Tejano Center for Community Concerns

Making it Happen Together

RYSS

Monthly Financial Highlights

As of Feb 28, 2025

Business Office Summary

1. 6th month of the Fiscal Year - 50%
2. Drawdowns for January & February in Progress
3. Cash Flow is tight and monitoring cash flow by scheduling payments.
4. Operations:
   - Disbursement Report updated
   - Working on RFP for Housing ARPA Grant
   - Working on S&P Preparation for rating presentation
5. Working on Form 990 for Tejano Center
6. Nueva Vida Audit and Form 990 on the agenda
7. Working on developing budget calendar and budget process
8. Monitoring federal and state legislation
9. Monitoring ADA each six weeks

Enrollment ADA Update

ADA Projection Report

	Estimate	1st Six Weeks	2nd Six Weeks	3rd Six Weeks	4th Six Weeks
Status	Approved	Approved	Approved	Approved	Saved
Status Date	7/11/2024	9/30/2024	11/12/2024	1/7/2025	2/28/2025
Begin Date	-	8/12/2024	9/23/2024	11/4/2024	1/7/2025
End Date	-	9/19/2024	11/7/2024	12/19/2024	2/21/2025
Attendance Data					
Days in Membership	-	50778	54984.5	48565	54674
Total Days Absent	-	2252	2745	2631.5	4333.5
Total Days Present	-	48526	52239.5	45933.5	50340.5
Total Ineligible Days	-	0.5	0	11.5	15
Total Eligible Days	-	48525.5	52239.5	45922	50325.5
Total Refined ADA	**1609.197**	**1733.05**	**1731.52**	**1711.85**	1661.17
Bilingual/ESL (LEP only - NON Dual) Eligible Days	-	29960	34857.5	30565	33501
BIL/ESL (LEP only - NON Dual) Refined ADA	**1054.91**	**1070**	**1154.01**	**1141.39**	1105.33
Bilingual LEP Dual Language Eligible Days	-	0	0	0	0
Bilingual LEP Dual Language Refined ADA	**0**	**0**	**0**	**0**	0
Bilingual Non LEP Dual Language Eligible Days	-	0	0	0	0
Bilingual Non LEP Dual Language Refined ADA	**0**	**0**	**0**	**0**	0
Early Education, K-3 (Educationally disadvantaged or LEP & bilingual or special language) Eligible Days	-	21185.5	25436	21748.5	24395.5
Early Education, K-3 (Educationally disadvantaged or LEP & bilingual or special language) Refined ADA	**767.61**	**756.62**	**878.74**	**826.31**	801.72
Residential Placement Facilities Eligible Days	-	0	0	0	0
Residential Placement Facilities Refined ADA	**0**	**0**	**0**	**0**	0
Special Ed. Mainstream Eligible Days (Code 40)	-	961	1220	1160.5	0
Special Ed. Mainstream Refined ADA	**27.228**	**34.32**	**40.74**	**42.79**	0
Pregnancy Related Services (PRS) Eligible Days	-	0	0	0	0
Pregnancy Related Services FTE	**0.164**	**0**	**0**	**0**	0
Gifted and Talented Enrolled	80	97	100	102	102
Gifted and Talented Max	**80.46**	**86.652**	**86.576**	**85.592**	83.058
Career and Technology Education (CATE) Data					
T1 CATE FTE	17.653	6.036	5.195	5.083	4.928
T2 CATE FTE	20.431	19.208	38.205	44.542	43.731
T3 CATE FTE	35.837	11.661	11.575	11.304	12.017
Total CATE FTE	**73.921**	**36.905**	**54.975**	**60.929**	60.676
Special Education Data					
00 Speech Therapy FTE	3.975	3.714	3.813	3.826	3.866
01 Homebound FTE	0	0	0	0	0
02 Hospital FTE	0	0	0	0	0
08 Vocational Class FTE	0	0	0	0	0
30 State School FTE	0	0	0	0	0
41-42 Resource Room FTE	47.176	40.673	45.412	48.226	48.277
43-44 Mild/Mod/Severe FTE	8.786	8.304	9.431	9.669	9.073
45 Full Time Early Childhood FTE	0	0	0.222	0	0
81-89 Residential Care & Treatment FTE	0	0	0	0	0
91-98 Off Home Campus FTE	0	0	0	0	0
Total Special Education FTE	**59.937**	**52.691**	**58.878**	**61.721**	61.216
Regular Program ADA	**1475.351**	**1643.454**	**1617.667**	**1589.2**	1539.278
Attendance Percentage	**94.186**	**95.565**	**95.009**	**94.583**	92.073

INTERIM FINANCIAL REPORT (unaudited) TCCC/RYSS OPERATING FUNDS Balance Sheet as of Feb 28, 2025

Total Assets:

Total TCCC Inc.

$50,507,682

Total Liabilities:

$25,673,297

Total Net Assets:

$50,507,682

Tejano Center for Community Concerns, Inc
Consolidated Statement of Financial Position
Unaudited and Preliminary
As of 2-28-25

	RYSS	Non-School	Total
ASSETS			
Current Assets			
Cash and Cash Equivalents	$ 5,570,010	$ 2,969,138	$ 8,539,147
Accounts Receivable	$ (1,860,913)	$ (304,850)	$ (2,165,763)
Other Receivables	$ (644,992)	$ 376,487	$ (268,505)
Prepaid Expenses	$ 61,150	$ 5,100	$ 66,250
Total Current Assets	$ 3,125,254	$ 3,045,875	$ 6,171,129
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	$ 16,580,123	$ 17,009,457
Total Other Long-term Assets	$ 429,334	$ 16,580,123	$ 17,009,457
TOTAL ASSETS	$ 6,727,746	$ 43,779,936	$ 50,507,682
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts Payable	$ (1,181,142)	$ (62,261)	$ (1,243,403)
Accrued Liabiltities	$ 173,813	$ 54,082	$ 227,895
Payroll Liabilities	$ 1,258,230	$ 84,544	$ 1,342,774
Accrued Wages	$ -	$ (442)	$ (442)
Deferred Revenue	$ 535,875	$ -	$ 535,875
Line of Credit	$ -	$ -	$ -
Intercompany	$ 5,824,306	$ (6,586,623)	$ (762,318)
Notes Payable - Current Portion	$ -	$ 4,779,970	$ 4,779,970
Total Current Liabilities	$ 6,611,082	$ (1,730,731)	$ 4,880,351
Long-term Liabilities			
Right-of-Use Liability	$ -	$ -	$ -
Notes Payable - Net of Current Portion	$ -	$ 20,792,946	$ 20,792,946
Total Long-term Liabilities	$ -	$ 20,792,946	$ 20,792,946
Total Liabilities	$ 6,611,082	$ 19,062,215	$ 25,673,297
Net Assets			
Without donor restrictions	$ -	$ -	$ -
With donor restrictions	$ 797,010	$ 24,922,181	$ 25,719,191
Current Year	$ (680,346)	$ (204,460)	$ (884,806)
Total Net Assets	$ 116,664	$ 24,717,721	$ 24,834,385
TOTAL LIABILITIES AND NET ASSETS	$ 6,727,746	$ 43,779,936	$ 50,507,682

INTERIM FINANCIAL REPORT (unaudited)
Net Assets
Feb 28, 2025

The ESTIMATED Net Assets balance at 2/28/25 is $24,717,721

	Net Assets (a) As of 8-31-24	NET (Rev-Exp) YTD Activity	Estimated Net Assets As of Feb 28, 2025
NET ASSETS			
Without Donor Resrictions	-	-	-
With Donor Restrictions	25,219,191	500,000	25,719,191
Current Year	-	(884,806)	(884,806)
Total Consolidated	**$ 25,219,191**	**$ (384,806)**	**$ 24,834,385**
NET ASSETS RYSS			
Without Donor Resrictions	7,241,473	(6,444,463)	797,010
With Donor Restrictions			-
Current Year (*)	-	(680,346)	(680,346)
Total RYSS	**$ 7,241,473**	**$ (4,641,240)**	**$ 116,664**
NET ASSETS Non School			
Without Donor Resrictions	17,977,718	6,944,463	24,922,181
With Donor Restrictions	-	-	-
Current Year	-	(121,113)	(204,460)
Total Non School	**$ 17,977,718**	**$ 6,823,350**	**$ 24,717,721**

Note: (a) From 8-21-24

Budget Amendments

Budget amendments for Feb 2025

BA FY25-3 **IN THE AMOUNT OF $5,000 FOR SCIENCE SUPPLIES FOR RYSS PASADENA**

BA FY25-4 **IN THE AMOUNT OF $61,220 FOR PAYMENTS TO VENDORS**

BA FY25-5 **THE AMOUNT OF $5,000 FOR ANNUAL SEMINAR MEMBERSHIP**

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 **Feb 28, 2025**

		FY 24-25	Year to Date	Percent
Fund #	**RYSS SCHOOL**	**Budget**	**Received/ Billed**	**%**
420	Operating Fund	22,891,184	11,711,770	51%
240	Food Service Fund	3,236,869	1,467,315	45%
Various	Grants Funds - Federal	4,475,186	1,410,146	32%
258	Expansion Grant - TEA	3,879,299	18,592	0%
497	Charter School Growth Fund	659,394	1,400,000	212%
461	Local Other Revenue	8,428	22,428	266%
	Total RYSS	$ 35,150,360	$ 16,030,251	46%
Fund #	**NON-SCHOOL**	**Budget**	**Received/ Billed**	**%**
170 171	Agency Fund	1,013,633	413,863	41%
172	La Tiendita	210,000	10,113	5%
201	Health Grant (City of Houston)	941,319	156,000	17%
464	Child Placement Agency (CPA)	780,000	307,323	39%
190,290	Affordable Housing Fund	1,936,672	299,607	15%
181	Sunrise Loft Properties	182,240	-	0%
180, 495	Tejano Commercial Properties	2,700,000	867,800	32%
484	RESOLVE	408,407	5,000	1%
		$ 8,172,271	$ 2,059,705	25%
	Total Budget and End of Month	$ 43,322,631	$ 18,089,955	42%
		Total Budget	YTD	

INTERIM FINANCIAL REPORT (unaudited)

RYSS OPERATING FUNDS AND TCCC FUNDS

Expenses (OUTFLOWS)

Budget to Actual for period ending **Feb 28, 2025**

			FY 24-25	Year to Date	Spend %
Fund #	**RYSS SCHOOL**	**Budget %**	**Budget**	**Encum- Spent**	**%**
420	Operating Fund	53%	22,891,184	12,638,442	55%
240	Food Service Fund	7%	3,236,869	1,497,186	46%
Various	Grants Funds - Federal	10%	4,522,996	2,090,971	46%
258	Expansion Grant - TEA	9%	3,879,299	268,183	7%
497	Charter School Growth Fund	2%	659,394	209,273	32%
461	Local Other Revenue	0%	96,027	3,445	4%
	Total RYSS		$ 35,285,769	$ 16,707,501	47%
		Monthly Avg	2,940,481	1,392,292	
Fund #	**NON-SCHOOL**		**Budget**	**Encum- Spent**	**%**
170 -171	Agency Fund	2%	1,013,633	455,852	45%
172	La Tiendita	0%	210,000	66,549	32%
201	Health Fund	2%	941,319	139,450	15%
180 495	Tejano Commercial Properties	6%	2,700,000	372,565	14%
181	Sunrise Loft Properties	0%	182,240	33,371	0%
190 & 290	Affordable Housing Fund	5%	2,026,437	745,411	37%
464	Child Placement Agency (CPA)	2%	780,000	282,238	36%
484	RESOLVE	1%	408,407	168,730	41%
			$ 8,262,036	$ 2,264,165	27%
Project grad part of Fund 170					
	Total Budget and End of Month	100%	$ 43,547,805	$ 18,971,666	44%
			Total Budget	YTD	
		Monthly Avg	3,628,984	1,580,972	

INTERIM FINANCIAL REPORT
(unaudited)
RYSS OPERATING FUNDS
as of Feb 28, 2025

Revenue	Budget	As of Feb 28, 2025	Percent
5700	819,963	107,768	13%
5800	21,751,631	11,707,966	54%
5900	340,165	37,731	11%
	22,911,759	11,853,465	

Foundation - State Revenues

INTERIM FINANCIAL REPORT
(unaudited)
RYSS OPERATING FUNDS
as of Feb 28, 2025

RYSS

Expenditures by Function

Fund 420 Operating Only

Function	Budget	Actual as of 28-Feb-25	Percent
11	10,517,903	6,178,230	59%
12	171,549	35,971	21%
13	103,455	15,669	15%
21	192,592	142,607	74%
23	1,819,969	904,339	50%
31	167,609	76,998	46%
32	73,641	51,448	70%
33	182,904	77,657	42%
34	210,491	100,488	48%
35	1,500	0	0%
36	20,500	35,161	172%
41	1,719,321	1,001,669	58%
51	5,389,010	3,478,721	65%
52	278,282	171,683	62%
53	769,385	303,910	40%
61	303,230	63,891	21%
71	990,417	0	0%
	22,911,759	12,638,442	
	YTD is 6/12 =	50%	

INTERIM FINANCIAL REPORT
(unaudited)
RYSS OPERATING FUNDS
as of Feb 28, 2025

Expenditure by School

Fund 420 only

School	Budget	Expenditures As of Feb 28 2025	Percent
001	3,438,592	1,969,432	57%
002	668,943	90,644	14%
042	3,688,829	1,729,812	47%
043	961,247	623,450	65%
101	4,374,918	2,190,608	50%
102	3,866,732	2,199,846	57%
103	610,053	348,154	57%
104	1,949,347	1,017,387	52%
699	19,700	-	0%
701	5,000	2,839	57%
702	5,000	-	0%
726	20,700	-	0%
727	21,300	14,919	70%
728	25,000		0%
750	1,607,516	959,099	60%
999	1,648,881	1,492,252	91%
	22,911,759	12,638,442	

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

Fixed Coverage Ratio (Estimated)

Results YTD as of Feb 28 2025				
	Revenues			16,030,351
	Expenses			16,707,501
		EBITDA		-677,150
A	EBITA			-677,150
	6269 Rentals			1,482,912
			A	805,762
	Rental Payable under lease of real property			
B	Interest Charges			360,000
	Principal Charges			-
	Rental Payable			
			B	360,000
C	A Divided by B			2.24
	Fixed Charge Coverage Ratio (1.10 to 1 required)			

(v) Borrower's Fixed Charge Coverage Ratio as of *[Insert Testing Date]* is ____:1, as further evidenced by the attached compliance statement. *[Requirement is 1.10:1]*

(vi) Borrower's days Cash on Hand as of *[Insert Testing Date]* is _____, as further evidenced by the attached compliance statement. *[Requirement is 45 days]*

(vii) The School's Fixed Charge Coverage Ratio as of *[Insert Testing Date]* is ____:1, as further evidenced by the attached compliance statement. *[Requirement is 1.15:1]*

(viii) The School's days Cash on Hand as of *[Insert Testing Date]* is _____, as further evidenced by the attached compliance statement. *[Requirement is 30 days for each fiscal year through and including fiscal year 2026; thereafter the requirement is 45 days]*

Note: Based on the required compliance ratios from lenders

Cash on Hand Ratio (Estimated)

	Results YTD as of Feb 28 2025		
A	Unrestricted Cash and Cash Equivalents		5,570,010
B	Operating Expense		16,707,501
	Multiply by 365 divided by B		88
	Cash on Hand (45 days is requirement)		

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/ Antonio Zambrano, Chief Financial Officer

Tejano Center for Community Concerns

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RYSS