Tejano Center for Community Concerns

Making it Happen Together

Monthly Financial Highlights

As of August 31, 2025

August 2025 Business Office Summary

1. 12th month of the Fiscal Year - PRELIMINARY
2. Equity at $23.3 and $20 restricted expansion Million
3. Drawdowns for August PRELIM completed. Pending final draw
4. Ratios at 1.17 for Fixed Coverage Ratio and 146.52 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- Pending 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. Insurance Renewal recommended at lower amount
11. NIFA and Fund 258 Submitted- Finalizing TEA Review of $1.1M
12. Working on rollover of funds for 461 and all ESSA Funds

A = School First Preliminary

S&P Global ratings assigned its 'BB+' issuer credit rating (ICR) to Tejano Center for Community Concerns, Inc (Tejano Center), TX operating the Raul Yzaguirre Schools for Success (RYSS).

INTERIM FINANCIAL REPORT
(unaudited)
TCCC/RYSS OPERATING FUNDS
Balance Sheet as of August 31 , 2025

Total Assets:

Total TCCC Inc.

$115,429,125

Total Liabilities:

$71,559,697

Total Net Assets:

$45,869,429

Tejano Center for Community Concerns, Inc
Consolidated Statement of Financial Position
Unaudited and Preliminary
As of 8-31-25

	RYSS	Non-School	Total
ASSETS			
Current Assets			
Cash and Cash Equivalents	$ 14,179,427	$ 7,592,677	$ 21,772,104
Accounts Receivable	$ 2,170,443	$ 1,462,237	$ 3,632,680
Other Receivables	$ (639,752)	$ 11,439,500	$ 10,799,748
Prepaid Expenses	$ 66,032	$ 5,100	$ 71,132
Total Current Assets	$ 15,776,151	$ 20,499,514	$ 36,275,664
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	$ 47,036,926	$ 68,392,199	$ 115,429,125
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts Payable	$ 1,222,056	$ 1,827,071	$ 3,049,127
Accrued Liabiltities	$ 168,156	$ 104,237	$ 272,393
Payroll Liabilities	$ 592,554	$ 50,728	$ 643,282
Accrued Wages	$ 851,275	$ 1,878	$ 853,152
Deferred Revenue	$ -	$ -	$ -
Line of Credit	$ -	$ -	$ -
Intercompany	$ 5,696,897	$ (7,132,988)	$ (1,436,091)
Notes Payable - Current Portion	$ -	$ 4,817,910	$ 4,817,910
Total Current Liabilities	$ 8,530,938	$ (331,164)	$ 8,199,773
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	$ 35,627,277	$ 35,932,420	$ 71,559,697
Net Assets			
Without donor restrictions	$ 15,230,915	$ 8,074,651	$ 23,305,566
With donor restrictions	$ 1,214,590	$ 19,086,374	$ 20,300,964
Current Year	$ (5,035,855)	$ 5,298,754	$ 262,899
Total Net Assets	$ 11,409,650	$ 32,459,779	$ 43,869,429
TOTAL LIABILITIES AND NET ASSETS	$ 47,036,926	$ 68,392,199	$ 115,429,125

INTERIM FINANCIAL REPORT (unaudited)
Net Assets
August 31, 2025

The ESTIMATED Net Assets balance at 8/31/25 is $45,869,429

	Net Assets (a) As of 8-31-24	NET (Rev-Exp) YTD Activity	Estimated Net Assets As of Aug 31, 2025
NET ASSETS			
Without Donor Resrictions	-	23,305,566	23,305,566
With Donor Restrictions	25,719,191	(5,418,227)	20,300,964
Current Year	-		262,899
Total Consolidated	**$ 25,719,191**	**$ 17,887,339**	**$ 43,869,429**
NET ASSETS RYSS			
Without Donor Resrictions	791,010	14,439,905	15,230,915
With Donor Restrictions		1,214,590	1,214,590
Current Year (*)		(5,035,855)	(5,035,855)
Total RYSS	**$ 791,010**	**$ 10,618,640**	**$ 11,409,650**
NET ASSETS Non School			
Without Donor Resrictions	24,922,181	(16,847,530)	8,074,651
With Donor Restrictions	-	19,086,374	19,086,374
Current Year	-	5,298,754	5,298,754
Total Non School	**$ 24,922,181**	**$ 7,537,598**	**$ 32,459,779**

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 September 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 -

FY 2025-2026
Net Assets and
Amendment

Budgeted Activity

INTERIM FINANCIAL REPORT (unaudited)

RYSS OPERATING FUNDS and TCCC FUNDS

Revenues (INFLOWS)

Budget to Actual for period ending **August 31, 2025**

		FY 24-25	Year to Date	Percent
Fund #	**RYSS SCHOOL**	**Budget**	**Received/ Billed**	**%**
420	Operating Fund	22,911,759	22,115,771	97%
240	Food Service Fund	3,236,869	3,331,324	103%
Various	Grants Funds - Federal	4,946,054	3,237,764	65%
258	Expansion Grant - TEA	2,458,283	18,592	1%
497	Charter School Growth Fund	659,394	1,400,000	212%
461	Local Other Revenue	11,376	55,600	489%
494	Assessment for Good	48,000	120,000	0%
492	Charter School Growth Fund-MSAMP	120,000	-	0%
	Total RYSS	$ 34,391,735	$ 30,279,051	88%
Fund #	**NON-SCHOOL**	**Budget**	**Received/ Billed**	**%**
170 171	Agency Fund	1,013,633	764,174	75%
172	La Tiendita	210,000	378,515	180%
201	Health Grant (City of Houston)	941,319	156,000	17%
464	Child Placement Agency (CPA)	780,000	670,740	86%
190,290	Affordable Housing Fund	1,936,672	872,714	45%
181	Sunrise Loft Properties	182,240	117,300	64%
180, 495	Tejano Commercial Properties	2,700,000	2,394,129	89%
484	RESOLVE	408,407	312,327	76%
494	Tx Real Estate -Pasadena Expansion	-	4,407,599	
		$ 8,172,271	$ 10,073,497	123%
	Total Budget and End of Month	$ 42,564,006	$ 40,352,548	95%
		Total Budget	YTD	

INTERIM FINANCIAL REPORT (unaudited)

RYSS OPERATING FUNDS AND TCCC FUNDS

Expenses (OUTFLOWS)

Budget to Actual for period ending **August 31 , 2025**

			FY 24-25	Year to Date	Spend %
Fund #	**RYSS SCHOOL**	**Budget %**	**Budget**	**Encum- Spent**	**%**
420	Operating Fund	52%	22,891,184	27,386,464	120%
240	Food Service Fund	7%	3,236,869	3,181,009	98%
Various	Grants Funds - Federal	10%	4,522,996	3,891,731	86%
258	Expansion Grant - TEA	9%	3,879,299	287,763	7%
497	Charter School Growth Fund	2%	659,394	441,942	67%
461	Local Other Revenue	0%	96,027	37,783	39%
492	Charter School Growth Fund MPSAP	0%	120,000	86,285	72%
494	Assessment for Good		48,000	8,765	
	Total RYSS		$ 35,453,769	$ 35,321,742	100%
		Monthly Avg	2,954,481	2,943,479	
Fund #	**NON-SCHOOL**		**Budget**	**Encum- Spent**	**%**
170 -171	Agency Fund	2%	1,013,633	1,184,373	117%
172	La Tiendita	0%	210,000	71,646	34%
201	Health Fund	2%	941,319	252,513	27%
180 495	Tejano Commercial Properties	6%	2,700,000	990,004	37%
181	Sunrise Loft Properties	0%	182,240	130,425	0%
190 & 290	Affordable Housing Fund	5%	2,026,437	1,031,195	51%
464	Child Placement Agency (CPA)	2%	780,000	623,818	80%
484	RESOLVE	1%	408,407	341,187	84%
494	Tx Real Estate Expansion	0%	-	85,700	
285	Harris County AARP Single Home	3%	1,250,000	52,314	
286	Harris County Healthy Homes	5%	2,000,000	11,568	
			$ 8,262,036	$ 4,774,743	58%
Project grad part of Fund 170					
	Total Budget and End of Month	100%	$ 43,715,805	$ 40,096,485	92%
			Total Budget	YTD	
		Monthly Avg	3,642,984	3,341,374	

INTERIM FINANCIAL REPORT
(unaudited)
RYSS OPERATING FUNDS
as of August 31, 2025

Revenue	Budget	As of Aug 31 2025	Percent Realized
5700	822,963	162,675	0%
5800	21,751,631	21,866,833	101%
5900	295,115	86,263	29%
Total	$ 22,869,709	$ 22,115,772	

Foundation - State Revenues

INTERIM FINANCIAL REPORT
(unaudited)
RYSS OPERATING FUNDS
as of August 31, 2025

RYSS

Expenditures by Function

Fund 420 Operating Only

Function	Budget	Actual as of Aug 31, 2025	Percent
11	(10,502,818)	12,507,763	-119%
12	(171,549)	94,553	-55%
13	(95,969)	90,179	-94%
21	(192,592)	324,935	-169%
23	(1,779,320)	1,822,415	-102%
31	(167,609)	157,012	-94%
32	(73,641)	99,283	-135%
33	(182,904)	163,910	-90%
34	(210,491)	180,270	-86%
35	(1,500)	5,366	-358%
36	(20,500)	66,729	-326%
41	(1,785,541)	2,802,202	-157%
51	(5,389,010)	6,723,028	-125%
52	(278,282)	512,094	-184%
53	(769,385)	699,263	-91%
61	(303,230)	150,186	-50%
71	(990,417)	987,276	-100%
	(22,914,759)	**27,386,464**	

YTD = 12/12 = 100%

INTERIM FINANCIAL REPORT
(unaudited)
RYSS OPERATING FUNDS
as of August 31, 2025

Expenditure by School

Fund 420 only

School	Budget	As of 31-Aug-25	Percent
001	(3,408,834)	4,097,504	-120%
002	(671,943)	498,653	-74%
042	(3,650,587)	3,530,766	-97%
043	(988,747)	1,283,966	-130%
101	(4,376,918)	4,580,385	-105%
102	(3,851,732)	4,365,806	-113%
103	(610,712)	700,194	-115%
104	(1,951,847)	2,985,643	-153%
105	(31,000)	73,134	-236%
224	-	-	
699	(19,700)	12,966	-66%
701	(10,000)	8,614	-86%
702	(5,000)	-	0%
726	(20,700)	3,466	-17%
727	(21,300)	20,048	-94%
728	(25,000)	-	0%
750	(1,607,516)	2,460,289	-153%
999	(1,663,222)	2,765,032	-166%
Grand Total	(22,914,759)	27,386,464	-120%
	YTD = 12/12 = 100%		

Note: Budget 999 includes insurances and debt service payments paid earlier in the year. .

Fixed Coverage Ratio (Estimated)

	Results of FY 8-31- 25 PRELIM			
		Revenues		30,279,051
		Pending Receivable		3,232,443
		Expenses		35,321,742
		EBITDA		-1,810,248
		EBITA		-1,810,248
		6269 Rentals		2,961,158
			A	1,150,910
		Rental Payable under lease of real property		
B		Interest Charges		987,275
		Principal Charges		-
		Rental Payable		
			B	987,275
C		A Divided by B		1.17
		Fixed Charge Coverage Ratio (1.10 to 1 required)		

Note: Based on the required compliance ratios from lenders

Tentative due to timing of revenue received and updated near final settle from TEA.

Cash on Hand Ratio (Estimated) PRELIM

Results of FY 8 31 25			
	A	Unrestricted Cash and Cash Equiv	14,179,427
	B	Operating Expense	35,321,742
		Divide by 365 Days	96,772
		Cash on Hand (45 days is requirement)	
			146.52
		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