



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
REVENUES								
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%
Total Revenues	\$ 84,986,067	\$ 84,986,067	\$ 35,612,347	41.90%	\$ 79,509,309	\$ 79,535,434	\$ 32,309,819	40.62%
EXPENDITURES								
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%
Total Expenditures	\$ 84,986,067	\$ 85,286,782	\$ 23,978,934	28.12%	\$ 80,809,118	\$ 80,178,060	\$ 23,511,266	29.32%
Other Financing Uses								
7900 - OTHER RESOURCES	-	-	-	0.00%	-	-	-	0.00%
8900 - OTHER USES/NON-OPERATING EXPENDITURE	\$ -	\$ -	\$ -	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								
Expenditures	\$ -	\$ (300,715)	\$ 11,633,413		\$ (1,299,809)	\$ (1,642,626)	\$ 7,798,553	
Estimated Fund Balance-August 31, 2025		25,060,779	25,060,779					

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
REVENUES								
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%
Total Revenues	\$ 7,900,210	\$ 7,900,210	\$ 3,282,792	41.55%	\$ 7,788,450	\$ 7,873,450	\$ 3,204,791	40.70%
EXPENDITURES								
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%
Total Expenditures	\$ 7,900,210	\$ 7,900,210	\$ 2,760,083	34.94%	\$ 8,986,804	\$ 9,377,515	\$ 3,350,648	35.73%
Excess (Deficiency) of Revenues Over Expenditures								
	\$ -	\$ -	\$ 522,709		\$ (1,198,354)	\$ (1,504,065)	\$ (145,857)	
Estimated Fund Balance-August 31, 2025		2,398,996	2,398,996					
Estimated Current Year Fund Balance-August 31, 2026		<u>2,398,996</u>	<u>2,921,705</u>					

SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

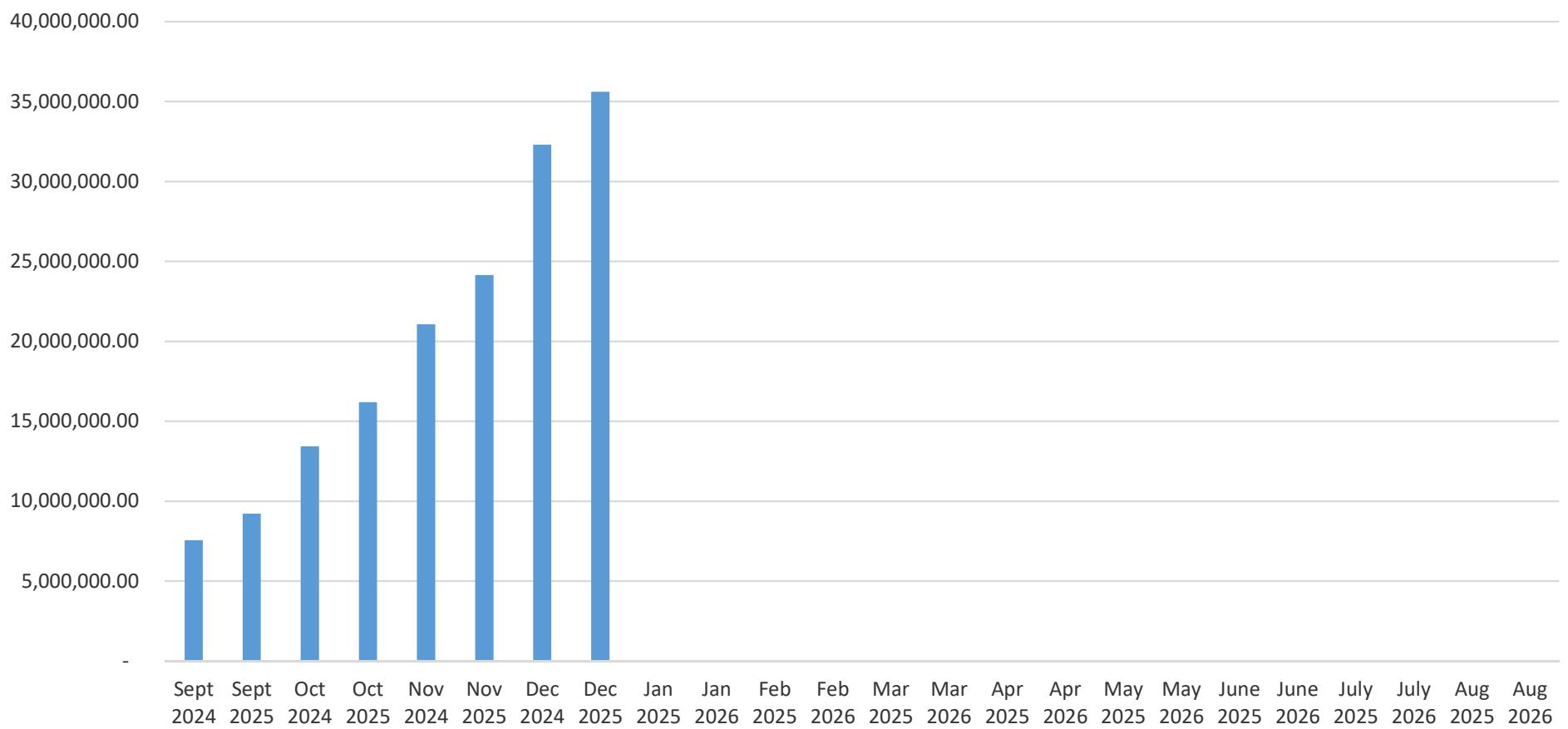
Monthly Report of Financial Activity

As of December 31, 2025 - FY 26

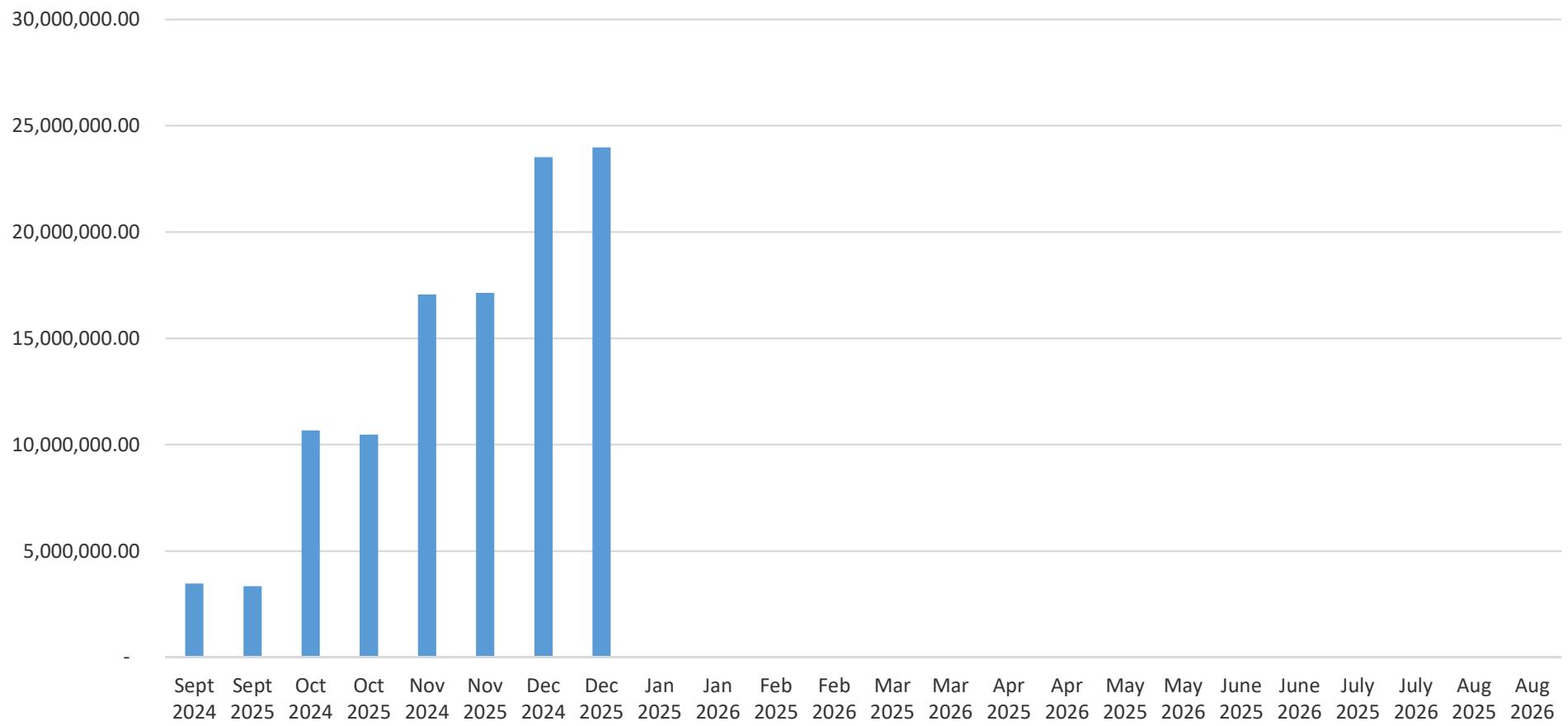
Debt Service

	Current Year (FY 26)				Prior Year (FY 25)			
	Original Budget	Amended Budget	Actual	Percentage of Budget	Original Budget	Amended Budget	Actual	Percentage of Budget
REVENUES								
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%
Total Revenues	\$ 15,057,412	\$ 15,057,412	\$ 7,700,620	51.14%	\$ 15,890,325	\$ 15,890,325	\$ 8,311,858	52.31%
EXPENDITURES								
71 - Debt Service	12,585,292	12,585,292	19,395	0.15%	12,606,592	12,913,959	311,392	2.41%
Total Expenditures	\$ 12,585,292	\$ 12,585,292	\$ 19,395	0.15%	\$ 12,606,592	\$ 12,913,959	\$ 311,392	2.41%
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	\$ 7,681,225		\$ 3,283,733	\$ 3,270,406	\$ 8,294,506	
Estimated Fund Balance-August 31, 2025	9,953,712	9,953,712						
Estimated Current Year Fund Balance-August 31, 2026	<u>12,425,832</u>	<u>17,634,937</u>						

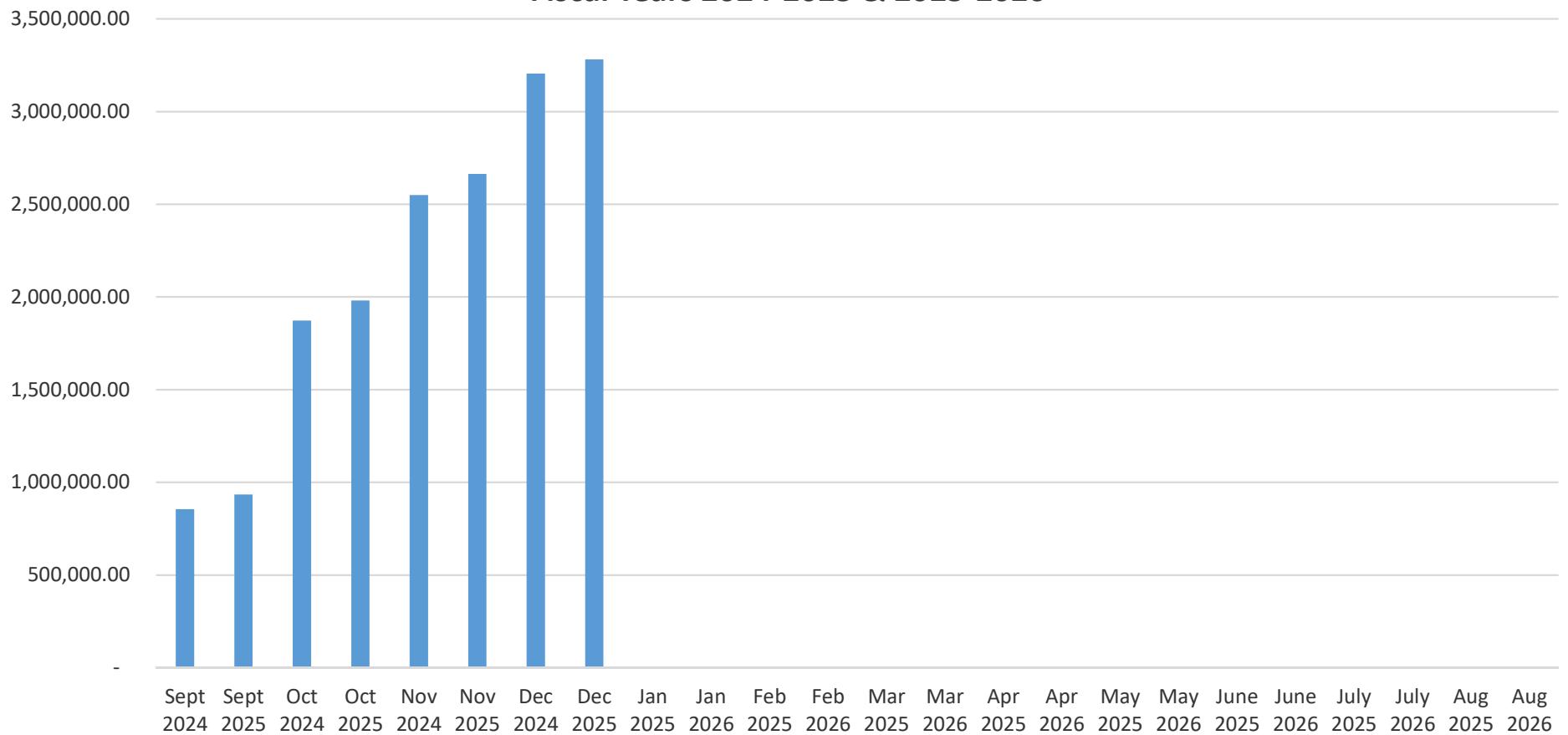
General Fund
Monthly Revenue Comparison
Fiscal Years 2024-2025 & 2025-2026



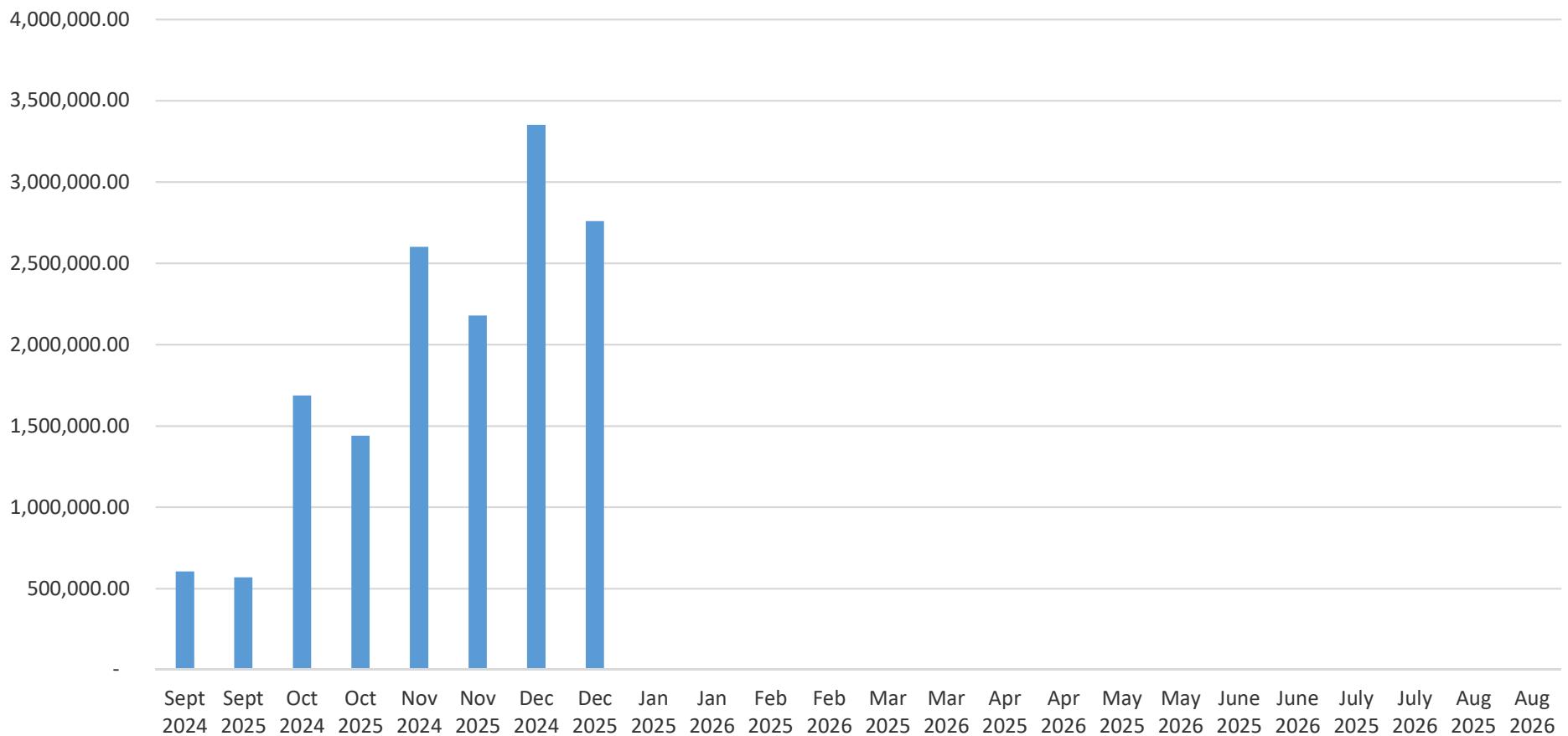
General Fund
Monthly Expenditure Comparison
Fiscal Years 2024-2025 & 2025-2026



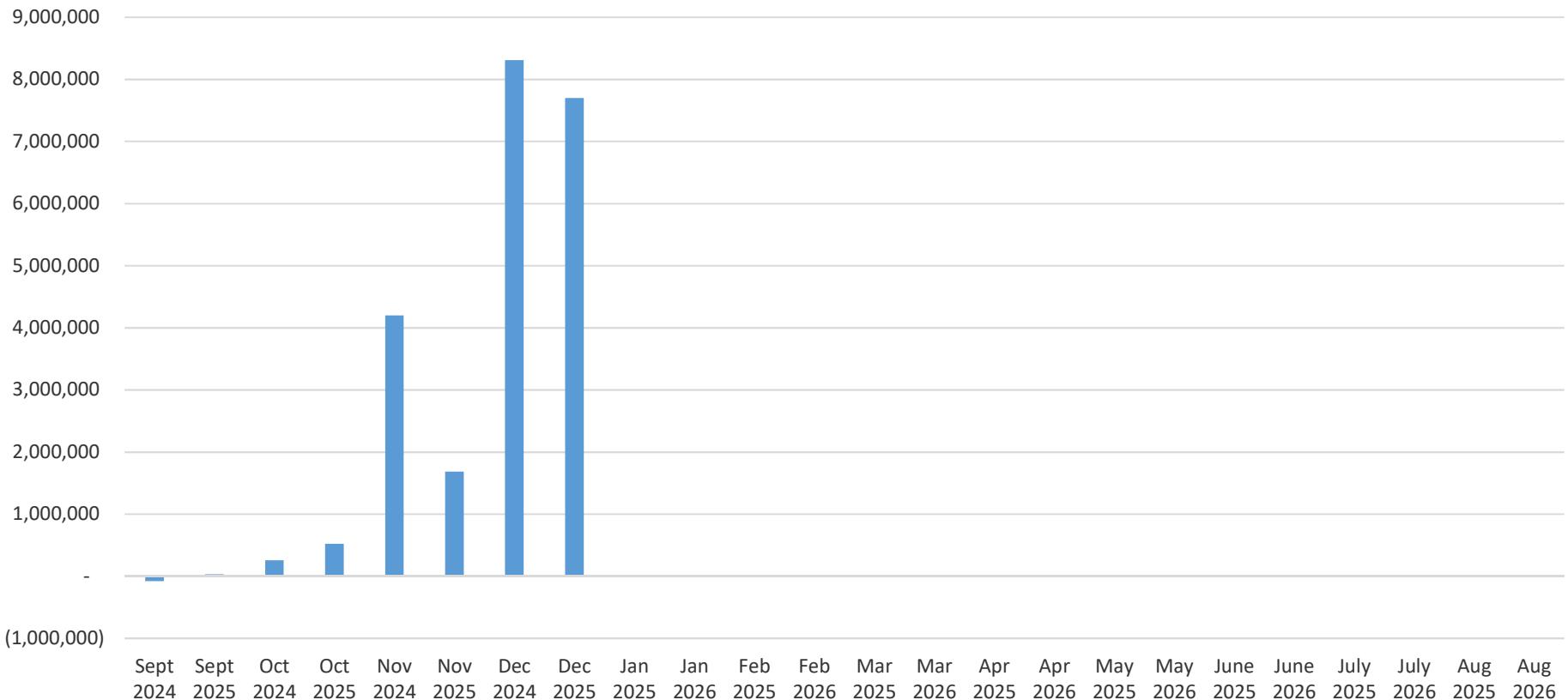
**Child Nutrition Fund
Monthly Revenue Comparison
Fiscal Years 2024-2025 & 2025-2026**



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

