Tejano Center for Community Concerns

Making it Happen Together

Monthly Financial Highlights

As of July 31, 2025

Business Office Summary

1. 11th month of the Fiscal Year - 92% Overall RYSS 78% for Revenues and 85% for expenses
2. Equity at $27.7 Million
3. Drawdowns for July in Progress
4. Ratios at .49 for Fixed Coverage Ratio and 49.6 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- Funds Released by TEA
9. Monitoring ADA each six weeks – and First Day of School
10. Planning for Insurance Renewal
11. NIFA and Fund 258 Submitted- Waiting TEA

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).

A = School First Preliminary

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

Total Assets:

Total TCCC Inc.

$52,612,371

Total Liabilities:

$24,872,020

Total Net Assets:

$27,740,351

Tejano Center for Community Concerns, Inc

Consolidated Statement of Financial Position

Unaudited and Preliminary

As of 7-31-25

	RYSS	Non-School	Total
ASSETS			
Current Assets			
Cash and Cash Equivalents	$ 3,228,338	$ 2,557,526	$ 5,785,864
Accounts Receivable	$ (1,492,679)	$ (149,586)	$ (1,642,265)
Other Receivables	$ (639,800)	$ 378,487	$ (261,313)
Prepaid Expenses	$ 80,129	$ 5,100	$ 85,229
Total Current Assets	$ 1,175,987	$ 2,791,527	$ 3,967,514
Property, Plant & Equipment			
Land	$ 257,648	$ 6,038,150	$ 6,295,798
Buildings and Improvements	$ 4,276,805	$ 25,399,032	$ 29,675,836
Furniture, Vehiciles, and Equipment	$ 3,041,383	$ 1,686,571	$ 4,727,954
Accumulated Depreciation	$ (4,402,678)	$ (8,969,815)	$ (13,372,492)
Total Property, Plant & Equipment	$ 3,173,158	$ 24,153,938	$ 27,327,096
Other Long-term Assets			
Right-of-Use Asset	$ -	$ -	$ -
Construction in Progress	$ 429,334	$ 20,888,426	$ 21,317,760
Total Other Long-term Assets	$ 429,334	$ 20,888,426	$ 21,317,760
TOTAL ASSETS	$ 4,778,479	$ 47,833,892	$ 52,612,371
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts Payable	$ (1,142,897)	$ (40,569)	$ (1,183,467)
Accrued Liabiltities	$ 173,813	$ 54,082	$ 227,895
Payroll Liabilities	$ 1,291,934	$ 81,226	$ 1,373,160
Accrued Wages	$ -	$ (442)	$ (442)
Deferred Revenue	$ 535,875	$ -	$ 535,875
Line of Credit	$ -	$ -	$ -
Intercompany	$ 6,136,834	$ (7,441,510)	$ (1,304,676)
Notes Payable - Current Portion	$ -	$ 4,779,970	$ 4,779,970
Total Current Liabilities	$ 6,995,558	$ (2,567,244)	$ 4,428,315
Long-term Liabilities			
Right-of-Use Liability	$ -	$ -	$ -
Notes Payable - Net of Current Portion	$ -	$ 20,443,706	$ 20,443,706
Total Long-term Liabilities	$ -	$ 20,443,706	$ 20,443,706
Total Liabilities	$ 6,995,558	$ 17,876,462	$ 24,872,020
Net Assets			
Without donor restrictions	$ -	$ -	$ -
With donor restrictions	$ 1,357,628	$ 24,922,181	$ 26,279,809
Current Year	$ (3,574,707)	$ 5,035,248	$ 1,460,541
Total Net Assets	$ (2,217,080)	$ 29,957,430	$ 27,740,350
TOTAL LIABILITIES AND NET ASSETS	$ 4,778,479	$ 47,833,891	$ 52,612,370

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

The <u>ESTIMATED</u> Net Assets balance at 7/31/25 is $27,740,350

	Net Assets (a) As of 8-31-24	NET (Rev-Exp) YTD Activity	Estimated Net Assets As of July 31, 2025
NET ASSETS			
Without Donor Resrictions	-	-	-
With Donor Restrictions	25,719,191	2,021,159	27,740,350
Current Year	-		-
Total Consolidated	**$ 25,719,191**	**$ 2,021,159**	**$ 27,740,350**
NET ASSETS RYSS			
Without Donor Resrictions	1,357,628		1,357,628
With Donor Restrictions			-
Current Year (*)		(3,574,707)	(3,574,707)
Total RYSS	**$ 1,357,628**	**$ (3,574,707)**	**$ (2,217,079)**
NET ASSETS Non School			
Without Donor Resrictions	24,922,181	-	24,922,181
With Donor Restrictions	-	-	-
Current Year	-	5,035,248	5,035,248
Total Non School	**$ 24,922,181**	**$ 5,035,248**	**$ 29,957,429**

Note: (a) From 8-31-24

Enrollment ADA Update

CAMPUS	PK3	PK4	KG	1	2	3	4	5	6	7	8	9	10	11	12	Totals
T-STEM 001												90	71	81	69	311
BRYSS HS 002												23	24			47
STEM 042									89	100	91					280
NESTEM 043									48	35	51					134
BRYSS 101	44	52	53	69	48	62	71	57	46	41	53					596
PSTEM 102	34	59	64	64	72	66	64	64								487
CASTILLO 103	19	16	9													44
RYSS PASADENA 104	93	11	43	21	16	19		14	13							230
RYSS AT OST 105	7	3	1													11
District Totals																2140

MEMBERSHIP 08/15/2025

Projected at 2,203

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

Budget Amendments for July 31, 2025

BA # 10 for $2,209,509 for transfers between accounts and accruals for year end.

	BUDGET	YTD	TRANSFER	Amendment	Accruals
11	(10,502,818.20)	11,042,486.20	539,668.00	(539,668.00)	450,000.00
12	(171,548.99)	83,169.06	(88,379.93)	88,379.93	
13	(95,969.02)	56,757.77	(39,211.25)	39,211.25	
21	(192,592.39)	276,251.14	83,658.75	(83,658.75)	50,000.00
23	(1,779,319.82)	1,627,126.84	(152,192.98)	152,192.98	
31	(167,608.50)	140,390.66	(27,217.84)	27,217.84	50,000.00
32	(73,641.42)	91,606.62	17,965.20	(17,965.20)	50,000.00
33	(182,904.30)	154,743.34	(28,160.96)	28,160.96	
34	(210,491.44)	163,924.66	(46,566.78)	46,566.78	
35	(1,500.00)	-	(1,500.00)	1,500.00	
36	(20,500.00)	46,329.16	25,829.16	(25,829.16)	
41	(1,785,541.20)	2,499,054.49	713,513.29	(713,513.29)	
51	(5,389,009.60)	5,831,333.28	442,323.68	(442,323.68)	100,000.00
52	(278,281.77)	490,753.17	212,471.40	(212,471.40)	100,000.00
53	(769,385.29)	634,687.43	(134,697.86)	134,697.86	100,000.00
61	(303,230.06)	127,128.08	(176,101.98)	176,101.98	
71	(990,417.00)	858,525.96	(131,891.04)	131,891.04	100,000.00
	(22,914,759.00)	24,124,267.86	1,209,508.86	(1,209,508.86)	1,000,000.00

FY 2024-2025 Net Assets and Amendment

Budgeted Activity

INTERIM FINANCIAL REPORT (unaudited)

RYSS OPERATING FUNDS and TCCC FUNDS

Revenues (INFLOWS)

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

		FY 24-25	Year to Date	Percent
Fund #	**RYSS SCHOOL**	**Budget**	**Received/ Billed**	**%**
420	Operating Fund	22,911,759	19,764,992	86%
240	Food Service Fund	3,236,869	3,215,305	99%
Various	Grants Funds - Federal	4,946,054	2,263,564	46%
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	24,528	216%
	Total RYSS	$ 34,223,735	$ 26,686,981	78%
Fund #	**NON-SCHOOL**	**Budget**	**Received/ Billed**	**%**
170 171	Agency Fund	1,013,633	888,416	88%
172	La Tiendita	210,000	59,805	28%
201	Health Grant (City of Houston)	941,319	156,000	17%
464	Child Placement Agency (CPA)	780,000	608,319	78%
190,290	Affordable Housing Fund	1,936,672	563,754	29%
181	Sunrise Loft Properties	182,240	117,300	64%
180, 495	Tejano Commercial Properties	2,700,000	2,164,300	80%
484	RESOLVE	408,407	312,327	76%
494	Tx Real Estate -Pasadena Expansion	-	4,407,599	
		$ 8,172,271	$ 9,277,819	114%
	Total Budget and End of Month	$ 42,396,006	$ 35,964,800	85%
		Total Budget	YTD	

INTERIM FINANCIAL REPORT (unaudited)

RYSS OPERATING FUNDS AND TCCC FUNDS

Expenses (OUTFLOWS)

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

			FY 24-25	Year to Date	Spend %
Fund #	**RYSS SCHOOL**	**Budget %**	**Budget**	**Encum- Spent**	**%**
420	Operating Fund	53%	**22,891,184**	**23,194,871**	101%
240	Food Service Fund	7%	**3,236,869**	**2,906,405**	90%
Various	Grants Funds - Federal	10%	**4,522,996**	**3,212,098**	71%
258	Expansion Grant - TEA	9%	**3,879,299**	**287,763**	7%
497	Charter School Growth Fund	2%	**659,394**	**382,352**	58%
461	Local Other Revenue	0%	**96,027**	**11,646**	12%
	Total RYSS		**$ 35,285,769**	**$ 29,995,136**	**85%**
		Monthly Avg	2,940,481	2,499,595	
Fund #	**NON-SCHOOL**		**Budget**	**Encum- Spent**	**%**
170 -171	Agency Fund	2%	**1,013,633**	**1,096,212**	108%
172	La Tiendita	0%	**210,000**	**69,038**	33%
201	Health Fund	2%	**941,319**	**198,387**	21%
180 495	Tejano Commercial Properties	6%	**2,700,000**	**898,387**	33%
181	Sunrise Loft Properties	0%	**182,240**	**116,898**	0%
190 & 290	Affordable Housing Fund	5%	**2,026,437**	**1,029,790**	51%
464	Child Placement Agency (CPA)	2%	**780,000**	**532,127**	68%
484	RESOLVE	1%	**408,407**	**301,732**	74%
			$ 8,262,036	**$ 4,242,571**	**51%**
Project grad part of Fund 170					
	Total Budget and End of Month	**100%**	**$ 43,547,805**	**$ 34,237,707**	**79%**
			Total Budget	YTD	
		Monthly Avg	3,628,984	2,853,142	

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

Revenue		Budget	As of July 31 2025	Percent Realized
	5700	45,980	-	0%
	5800	22,528,614	19,666,716	87%
	5900	340,165	98,276	29%
Total		$ 22,914,759	$ 19,764,992	
		YTD = 9/12 = 92%		

Foundation - State Revenues

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

Foundation - State Revenues – Payment Ledger

YTD $18,954,386
PROJ $20,736,428

2024-2025 Foundation District: RAUL YZAGUIRRE SCHOOLS FOR SUCCESS, 101806 Payment Class: 4 Allocation:

Date	Description	Current Allotment	Adjustment Amount	Adjustments To Date	Payment Amount	Paid to Date	Remaining Balance
07/02/24	Foundation Allotment	$22,831,318		$0		$0	$22,831,318
07/11/24	Foundation Allotment	$22,840,822		$0		$0	$22,840,822
07/15/24	Foundation Allotment	$19,244,962		$0		$0	$19,244,962
07/16/24	Foundation Allotment	$19,262,105		$0		$0	$19,262,105
09/12/24	Foundation Allotment	$19,399,855		$0		$0	$19,399,855
09/12/24	Foundation Allotment	$19,386,645		$0		$0	$19,386,645
09/20/24	Foundation Allotment	$19,405,757		$0		$0	$19,405,757
09/24/24	September Foundation Monthly Payment			$0	$1,609,092	$1,609,092	$17,796,665
10/10/24	Foundation Allotment	$20,323,964		$0		$1,609,092	$18,714,872
10/24/24	October Foundation Monthly Payment			$0	$1,703,053	$3,312,145	$17,011,819
11/08/24	Foundation Allotment	$20,503,423		$0		$3,312,145	$17,191,278
11/22/24	November Foundation Monthly Payment			$0	$1,736,319	$5,048,464	$15,454,959
12/10/24	Foundation Allotment	$20,763,276		$0		$5,048,464	$15,714,812
12/23/24	December Foundation Monthly Payment			$0	$1,744,344	$6,792,808	$13,970,468
01/10/25	Foundation Allotment	$20,665,841		$0		$6,792,808	$13,873,033
01/23/25	January Foundation Monthly Payment			$0	$1,720,256	$8,513,064	$12,152,777
02/10/25	Foundation Allotment	$20,665,942		$0		$8,513,064	$12,152,878
02/24/25	February Foundation Monthly Payment			$0	$1,750,014	$10,263,078	$10,402,864
03/07/25	Foundation Allotment	$20,826,278		$0		$10,263,078	$10,563,200
03/10/25	Foundation Allotment	$20,509,554		$0		$10,263,078	$10,246,476
03/24/25	March Foundation Monthly Payment			$0	$1,700,915	$11,963,993	$8,545,561
04/10/25	Foundation Allotment	$20,507,925		$0		$11,963,993	$8,543,932
04/24/25	April Foundation Monthly Payment			$0	$1,700,242	$13,664,235	$6,843,690
05/09/25	Foundation Allotment	$20,734,107		$0		$13,664,235	$7,069,872
05/22/25	May Foundation Monthly Payment			$0	$1,774,538	$15,438,773	$5,295,334
06/10/25	Foundation Allotment	$20,723,829		$0		$15,438,773	$5,285,056
06/10/25	Foundation Allotment	$20,724,402		$0		$15,438,773	$5,285,629
06/24/25	June Foundation Monthly Payment			$0	$1,754,829	$17,193,602	$3,530,800
06/30/25	Foundation Allotment	$20,736,427		$0		$17,193,602	$3,542,825
07/24/25	July Foundation Monthly Payment			$0	$1,760,784	$18,954,386	$1,782,041
08/11/25	Foundation Allotment	$20,736,428		$0		$18,954,386	$1,782,042

Export Payment Ledger to Excel

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

Expenditures by Function

Fund 420 Operating Only

School	Budget	As of 31-Jul-25	Percent
001	(3,408,834)	3,435,624	-101%
002	(671,943)	300,438	-45%
042	(3,650,587)	2,951,252	-81%
043	(988,747)	1,098,675	-111%
101	(4,376,918)	3,943,601	-90%
102	(3,851,732)	3,620,317	-94%
103	(610,712)	605,802	-99%
104	(1,951,847)	2,416,183	-124%
105	(31,000)	19,875	-64%
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)	20,009	-94%
728	(25,000)	-	0%
750	(1,607,516)	2,301,474	-143%
999	(1,663,222)	2,456,576	-148%
Grand Total	(22,914,759)	23,194,871	-101%
	YTD = 11/12 = 92%		

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

Expenditure by School

Fund 420 only

School	Budget	As of 31-Jul-25	Percent
001	(3,408,834)	3,435,624	-101%
002	(671,943)	300,438	-45%
042	(3,650,587)	2,951,252	-81%
043	(988,747)	1,098,675	-111%
101	(4,376,918)	3,943,601	-90%
102	(3,851,732)	3,620,317	-94%
103	(610,712)	605,802	-99%
104	(1,951,847)	2,416,183	-124%
105	(31,000)	19,875	-64%
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)	20,009	-94%
728	(25,000)	-	0%
750	(1,607,516)	2,301,474	-143%
999	(1,663,222)	2,456,576	-148%
Grand Total	(22,914,759)	23,194,871	-101%
	YTD = 11/12 = 92%		

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

Fixed Coverage Ratio (Estimated)

	Results of FY 7-31- 25			
		Revenues		**26,686,981**
		Pending Receivable		**1,217,705**
		Expenses		**29,995,136**
		EBITDA		**-2,090,450**
	`	EBITA		**-2,090,450**
		6269 Rentals		2,509,602
			A	419,152
		Rental Payable under lease of real property		
	B	Interest Charges		862,025
		Principal Charges		-
		Rental Payable		
			B	862,025
	C	A Divided by B		0.49
		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)

Results of FY 7 31 25			
A	Unrestricted Cash and Cash Equiv		4,446,043
B	Operating Expense		29,995,136
	Divide by 335 Days		89,538
	Cash on Hand (45 days is requirement)		
If adding the A-Receivable of $1,217,705			49.66
	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