



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: March 16, 2026

Agenda Section: Presentation/Report

Agenda Item Title: February 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.

SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Monthly Report of Financial Activity

As of February 28, 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	\$ 15,372,770	80.05%	\$ 20,749,251	\$ 20,429,531	\$ 16,194,002	79.27%
5800 STATE PROGRAM REVENUES	64,284,519	64,284,519	37,291,752	58.01%	57,415,058	59,082,817	31,842,772	53.90%
5900 FEDERAL REVENUES	1,498,000	1,498,000	371,786	24.82%	1,345,000	875,000	414,881	47.42%
Total Revenues	\$ 84,986,067	\$ 84,986,067	\$ 53,036,308	62.41%	\$ 79,509,309	\$ 80,387,348	\$ 48,451,655	60.27%
EXPENDITURES								
11 - INSTRUCTION	49,174,665	49,227,665	19,469,712	39.55%	43,644,007	44,007,365	18,267,562	41.51%
12 - INST. RESOURCE MEDIA SER.	1,028,567	1,028,567	388,101	37.73%	1,070,818	1,070,818	396,784	37.05%
13 - CURRICULUM & INSTRUCT STAFF DV	630,287	630,287	332,344	52.73%	755,370	764,845	411,954	53.86%
21 - INSTRUCTIONAL LEADERSHIP	1,496,352	1,500,995	740,655	49.34%	1,638,862	1,637,987	768,756	46.93%
23 - SCHOOL LEADERSHIP	4,663,404	4,663,404	2,426,167	52.03%	4,782,450	4,779,993	2,339,355	48.94%
31 - GUIDANCE & COUNSELING SERVICES	3,539,286	3,486,286	1,717,895	49.28%	3,615,509	3,466,579	1,743,018	50.28%
32 - SOCIAL WORK SERVICES	395,381	395,381	179,470	45.39%	371,894	371,894	185,119	49.78%
33 - HEALTH SERVICES	1,093,517	1,093,517	448,150	40.98%	1,167,134	1,167,134	476,424	40.82%
34 - STUDENT (PUPIL) TRANSPORTATION	2,507,395	2,507,395	1,307,484	52.15%	2,249,331	2,479,331	1,279,637	51.61%
36 - COCURR/EXTRACOCURR ACTIVITY	2,547,646	2,643,933	1,299,171	49.14%	2,699,470	2,882,228	1,269,224	44.04%
41 - GENERAL ADMINISTRATION	3,537,405	3,620,189	1,835,039	50.69%	3,368,440	3,439,637	1,728,088	50.24%
51 - PLANT MAINTENANCE & OPERATIONS	9,560,712	9,576,634	5,111,780	53.38%	10,093,400	10,614,837	5,134,972	48.38%
52 - SECURITY & MONITORING SERVICES	1,537,702	1,537,702	691,720	44.98%	1,814,748	1,821,393	864,318	47.45%
53 - DATA PROCESSING SERVICES	1,780,836	1,807,669	969,342	53.62%	1,804,409	1,878,243	995,169	52.98%
61 - COMMUNITY SERVICES	185,697	185,697	81,435	43.85%	218,966	206,466	70,749	34.27%
71 - DEBT SERVICE	849,523	849,523	57,109	6.72%	844,123	849,523	62,061	7.31%
81 - FACILITIES ACQUISITION & CONST	87,400	161,646	89,472	55.35%	350,000	169,500	42,609	36.61%
93 - PAYMENTS TO FISCAL AGENTS\MBRS	180,000	180,000	110,757	61.53%	150,000	150,000	-	0.00%
95 - JUVENILE JUSTICE ALTER ED PROG	8,000	8,000	-	0.00%	3,895	3,895	-	0.00%
99 - OTHER INTERGOVERNMENTAL CHARGE	182,292	182,292	45,902	25.18%	166,292	182,292	45,504	24.96%
Total Expenditures	\$ 84,986,067	\$ 85,286,782	\$ 37,301,705	43.74%	\$ 80,809,118	\$ 81,943,960	\$ 36,081,303	44.03%
Other Financing Uses								
7900 - OTHER RESOURCES	-	-	-	0.00%	-	-	-	0.00%
8900 - OTHER USES/NON-OPERATING EXPEND	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 1,000,000	\$ 1,000,000	100.00%
Total Other Financing Resources/(Uses)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ (1,000,000)	\$ (1,000,000)	100.00%
Excess (Deficiency) of Revenues Over Expenditures								
	\$ -	\$ (300,715)	\$ 15,734,603		\$ (1,299,809)	\$ (2,556,612)	\$ 11,370,351	

Fund Balance-August 31, 2025

25,366,154 25,366,154

Estimated Current Year Fund Balance-August 31, 2026

25,065,439 41,100,757

SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Monthly Report of Financial Activity

As of February 28, 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	\$ 140,835	93.89%	\$ 160,000	\$ 160,000	\$ 81,927	51.20%
5800 STATE PROGRAM REVENUES	25,000	25,000	-	0.00%	25,000	25,000	-	0.00%
5900 FEDERAL REVENUES	7,725,210	7,725,210	4,845,913	62.73%	7,603,450	7,688,450	4,746,808	61.74%
Total Revenues	\$ 7,900,210	\$ 7,900,210	\$ 4,986,748	63.12%	\$ 7,788,450	\$ 7,873,450	\$ 4,828,735	61.33%
EXPENDITURES								
35 - FOOD SERVICES	7,488,304	7,488,304	4,082,576	54.52%	8,010,755	8,401,466	\$ 4,497,922	53.54%
51 - PLANT MAINTENANCE & OPERATIONS	411,906	411,906	112,319	27.27%	976,049	976,049	396,687	40.64%
Total Expenditures	\$ 7,900,210	\$ 7,900,210	\$ 4,194,895	53.10%	\$ 8,986,804	\$ 9,377,515	\$ 4,894,609	52.20%
Other Financing Uses								
7900 - OTHER RESOURCES	-	-	22,815	0.00%	-	-	-	0.00%
8900 - OTHER USES/NON-OPERATING EXPEND	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
Total Other Financing Resources/(Uses)	\$ -	\$ -	\$ 22,815	0.00%	\$ -	\$ -	\$ -	0.00%
Excess (Deficiency) of Revenues Over Expenditures								
	\$ -	\$ -	\$ 814,667		\$ (1,198,354)	\$ (1,504,065)	\$ (65,874)	
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>3,214,378</u>					

SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

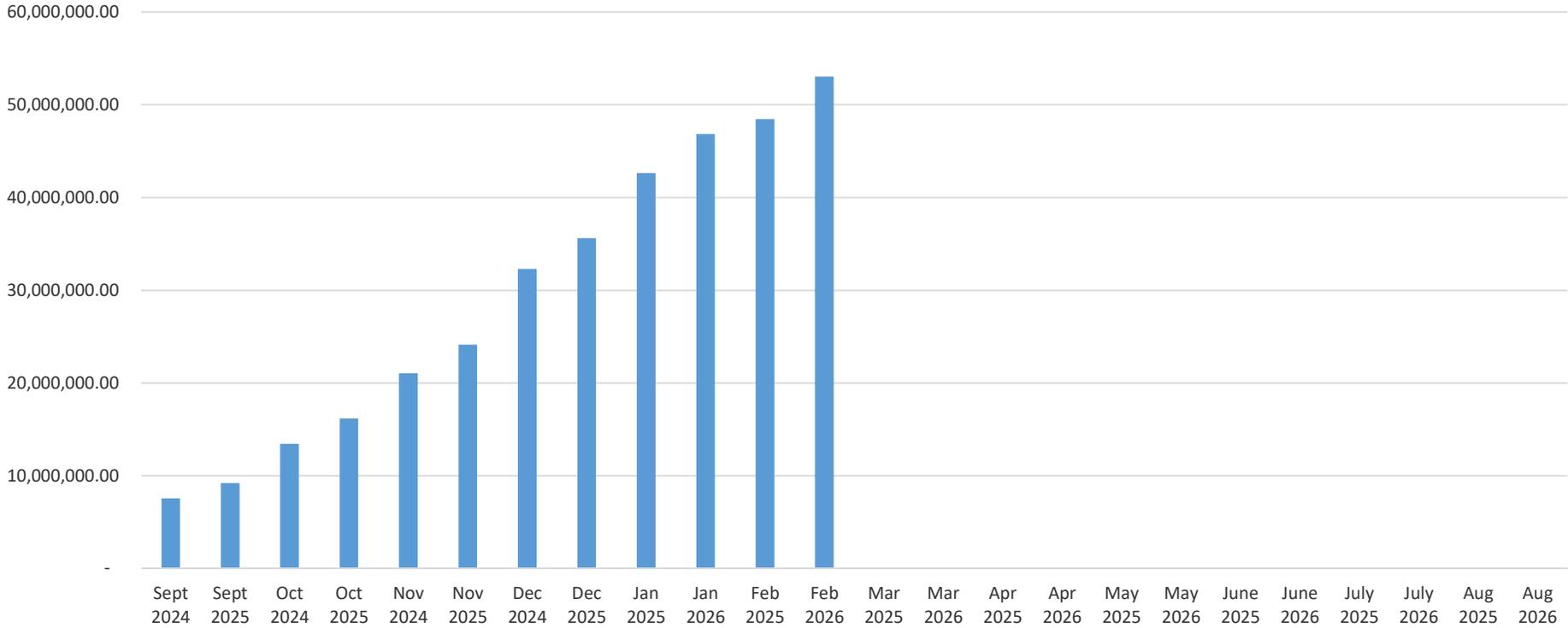
Monthly Report of Financial Activity

As of February 28, 2026 - FY 26

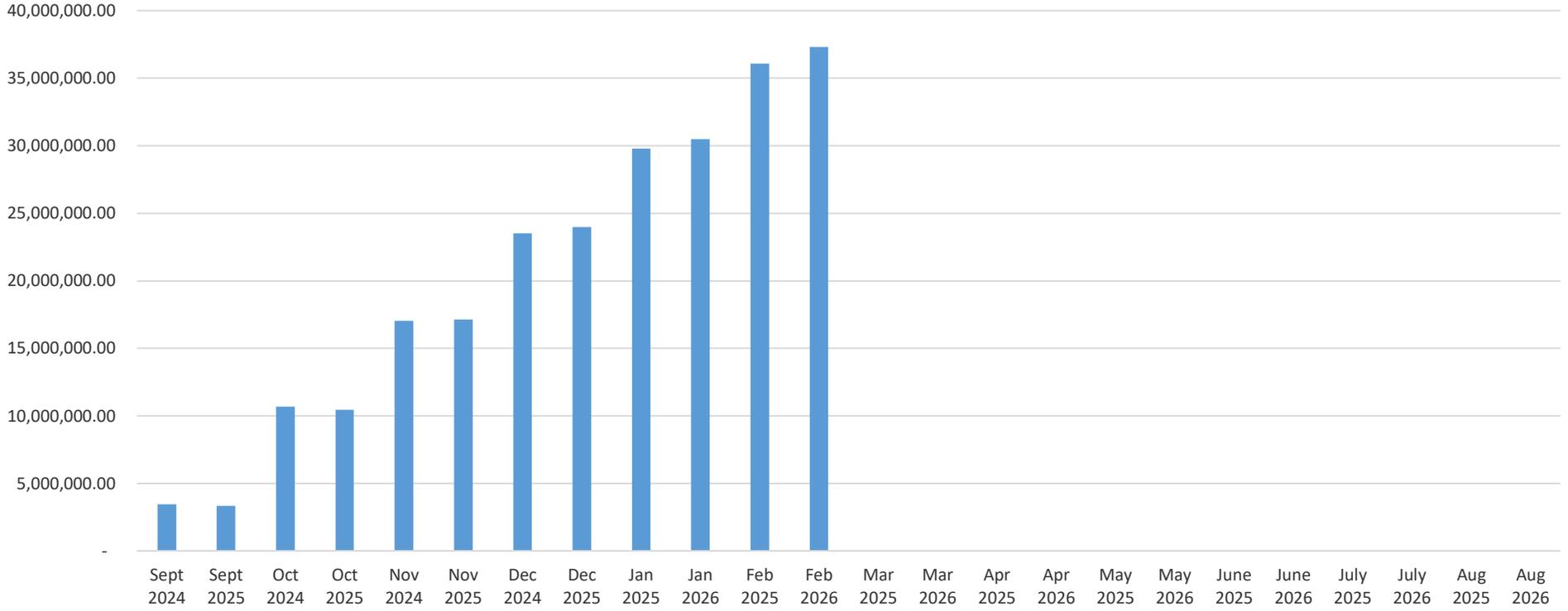
Debt Service

	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	\$ 10,759,201	83.54%	\$ 13,577,219	\$ 13,659,742	\$ 11,185,481	81.89%
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	\$ 13,141,580	87.28%	\$ 15,890,325	\$ 15,890,325	\$ 13,528,975	85.14%
EXPENDITURES								
71 - Debt Service	12,585,292	12,585,292	1,963,941	15.61%	12,606,592	12,913,959	2,211,531	17.13%
Total Expenditures	\$ 12,585,292	\$ 12,585,292	\$ 1,963,941	15.61%	\$ 12,606,592	\$ 12,913,959	\$ 2,211,531	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	\$ 11,177,639		\$ 3,283,733	\$ 3,270,406	\$ 11,611,484	
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>21,336,697</u>					

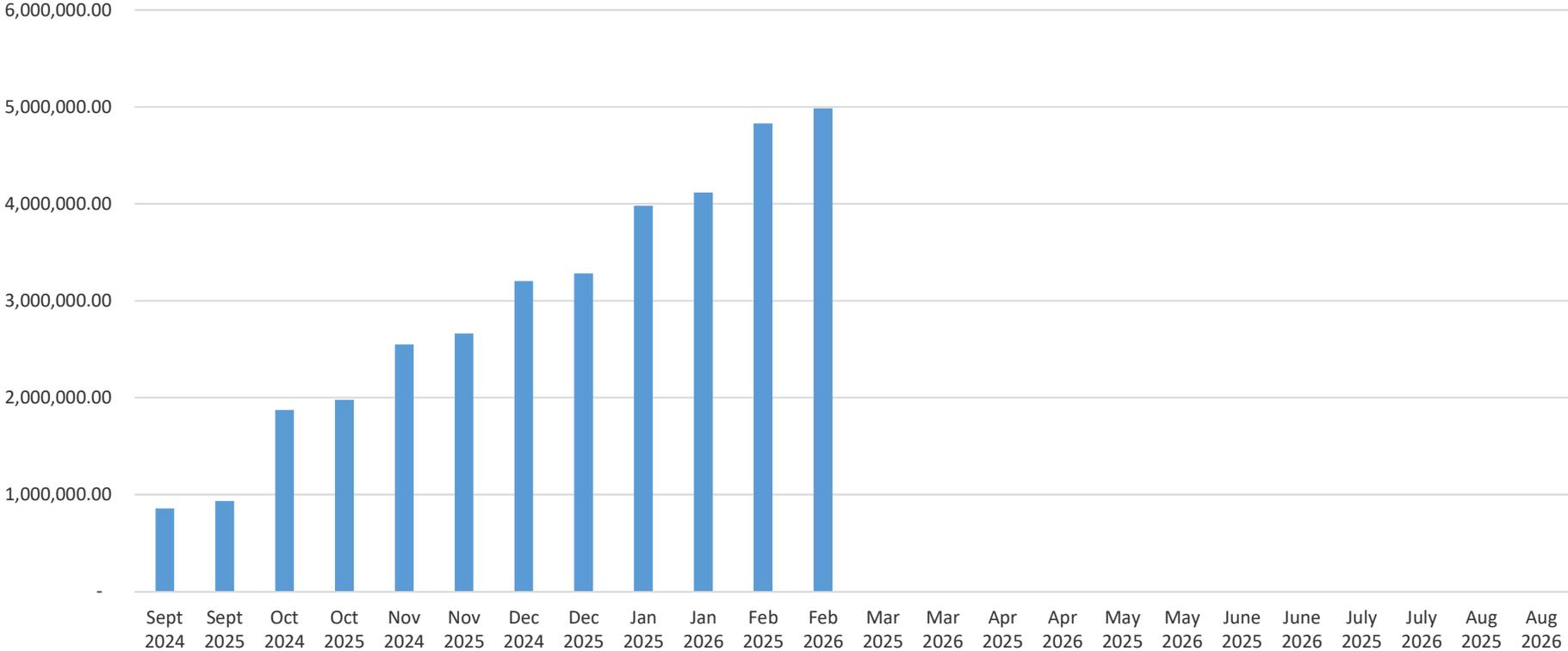
**General Fund
Monthly Revenue Comparison
Fiscal Years 2024-2025 & 2025-2026**



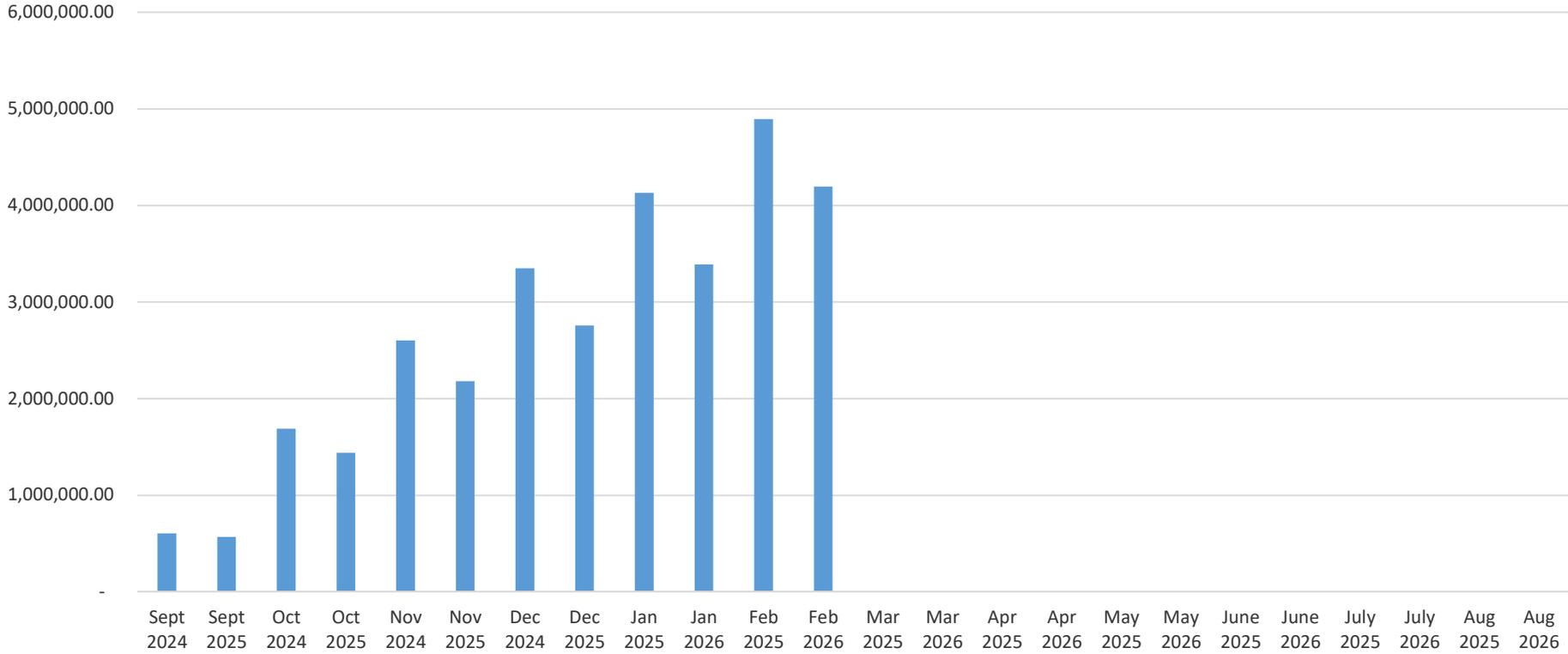
**General Fund
Monthly Expenditure Comparison
Fiscal Years 2024-2025 & 2025-2026**



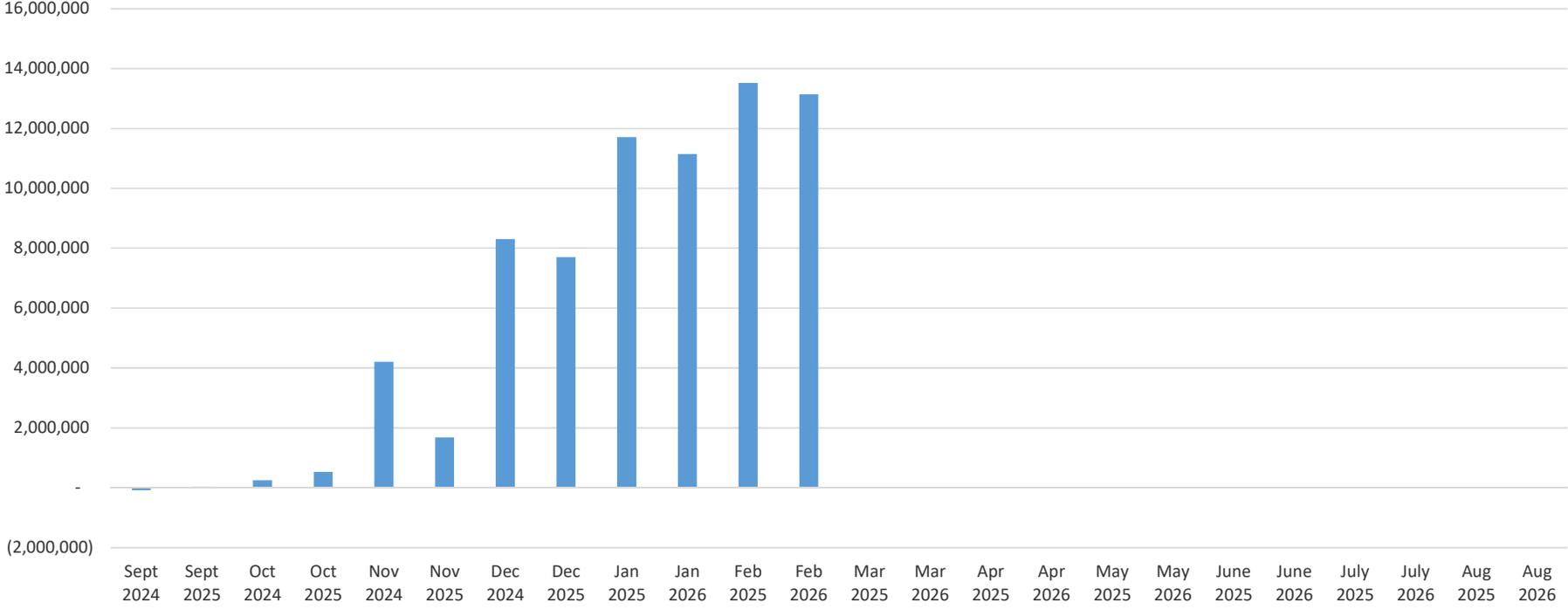
**Child Nutrition Fund
 Monthly Revenue Comparison
 Fiscal Years 2024-2025 & 2025-2026**



**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**

