



# SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

## Agenda Item Summary

Meeting Date: July 19, 2023

Agenda Section: Presentation/Report

Agenda Item Title: June 2023 Financials

From: Tony Kingman, Chief Financial Officer

Additional Presenters if Applicable: N/A

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

Historical Data: N/A

Recommendation: N/A

Purchasing Personnel and Approval Date: N/A

Funding Budget Code and Amount: N/A

# South San Antonio ISD

## General Fund

### Monthly Financial Report

June 2023

| Revenues                             | Original Budget      | Amended Budget       | Actual               | Difference          | % Received    |
|--------------------------------------|----------------------|----------------------|----------------------|---------------------|---------------|
| 5700 LOCAL AND INTERMEDIATE REVENUES | \$ 20,324,100        | \$ 21,649,100        | \$ 21,598,534        | \$ 50,566           | 99.77%        |
| 5800 STATE PROGRAM REVENUES          | 47,607,278           | 50,599,310           | 46,853,008           | 3,746,302           | 92.60%        |
| 5900 FEDERAL REVENUES                | 4,050,000            | 4,343,576            | 3,068,804            | 1,274,772           | 70.65%        |
| <b>Total Fund 199 Revenues:</b>      | <b>\$ 71,981,378</b> | <b>\$ 76,591,986</b> | <b>\$ 71,520,347</b> | <b>\$ 5,071,639</b> | <b>93.38%</b> |

| Appropriations                      | Original Budget      | Amended Budget       | Encumbrance         | Actual               | Available            | % Expended    |
|-------------------------------------|----------------------|----------------------|---------------------|----------------------|----------------------|---------------|
| 11 - INSTRUCTION                    | 42,401,482           | 42,345,143           | 578,734             | 28,579,490           | 13,186,919           | 68.86%        |
| 12 - INST. RESOURCE MEDIA SER.      | 1,356,849            | 1,346,825            | 19,614              | 999,946              | 327,264              | 75.70%        |
| 13 - CURRICULUM & INSTRUCT STAFF DV | 628,184              | 648,554              | 12,757              | 416,474              | 219,323              | 66.18%        |
| 21 - INSTRUCTIONAL LEADERSHIP       | 1,144,315            | 1,175,165            | 19,178              | 1,160,495            | (4,507)              | 100.38%       |
| 23 - SCHOOL LEADERSHIP              | 6,107,006            | 6,128,478            | 44,393              | 4,808,675            | 1,275,410            | 79.19%        |
| 31 - GUIDANCE & COUNSELING SERVICES | 1,771,935            | 1,789,656            | 5,899               | 2,086,735            | (302,978)            | 116.93%       |
| 32 - SOCIAL WORK SERVICES           | 425,109              | 425,109              | -                   | 283,174              | 141,935              | 66.61%        |
| 33 - HEALTH SERVICES                | 202,143              | 206,187              | 830                 | 123,872              | 81,485               | 60.48%        |
| 34 - STUDENT (PUPIL) TRANSPORTATION | 1,832,488            | 2,158,995            | 50,436              | 1,783,634            | 324,925              | 84.95%        |
| 36 - COCURR/EXTRACOCURR ACTIVITY    | 2,697,190            | 2,657,769            | 137,470             | 2,219,405            | 300,895              | 88.68%        |
| 41 - GENERAL ADMINISTRATION         | 2,673,838            | 2,750,284            | 125,914             | 2,511,156            | 113,213              | 95.88%        |
| 51 - PLANT MAINTENANCE & OPERATIONS | 7,158,759            | 8,073,831            | 409,698             | 5,850,475            | 1,813,658            | 77.54%        |
| 52 - SECURITY & MONITORING SERVICES | 629,970              | 631,993              | 26,620              | 791,726              | (186,353)            | 129.49%       |
| 53 - DATA PROCESSING SERVICES       | 1,690,204            | 1,685,204            | 51,581              | 1,372,593            | 261,030              | 84.51%        |
| 61 - COMMUNITY SERVICES             | 276,475              | 270,813              | 17,437              | 203,445              | 49,931               | 81.56%        |
| 71 - DEBT SERVICE                   | 745,431              | 749,606              | -                   | 185,258              | 564,348              | 24.71%        |
| 81 - FACILITIES ACQUISITION & CONST | -                    | 6,008,106            | 350,921             | 1,912,394            | 3,744,791            | 37.67%        |
| 93 - PAYMENTS TO FISCAL AGENTS\MBRS | 70,000               | 95,705               | -                   | 95,705               | -                    | 100.00%       |
| 95 - JUVENILE JUSTICE ALTER ED PROG | 20,000               | 35,000               | -                   | 8,151                | 26,849               | 23.29%        |
| 99 - OTHER INTERGOVERNMENTAL CHARGE | 150,000              | 156,292              | 39,073              | 117,219              | -                    | 100.00%       |
| <b>Total Fund 199 Expenses:</b>     | <b>\$ 71,981,378</b> | <b>\$ 79,338,715</b> | <b>\$ 1,890,554</b> | <b>\$ 55,510,022</b> | <b>\$ 21,938,139</b> | <b>72.35%</b> |

#### Other Financing Uses

|   |             |                       |              |                       |               |
|---|-------------|-----------------------|--------------|-----------------------|---------------|
| 7900 - OTHER RESOURCES                        | -           | -                     | 491          | (491)                 | 0.00%         |
| 8900 - OTHER USES/NON-OPERATING EXPENDITURES  | \$ -        | \$ 4,550,000          | \$ 4,550,000 | \$ -                  | 0.00%         |
| <b>Total Other Financing Resources/(Uses)</b> | <b>\$ -</b> | <b>\$ (4,550,000)</b> | <b>\$ -</b>  | <b>\$ (4,549,509)</b> | <b>99.99%</b> |

**Budgeted Revenue Over Budget Expenditures**      \$ -      \$ (7,296,729)

Note: ESSER I, II, & III: Revised Budget - \$16,533,516

Activity \$10,649,550 (Deficit in the General Fund)

Encumbrance \$1,401,203

Available \$4,482,763

# South San Antonio ISD

## Food Service Fund

### Monthly Financial Report

June 2023

| Revenues                             | Original Budget     | Amended Budget      | Actual              | Difference        | % Received    |
|--------------------------------------|---------------------|---------------------|---------------------|-------------------|---------------|
| 5700 LOCAL AND INTERMEDIATE REVENUES | \$ 140,000          | \$ 140,000          | \$ 168,166          | \$ (28,166)       | 120.12%       |
| 5800 STATE PROGRAM REVENUES          | -                   | -                   | 26,361              | (26,361)          | 0.00%         |
| 5900 FEDERAL REVENUES                | 7,252,809           | 8,097,874           | 7,858,395           | 239,479           | 97.04%        |
| <b>Total Fund 240 Revenues:</b>      | <b>\$ 7,392,809</b> | <b>\$ 8,237,874</b> | <b>\$ 8,052,923</b> | <b>\$ 184,951</b> | <b>97.75%</b> |

| Appropriations                      | Original Budget     | Amended Budget      | Encumbrance       | Actual              | Available           | % Expended    |
|-------------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------|
| 35 - FOOD SERVICES                  | \$ 6,106,302        | \$ 8,197,096        | \$ 222,806        | \$ 6,115,197        | \$ 1,859,093        | 77.32%        |
| 51 - PLANT MAINTENANCE & OPERATIONS | 687,442             | 687,442             | 11,311            | 587,332             | 88,798.93           | 87.08%        |
| <b>Total Fund 240 Expenses:</b>     | <b>\$ 6,793,744</b> | <b>\$ 8,884,538</b> | <b>\$ 234,117</b> | <b>\$ 6,702,529</b> | <b>\$ 1,947,892</b> | <b>78.08%</b> |

**Budgeted Revenue Over Budget Expenditures**      \$ 599,065      \$ (646,664)

# South San Antonio ISD

## Debt Service Fund

### Monthly Financial Report

June 2023

| Revenues                             | Original Budget      | Amended Budget       | Actual               | Difference      | % Received    |
|--------------------------------------|----------------------|----------------------|----------------------|-----------------|---------------|
| 5700 LOCAL AND INTERMEDIATE REVENUES | \$ 11,202,597        | \$ 11,802,597        | \$ 11,833,005        | \$ (30,408)     | 100.26%       |
| 5800 STATE PROGRAM REVENUES          | 510,265              | 931,547              | 1,373,063            | (441,516)       | 147.40%       |
| 5900 FEDERAL REVENUES                | 478,895              | 478,895              | 153                  | 478,742         | 0.03%         |
| <b>Total Fund 599 Revenues:</b>      | <b>\$ 12,191,757</b> | <b>\$ 13,213,039</b> | <b>\$ 13,206,222</b> | <b>\$ 6,817</b> | <b>99.95%</b> |

| Appropriations                  | Original Budget      | Amended Budget       | Encumbrance | Actual              | Available            | % Expended    |
|---------------------------------|----------------------|----------------------|-------------|---------------------|----------------------|---------------|
| 71 - DEBT SERVICE               | 12,738,292           | 12,738,292           | -           | 2,262,455           | 10,475,837           | 17.76%        |
| <b>Total Fund 599 Expenses:</b> | <b>\$ 12,738,292</b> | <b>\$ 12,738,292</b> | <b>\$ -</b> | <b>\$ 2,262,455</b> | <b>\$ 10,475,837</b> | <b>17.76%</b> |

#### Other Financing Uses

|   |          |          |              |          |              |
|---|----------|----------|--------------|----------|--------------|
| 7900 - OTHER RESOURCES                        | -        | -        | 1,466        | (1,466)  | 0.00%        |
| <b>Total Other Financing Resources/(Uses)</b> | <b>-</b> | <b>-</b> | <b>1,466</b> | <b>-</b> | <b>0.00%</b> |

**Budgeted Revenue Over Budget Expenditures**      \$      (546,535)      \$      474,747