Tejano Center for Community Concerns

Making it Happen Together

Monthly Financial Highlights

As of September 30, 2025

October Briefing- 2025 Business Office Summary

1. 1st month of the Fiscal Year
2. Equity at $45.6 including restricted expansions
3. Drawdowns for Sept underway
4. Ratios at 9.14 for Fixed Coverage Ratio and 135.54 ratio for Cash on Hand Expenses
5. Cash Flow is tight and monitoring cash flow by scheduling payments.
6. Operations:
   - Disbursement Report updated
   - Working on general ledger analysis
7. FY 25 Audit Fieldwork in August- Scheduling the final review from Auditors
8. Monitoring federal and state legislation- and changes to CFR 200 for federal funds
9. Monitoring ADA each six weeks – and First Day of School 2,173/2,203
10. Working on completing P card pending receipts and final invoices for FY 2025

INTERIM FINANCIAL REPORT
(unaudited)
TCCC/RYSS OPERATING FUNDS
Balance Sheet as of September 30, 2025

Total Assets:

Total TCCC Inc.

$116,442,783

Total Liabilities:

$ 70,744,340

Total Net Assets:

$45,698,443

Tejano Center for Community Concerns, Inc
Consolidated Statement of Financial Position
Unaudited and Preliminary
As of 9-30-25

	RYSS	Non-School	Total
ASSETS			
Current Assets			
Cash and Cash Equivalents	$ 15,523,762	$ 7,693,215	$ 23,216,976
Accounts Receivable	$ 1,732,439	$ 1,462,237	$ 3,194,676
Other Receivables	$ (645,263)	$ 11,439,500	$ 10,794,237
Prepaid Expenses	$ 78,333	$ 5,100	$ 83,433
Total Current Assets	$ 16,689,270	$ 20,600,052	$ 37,289,322
Property, Plant & Equipment			
Land	$ 10,091,411	$ 6,038,150	$ 16,129,561
Buildings and Improvements	$ 4,459,209	$ 41,319,910	$ 45,779,119
Furniture, Vehicles, and Equipment	$ 3,446,958	$ 1,728,359	$ 5,175,317
Accumulated Depreciation	$ (4,798,602)	$ (9,908,025)	$ (14,706,626)
Total Property, Plant & Equipment	$ 13,198,976	$ 39,178,395	$ 52,377,371
Other Long-term Assets			
Right-of-Use Asset	$ 11,018,699	$ -	$ 11,018,699
Construction in Progress	$ 7,043,101	$ 8,714,290	$ 15,757,391
Total Other Long-term Assets	$ 18,061,800	$ 8,714,290	$ 26,776,090
TOTAL ASSETS	$ 47,950,046	$ 68,492,737	$ 116,442,783
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts Payable	$ 1,291,338	$ 1,900,971	$ 3,192,309
Accrued Liabiltities	$ 168,156	$ 104,237	$ 272,393
Payroll Liabilities	$ 506,391	$ 49,544	$ 555,934
Accrued Wages	$ -	$ 1,878	$ 1,878
Deferred Revenue	$ -	$ -	$ -
Line of Credit	$ -	$ -	$ -
Intercompany	$ 5,689,883	$ (7,145,890)	$ (1,456,007)
Notes Payable - Current Portion	$ -	$ 4,817,910	$ 4,817,910
Total Current Liabilities	$ 7,655,767	$ (271,350)	$ 7,384,417
Long-term Liabilities			
Right-of-Use Liability	$ 11,018,699	$ -	$ 11,018,699
Notes Payable - Net of Current Portion	$ 16,077,640	$ 36,263,585	$ 52,341,224
Total Long-term Liabilities	$ 27,096,339	$ 36,263,585	$ 63,359,923
Total Liabilities	$ 34,752,106	$ 35,992,234	$ 70,744,340
Net Assets			
Without donor restrictions	$ 10,495,830	$ 8,074,651	$ 18,570,481
With donor restrictions	$ 1,214,590	$ 24,481,878	$ 25,696,468
Current Year	$ 1,487,520	$ (56,026)	$ 1,431,493
Total Net Assets	$ 13,197,940	$ 32,500,503	$ 45,698,443
TOTAL LIABILITIES AND NET ASSETS	$ 47,950,046	$ 68,492,737	$ 116,442,783

INTERIM FINANCIAL REPORT (unaudited)
Net Assets
September 30, 2025

The ESTIMATED Net Assets balance at 9/30/25 is $45,698,443

	Net Assets (a) As of 8-31-24	NET (Rev-Exp) YTD Activity	Estimated Net Assets As of 9-30, 2025
NET ASSETS			
Without Donor Resrictions	-	18,570,481	18,570,481
With Donor Restrictions	25,719,191	(22,723)	25,696,468
Current Year	-	1,431,493	1,431,494
Total Consolidated	**$ 25,719,191**	**$ 19,979,251**	**$ 45,698,443**
NET ASSETS RYSS			
Without Donor Resrictions	791,010	9,704,820	10,495,830
With Donor Restrictions		1,214,590	1,214,590
Current Year (*)		1,487,520	1,487,520
Total RYSS	**$ 791,010**	**$ 12,406,930**	**$ 13,197,940**
NET ASSETS Non School			
Without Donor Resrictions	24,922,181	(16,847,530)	8,074,651
With Donor Restrictions	-	24,481,878	24,481,878
Current Year	-	(56,026)	(56,026)
Total Non School	**$ 24,922,181**	**$ 7,578,322**	**$ 32,500,503**

Note: (a) From 8-31-24

Enrollment – Per Budget -

Enrollment Projections									
	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
RYSS ORG TOTAL									
Pre-K	227	319	347	341	376	376	376	376	376
K	132	135	155	203	194	194	194	194	194
1	130	140	117	123	172	175	175	175	175
2	127	113	144	132	135	169	172	172	172
3	115	110	122	147	148	134	166	169	169
4	107	97	117	125	117	145	131	161	164
5	118	116	121	132	136	115	143	129	157
6	193	188	156	222	231	224	203	231	217
7	167	193	196	178	211	226	219	198	226
8	145	167	186	197	200	213	228	221	200
9	95	101	101	117	124	140	140	140	140
10	84	73	83	140	109	118	134	134	134
11	64	76	70	70	104	103	112	128	128
12	71	60	76	76	75	98	97	106	122
Total Enrollment	**1,775**	**1,888**	**1,991**	**2,203**	**2,332**	**2,430**	**2,490**	**2,534**	**2,574**
New Seats		*113*	*103*	*212*	*129*	*98*	*60*	*44*	*40*
Assumed New Classrooms	-	*5*	*4*	*8*	*5*	*4*	*2*	*2*	*2*
Schools	*6*	*7*	*8*	*8*	*8*	*8*	*8*	*8*	*8*
Regions	*4*	*5*	*5*	*5*	*5*	*5*	*5*	*5*	*5*

Projected at 2,203

Enrollment ADA Update

MEMBERSHIP 08/29/2025

CAMPUS	PK3	PK4	KG	1	2	3	4	5	6	7	8	9	10	11	12	Totals
T-STEM 001												92	70	82	69	313
BRYSS HS 002												25	23			48
STEM 042									94	100	93					287
NESTEM 043									49	37	50					136
BRYSS 101	44	52	54	72	48	62	70	56	47	40	53					598
PSTEM 102	34	62	64	64	72	72	64	68								500
CASTILLO 103	20	20	9													49
RYSS PASADENA 104	51	55	42	22	15	19		15	12							231
RYSS AT OST 105	7	3	1													11
District Totals																2173

Projected at 2,203

2,203 - 2,173 = 30 students to be recruited

Budget Amendments for October 2025

BA # 1 $93,002 Transfer from technology - No Impact

BA # 2 $33,164 Additional food serv. Worker – No impact

BA # 3 $20,000 CCMR Additional funds – No impact

BA # 4 $4,481 GT Allocation – Additional Funds -

Current BAs

BA # 5 $100,000 for CTE Classroom Computers (Reserves)

BA # 6 $21,840 for Lease Payments for port. Radios (Reserves)

BA # 7 $10,000 OST Tuition Estimate Payments (No Impact)

BA # 8 $22,000 for transfer between accounts for (No impact)

PEIMS corrections

INTERIM FINANCIAL REPORT (unaudited)

RYSS OPERATING FUNDS and TCCC FUNDS

Revenues (INFLOWS)

Budget to Actual for period ending **September 30, 2025**

		FY 25 26	Year to Date	Percent
Fund #	**RYSS SCHOOL**	**Budget**	**Received/ Billed**	**%**
420	Operating Fund	29,646,094	2,063,043	7%
240	Food Service Fund	3,983,514	232,850	6%
Various	Grants Funds - Federal	3,257,756	473,962	15%
258	Expansion Grant - TEA	-	-	0%
497	Charter School Growth Fund	705,163	-	0%
461	Local Other Revenue	3,096	-	0%
494	Assessment for Good	205,461	-	0%
492	Charter School Growth Fund-MSAMP	-	-	0%
	Total RYSS	$ 37,801,084	$ 2,769,855	7%
Fund #	**NON-SCHOOL**	**Budget**	**Received/ Billed**	**%**
170 171	Agency Fund	1,368,853	55,780	4%
172	La Tiendita	86,700	-	0%
201	Health Grant (City of Houston)	374,298	-	0%
285/286	AARP and Helathy Homes	1,821,692	-	
464	Child Placement Agency (CPA)	701,364	-	0%
190,290	Affordable Housing Fund	872,115	36,742	4%
181	Sunrise Loft Properties	218,083	-	0%
180, 495	Tejano Commercial Properties	4,575,000	-	0%
484	RESOLVE	706,318	-	0%
494	Tx Real Estate -Pasadena Expansion	-		
		$ 10,724,423	$ 92,522	1%
	Total Budget and End of Month	$ 48,525,507	$ 2,862,377	6%
		Total Budget	YTD	

INTERIM FINANCIAL REPORT (unaudited)

RYSS OPERATING FUNDS AND TCCC FUNDS

Expenses (OUTFLOWS)

Budget to Actual for period ending **September 30, 2025**

			FY 25 26	Year to Date	Spend %
Fund #	**RYSS SCHOOL**	**Budget %**	**Budget**	**Encum- Spent**	**%**
420	Operating Fund	61%	29,641,576	2,451,057	8%
240	Food Service Fund	8%	3,983,514	349,049	9%
Various	Grants Funds - Federal	7%	3,325,705	550,206	17%
258	Expansion Grant - TEA	0%	-		0%
497	Charter School Growth Fund	1%	705,163	61,325	9%
461	Local Other Revenue	0%	100,723	55	0%
492	Charter School Growth Fund MPSAP	0%	205,461	21,985	11%
494	Assessment for Good		-	2,186	
	Total RYSS		$ 37,962,141	$ 3,435,863	**9%**
		Monthly Avg	3,163,512	286,322	
Fund #	**NON-SCHOOL**		**Budget**	**Encum- Spent**	**%**
170 -171	Agency Fund	3%	1,373,853	62,260	5%
172	La Tiendita	0%	86,700	-	0%
201	Health Fund	1%	374,298	-	0%
180 495	Tejano Commercial Properties	9%	4,575,000	1,845	0%
181	Sunrise Loft Properties	1%	262,749	7,873	0%
190 & 290	Affordable Housing Fund	2%	897,115	31,831	4%
				-	
464	Child Placement Agency (CPA)	1%	701,364	17,038	2%
484	RESOLVE	1%	709,887	27,701	4%
494	Tx Real Estate Expansion	0%	-	-	
285	Harris County AARP Single Home	3%	1,250,000	-	
286	Harris County Healthy Homes	1%	571,682	-	
			$ 10,802,648	$ 148,548	**1%**
Project grad part of Fund 170					
	Total Budget and End of Month	**96%**	$ 48,764,790	$ 3,584,411	**7%**
			Total Budget	YTD	
		Monthly Avg	4,063,732	298,701	

INTERIM FINANCIAL REPORT
(unaudited)
RYSS OPERATING FUNDS
as of September 30, 2025

Revenue	Budget	As of 9/30/2025	Percent Realized
5700	1,027,650	(73,440)	0%
5800	28,468,444	(1,981,890)	-7%
5900	150,000	(7,713)	-5%
Total	$ 29,646,094	$ (2,063,043)	-7%
	YTD = 1/12 = 8%		

Foundation - State Revenues

INTERIM FINANCIAL REPORT
(unaudited)
RYSS OPERATING FUNDS
as of September 30, 2025

RYSS

Expenditures by Function

Fund 420 Operating Only

Function	Budget	Actual as of 9/30 2025	Percent
11	(14,600,217)	1,497,591	-10%
12	(112,957)	11,037	-10%
13	(184,924)	890	0%
21	(567,682)	46,807	-8%
23	(2,007,657)	211,368	-11%
31	(242,961)	17,196	-7%
32	(111,611)	7,982	-7%
33	(225,847)	22,377	-10%
34	(212,467)	13,190	-6%
35	(56,382)	5,594	-10%
36	(141,090)	6,028	-4%
41	(2,391,150)	183,634	-8%
51	(5,979,404)	185,688	-3%
52	(422,235)	49,783	-12%
53	(1,118,323)	80,993	-7%
61	(276,253)	42,151	-15%
71	(990,417)	68,750	-7%
	(29,641,576)	**2,451,057**	
		-8%	
	YTD = 1/12 = 8%		

INTERIM FINANCIAL REPORT
(unaudited)
RYSS OPERATING FUNDS
as of September 30, 2025

RYSS

Expenditure by School

Fund 420 only

School	Budget	As of 30-Sep-25	Percent
001	(3,955,129)	334,662	-8%
002	(1,122,514)	119,615	-11%
042	(3,778,382)	268,857	-7%
043	(1,541,455)	152,861	-10%
101	(5,118,357)	500,848	-10%
102	(4,812,816)	361,912	-8%
103	(936,227)	71,012	-8%
104	(3,366,442)	220,972	-7%
105	(373,399)	31,831	-9%
699	(25,700)	-	0%
701	(10,000)	(472)	5%
702	(5,000)	-	0%
726	(99,310)	17,848	-18%
727	(80,000)	989	-1%
728	(5,000)	1,785	-36%
729	(196,008.00)	26,527	-14%
731	(90,000.00)	-	0%
732	(14,000.00)	4,598	-33%
750	(2,132,143.76)	178,319	-8%
999	(1,979,692.83)	158,894	-8%
	(29,641,576)	2,451,057	-8%

Fixed Coverage Ratio (Estimated)

	Results of FY 9/30/ 25 PRELIM		
	Revenues		2,769,855
	Pending Receivable		1,087,176
	Expenses		3,435,863
	EBITDA		421,168
`	EBITA		421,168
	6269 Rentals		207,250
		A	628,418
	Rental Payable under lease of real property		
B	Interest Charges		68,750
	Principal Charges		–
	Rental Payable		
		B	68,750
C	A Divided by B		9.14
	Fixed Charge Coverage Ratio (1.10 to 1 required)		

Note: Based on the required compliance ratios from lenders

Cash on Hand Ratio (Estimated) PRELIM

	Results of FY 9/30/25		
	A	Unrestricted Cash and Cash Equiv	15,523,762
	B	Operating Expense	3,435,863
		Divide by 30- 365 Days	114,529
		Cash on Hand (45 days is requirement)	
			135.54
		Divide Cash/Avg	

Note: Based on the required compliance ratios from lenders.

Interim Financial Report (Unaudited)

I certify that the foregoing information is true and accurate to the best of my knowledge.

/s/ Dr. Jesus Amezcua, Acting CFO

Tejano Center for Community Concerns

Making it Happen Together

RYSS