



# SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

## Agenda Item Summary

Meeting Date: February 23, 2026

Agenda Section: Presentation/Report

Agenda Item Title: January 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 January 31, 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
<b>REVENUES</b>								
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 19,203,548	\$ 19,203,548	\$ 12,527,345	65.23%	\$ 20,749,251	\$ 20,429,531	\$ 13,586,735	66.51%
5800 STATE PROGRAM REVENUES	64,284,519	64,284,519	33,993,295	52.88%	57,415,058	59,082,817	28,663,054	48.51%
5900 FEDERAL REVENUES	1,498,000	1,498,000	320,376	21.39%	1,345,000	875,000	373,040	42.63%
<b>Total Revenues</b>	<b>\$ 84,986,067</b>	<b>\$ 84,986,067</b>	<b>\$ 46,841,016</b>	<b>55.12%</b>	<b>\$ 79,509,309</b>	<b>\$ 80,387,348</b>	<b>\$ 42,622,830</b>	<b>53.02%</b>
<b>EXPENDITURES</b>								
11 - INSTRUCTION	49,174,665	49,227,665	15,622,276	31.73%	43,644,007	44,007,365	14,739,806	33.49%
12 - INST. RESOURCE MEDIA SER.	1,028,567	1,028,567	306,196	29.77%	1,070,818	1,070,818	311,439	29.08%
13 - CURRICULUM & INSTRUCT STAFF DV	630,287	630,287	279,935	44.41%	755,370	775,370	361,824	46.66%
21 - INSTRUCTIONAL LEADERSHIP	1,496,352	1,500,995	624,394	41.60%	1,638,862	1,637,462	642,808	39.26%
23 - SCHOOL LEADERSHIP	4,663,404	4,663,404	1,988,621	42.64%	4,782,450	4,779,993	1,950,703	40.81%
31 - GUIDANCE & COUNSELING SERVICES	3,539,286	3,486,286	1,450,537	41.61%	3,615,509	3,466,579	1,460,484	42.13%
32 - SOCIAL WORK SERVICES	395,381	395,381	154,509	39.08%	371,894	371,894	154,634	41.58%
33 - HEALTH SERVICES	1,093,517	1,093,517	353,745	32.35%	1,167,134	1,167,134	384,049	32.91%
34 - STUDENT (PUPIL) TRANSPORTATION	2,507,395	2,507,395	1,088,098	43.40%	2,249,331	2,479,331	1,058,643	42.70%
36 - COCURR/EXTRACOCURR ACTIVITY	2,547,646	2,643,933	1,089,090	41.19%	2,699,470	2,757,228	1,082,017	39.24%
41 - GENERAL ADMINISTRATION	3,537,405	3,620,189	1,582,862	43.72%	3,368,440	3,469,637	1,476,321	42.55%
51 - PLANT MAINTENANCE & OPERATIONS	9,560,712	9,576,634	4,384,746	45.79%	10,093,400	10,624,837	4,490,428	42.26%
52 - SECURITY & MONITORING SERVICES	1,537,702	1,537,702	601,583	39.12%	1,814,748	1,821,393	738,905	40.57%
53 - DATA PROCESSING SERVICES	1,780,836	1,807,669	855,724	47.34%	1,804,409	1,878,243	783,054	41.69%
61 - COMMUNITY SERVICES	185,697	185,697	66,947	36.05%	218,966	206,466	58,564	28.37%
71 - DEBT SERVICE	849,523	849,523	5,400	0.64%	844,123	849,523	-	0.00%
81 - FACILITIES ACQUISITION & CONST	87,400	161,646	-	0.00%	350,000	169,500	5,800	3.42%
93 - PAYMENTS TO FISCAL AGENTS\MBRS	180,000	180,000	-	0.00%	150,000	150,000	42,609	28.41%
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%
<b>Total Expenditures</b>	<b>\$ 84,986,067</b>	<b>\$ 85,286,782</b>	<b>\$ 30,500,563</b>	<b>35.76%</b>	<b>\$ 80,809,118</b>	<b>\$ 81,868,960</b>	<b>\$ 29,787,591</b>	<b>36.38%</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>								
	\$ -	\$ (300,715)	\$ 16,340,453		\$ (1,299,809)	\$ (2,481,612)	\$ 11,835,239	
<b>Fund Balance-August 31, 2025</b>		25,366,154	25,366,154					
<b>Estimated Current Year Fund Balance-August 31, 2026</b>		<b>25,065,439</b>	<b>41,706,607</b>					

# SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Monthly Report of Financial Activity

As of January 31, 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
<b>REVENUES</b>								
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 150,000	\$ 150,000	\$ 116,744	77.83%	\$ 160,000	\$ 160,000	\$ 74,810	46.76%
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	3,999,600	51.77%	7,603,450	7,688,450	3,904,696	50.79%
<b>Total Revenues</b>	<b>\$ 7,900,210</b>	<b>\$ 7,900,210</b>	<b>\$ 4,116,345</b>	<b>52.10%</b>	<b>\$ 7,788,450</b>	<b>\$ 7,873,450</b>	<b>\$ 3,979,506</b>	<b>50.54%</b>
<b>EXPENDITURES</b>								
35 - FOOD SERVICES	7,488,304	7,488,304	3,295,782	44.01%	8,010,755	8,401,466	\$ 3,791,246	45.13%
51 - PLANT MAINTENANCE & OPERATIONS	411,906	411,906	93,354	22.66%	976,049	976,049	339,943	34.83%
<b>Total Expenditures</b>	<b>\$ 7,900,210</b>	<b>\$ 7,900,210</b>	<b>\$ 3,389,137</b>	<b>42.90%</b>	<b>\$ 8,986,804</b>	<b>\$ 9,377,515</b>	<b>\$ 4,131,189</b>	<b>44.05%</b>
<b>Other Financing Uses</b>								
7900 - OTHER RESOURCES	-	-	22,815	0.00%	-	-	-	0.00%
8900 - OTHER USES/NON-OPERATING EXPENDI	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
<b>Total Other Financing Resources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,815</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>								
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750,023</b>		<b>\$ (1,198,354)</b>	<b>\$ (1,504,065)</b>	<b>\$ (151,683)</b>	

Fund Balance-August 31, 2025	2,399,711	2,399,711
Estimated Current Year Fund Balance-August 31, 2026	2,399,711	3,149,734

## SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Monthly Report of Financial Activity

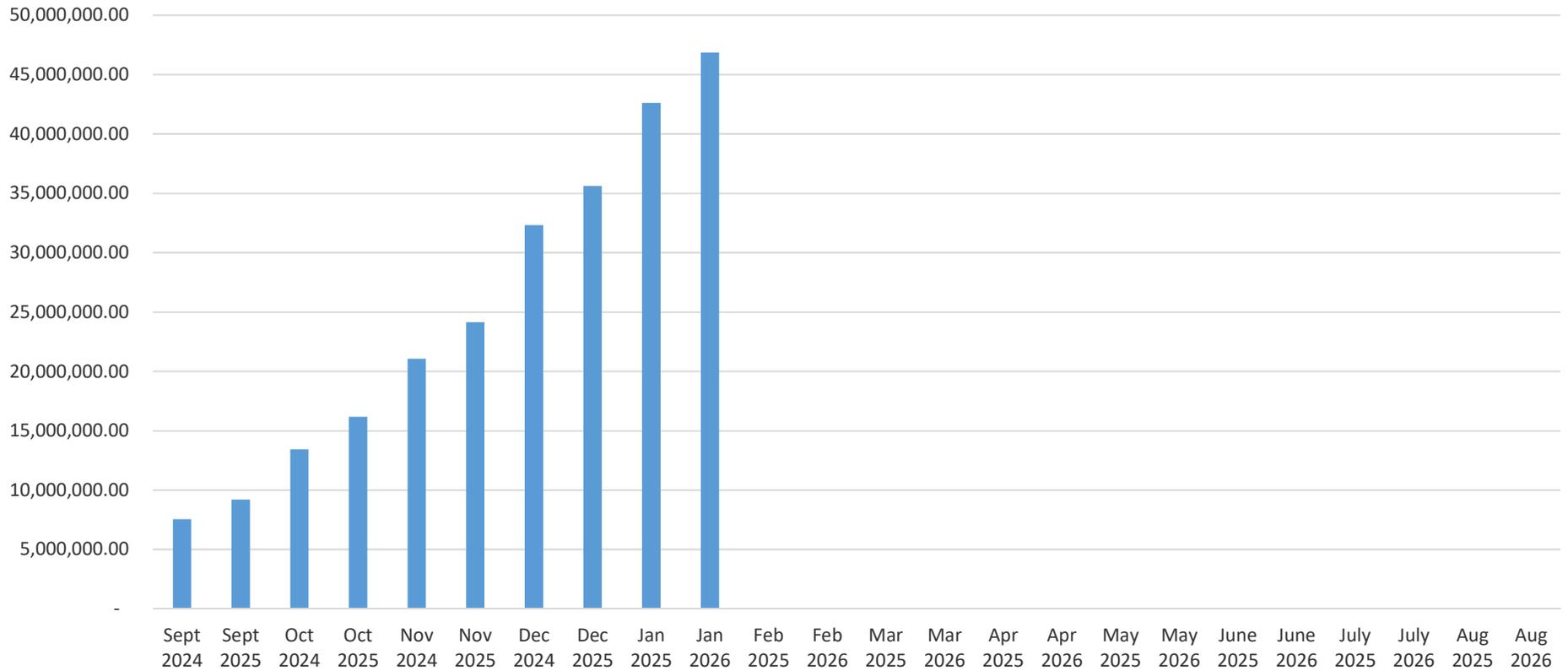
As of January 31, 2026 - FY 26

### Debt Service

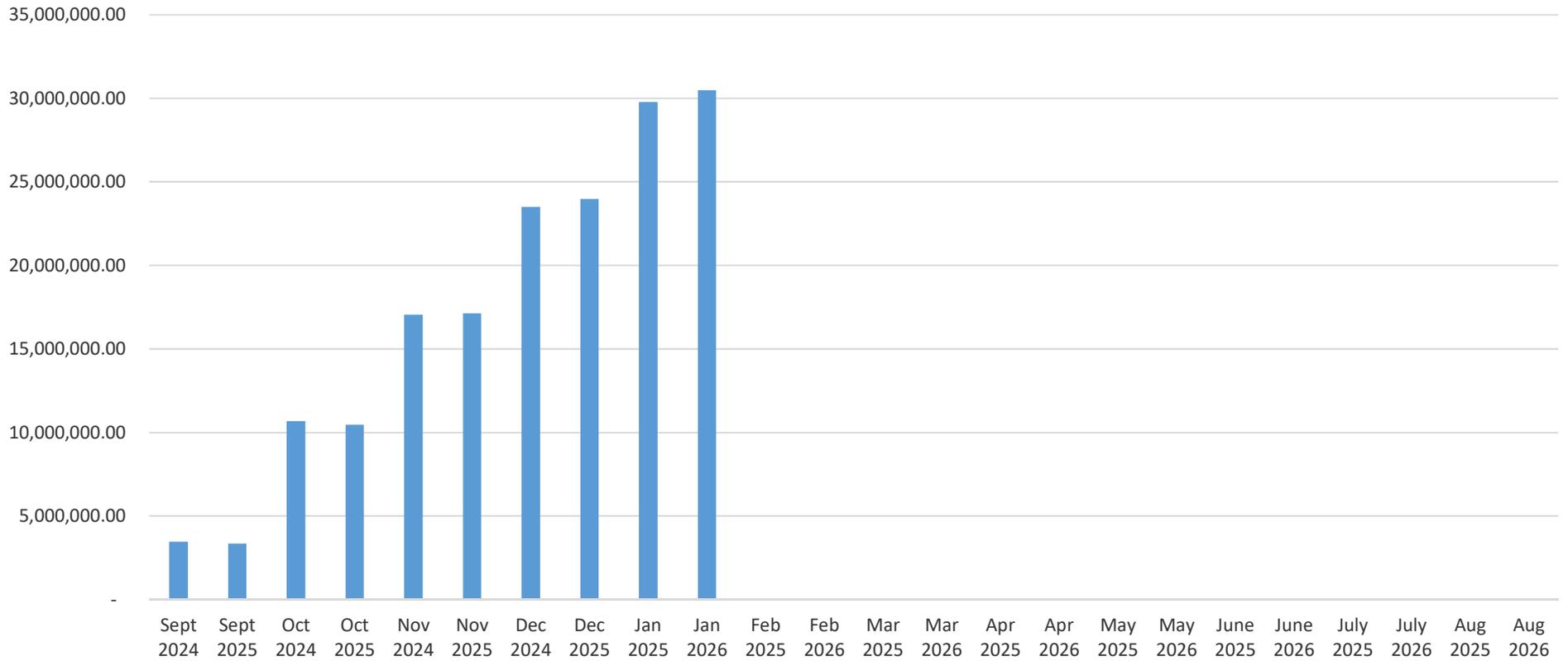
	Current Year (FY 26)				Prior Year (FY 25)			
	Original Budget	Amended Budget	Actual	Percentage of Budget	Original Budget	Amended Budget	Actual	Percentage of Budget
<b>REVENUES</b>								
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 12,879,085	\$ 12,879,085	\$ 8,763,125	68.04%	\$ 13,577,219	\$ 13,659,742	\$ 9,371,089	68.60%
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%
<b>Total Revenues</b>	<b>\$ 15,057,412</b>	<b>\$ 15,057,412</b>	<b>\$ 11,145,504</b>	<b>74.02%</b>	<b>\$ 15,890,325</b>	<b>\$ 15,890,325</b>	<b>\$ 11,714,583</b>	<b>73.72%</b>
<b>EXPENDITURES</b>								
71 - Debt Service	12,585,292	12,585,292	19,395	0.15%	12,606,592	12,913,959	312,552	2.42%
<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>\$ 312,552</b>	<b>2.42%</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>\$ 11,126,109</b>		<b>\$ 3,283,733</b>	<b>\$ 3,270,406</b>	<b>\$ 11,696,071</b>	

Fund Balance-August 31, 2025	10,159,058	10,159,058	
Estimated Current Year Fund Balance-August 31, 2026	<u>12,631,178</u>	<u>21,285,167</u>	

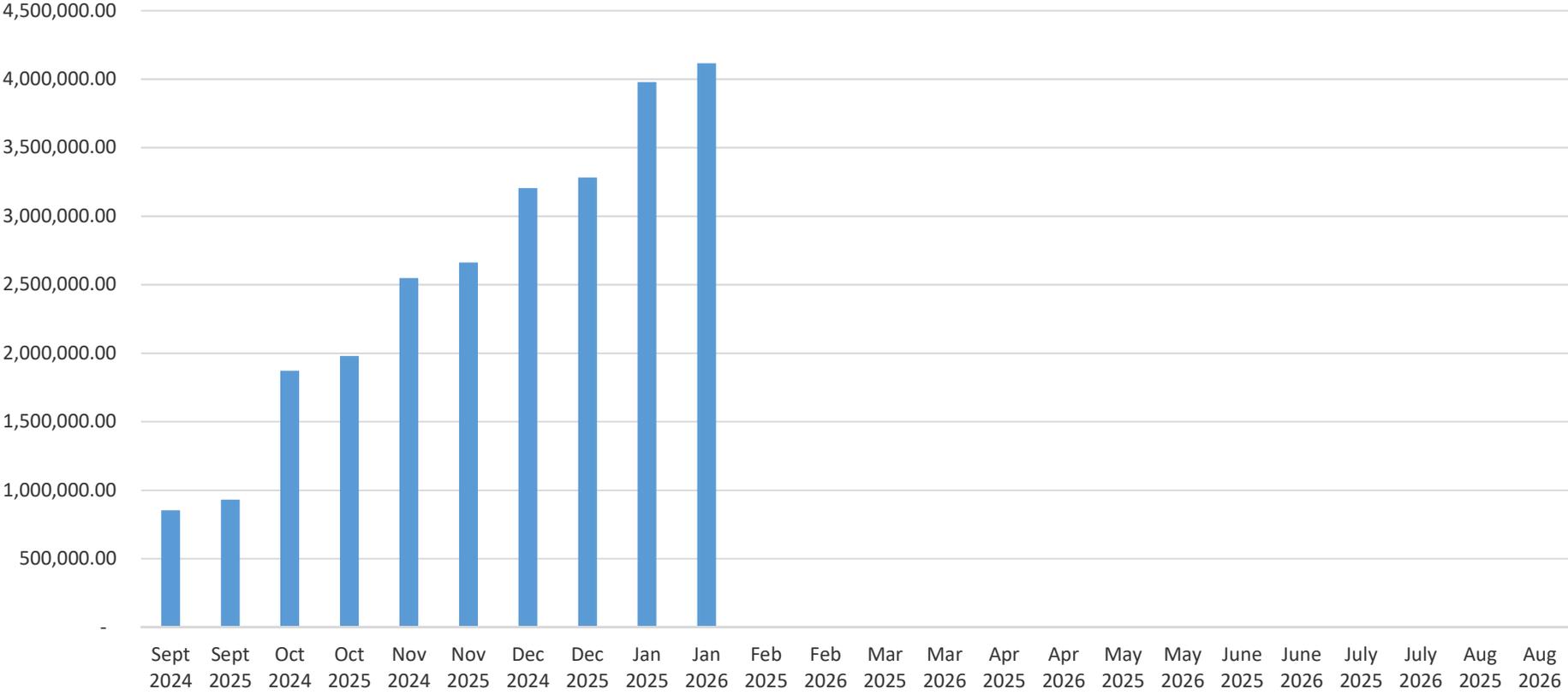
**General Fund  
Monthly Revenue Comparison  
Fiscal Years 2024-2025 & 2025-2026**



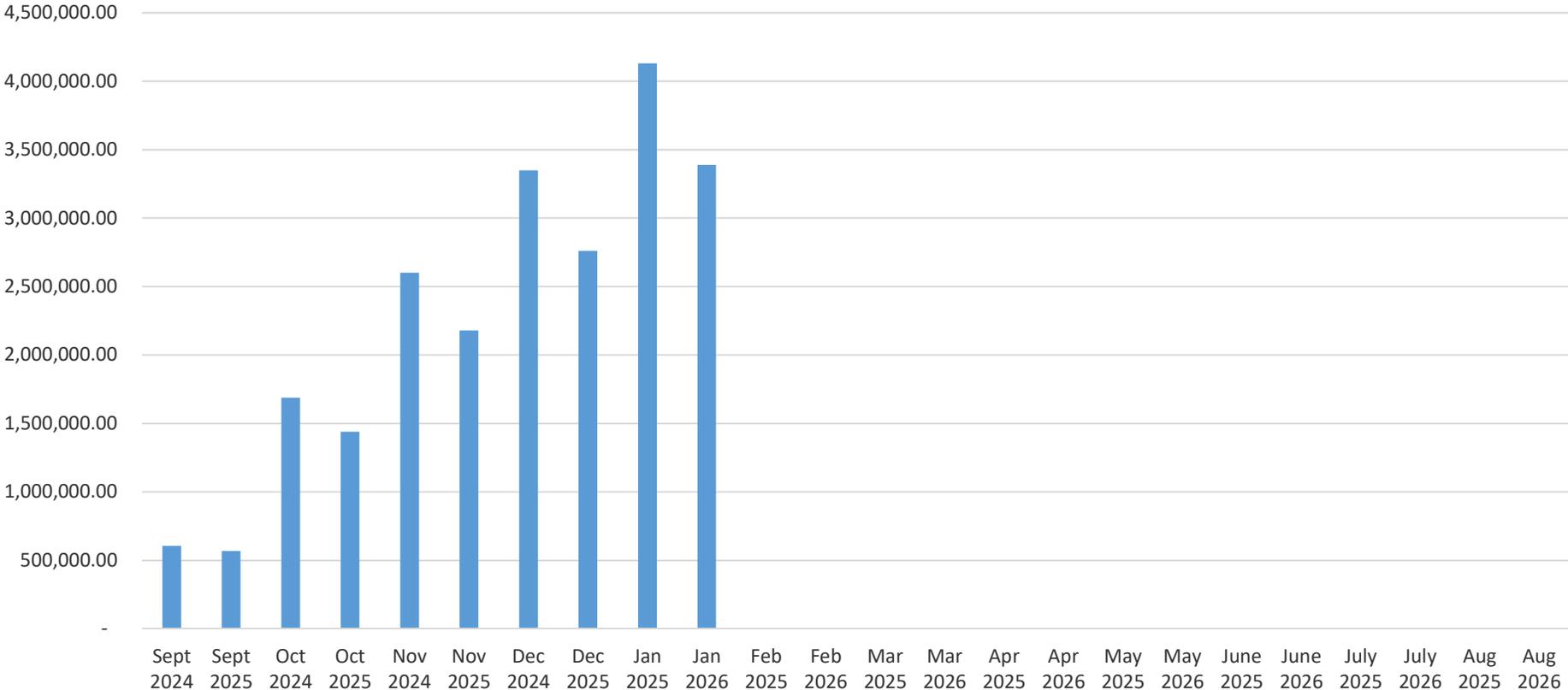
**General Fund  
Monthly Expenditure Comparison  
Fiscal Years 2024-2025 & 2025-2026**



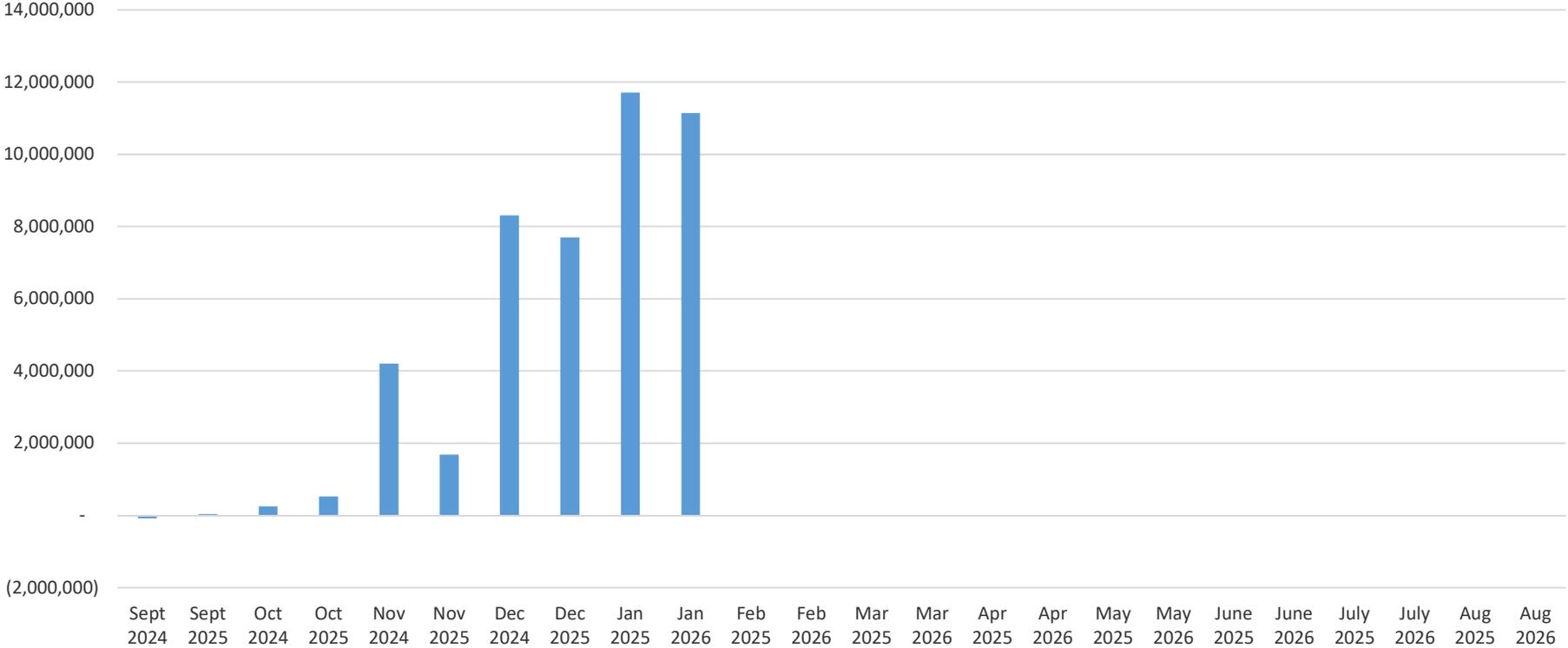
**Child Nutrition Fund  
Monthly Revenue Comparison  
Fiscal Years 2024-2025 & 2025-2026**



**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**

