



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: October 19, 2026

Agenda Section: Presentation/Report

Agenda Item Title: September 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 September 30, 2026-FY27

General Fund

	Current Year (FY 27)				Prior Year (FY 26)			
	Original Budget	Amended Budget	Actual	Percentage of Budget	Original Budget	Amended Budget	Actual	Percentage of Budget
REVENUES								
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 20,311,052	\$ 20,311,052	\$ 66,192	0.33%	\$ 19,203,548	\$ 19,203,548	\$ 147,628	0.77%
5800 STATE PROGRAM REVENUES	66,803,838	66,803,838	8,939,041	13.38%	64,284,519	64,284,519	9,108,579	14.17%
5900 FEDERAL REVENUES	1,168,000	1,168,000	8,157	0.70%	1,498,000	1,498,000	33,952	2.27%
Total Revenues	\$ 88,282,890	\$ 88,282,890	\$ 9,013,389	10.21%	\$ 84,986,067	\$ 84,986,067	\$ 9,290,160	10.93%
EXPENDITURES								
11 - INSTRUCTION	49,868,708	49,868,708	(174,555)	-0.35%	49,174,665	49,174,665	(84,305)	-0.17%
12 - INST. RESOURCE MEDIA SER.	1,105,286	1,105,286	(28,497)	-2.58%	1,028,567	1,028,567	(26,713)	-2.60%
13 - CURRICULUM & INSTRUCT STAFF DV	1,220,699	1,220,699	58,119	4.76%	630,287	630,287	41,375	6.56%
21 - INSTRUCTIONAL LEADERSHIP	1,691,910	1,691,910	142,456	8.42%	1,496,352	1,496,352	128,049	8.56%
23 - SCHOOL LEADERSHIP	4,843,479	4,843,479	377,866	7.80%	4,663,404	4,663,404	378,701	8.12%
31 - GUIDANCE & COUNSELING SERVICES	3,714,903	3,714,903	223,068	6.00%	3,539,286	3,539,286	219,160	6.19%
32 - SOCIAL WORK SERVICES	716,868	716,868	59,302	8.27%	395,381	395,381	32,327	8.18%
33 - HEALTH SERVICES	1,152,856	1,152,856	(14,907)	-1.29%	1,093,517	1,093,517	(7,763)	-0.71%
34 - STUDENT (PUPIL) TRANSPORTATION	2,652,594	2,652,594	265,516	10.01%	2,507,395	2,507,395	311,510	12.42%
36 - COCURR/EXTRACOCURR ACTIVITY	2,608,700	2,608,700	187,919	7.20%	2,547,646	2,547,646	188,831	7.41%
41 - GENERAL ADMINISTRATION	3,418,761	3,418,761	396,557	11.60%	3,537,405	3,537,405	340,809	9.63%
51 - PLANT MAINTENANCE & OPERATIONS	10,038,805	10,038,805	667,287	6.65%	9,560,712	9,560,712	1,461,544	15.29%
52 - SECURITY & MONITORING SERVICES	1,461,666	1,461,666	112,574	7.70%	1,537,702	1,537,702	165,159	10.74%
53 - DATA PROCESSING SERVICES	2,015,535	2,015,535	118,451	5.88%	1,780,836	1,780,836	181,317	10.18%
61 - COMMUNITY SERVICES	195,367	195,367	12,242	6.27%	185,697	185,697	12,740	6.86%
71 - DEBT SERVICE	1,255,461	1,255,461	24,315	1.94%	849,523	849,523	-	0.00%
81 - FACILITIES ACQUISITION & CONST	-	-	-	0.00%	87,400	87,400	-	0.00%
93 - PAYMENTS TO FISCAL AGENTS\MBRS	130,000	130,000	-	0.00%	180,000	180,000	-	0.00%
95 - JUVENILE JUSTICE ALTER ED PROG	4,000	4,000	-	0.00%	8,000	8,000	-	0.00%
99 - OTHER INTERGOVERNMENTAL CHARGE	187,292	187,292	-	0.00%	182,292	182,292	-	0.00%
Total Expenditures	\$ 88,282,890	\$ 88,282,890	\$ 2,427,713	2.75%	\$ 84,986,067	\$ 84,986,067	\$ 3,342,741	3.93%
Other Financing Uses								
7900 - OTHER RESOURCES	-	-	-	0.00%	-	-	-	0.00%
8900 - OTHER USES/NON-OPERATING EXPENDIT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
Total Other Financing Resources/(Uses)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
Excess (Deficiency) of Revenues Over Expenditures								
	\$ -	\$ -	\$ 6,585,676		\$ -	\$ -	\$ 5,947,419	

Estimated Fund Balance-August 31, 2026

25,366,154 25,366,154

Estimated Current Year Fund Balance-August 31, 2027

25,366,154 31,951,830

SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Monthly Report of Financial Activity

As of September 30, 2026-FY27

Child Nutrition

	Current Year (FY 27)				Prior Year (FY 26)			
	Original Budget	Amended Budget	Actual	Percentage of Budget	Original Budget	Amended Budget	Actual	Percentage of Budget
REVENUES								
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 177,022	\$ 177,022	\$ 13,658	7.72%	\$ 150,000	\$ 150,000	\$ 13,122	8.75%
5800 STATE PROGRAM REVENUES	25,000	25,000	-	0.00%	25,000	25,000	-	0.00%
5900 FEDERAL REVENUES	7,823,978	7,823,978	933,899	11.94%	7,725,210	7,725,210	920,846	11.92%
Total Revenues	\$ 8,026,000	\$ 8,026,000	\$ 947,556	11.81%	\$ 7,900,210	\$ 7,900,210	\$ 933,968	11.82%
EXPENDITURES								
35 - FOOD SERVICES	7,616,485	7,616,485	433,983	5.70%	7,488,304	7,488,304	\$ 568,774	7.60%
51 - PLANT MAINTENANCE & OPERATIONS	238,800	238,800	-	0.00%	411,906	411,906	-	0.00%
Total Expenditures	\$ 7,855,285	\$ 7,855,285	\$ 433,983	5.52%	\$ 7,900,210	\$ 7,900,210	\$ 568,774	7.20%
Other Financing Uses								
7900 - OTHER RESOURCES	-	-	-	0.00%	-	-	-	0.00%
8900 - OTHER USES/NON-OPERATING EXPENDI	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
Total Other Financing Resources/(Uses)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
Excess (Deficiency) of Revenues Over Expenditures								
	\$ 170,715	\$ 170,715	\$ 513,574		\$ -	\$ -	\$ 365,194	
Estimated Fund Balance-August 31, 2026								
		2,399,711	2,399,711					
Estimated Current Year Fund Balance-August 31, 2027								
		2,570,426	2,913,285					

SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Monthly Report of Financial Activity

As of September 30, 2026-FY27

Debt Service

	Current Year (FY 27)				Prior Year (FY 26)			
	Original Budget	Amended Budget	Actual	Percentage of Budget	Original Budget	Amended Budget	Actual	Percentage of Budget
REVENUES								
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 11,185,538	\$ 11,185,538	\$ 5,322	0.05%	\$ 12,879,085	\$ 12,879,085	\$ 80,883	0.63%
5800 STATE PROGRAM REVENUES	2,203,852	2,203,852	-	0.00%	2,178,327	2,178,327	-	0.00%
Total Revenues	\$ 13,389,390	\$ 13,389,390	\$ 5,322	0.04%	\$ 15,057,412	\$ 15,057,412	\$ 80,883	0.54%
EXPENDITURES								
71 - Debt Service	12,741,422	12,741,422	3,050	0.02%	12,585,292	12,585,292	3,050	0.02%
Total Expenditures	\$ 12,741,422	\$ 12,741,422	\$ 3,050	0.02%	\$ 12,585,292	\$ 12,585,292	\$ 3,050	0.02%
Other Financing Uses								
7900 - OTHER RESOURCES	-	-	-	0.00%	-	-	-	0.00%
8900 - OTHER USES/NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
Total Other Financing Resources/(Uses)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
Excess (Deficiency) of Revenues Over Expenditures								
	\$ 647,968	\$ 647,968	\$ 2,272		\$ 2,472,120	\$ 2,472,120	\$ 77,833	
Estimated Fund Balance-August 31, 2026								
		10,159,058	10,159,058					
Estimated Current Year Fund Balance-August 31, 2027								
		10,807,026	10,161,330					