



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: September 21, 2026

Agenda Section: Presentation/Report

Agenda Item Title: August 2026 Interim 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.



CONSTRAINT 03

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

Interim Monthly Report of Financial Activity

As of August 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	\$ 19,528,570	\$ 18,798,716	96.26%	\$ 20,749,251	\$ 20,909,531	\$ 19,478,996	93.16%
5800 STATE PROGRAM REVENUES	64,284,519	64,946,813	62,544,884	96.30%	57,415,058	59,864,020	57,271,873	95.67%
5900 FEDERAL REVENUES	1,498,000	1,498,000	582,997	38.92%	1,345,000	1,475,000	1,011,166	68.55%
Total Revenues	\$ 84,986,067	\$ 85,973,383	\$ 81,926,597	95.29%	\$ 79,509,309	\$ 82,248,551	\$ 77,762,035	94.55%
EXPENDITURES								
11 - INSTRUCTION	49,174,665	49,279,277	44,173,403	89.64%	43,644,007	45,846,965	41,551,415	90.63%
12 - INST. RESOURCE MEDIA SER.	1,028,567	1,056,693	898,915	85.07%	1,070,818	1,100,818	933,972	84.84%
13 - CURRICULUM & INSTRUCT STAFF DV	630,287	733,899	713,548	97.23%	755,370	983,801	923,891	93.91%
21 - INSTRUCTIONAL LEADERSHIP	1,496,352	1,638,922	1,609,608	98.21%	1,638,862	1,673,087	1,589,100	94.98%
23 - SCHOOL LEADERSHIP	4,663,404	4,956,523	4,874,081	98.34%	4,782,450	4,819,993	4,706,476	97.64%
31 - GUIDANCE & COUNSELING SERVICES	3,539,286	3,514,239	3,366,549	95.80%	3,615,509	3,666,579	3,460,811	94.39%
32 - SOCIAL WORK SERVICES	395,381	395,814	366,564	92.61%	371,894	391,894	374,657	95.60%
33 - HEALTH SERVICES	1,093,517	1,128,817	978,838	86.71%	1,167,134	1,187,134	1,046,080	88.12%
34 - STUDENT (PUPIL) TRANSPORTATION	2,507,395	2,575,628	2,530,088	98.23%	2,249,331	2,962,631	2,897,121	97.79%
35 - FOOD SERVICES	-	-	-	0.00%	-	9,000	3,174	35.27%
36 - COCURR/EXTRACOCURR ACTIVITY	2,547,646	2,404,607	2,315,477	96.29%	2,699,470	2,616,939	2,337,003	89.30%
41 - GENERAL ADMINISTRATION	3,537,405	3,538,697	3,440,433	97.22%	3,368,440	3,974,637	3,759,349	94.58%
51 - PLANT MAINTENANCE & OPERATIONS	9,560,712	9,804,902	9,571,367	97.62%	10,093,400	10,600,126	10,079,040	95.08%
52 - SECURITY & MONITORING SERVICES	1,537,702	1,426,364	1,382,343	96.91%	1,814,748	1,751,393	1,677,570	95.78%
53 - DATA PROCESSING SERVICES	1,780,836	1,665,013	1,679,310	100.86%	1,804,409	1,878,243	1,692,267	90.10%
61 - COMMUNITY SERVICES	185,697	168,705	156,434	92.73%	218,966	186,466	144,836	77.67%
71 - DEBT SERVICE	849,523	1,524,523	844,808	55.41%	844,123	1,549,523	844,323	54.49%
81 - FACILITIES ACQUISITION & CONST	87,400	1,485,048	171,821	11.57%	350,000	1,419,500	42,609	3.00%
93 - PAYMENTS TO FISCAL AGENTS\MBRS	180,000	117,000	113,061	96.63%	150,000	190,000	173,676	91.41%
95 - JUVENILE JUSTICE ALTER ED PROG	8,000	8,000	-	0.00%	3,895	20,895	4,076	19.50%
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	\$ 87,609,963	\$ 79,324,353	90.54%	\$ 80,809,118	\$ 87,011,916	\$ 78,377,955	90.08%
Other Financing Uses								
7900 - OTHER RESOURCES	-	1,335,865	535,865	40.11%	-	1,250,000	1,250,000	0.00%
8900 - OTHER USES/NON-OPERATING EXPENDI	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 1,000,000	\$ -	0.00%
Total Other Financing Resources/(Uses)	\$ -	\$ 1,335,865	\$ 535,865	0.00%	\$ -	\$ 250,000	\$ 1,250,000	500.00%
Excess (Deficiency) of Revenues Over Expenditures								
	\$ -	\$ (300,715)	\$ 3,138,109		\$ (1,299,809)	\$ (4,513,365)	\$ 634,080	
Fund Balance-August 31, 2025								
		25,366,154	25,366,154					
Estimated Current Year Fund Balance-August 31, 2026		25,065,439	28,504,263					

SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Interim Monthly Report of Financial Activity

As of August 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	\$ 210,719	\$ 216,771	102.87%	\$ 160,000	\$ 160,000	\$ 196,669	122.92%
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	7,980,804	103.31%	7,603,450	7,688,450	7,880,866	102.50%
Total Revenues	\$ 7,900,210	\$ 7,960,929	\$ 8,224,426	103.31%	\$ 7,788,450	\$ 7,873,450	\$ 8,103,812	102.93%
EXPENDITURES								
35 - FOOD SERVICES	7,488,304	7,696,837	7,362,261	95.65%	8,010,755	8,501,466	\$ 7,934,928	93.34%
51 - PLANT MAINTENANCE & OPERATIONS	411,906	286,906	227,638	79.34%	976,049	976,049	778,753	79.79%
Total Expenditures	\$ 7,900,210	\$ 7,983,743	\$ 7,589,899	95.07%	\$ 8,986,804	\$ 9,477,515	\$ 8,713,681	91.94%
Other Financing Uses								
7900 - OTHER RESOURCES	-	22,814	22,815	0.00%	-	-	-	0.00%
8900 - OTHER USES/NON-OPERATING EXPENDI	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
Total Other Financing Resources/(Uses)	\$ -	\$ 22,814	\$ 22,815	0.00%	\$ -	\$ -	\$ -	0.00%
Excess (Deficiency) of Revenues Over Expenditures								
	\$ -	\$ -	\$ 657,342		\$ (1,198,354)	\$ (1,604,065)	\$ (609,869)	

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>3,057,053</u>

SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Interim Monthly Report of Financial Activity

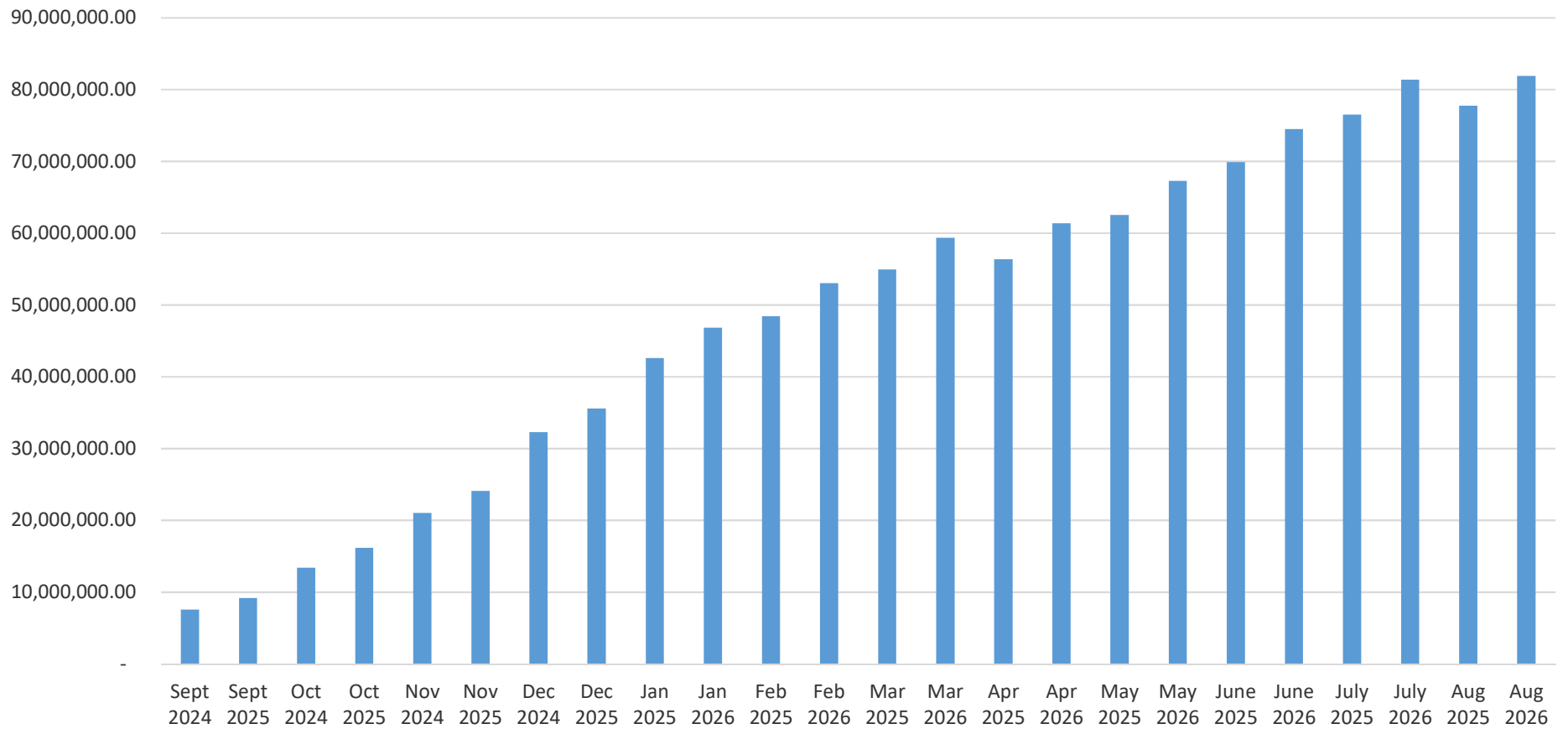
As of August 31, 2026 - FY 26

Debt Service

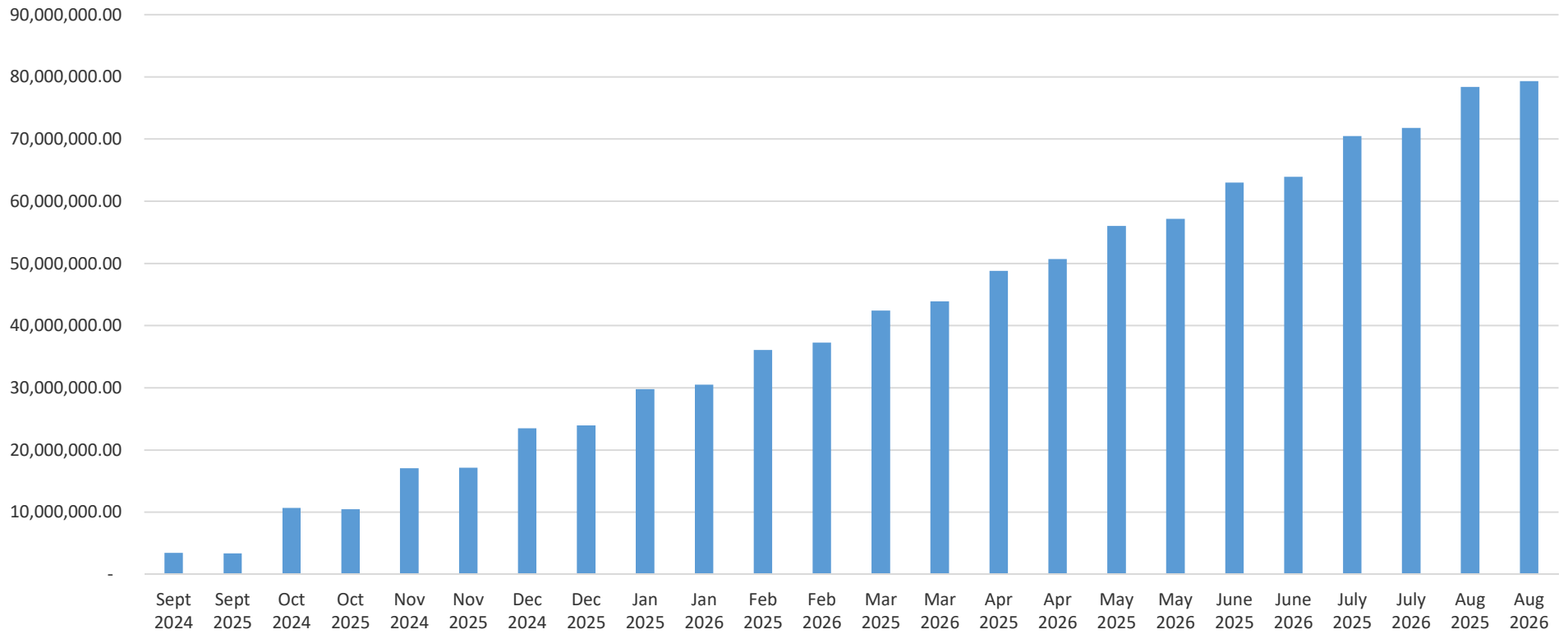
	Current Year (FY 26)				Prior Year (FY 25)			
	Original Budget	Amended Budget	Actual	Percentage of Budget	Original Budget	Amended Budget	Actual	Percentage of Budget
REVENUES								
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 12,879,085	\$ 12,879,085	\$ 13,029,007	101.16%	\$ 13,577,219	\$ 13,659,742	\$ 13,408,109	98.16%
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	\$ 15,411,386	102.35%	\$ 15,890,325	\$ 15,890,325	\$ 15,751,603	99.13%
EXPENDITURES								
71 - Debt Service	12,585,292	12,585,292	12,556,237	99.77%	12,606,592	12,913,959	12,772,501	98.90%
Total Expenditures	\$ 12,585,292	\$ 12,585,292	\$ 12,556,237	99.77%	\$ 12,606,592	\$ 12,913,959	\$ 12,772,501	98.90%
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	\$ 2,855,150		\$ 3,283,733	\$ 3,270,406	\$ 3,273,141	

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>13,014,208</u>

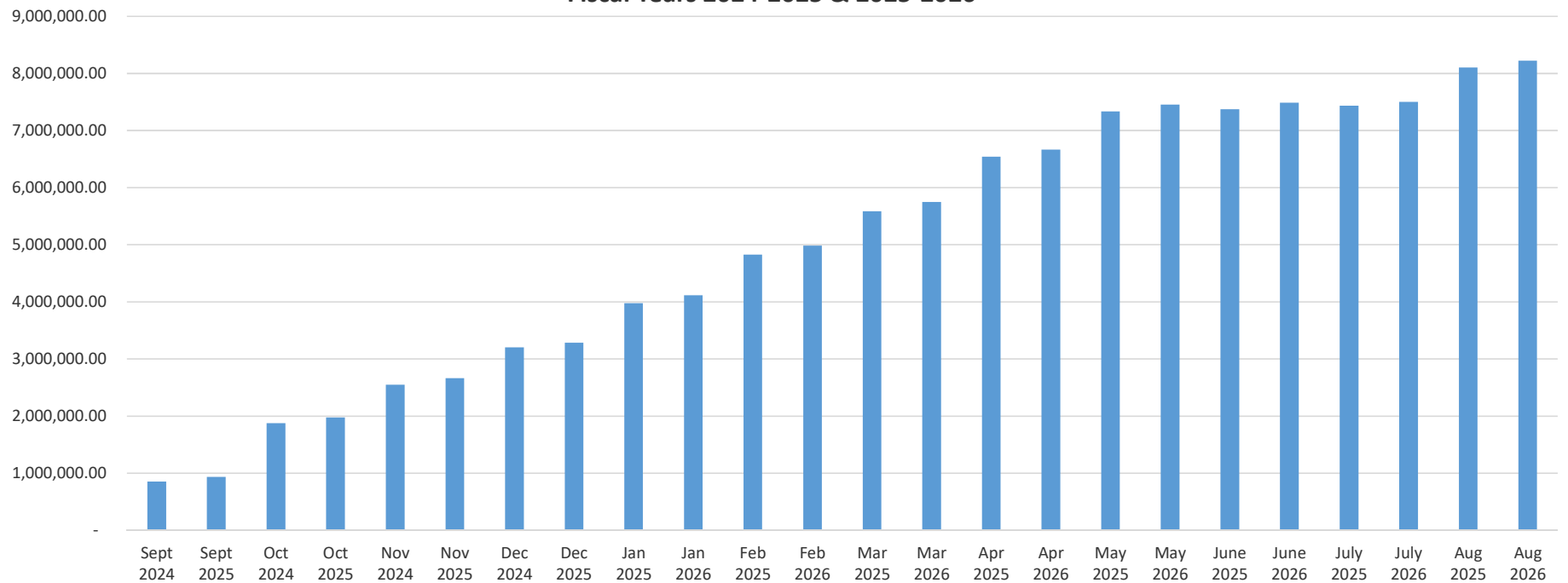
General Fund **Monthly Revenue Comparison** **Fiscal Years 2024-2025 & 2025-2026**



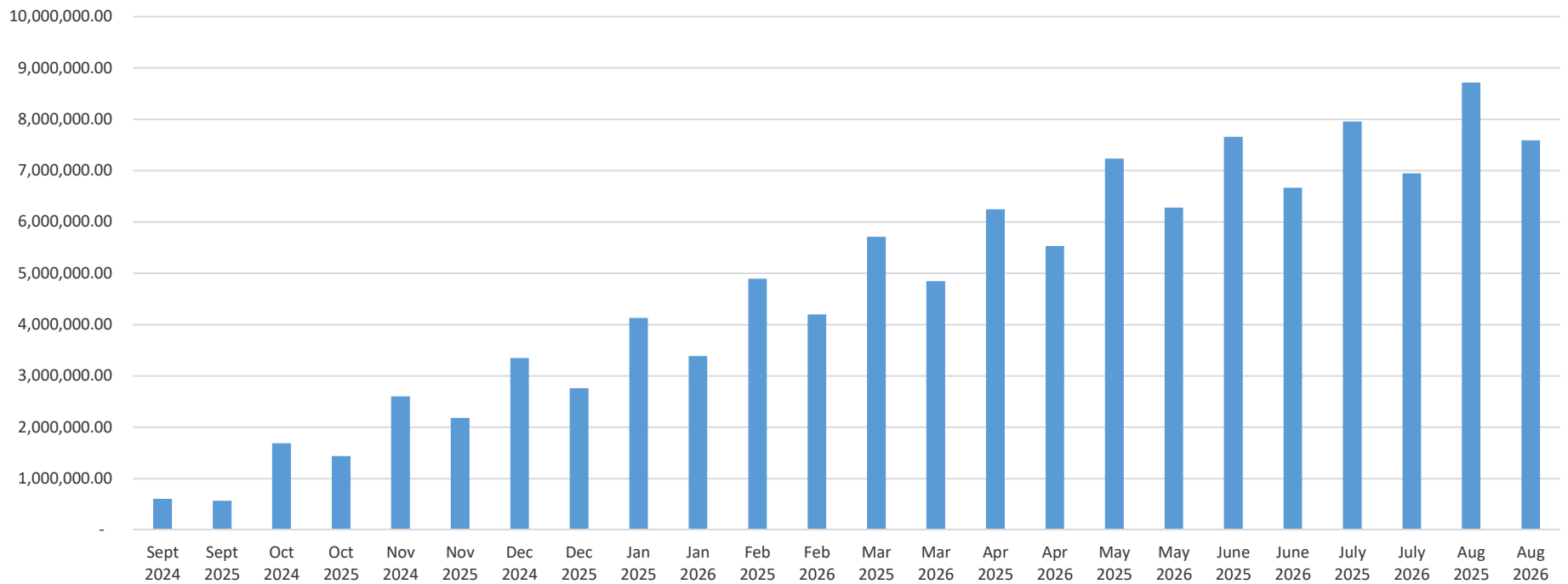
**General Fund
Monthly Expenditure Comparison
Fiscal Years 2024-2025 & 2025-2026**



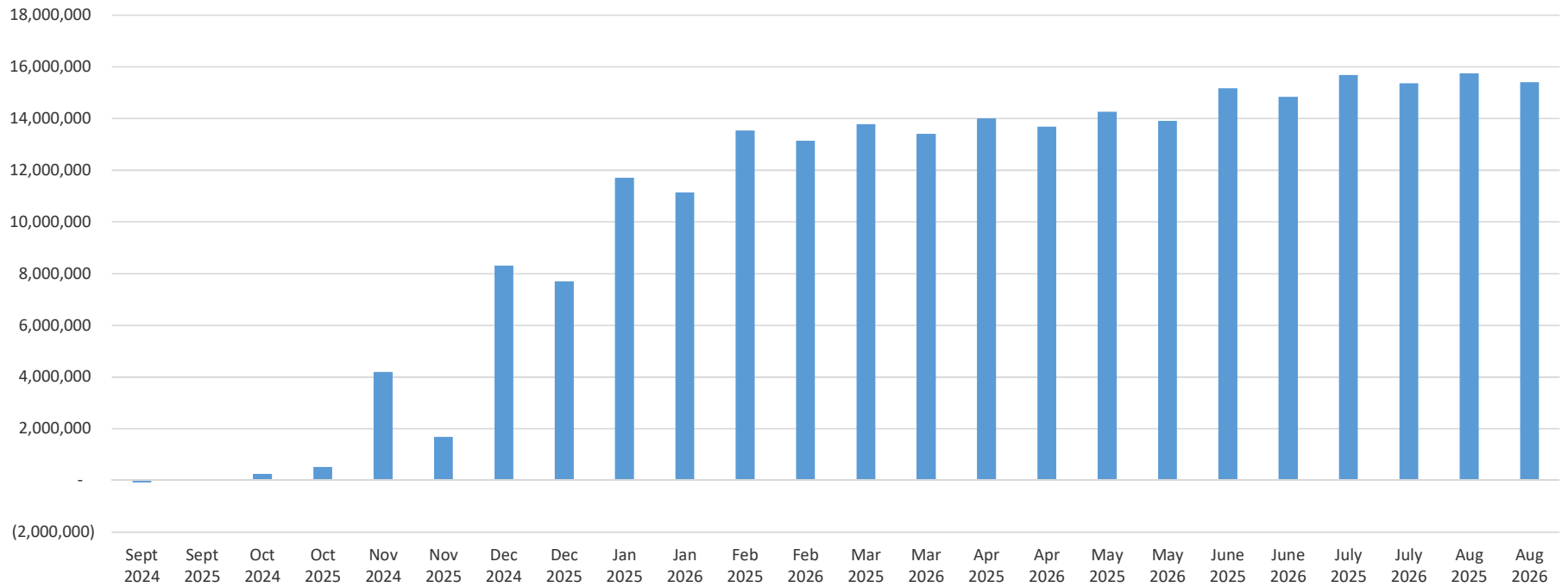
**Child Nutrition Fund
Monthly Revenue Comparison
Fiscal Years 2024-2025 & 2025-2026**



**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

