Tejano Center for Community Concerns

Making it Happen Together

RYSS

Monthly Financial Highlights

As of April 30, 2025

Business Office Summary

1. 8th month of the Fiscal Year - 67% RYSS 58% for Revenues and 54% for expenses
2. Equity at $23.3 Million
3. Drawdowns for April in Progress
4. Ratios at 2.02 for Fixed Coverage Ratio and 77 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 RFP for Housing ARPA Grant
   - S&P Rating BB+
7. Working on developing budget calendar and budget process
8. Monitoring federal and state legislation
9. Monitoring ADA each six weeks
10. Planning for Insurance Renewal and Scheduling FY 25 Audit Fieldwork in late July

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).

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 April 30, 2025

Total Assets:

Total TCCC Inc.

$48,553,467

Total Liabilities:

$25,163,165

Total Net Assets:

$23,390,302

Tejano Center for Community Concerns, Inc
Consolidated Statement of Financial Position
Unaudited and Preliminary
As of 4-30-25

	RYSS	Non-School	Total
ASSETS			
Current Assets			
Cash and Cash Equivalents	$ 4,116,843	$ (1,338,241)	$ 2,778,602
Accounts Receivable	$ (1,860,913)	$ (149,586)	$ (2,010,499)
Other Receivables	$ (646,142)	$ 376,487	$ (269,655)
Prepaid Expenses	$ 67,009	$ 5,100	$ 72,109
Total Current Assets	$ 1,676,797	$ (1,106,240)	$ 570,556
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	$ 20,226,481	$ 20,655,815
Total Other Long-term Assets	$ 429,334	$ 20,226,481	$ 20,655,815
TOTAL ASSETS	$ 5,279,289	$ 43,274,178	$ 48,553,467
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts Payable	$ (1,253,235)	$ (60,050)	$ (1,313,285)
Accrued Liabiltities	$ 173,813	$ 54,082	$ 227,895
Payroll Liabilities	$ 1,142,943	$ 83,613	$ 1,226,556
Accrued Wages	$ -	$ (442)	$ (442)
Deferred Revenue	$ 535,875	$ -	$ 535,875
Line of Credit	$ -	$ -	$ -
Intercompany	$ 5,904,761	$ (6,991,110)	$ (1,086,350)
Notes Payable - Current Portion	$ -	$ 4,779,970	$ 4,779,970
Total Current Liabilities	$ 6,504,157	$ (2,133,937)	$ 4,370,219
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	$ 6,504,157	$ 18,659,008	$ 25,163,165
Net Assets			
Without donor restrictions	$ -	$ -	$ -
With donor restrictions	$ 797,010	$ 24,922,181	$ 25,719,191
Current Year	$ (2,021,878)	$ (307,011)	$ (2,328,889)
Total Net Assets	$ (1,224,868)	$ 24,615,170	$ 23,390,302
TOTAL LIABILITIES AND NET ASSETS	$ 5,279,289	$ 43,274,178	$ 48,553,467

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

The ESTIMATED Net Assets balance at 4/30/25 is $23,290,302

	Net Assets (a) As of 8-31-24	NET (Rev-Exp) YTD Activity	Estimated Net Assets As of April 30 2025
NET ASSETS			
Without Donor Resrictions	-	-	-
With Donor Restrictions	25,719,191	(2,328,889)	23,390,302
Current Year	-		-
Total Consolidated	**$ 25,719,191**	**$ (2,328,889)**	**$ 23,390,302**
NET ASSETS RYSS			
Without Donor Resrictions	7,241,473	(6,444,463)	797,010
With Donor Restrictions			-
Current Year (*)		(2,021,878)	(2,021,878)
Total RYSS	**$ 7,241,473**	**$ (4,641,240)**	**$ (1,224,868)**
NET ASSETS Non School			
Without Donor Resrictions	17,977,718	6,944,463	24,922,181
With Donor Restrictions	-	-	-
Current Year	-	(307,011)	(307,011)
Total Non School	**$ 17,977,718**	**$ 6,637,452**	**$ 24,615,170**

Note: (a) From 8-31-24

Budget Amendments for May 2025

BA FY25-6 Fund 420 Transfers within accounts for $3,585 for GT Professional Development

BA FY25-7 Transfer within accounts for $13,440 for Summer Bridge Program in Fund 494 grant

BA FY25-8 Transfer within accounts for $52,004 for the Pasadena Kitchen food costs in Fund 240

BA FY25-9 Amendment for $120,000 form Fund 240 Reserves for Kitchen equipment upgrades

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 **April 30, 2025**

		FY 24-25	Year to Date	Percent
Fund #	**RYSS SCHOOL**	**Budget**	**Received/ Billed**	**%**
420	Operating Fund	22,911,759	15,230,002	66%
240	Food Service Fund	3,236,869	2,028,649	63%
Various	Grants Funds - Federal	4,946,054	1,121,707	23%
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	49,057	431%
	Total RYSS	$ 34,223,735	$ 19,848,007	58%
Fund #	**NON-SCHOOL**	**Budget**	**Received/ Billed**	**%**
170 171	Agency Fund	1,013,633	524,022	52%
172	La Tiendita	210,000	62,917	30%
201	Health Grant (City of Houston)	941,319	156,000	17%
464	Child Placement Agency (CPA)	780,000	422,832	54%
190,290	Affordable Housing Fund	1,936,672	381,292	20%
181	Sunrise Loft Properties	182,240	-	0%
180, 495	Tejano Commercial Properties	2,700,000	870,400	32%
484	RESOLVE	408,407	160,263	39%
		$ 8,172,271	$ 2,577,726	32%
	Total Budget and End of Month	$ 42,396,006	$ 22,425,733	53%
		Total Budget	YTD	

INTERIM FINANCIAL REPORT (unaudited)

RYSS OPERATING FUNDS AND TCCC FUNDS

Expenses (OUTFLOWS)

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

			FY 24-25	Year to Date	Spend %
Fund #	**RYSS SCHOOL**	**Budget %**	**Budget**	**Encum- Spent**	**%**
420	Operating Fund	53%	22,891,184	14,667,791	64%
240	Food Service Fund	7%	3,236,869	1,809,040	56%
Various	Grants Funds - Federal	10%	4,522,996	2,411,573	53%
258	Expansion Grant - TEA	9%	3,879,299	272,183	7%
497	Charter School Growth Fund	2%	659,394	247,235	37%
461	Local Other Revenue	0%	96,027	3,445	4%
	Total RYSS		$ 35,285,769	$ 19,411,267	55%
		Monthly Avg	2,940,481	1,617,606	
Fund #	**NON-SCHOOL**		**Budget**	**Encum- Spent**	**%**
170 -171	Agency Fund	2%	1,013,633	743,891	73%
172	La Tiendita	0%	210,000	67,715	32%
201	Health Fund	2%	941,319	179,584	19%
180 495	Tejano Commercial Properties	6%	2,700,000	378,905	14%
181	Sunrise Loft Properties	0%	182,240	81,540	0%
190 & 290	Affordable Housing Fund	5%	2,026,437	823,339	41%
464	Child Placement Agency (CPA)	2%	780,000	385,444	49%
484	RESOLVE	1%	408,407	224,320	55%
			$ 8,262,036	$ 2,884,738	35%
Project grad part of Fund 170					
	Total Budget and End of Month	100%	$ 43,547,805	$ 22,296,005	51%
			Total Budget	YTD	
		Monthly Avg	3,628,984	1,858,000	

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

Revenue	Budget	As of April 30 25	Percent Realized
5700	819,963	239,476	29%
5800	21,751,631	14,914,954	69%
5900	340,165	75,572	22%
Total	$ 22,911,759	$ 15,230,002	
	YTD = 8/12 = 67%		

Foundation - State Revenues

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

Expenditures by Function

Fund 420 Operating Only

Function	Budget	Actual as of April 30 2025	Percent
11	10,517,903	7,157,630	68%
12	171,549	46,437	27%
13	103,455	18,734	18%
21	192,592	165,181	86%
23	1,819,969	1,036,203	57%
31	167,609	88,413	53%
32	73,641	59,041	80%
33	182,904	104,221	57%
34	210,491	109,063	52%
35	1,500	-	0%
36	20,500	40,069	195%
41	1,719,321	1,472,279	86%
51	5,389,010	3,654,986	68%
52	278,282	277,784	100%
53	769,385	364,016	47%
61	303,230	73,734	24%
71	990,417	-	0%
	22,911,758	**14,667,791**	

YTD = */12 = 67%

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

RYSS

Expenditure by School

Fund 420 only

School	Budget	As of April 30 2025	Percent
001	3,443,092	2,216,756	64%
002	668,943	104,652	16%
042	3,659,329	1,916,858	52%
043	986,747	707,907	72%
101	4,374,918	2,524,284	58%
102	3,848,732	2,422,878	63%
103	608,712	405,135	67%
104	1,948,847	1,133,244	58%
		-	
699	19,700	-	0%
701	10,000	10,342	103%
702	5,000	2,839	57%
726	20,700	-	0%
727	21,300	-	0%
728	25,000	14,919	60%
750	1,607,516	-	0%
999	1,663,222	1,393,016	84%
		1,814,962	
	22,911,759	**14,667,791**	64%
	YTD = 8/12 = 67%		

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

Fixed Coverage Ratio (Estimated)

	Results of FY 4-30- 25			
		Revenues		19,848,007
		Expenses		19,411,267
		EBITDA		436,740
	`	EBITA		436,740
		6269 Rentals		292,153
			A	728,893
		Rental Payable under lease of real property		
	B	Interest Charges		360,000
		Principal Charges		-
		Rental Payable		
			B	360,000
	C	A Divided by B		2.02
		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 of FY 4 30 25			
	A	Unrestricted Cash and Cash Equiv	4,116,843	
	B	Operating Expense	19,411,267	
		Multiply by 365 divided by B	77	
		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

Dr. Jesus Amezcua, Acting CFO

Tejano Center for Community Concerns

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RYSS