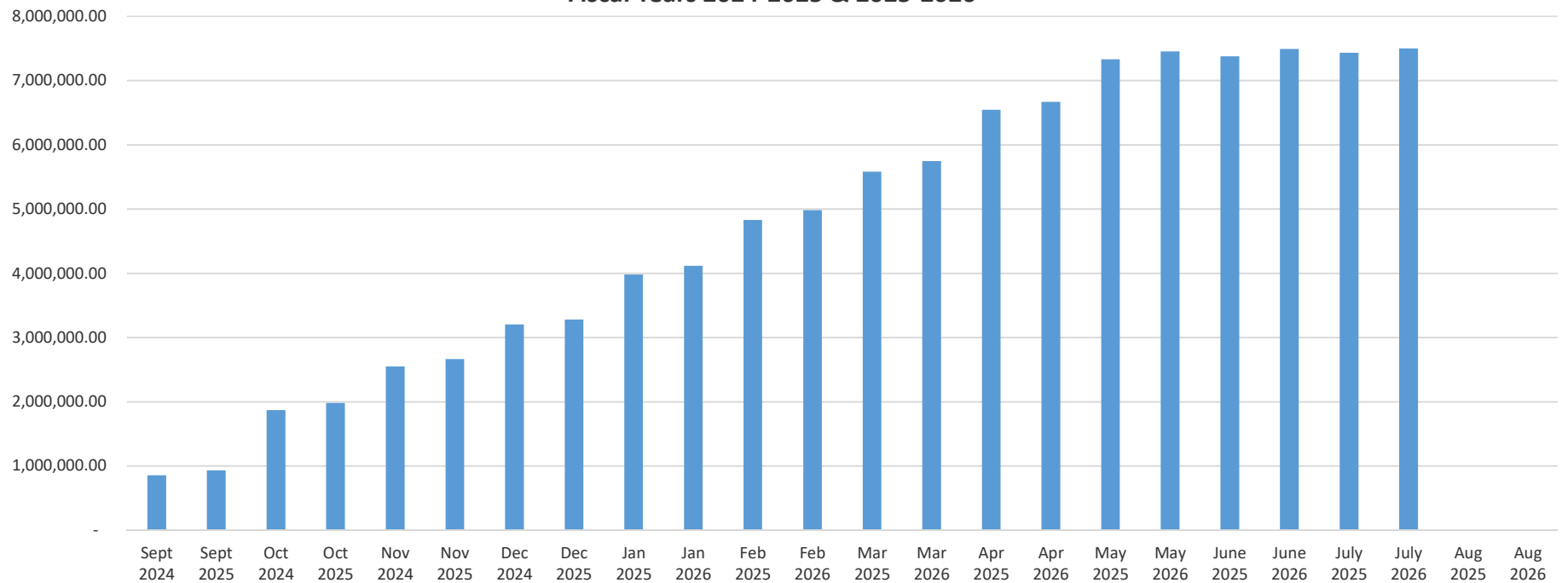
General Fund Monthly Revenue Comparison Fiscal Years 2024-2025 & 2025-2026



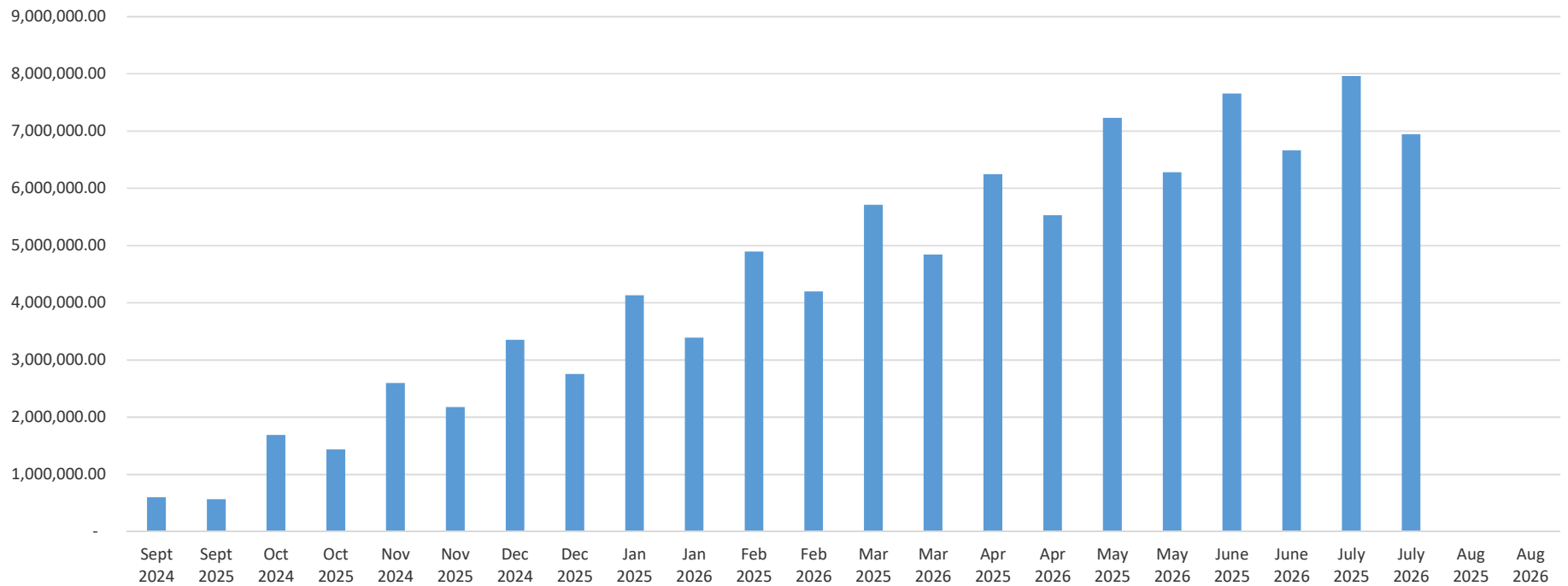
**General Fund
Monthly Expenditure Comparison
Fiscal Years 2024-2025 & 2025-2026**



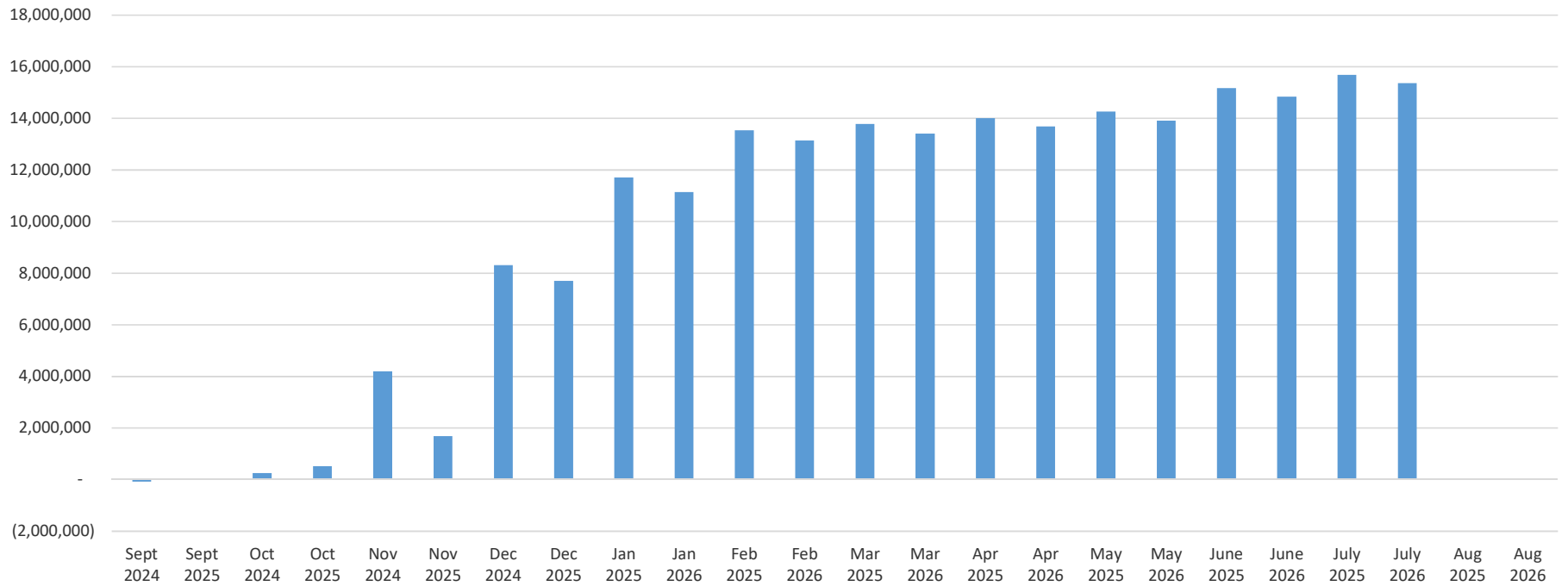
**Child Nutrition Fund
Monthly Revenue Comparison
Fiscal Years 2024-2025 & 2025-2026**



**Child Nutrition Fund
Monthly Expenditure Comparison
Fiscal Years 2024-2025 & 2025-2026**



**Debt Service Fund
Monthly Revenue Comparison
Fiscal Years 2024-2025 & 2025-2026**



Debt Service Fund
Monthly Expenditure Comparison
Fiscal Years 2024-2025 & 2025-2026

