SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: December 15, 2025

Agenda Section: Presentation/Report

Agenda Item Title: November 2025 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 November 30, 2025 - 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	$ 2,479,712	12.91%	$ 20,749,251	$ 20,775,376	$ 2,862,903	13.78%
5800 STATE PROGRAM REVENUES	64,284,519	64,284,519	21,512,919	33.47%	57,415,058	57,415,058	17,940,410	31.25%
5900 FEDERAL REVENUES	1,498,000	1,498,000	160,179	10.69%	1,345,000	1,345,000	265,145	19.71%
Total Revenues	**$ 84,986,067**	**$ 84,986,067**	**$ 24,152,810**	**28.42%**	**$ 79,509,309**	**$ 79,535,434**	**$ 21,068,458**	**26.49%**
EXPENDITURES								
11 - INSTRUCTION	49,174,665	49,227,665	7,817,915	15.88%	43,644,007	42,697,865	7,623,230	17.85%
12 - INST. RESOURCE MEDIA SER.	1,028,567	1,028,567	143,530	13.95%	1,070,818	1,070,818	140,643	13.13%
13 - CURRICULUM & INSTRUCT STAFF DV	630,287	630,287	160,464	25.46%	755,370	755,370	238,572	31.58%
21 - INSTRUCTIONAL LEADERSHIP	1,496,352	1,500,995	391,925	26.11%	1,638,862	1,637,462	388,161	23.71%
23 - SCHOOL LEADERSHIP	4,663,404	4,663,404	1,194,403	25.61%	4,782,450	4,769,993	1,148,761	24.08%
31 - GUIDANCE & COUNSELING SERVICES	3,539,286	3,486,286	850,888	24.41%	3,615,509	3,616,579	847,967	23.45%
32 - SOCIAL WORK SERVICES	395,381	395,381	97,509	24.66%	371,894	371,894	92,886	24.98%
33 - HEALTH SERVICES	1,093,517	1,093,517	169,889	15.54%	1,167,134	1,167,134	197,423	16.92%
34 - STUDENT (PUPIL) TRANSPORTATION	2,507,395	2,507,395	751,682	29.98%	2,249,331	2,249,331	678,761	30.18%
36 - COCURR/EXTRACOCURR ACTIVITY	2,547,646	2,643,933	638,793	24.16%	2,699,470	2,727,228	632,226	23.18%
41 - GENERAL ADMINISTRATION	3,537,405	3,620,189	1,010,218	27.91%	3,368,440	3,369,637	877,784	26.05%
51 - PLANT MAINTENANCE & OPERATIONS	9,560,712	9,576,634	2,885,513	30.13%	10,093,400	10,328,576	3,034,933	29.38%
52 - SECURITY & MONITORING SERVICES	1,537,702	1,537,702	398,253	25.90%	1,814,748	1,821,393	486,386	26.70%
53 - DATA PROCESSING SERVICES	1,780,836	1,807,669	588,528	32.56%	1,804,409	1,808,243	585,305	32.37%
61 - COMMUNITY SERVICES	185,697	185,697	38,664	20.82%	218,966	206,466	36,243	17.55%
71 - DEBT SERVICE	849,523	849,523	-	0.00%	844,123	844,123	5,800	0.69%
81 - FACILITIES ACQUISITION & CONST	87,400	161,646	-	0.00%	350,000	169,500	42,609	25.14%
93 - PAYMENTS TO FISCAL AGENTS\MBRS	180,000	180,000	-	0.00%	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	-	0.00%	166,292	166,292	-	0.00%
Total Expenditures	**$ 84,986,067**	**$ 85,286,782**	**$ 17,138,174**	**20.09%**	**$ 80,809,118**	**$ 79,931,799**	**$ 17,057,691**	**21.34%**
Other Financing Uses								
7900 - OTHER RESOURCES	-	-	-	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)	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ (1,000,000)**	**$ (1,000,000)**	100.00%
Excess (Deficiency) of Revenues Over Expenditures	**$ -**	**$ (300,715)**	**$ 7,014,636**		**$ (1,299,809)**	**$ (1,396,365)**	**$ 3,010,767**	
Estimated Fund Balance-August 31, 2025		25,060,779	25,060,779					
Estimated Current Year Fund Balance-August 31, 2026		24,760,064	32,075,415					

SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Monthly Report of Financial Activity

As of November 30, 2025 - 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	$ 59,612	39.74%	$ 160,000	$ 160,000	$ 38,635	24.15%
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	2,604,273	33.71%	7,603,450	7,688,450	2,510,477	32.65%
Total Revenues	**$ 7,900,210**	**$ 7,900,210**	**$ 2,663,885**	**33.72%**	**$ 7,788,450**	**$ 7,873,450**	**$ 2,549,112**	**32.38%**
EXPENDITURES								
35 - FOOD SERVICES	7,488,304	7,488,304	2,124,423	28.37%	8,010,755	8,401,466	2,382,040	28.35%
51 - PLANT MAINTENANCE & OPERATIONS	411,906	411,906	55,447	13.46%	976,049	976,049	219,084	22.45%
Total Expenditures	**$ 7,900,210**	**$ 7,900,210**	**$ 2,179,870**	**27.59%**	**$ 8,986,804**	**$ 9,377,515**	**$ 2,601,125**	**27.74%**
Excess (Deficiency) of Revenues Over Expenditures	**$ -**	**$ -**	**$ 484,015**		**$ (1,198,354)**	**$ (1,504,065)**	**$ (52,012)**	

	Amended Budget	Actual
Estimated Fund Balance-August 31, 2025	2,398,996	2,398,996
Estimated Current Year Fund Balance-August 31, 2026	**2,398,996**	**2,883,012**

SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

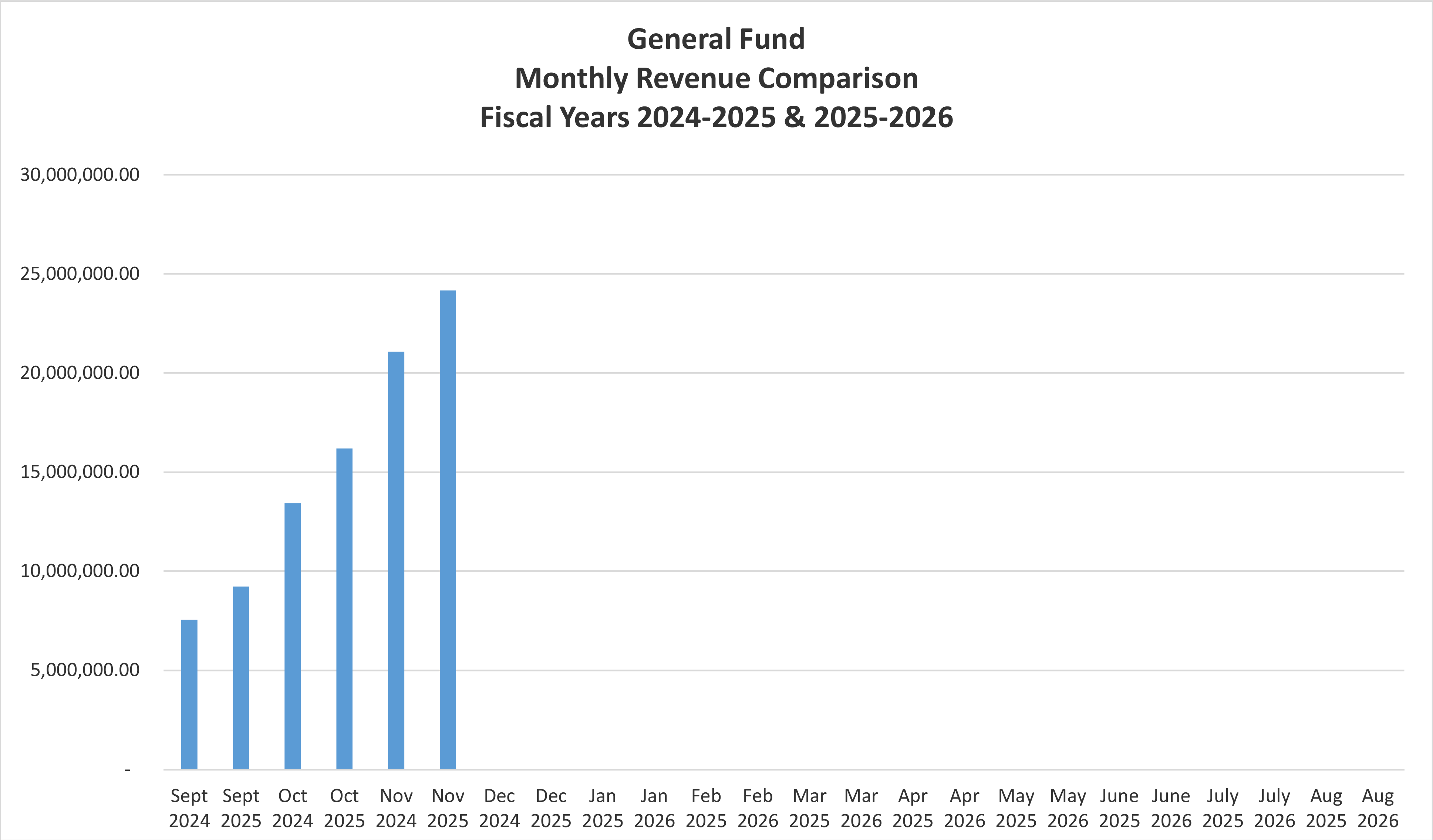
Monthly Report of Financial Activity

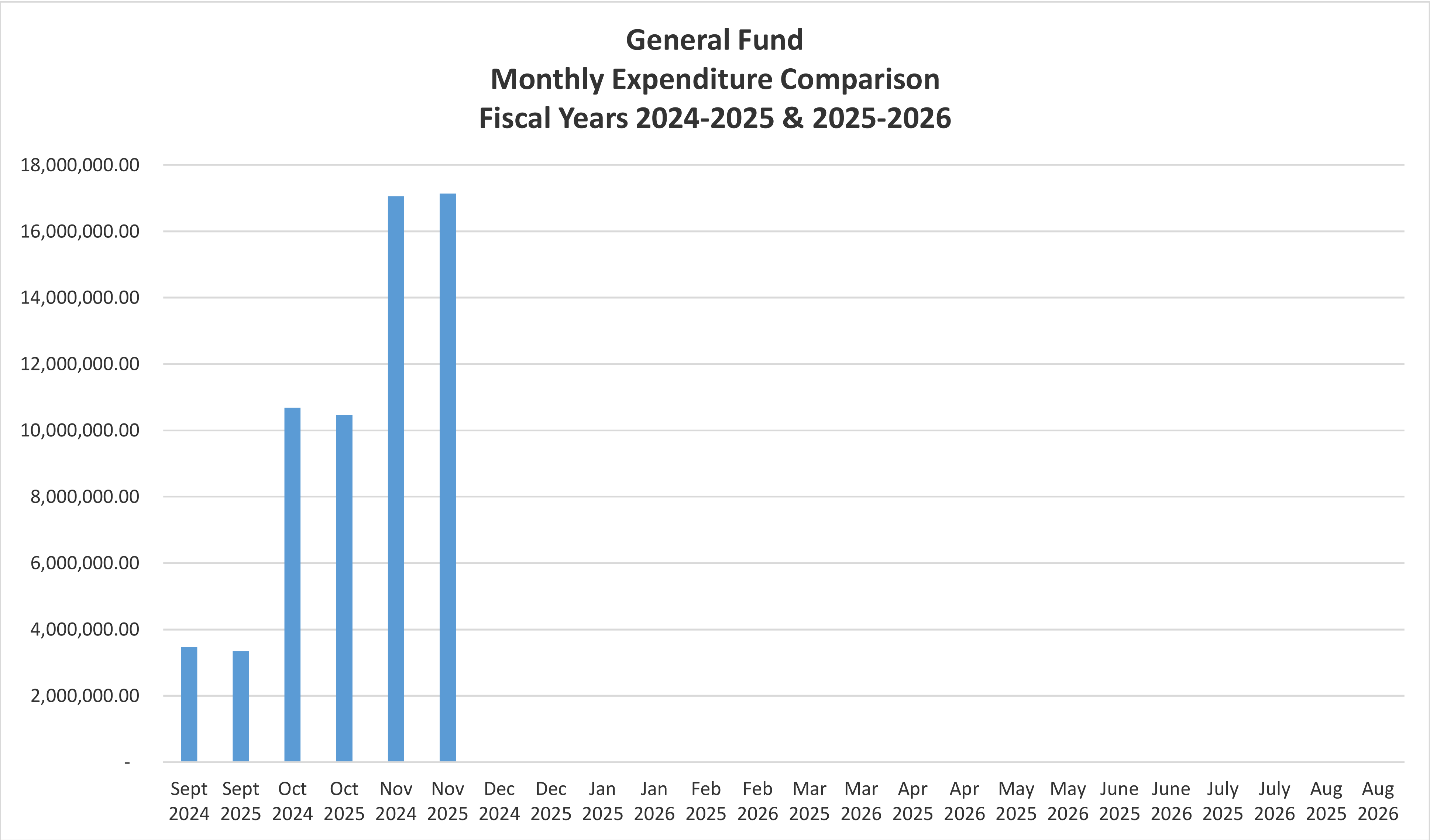
As of November 30, 2025 - FY 26

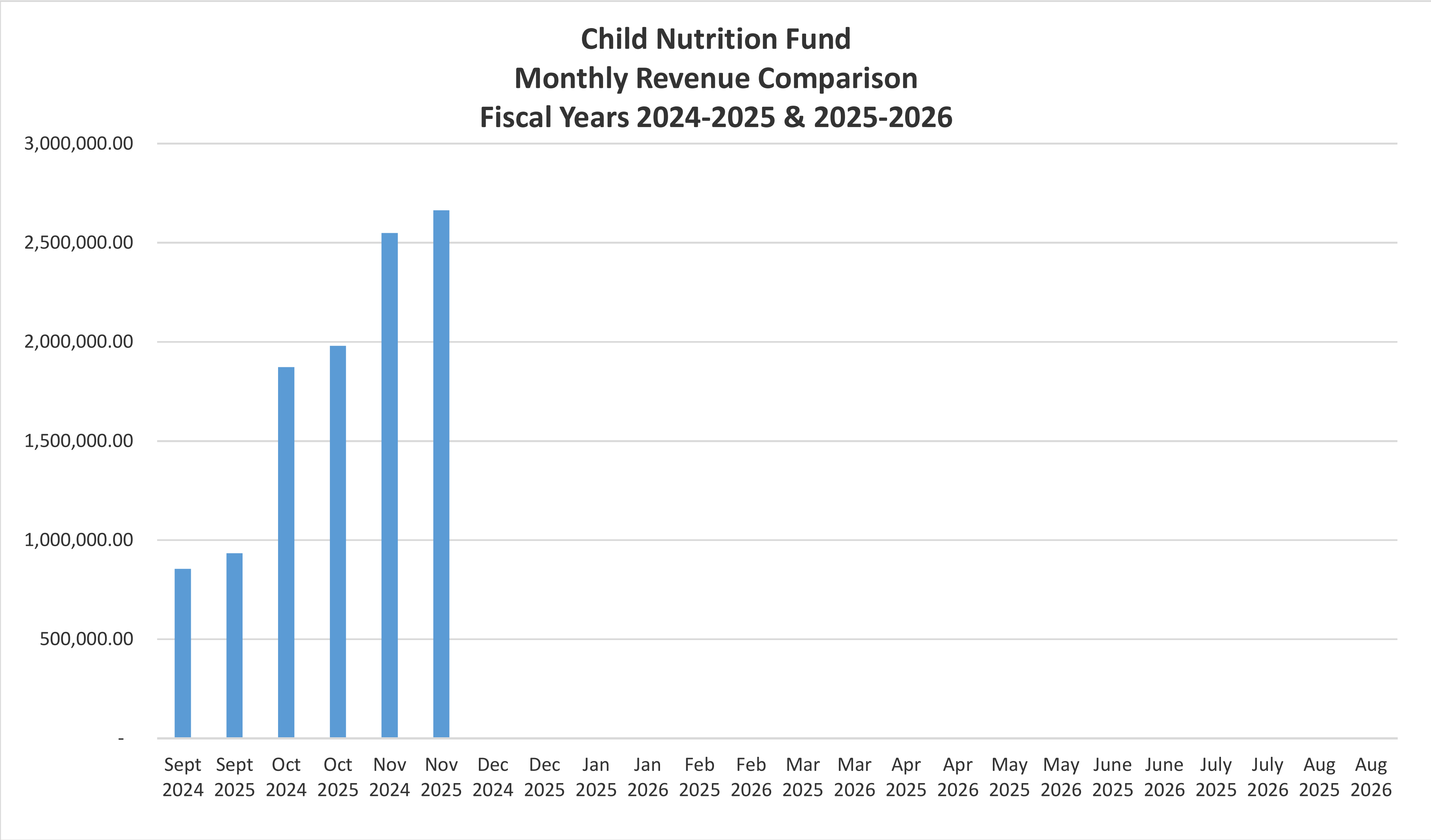
Debt Service

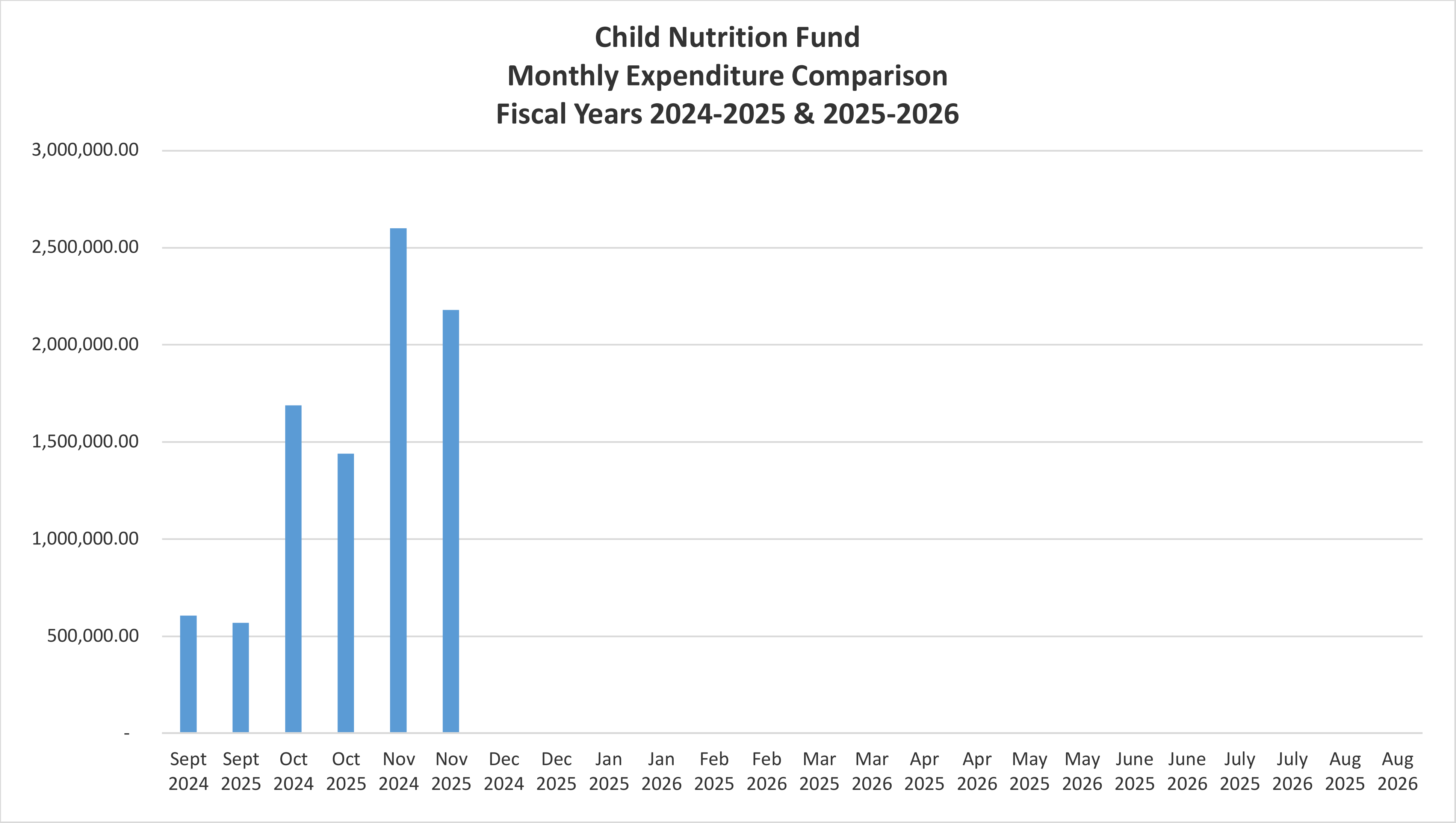
	Current Year (FY 26)				Prior Year (FY 25)			
	Original Budget	Amended Budget	Actual	Percentage of Budget	Original Budget	Amended Budget	Actual	Percentage of Budget
REVENUES								
5700 LOCAL AND INTERMEDIATE REVENUES	$ 12,879,085	$ 12,879,085	$ 1,682,811	13.07%	$ 13,577,219	$ 13,577,219	$ 1,859,432	13.70%
5800 STATE PROGRAM REVENUES	2,178,327	2,178,327	-	0.00%	2,313,106	2,313,106	2,343,494	101.31%
Total Revenues	**$ 15,057,412**	**$ 15,057,412**	**$ 1,682,811**	**11.18%**	**$ 15,890,325**	**$ 15,890,325**	**$ 4,202,926**	**26.45%**
EXPENDITURES								
71 - Debt Service	12,585,292	12,585,292	7,395	0.06%	12,606,592	12,913,959	309,567	2.40%
Total Expenditures	**$ 12,585,292**	**$ 12,585,292**	**$ 7,395**	**0.06%**	**$ 12,606,592**	**$ 12,913,959**	**$ 309,567**	**2.40%**
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**	**$ 1,675,416**		**$ 3,283,733**	**$ 3,270,406**	**$ 4,187,398**	

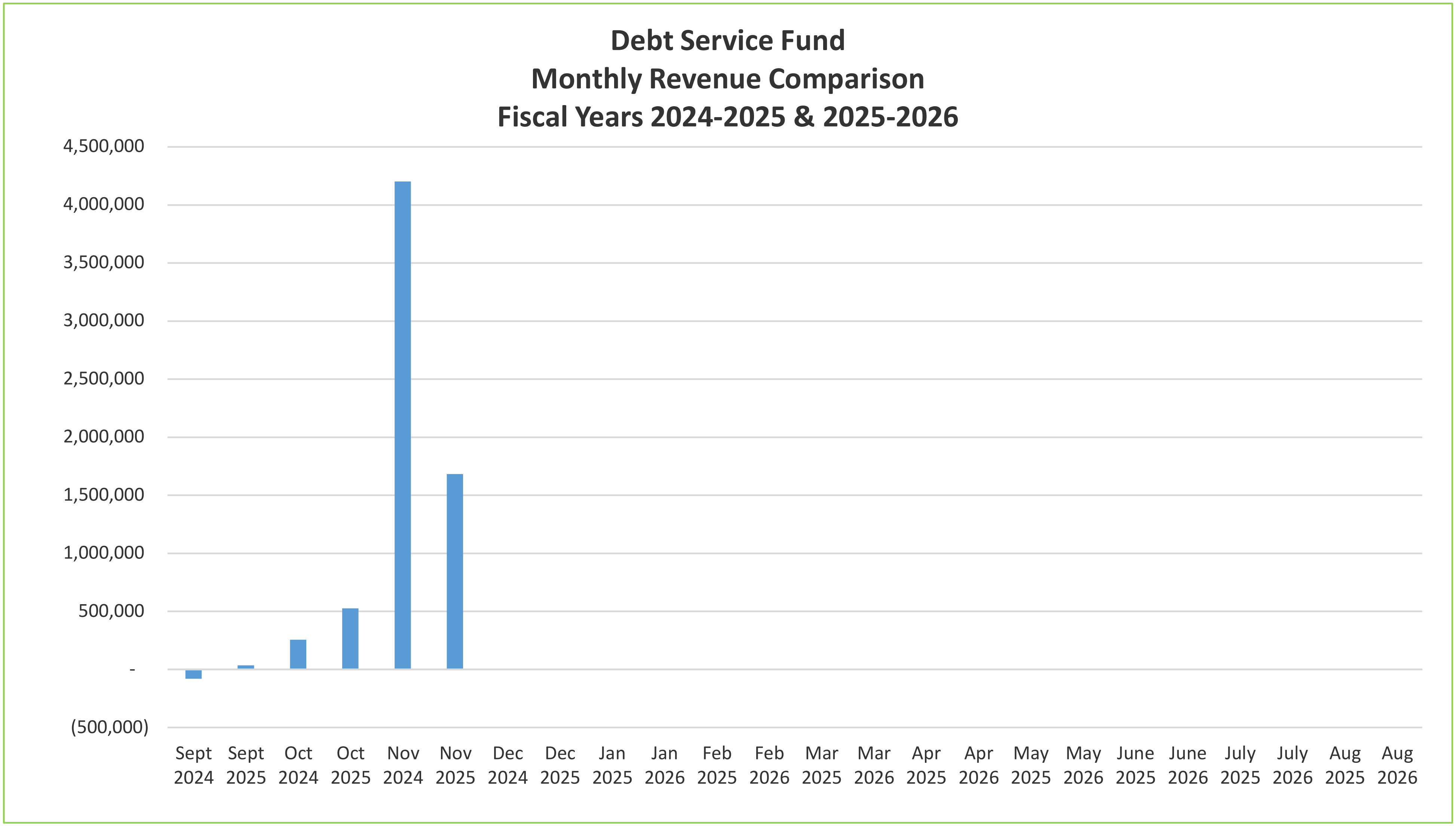
Estimated Fund Balance-August 31, 2025	9,953,712	9,953,712
Estimated Current Year Fund Balance-August 31, 2026	**12,425,832**	**11,629,128**

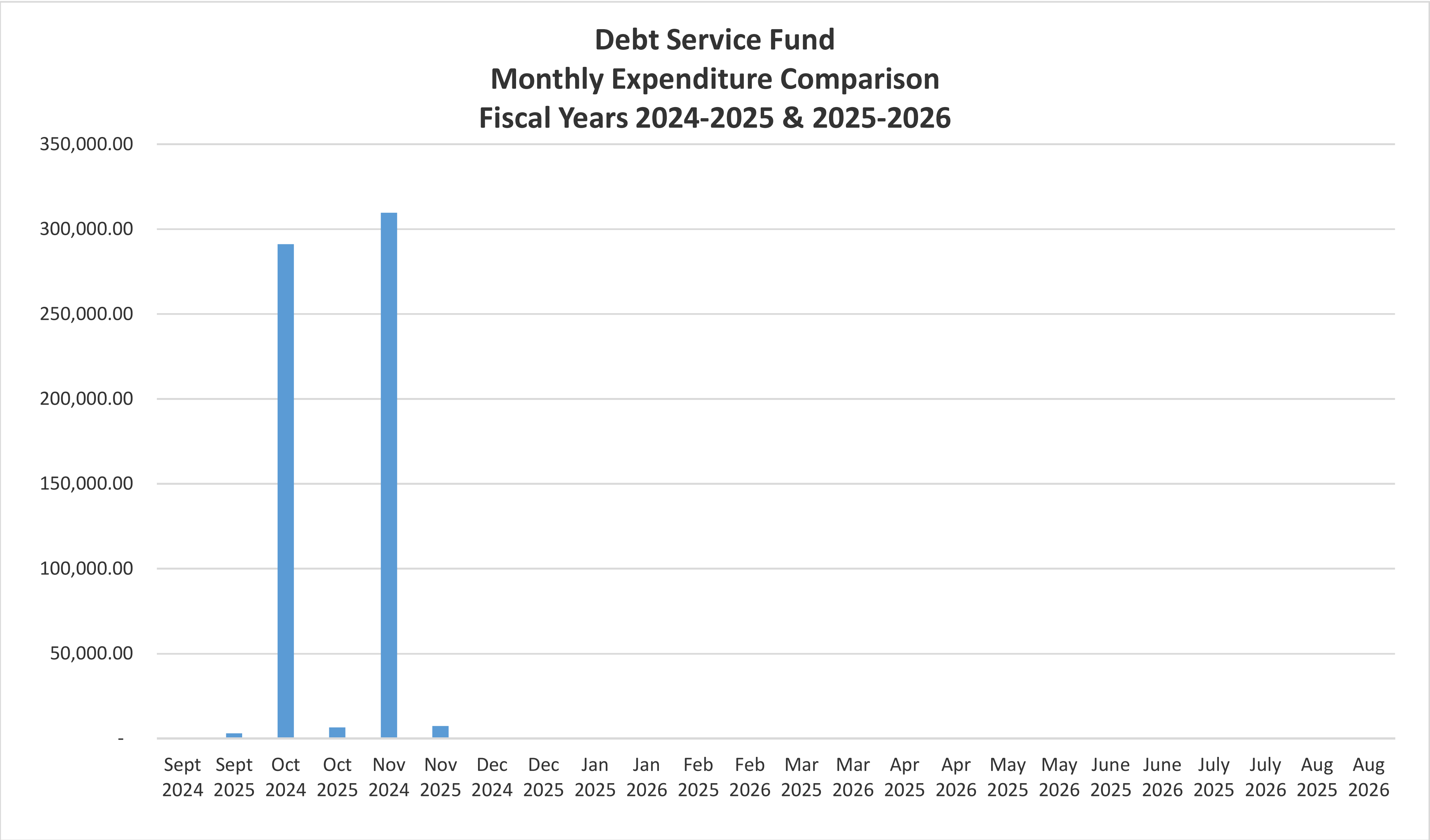

General Fund
Monthly Revenue Comparison
Fiscal Years 2024-2025 & 2025-2026
30,000,000.00
25,000,000.00
20,000,000.00
15,000,000.00
10,000,000.00
5,000,000.00
-
Sept 2024
Sept 2025
Oct 2024
Oct 2025
Nov 2024
Nov 2025
Dec 2024
Dec 2025
Jan 2025
Jan 2026
Feb 2025
Feb 2026
Mar 2025
Mar 2026
Apr 2025
Apr 2026
May 2025
May 2026
June 2025
June 2026
July 2025
July 2026
Aug 2025
Aug 2026


General Fund
Monthly Expenditure Comparison
Fiscal Years 2024-2025 & 2025-2026
18,000,000.00
16,000,000.00
14,000,000.00
12,000,000.00
10,000,000.00
8,000,000.00
6,000,000.00
4,000,000.00
2,000,000.00
-
Sept 2024
Sept 2025
Oct 2024
Oct 2025
Nov 2024
Nov 2025
Dec 2024
Dec 2025
Jan 2025
Jan 2026
Feb 2025
Feb 2026
Mar 2025
Mar 2026
Apr 2025
Apr 2026
May 2025
May 2026
June 2025
June 2026
July 2025
July 2026
Aug 2025
Aug 2026


Child Nutrition Fund
Monthly Revenue Comparison
Fiscal Years 2024-2025 & 2025-2026
3,000,000.00
2,500,000.00
2,000,000.00
1,500,000.00
1,000,000.00
500,000.00
-
Sept 2024
Sept 2025
Oct 2024
Oct 2025
Nov 2024
Nov 2025
Dec 2024
Dec 2025
Jan 2025
Jan 2026
Feb 2025
Feb 2026
Mar 2025
Mar 2026
Apr 2025
Apr 2026
May 2025
May 2026
June 2025
June 2026
July 2025
July 2026
Aug 2025
Aug 2026


Child Nutrition Fund
Monthly Expenditure Comparison
Fiscal Years 2024-2025 & 2025-2026
3,000,000.00
2,500,000.00
2,000,000.00
1,500,000.00
1,000,000.00
500,000.00
-
Sept 2024
Sept 2025
Oct 2024
Oct 2025
Nov 2024
Nov 2025
Dec 2024
Dec 2025
Jan 2025
Jan 2026
Feb 2025
Feb 2026
Mar 2025
Mar 2026
Apr 2025
Apr 2026
May 2025
May 2026
June 2025
June 2026
July 2025
July 2026
Aug 2025
Aug 2026


Debt Service Fund
Monthly Revenue Comparison
Fiscal Years 2024-2025 & 2025-2026
4,500,000
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
(500,000)
Sept 2024
Sept 2025
Oct 2024
Oct 2025
Nov 2024
Nov 2025
Dec 2024
Dec 2025
Jan 2025
Jan 2026
Feb 2025
Feb 2026
Mar 2025
Mar 2026
Apr 2025
Apr 2026
May 2025
May 2026
June 2025
June 2026
July 2025
July 2026
Aug 2025
Aug 2026


Debt Service Fund
Monthly Expenditure Comparison
Fiscal Years 2024-2025 & 2025-2026
350,000.00
300,000.00
250,000.00
200,000.00
150,000.00
100,000.00
50,000.00
-
Sept 2024
Sept 2025
Oct 2024
Oct 2025
Nov 2024
Nov 2025
Dec 2024
Dec 2025
Jan 2025
Jan 2026
Feb 2025
Feb 2026
Mar 2025
Mar 2026
Apr 2025
Apr 2026
May 2025
May 2026
June 2025
June 2026
July 2025
July 2026
Aug 2025
Aug 2026