



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: July 20, 2026

Agenda Section: Presentation/Report

Agenda Item Title: June 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 June 30, 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	\$ 17,959,051	93.52%	\$ 20,749,251	\$ 20,429,531	\$ 18,627,320	91.18%
5800 STATE PROGRAM REVENUES	64,284,519	64,284,519	56,117,014	87.29%	57,415,058	59,082,817	50,445,016	85.38%
5900 FEDERAL REVENUES	1,498,000	1,498,000	455,605	30.41%	1,345,000	875,000	872,003	99.66%
Total Revenues	\$ 84,986,067	\$ 84,986,067	\$ 74,531,670	87.70%	\$ 79,509,309	\$ 80,387,348	\$ 69,944,338	87.01%
EXPENDITURES								
11 - INSTRUCTION	49,174,665	49,215,465	35,173,694	71.47%	43,644,007	43,653,965	32,713,248	74.94%
12 - INST. RESOURCE MEDIA SER.	1,028,567	1,028,567	744,421	72.37%	1,070,818	1,070,818	767,245	71.65%
13 - CURRICULUM & INSTRUCT STAFF DV	630,287	630,287	568,592	90.21%	755,370	913,801	822,673	90.03%
21 - INSTRUCTIONAL LEADERSHIP	1,496,352	1,508,195	1,326,647	87.96%	1,638,862	1,663,087	1,340,283	80.59%
23 - SCHOOL LEADERSHIP	4,663,404	4,663,404	4,085,094	87.60%	4,782,450	4,779,993	3,883,176	81.24%
31 - GUIDANCE & COUNSELING SERVICES	3,539,286	3,486,286	2,820,576	80.90%	3,615,509	3,466,579	2,892,414	83.44%
32 - SOCIAL WORK SERVICES	395,381	395,381	257,020	65.01%	371,894	371,894	312,459	84.02%
33 - HEALTH SERVICES	1,093,517	1,093,517	800,198	73.18%	1,167,134	1,167,134	864,865	74.10%
34 - STUDENT (PUPIL) TRANSPORTATION	2,507,395	2,507,395	2,078,866	82.91%	2,249,331	2,922,631	2,550,994	87.28%
36 - COCURR/EXTRACOCURR ACTIVITY	2,547,646	2,643,933	2,015,470	76.23%	2,699,470	2,796,939	2,015,959	72.08%
41 - GENERAL ADMINISTRATION	3,537,405	3,620,189	2,908,666	80.35%	3,368,440	3,804,637	3,207,641	84.31%
51 - PLANT MAINTENANCE & OPERATIONS	9,560,712	9,589,097	8,034,891	83.79%	10,093,400	10,700,126	8,212,769	76.75%
52 - SECURITY & MONITORING SERVICES	1,537,702	1,537,702	1,177,452	76.57%	1,814,748	1,821,393	1,421,358	78.04%
53 - DATA PROCESSING SERVICES	1,780,836	1,807,669	1,400,367	77.47%	1,804,409	1,878,243	1,515,082	80.66%
61 - COMMUNITY SERVICES	185,697	185,697	126,106	67.91%	218,966	206,466	120,461	58.34%
71 - DEBT SERVICE	849,523	849,523	57,699	6.79%	844,123	849,523	62,061	7.31%
81 - FACILITIES ACQUISITION & CONST	87,400	685,048	89,472	13.06%	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	91,008	49.92%
Total Expenditures	\$ 84,986,067	\$ 85,822,647	\$ 63,915,998	74.47%	\$ 80,809,118	\$ 82,609,916	\$ 63,010,661	76.27%
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)	\$ 11,151,538		\$ (1,299,809)	\$ (3,222,568)	\$ 5,933,677	

Fund Balance-August 31, 2025

25,366,154 25,366,154

Estimated Current Year Fund Balance-August 31, 2026

25,065,439 36,517,692

SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Monthly Report of Financial Activity

As of June 30, 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	\$ 210,719	140.48%	\$ 160,000	\$ 160,000	\$ 144,572	90.36%
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	7,252,749	93.88%	7,603,450	7,688,450	7,206,884	93.74%
Total Revenues	\$ 7,900,210	\$ 7,900,210	\$ 7,490,319	94.81%	\$ 7,788,450	\$ 7,873,450	\$ 7,377,733	93.70%
EXPENDITURES								
35 - FOOD SERVICES	7,488,304	7,488,304	6,472,227	86.43%	8,010,755	8,401,466	\$ 7,011,012	83.45%
51 - PLANT MAINTENANCE & OPERATIONS	411,906	411,906	189,695	46.05%	976,049	976,049	645,845	66.17%
Total Expenditures	\$ 7,900,210	\$ 7,900,210	\$ 6,661,922	84.33%	\$ 8,986,804	\$ 9,377,515	\$ 7,656,857	81.65%
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								
	\$ -	\$ -	\$ 851,212		\$ (1,198,354)	\$ (1,504,065)	\$ (279,124)	

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>3,250,923</u>

SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

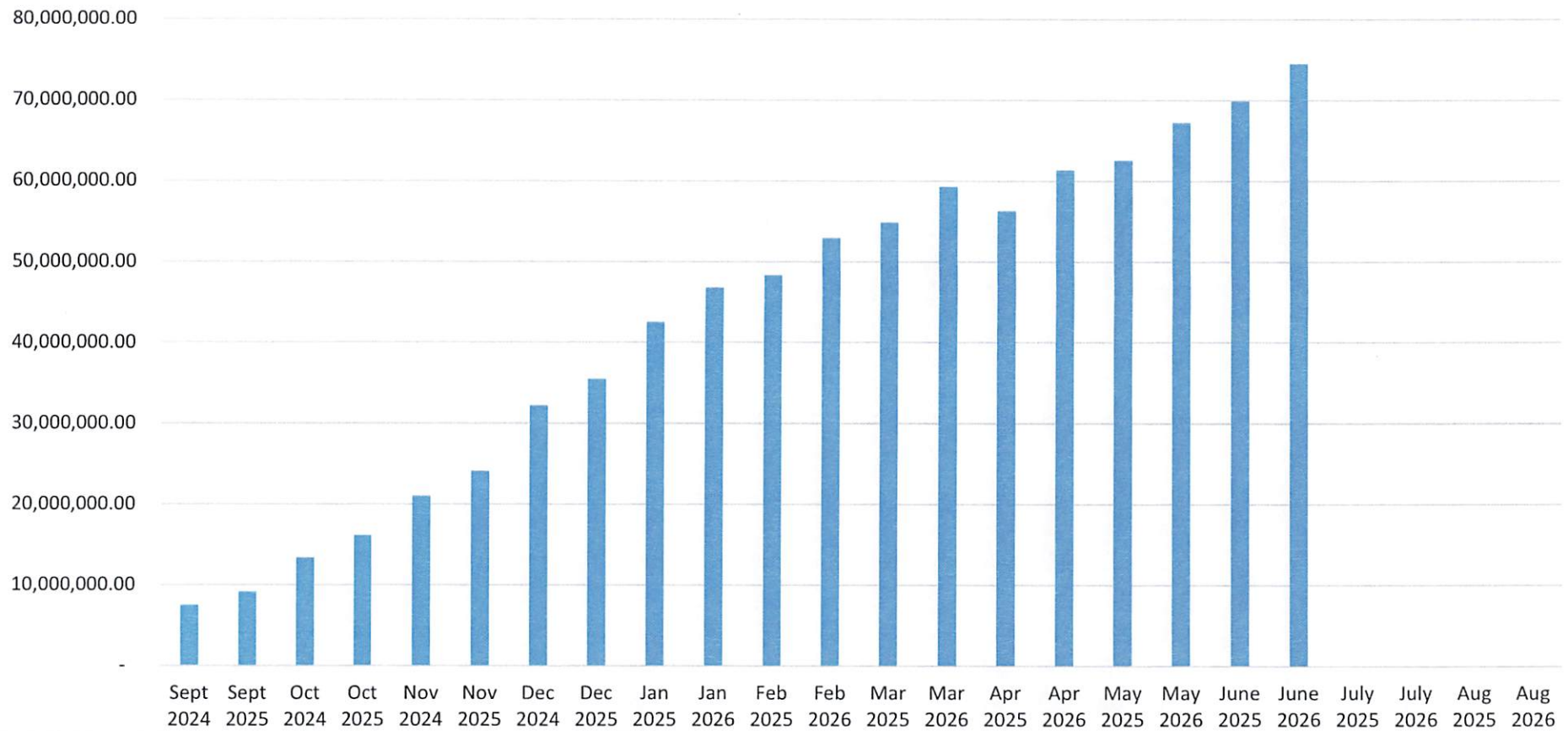
Monthly Report of Financial Activity

As of June 30, 2026 - FY 26

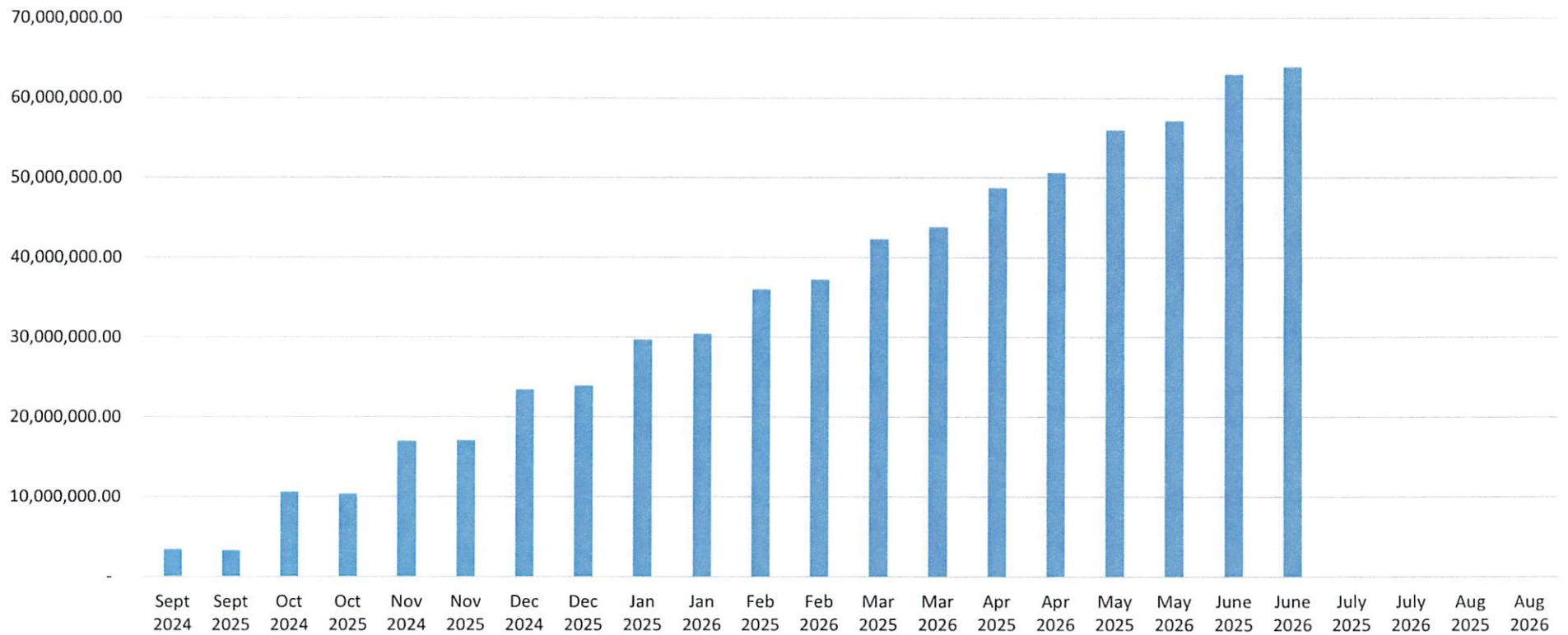
Debt Service

	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	\$ 12,459,093	96.74%	\$ 13,577,219	\$ 13,659,742	\$ 12,831,265	93.93%
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	\$ 14,841,472	98.57%	\$ 15,890,325	\$ 15,890,325	\$ 15,174,759	95.50%
EXPENDITURES								
71 - Debt Service	12,585,292	12,585,292	1,964,691	15.61%	12,606,592	12,913,959	2,211,531	17.13%
Total Expenditures	\$ 12,585,292	\$ 12,585,292	\$ 1,964,691	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	\$ 12,876,782		\$ 3,283,733	\$ 3,270,406	\$ 13,257,267	
Fund Balance-August 31, 2025								
		10,159,058	10,159,058					
Estimated Current Year Fund Balance-August 31, 2026								
		12,631,178	23,035,840					

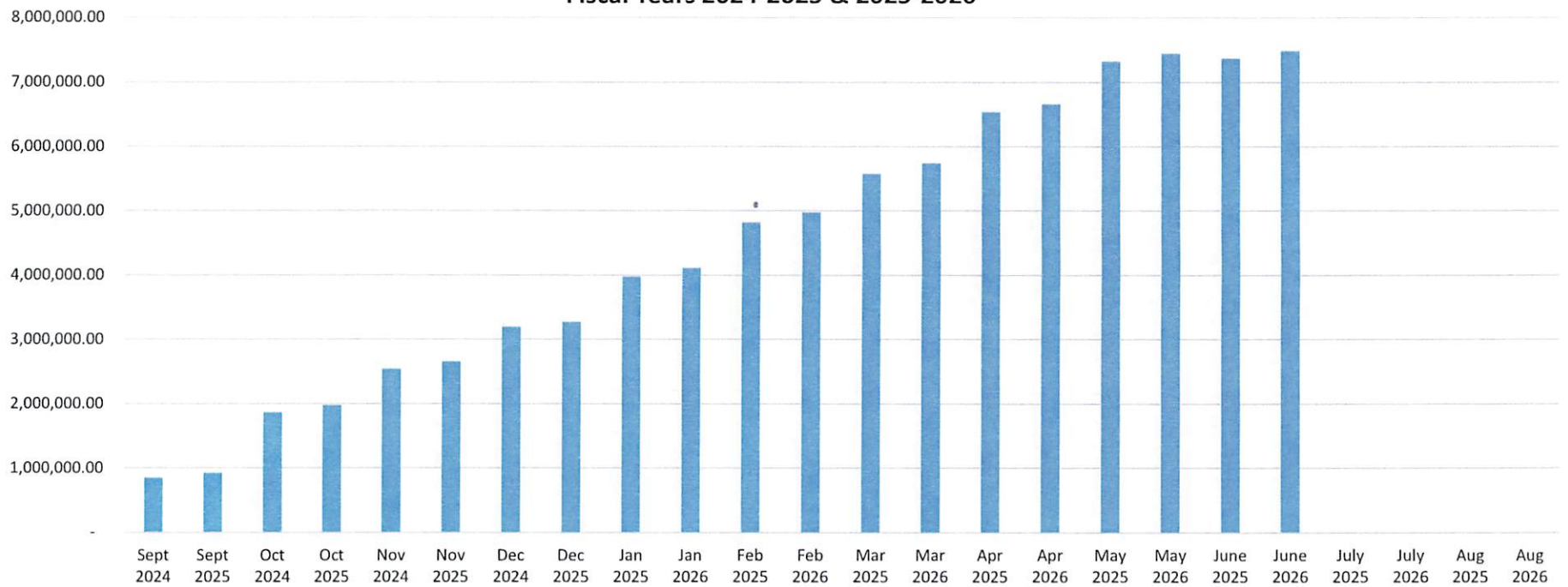
**General Fund
Monthly Revenue Comparison
Fiscal Years 2024-2025 & 2025-2026**



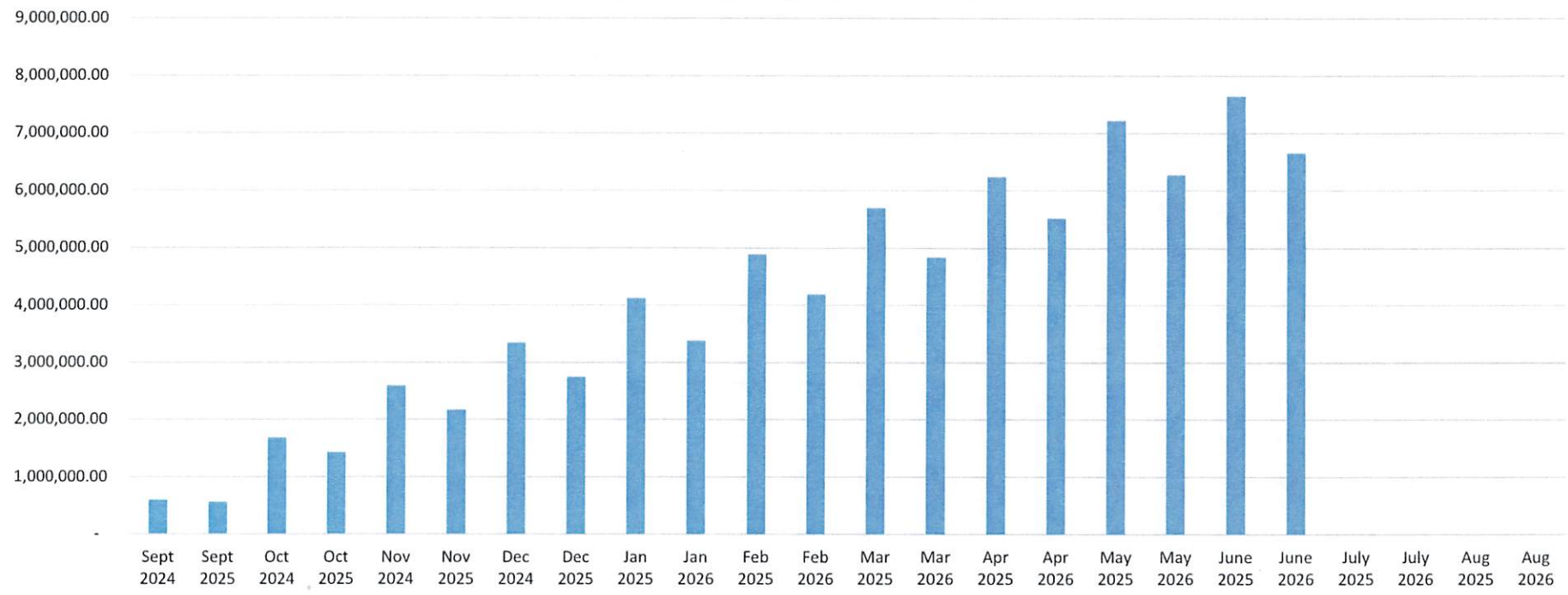
**General Fund
Monthly Expenditure Comparison
Fiscal Years 2024-2025 & 2025-2026**



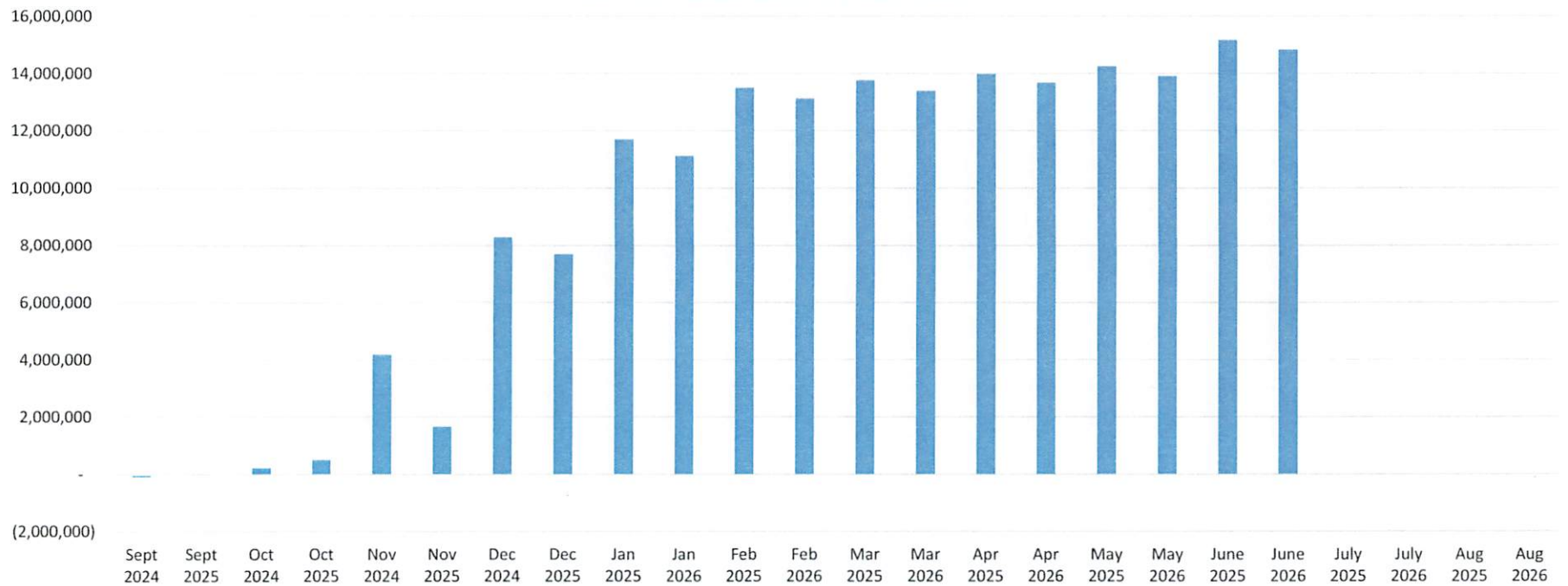
**Child Nutrition Fund
Monthly Revenue Comparison
Fiscal Years 2024-2025 & 2025-2026**



**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

