



# SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

## Agenda Item Summary

Meeting Date: January 26, 2026

Agenda Section: Presentation/Report

Agenda Item Title: December 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 December 31, 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
<b>REVENUES</b>								
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 19,203,548	\$ 19,203,548	\$ 7,637,851	39.77%	\$ 20,749,251	\$ 20,775,376	\$ 8,669,604	41.73%
5800 STATE PROGRAM REVENUES	64,284,519	64,284,519	27,732,226	43.14%	57,415,058	57,415,058	23,345,846	40.66%
5900 FEDERAL REVENUES	1,498,000	1,498,000	242,270	16.17%	1,345,000	1,345,000	294,370	21.89%
<b>Total Revenues</b>	<b>\$ 84,986,067</b>	<b>\$ 84,986,067</b>	<b>\$ 35,612,347</b>	<b>41.90%</b>	<b>\$ 79,509,309</b>	<b>\$ 79,535,434</b>	<b>\$ 32,309,819</b>	<b>40.62%</b>
<b>EXPENDITURES</b>								
11 - INSTRUCTION	49,174,665	49,227,665	11,788,644	23.95%	43,644,007	42,697,865	11,210,304	26.25%
12 - INST. RESOURCE MEDIA SER.	1,028,567	1,028,567	225,877	21.96%	1,070,818	1,070,818	225,414	21.05%
13 - CURRICULUM & INSTRUCT STAFF DV	630,287	630,287	216,509	34.35%	755,370	755,370	309,324	40.95%
21 - INSTRUCTIONAL LEADERSHIP	1,496,352	1,500,995	508,719	33.89%	1,638,862	1,637,462	508,291	31.04%
23 - SCHOOL LEADERSHIP	4,663,404	4,663,404	1,585,191	33.99%	4,782,450	4,769,993	1,554,399	32.59%
31 - GUIDANCE & COUNSELING SERVICES	3,539,286	3,486,286	1,129,644	32.40%	3,615,509	3,616,579	1,175,998	32.52%
32 - SOCIAL WORK SERVICES	395,381	395,381	129,840	32.84%	371,894	371,894	123,926	33.32%
33 - HEALTH SERVICES	1,093,517	1,093,517	267,029	24.42%	1,167,134	1,167,134	290,217	24.87%
34 - STUDENT (PUPIL) TRANSPORTATION	2,507,395	2,507,395	919,364	36.67%	2,249,331	2,249,331	864,185	38.42%
36 - COCURR/EXTRACOCURR ACTIVITY	2,547,646	2,643,933	886,652	33.54%	2,699,470	2,727,228	885,335	32.46%
41 - GENERAL ADMINISTRATION	3,537,405	3,620,189	1,341,076	37.04%	3,368,440	3,369,637	1,178,946	34.99%
51 - PLANT MAINTENANCE & OPERATIONS	9,560,712	9,576,634	3,640,938	38.02%	10,093,400	10,574,837	3,768,040	35.63%
52 - SECURITY & MONITORING SERVICES	1,537,702	1,537,702	503,897	32.77%	1,814,748	1,821,393	612,032	33.60%
53 - DATA PROCESSING SERVICES	1,780,836	1,807,669	732,222	40.51%	1,804,409	1,808,243	663,558	36.70%
61 - COMMUNITY SERVICES	185,697	185,697	52,030	28.02%	218,966	206,466	47,383	22.95%
71 - DEBT SERVICE	849,523	849,523	5,400	0.64%	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	45,902	25.18%	166,292	166,292	45,504	27.36%
<b>Total Expenditures</b>	<b>\$ 84,986,067</b>	<b>\$ 85,286,782</b>	<b>\$ 23,978,934</b>	<b>28.12%</b>	<b>\$ 80,809,118</b>	<b>\$ 80,178,060</b>	<b>\$ 23,511,266</b>	<b>29.32%</b>
<b>Other Financing Uses</b>								
7900 - OTHER RESOURCES	-	-	-	0.00%	-	-	-	0.00%
8900 - OTHER USES/NON-OPERATING EXPENDI	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 1,000,000	\$ 1,000,000	100.00%
<b>Total Other Financing Resources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ (1,000,000)</b>	<b>\$ (1,000,000)</b>	<b>100.00%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>								
	<b>\$ -</b>	<b>\$ (300,715)</b>	<b>\$ 11,633,413</b>		<b>\$ (1,299,809)</b>	<b>\$ (1,642,626)</b>	<b>\$ 7,798,553</b>	
<b>Estimated Fund Balance-August 31, 2025</b>								
		25,060,779	25,060,779					
<b>Estimated Current Year Fund Balance-August 31, 2026</b>		<b>24,760,064</b>	<b>36,694,192</b>					

# SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Monthly Report of Financial Activity

As of December 31, 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
<b>REVENUES</b>								
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 150,000	\$ 150,000	\$ 68,425	45.62%	\$ 160,000	\$ 160,000	\$ 66,881	41.80%
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	3,214,367	41.61%	7,603,450	7,688,450	3,137,910	40.81%
<b>Total Revenues</b>	<b>\$ 7,900,210</b>	<b>\$ 7,900,210</b>	<b>\$ 3,282,792</b>	<b>41.55%</b>	<b>\$ 7,788,450</b>	<b>\$ 7,873,450</b>	<b>\$ 3,204,791</b>	<b>40.70%</b>
<b>EXPENDITURES</b>								
35 - FOOD SERVICES	7,488,304	7,488,304	2,700,035	36.06%	8,010,755	8,401,466	\$ 3,057,300	36.39%
51 - PLANT MAINTENANCE & OPERATIONS	411,906	411,906	60,048	14.58%	976,049	976,049	293,348	30.05%
<b>Total Expenditures</b>	<b>\$ 7,900,210</b>	<b>\$ 7,900,210</b>	<b>\$ 2,760,083</b>	<b>34.94%</b>	<b>\$ 8,986,804</b>	<b>\$ 9,377,515</b>	<b>\$ 3,350,648</b>	<b>35.73%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>								
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 522,709</b>		<b>\$ (1,198,354)</b>	<b>\$ (1,504,065)</b>	<b>\$ (145,857)</b>	
 <b>Estimated Fund Balance-August 31, 2025</b>								
		<u>2,398,996</u>	<u>2,398,996</u>					
<b>Estimated Current Year Fund Balance-August 31, 2026</b>								
		<u><u>2,398,996</u></u>	<u><u>2,921,705</u></u>					

# SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Monthly Report of Financial Activity

As of December 31, 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
<b>REVENUES</b>								
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 12,879,085	\$ 12,879,085	\$ 5,318,241	41.29%	\$ 13,577,219	\$ 13,577,219	\$ 5,968,364	43.96%
5800 STATE PROGRAM REVENUES	2,178,327	2,178,327	2,382,379	109.37%	2,313,106	2,313,106	2,343,494	101.31%
<b>Total Revenues</b>	<b>\$ 15,057,412</b>	<b>\$ 15,057,412</b>	<b>\$ 7,700,620</b>	<b>51.14%</b>	<b>\$ 15,890,325</b>	<b>\$ 15,890,325</b>	<b>\$ 8,311,858</b>	<b>52.31%</b>
<b>EXPENDITURES</b>								
71 - Debt Service	12,585,292	12,585,292	19,395	0.15%	12,606,592	12,913,959	311,392	2.41%
<b>Total Expenditures</b>	<b>\$ 12,585,292</b>	<b>\$ 12,585,292</b>	<b>\$ 19,395</b>	<b>0.15%</b>	<b>\$ 12,606,592</b>	<b>\$ 12,913,959</b>	<b>\$ 311,392</b>	<b>2.41%</b>
<b>Other Financing Uses</b>								
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%
<b>Total Other Financing Resources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 294,040</b>	<b>\$ 294,039</b>	<b>0.00%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 2,472,120</b>	<b>\$ 2,472,120</b>	<b>\$ 7,681,225</b>		<b>\$ 3,283,733</b>	<b>\$ 3,270,406</b>	<b>\$ 8,294,506</b>	

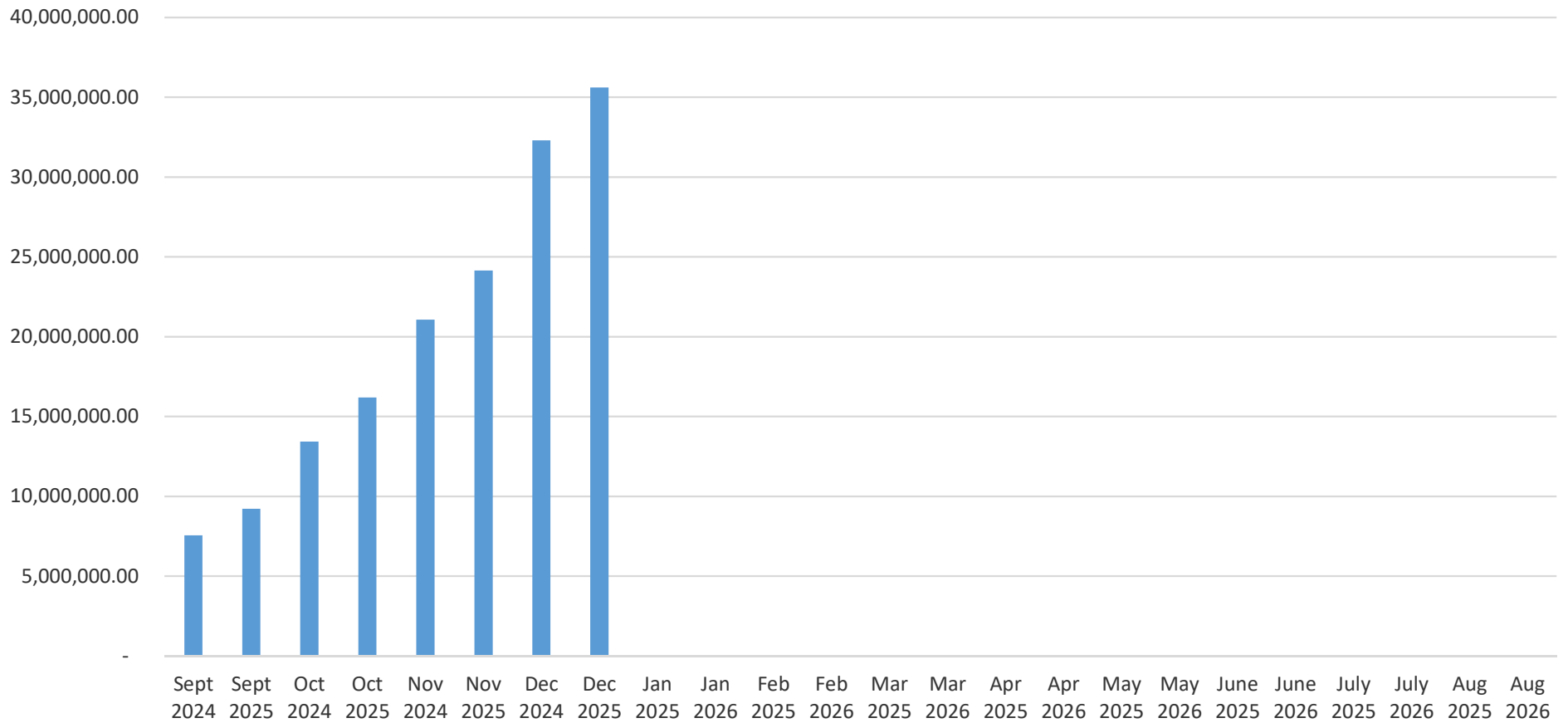
Estimated Fund Balance-August 31, 2025

9,953,712      9,953,712

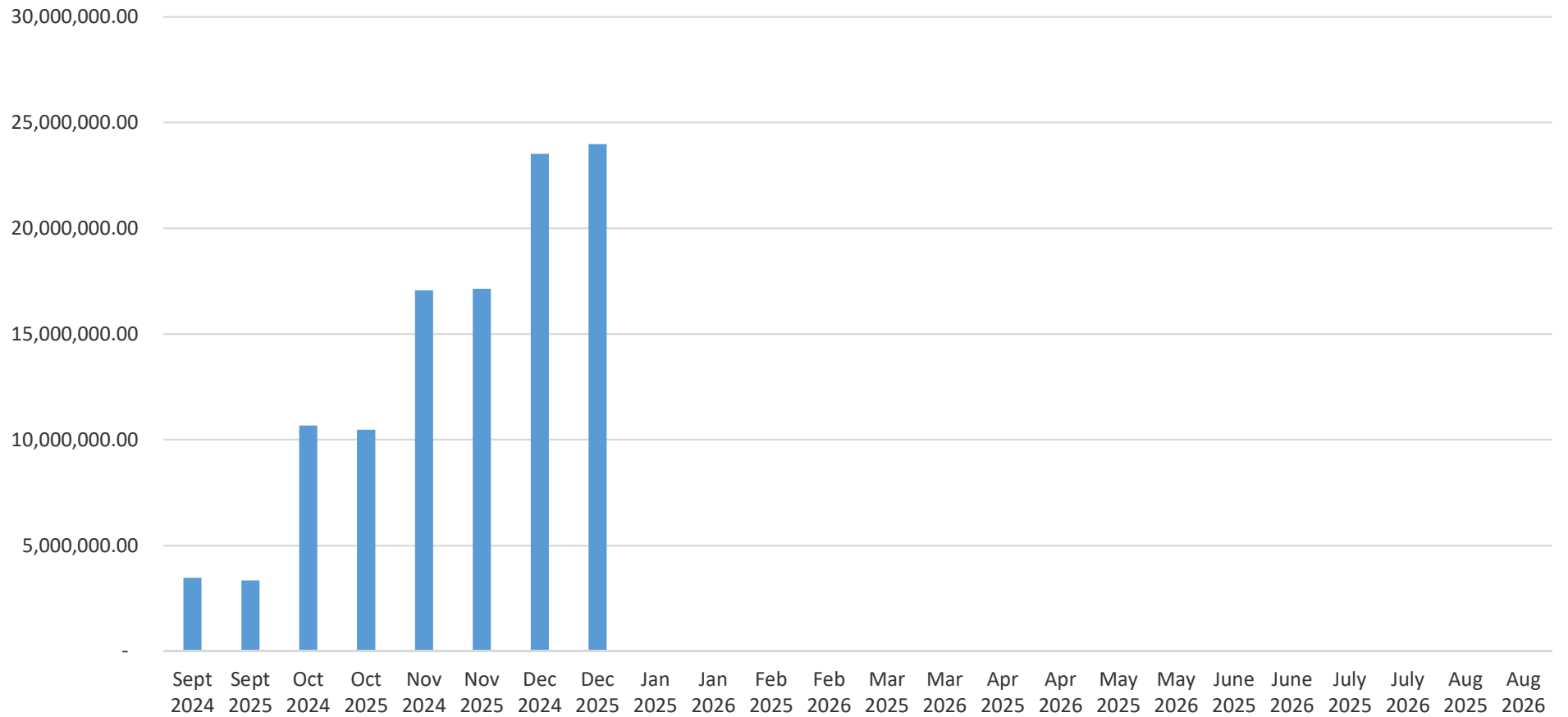
Estimated Current Year Fund Balance-August 31, 2026

12,425,832      17,634,937

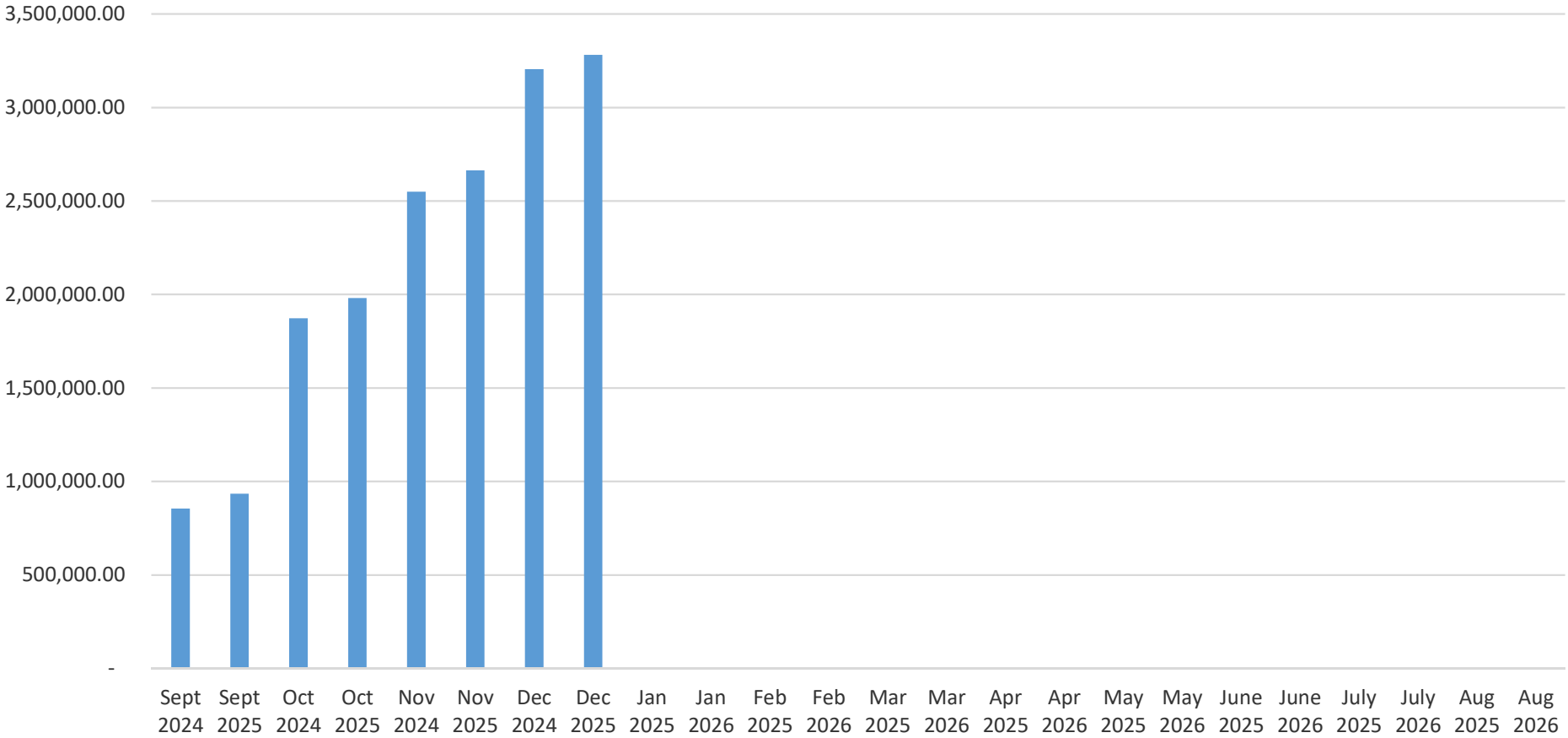
# General Fund Monthly Revenue Comparison Fiscal Years 2024-2025 & 2025-2026



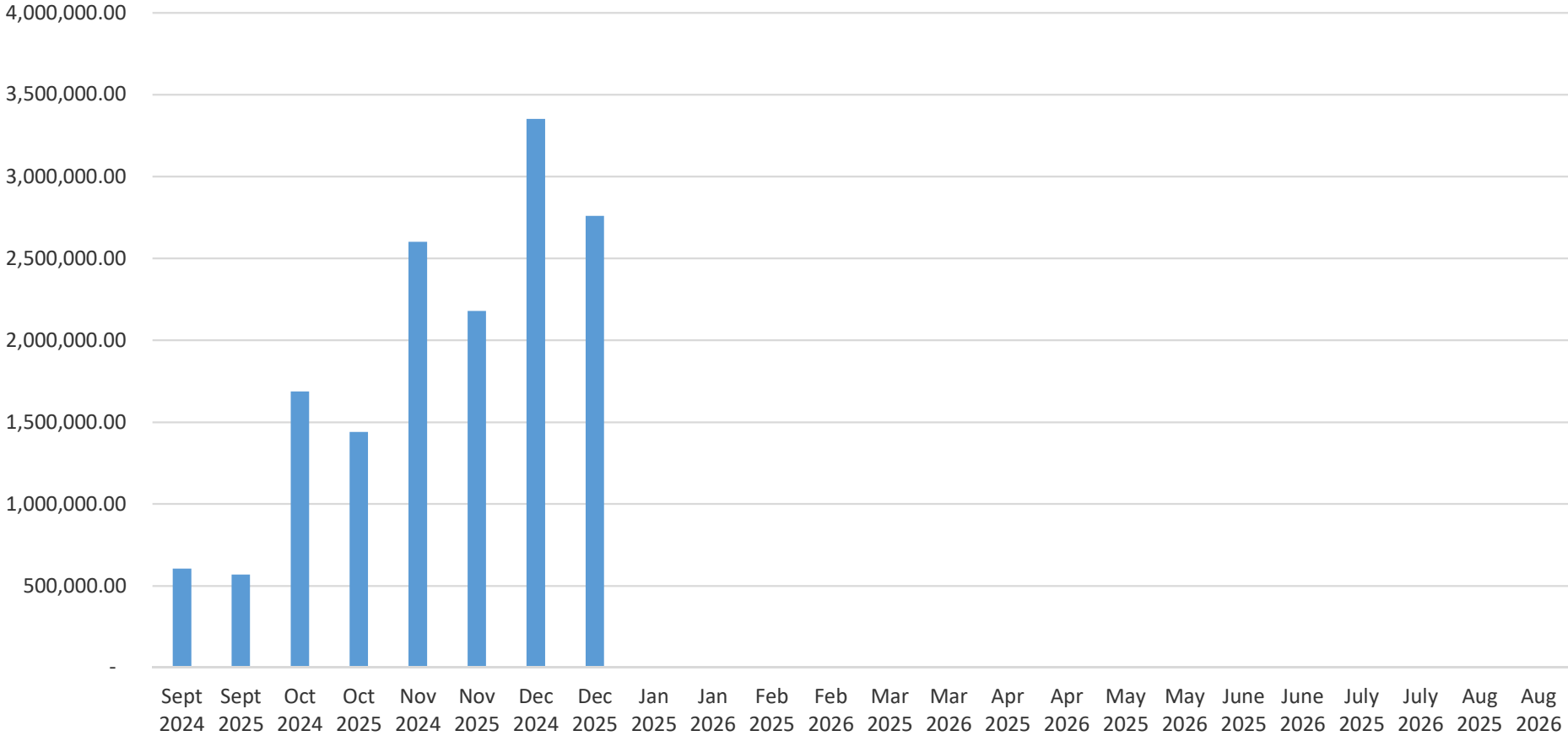
**General Fund  
Monthly Expenditure Comparison  
Fiscal Years 2024-2025 & 2025-2026**



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

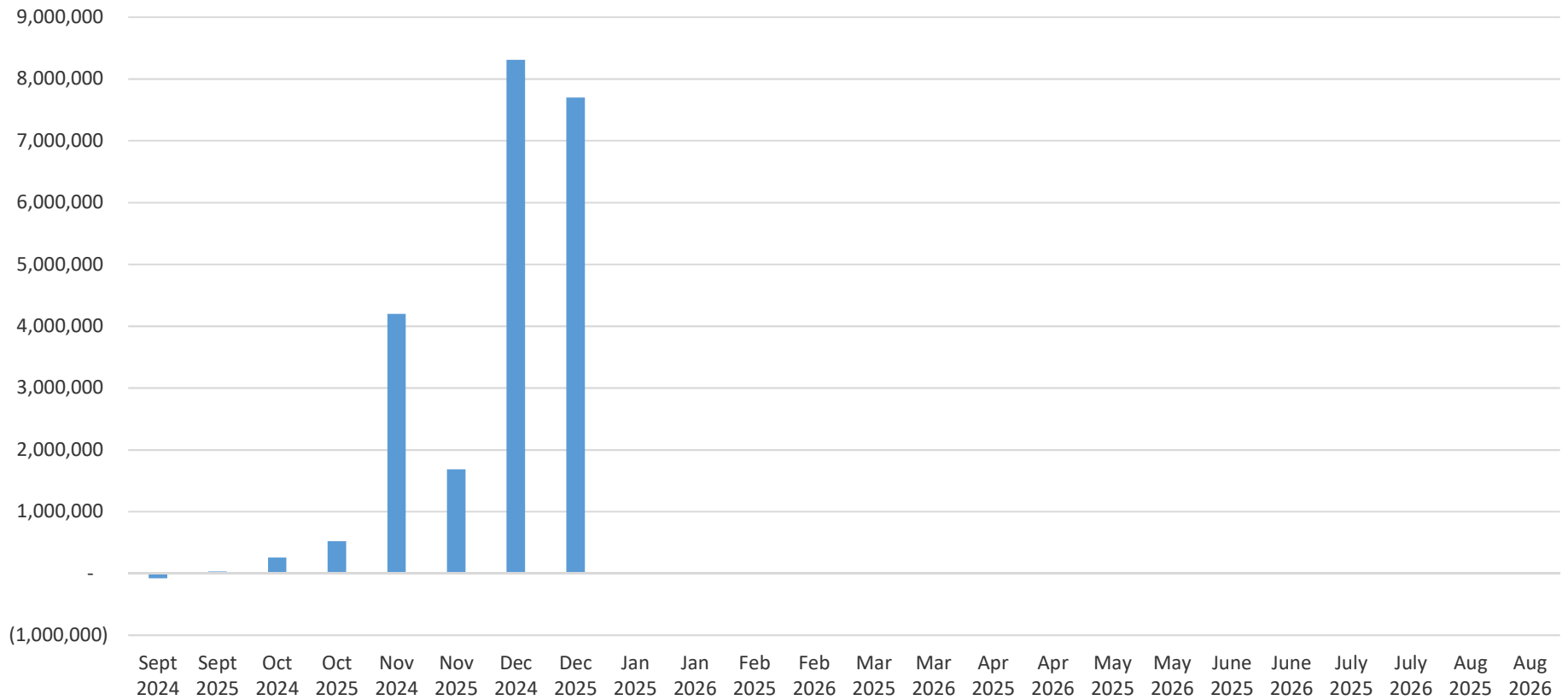


**Child Nutrition Fund  
Monthly Expenditure Comparison  
Fiscal Years 2024-2025 & 2025-2026**





# Debt Service Fund Monthly Revenue Comparison Fiscal Years 2024-2025 & 2025-2026



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

