Tejano Center for Community Concerns

Making it Happen Together

Monthly Financial Highlights

As of June 30 , 2025

Business Office Summary

1. 10th month of the Fiscal Year - 83% RYSS 71% for Revenues and 79% for expenses
2. Equity at $27.4 Million
3. Drawdowns for June in Progress
4. Ratios at 1.87 for Fixed Coverage Ratio and 48 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. Working on State Aid Projection and HB2 Analysis
8. Monitoring federal and state legislation- Funds Released by TEA
9. Monitoring ADA each six weeks
10. Planning for Insurance Renewal and Scheduling FY 25 Audit Fieldwork in August
11. Completed Transportation Report
12. Working on NIFA and 258 Drawdown

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 June 30 , 2025

Total Assets:

Total TCCC Inc.

$52,825,836

Total Liabilities:

$25,362,175

Total Net Assets:

$27,463,661

Tejano Center for Community Concerns, Inc
Consolidated Statement of Financial Position
Unaudited and Preliminary
As of 6-30-25

	RYSS	Non-School	Total
ASSETS			
Current Assets			
Cash and Cash Equivalents	$ 3,404,020	$ 2,581,825	$ 5,985,845
Accounts Receivable	$ (1,492,679)	$ (149,586)	$ (1,642,265)
Other Receivables	$ (639,800)	$ 378,487	$ (261,313)
Prepaid Expenses	$ 93,613	$ 5,100	$ 98,713
Total Current Assets	$ 1,365,154	$ 2,815,826	$ 4,180,980
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	$ 4,967,646	$ 47,858,191	$ 52,825,836
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts Payable	$ (1,071,820)	$ (40,569)	$ (1,112,390)
Accrued Liabiltities	$ 173,813	$ 54,082	$ 227,895
Payroll Liabilities	$ 1,261,805	$ 82,127	$ 1,343,932
Accrued Wages	$ -	$ (442)	$ (442)
Deferred Revenue	$ 535,875	$ -	$ 535,875
Line of Credit	$ -	$ -	$ -
Intercompany	$ 6,056,328	$ (7,145,800)	$ (1,089,471)
Notes Payable - Current Portion	$ -	$ 4,779,970	$ 4,779,970
Total Current Liabilities	$ 6,956,002	$ (2,270,633)	$ 4,685,369
Long-term Liabilities			
Right-of-Use Liability	$ -	$ -	$ -
Notes Payable - Net of Current Portion	$ -	$ 20,676,806	$ 20,676,806
Total Long-term Liabilities	$ -	$ 20,676,806	$ 20,676,806
Total Liabilities	$ 6,956,002	$ 18,406,173	$ 25,362,175
Net Assets			
Without donor restrictions	$ -	$ -	$ -
With donor restrictions	$ 1,357,628	$ 24,922,181	$ 26,279,809
Current Year	$ (3,345,984)	$ 4,529,836	$ 1,183,852
Total Net Assets	$ (1,988,356)	$ 29,452,018	$ 27,463,661
TOTAL LIABILITIES AND NET ASSETS	$ 4,967,645	$ 47,858,191	$ 52,825,836

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

The ESTIMATED Net Assets balance at 6/30/25 is $29,452,017

	Net Assets (a) As of 8-31-24	NET (Rev-Exp) YTD Activity	Estimated Net Assets As of June 30 , 2025
NET ASSETS			
Without Donor Resrictions	-	-	-
With Donor Restrictions	25,719,191	1,399,852	26,279,809
Current Year	-		1,183,852
Total Consolidated	**$ 25,719,191**	**$ 1,399,852**	**$ 27,463,661**
NET ASSETS RYSS			
Without Donor Resrictions	791,010	566,618	1,357,628
With Donor Restrictions			-
Current Year (*)		(3,345,984)	(3,345,984)
Total RYSS	**$ 791,010**	**$ (2,779,366)**	**$ (1,988,356)**
NET ASSETS Non School			
Without Donor Resrictions	24,922,181	-	24,922,181
With Donor Restrictions	-	-	-
Current Year	-	3,575,730	4,529,836
Total Non School	**$ 24,922,181**	**$ 3,575,730**	**$ 29,452,017**

Note: (a) From 8-31-24

Budget Amendments for July 2025

No Amendments for June

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 **June 30, 2025**

		FY 24-25	Year to Date	Percent
Fund #	**RYSS SCHOOL**	**Budget**	**Received/ Billed**	**%**
420	Operating Fund	22,911,759	17,948,892	78%
240	Food Service Fund	3,236,869	4,340,202	134%
Various	Grants Funds - Federal	4,946,054	723,919	15%
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	$ 24,456,133	71%
Fund #	**NON-SCHOOL**	**Budget**	**Received/ Billed**	**%**
170 171	Agency Fund	1,013,633	876,215	86%
172	La Tiendita	210,000	30,804	15%
201	Health Grant (City of Houston)	941,319	156,000	17%
464	Child Placement Agency (CPA)	780,000	546,984	70%
190,290	Affordable Housing Fund	1,936,672	4,960,062	256%
181	Sunrise Loft Properties	182,240	76,300	42%
180, 495	Tejano Commercial Properties	2,700,000	1,303,000	48%
484	RESOLVE	408,407	242,187	59%
		$ 8,172,271	$ 8,191,552	100%
	Total Budget and End of Month	$ 42,396,006	$ 32,647,685	**77%**
		Total Budget	YTD	

INTERIM FINANCIAL REPORT (unaudited)

RYSS OPERATING FUNDS AND TCCC FUNDS

Expenses (OUTFLOWS)

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

			FY 24-25	Year to Date	Spend %
Fund #	**RYSS SCHOOL**	**Budget %**	**Budget**	**Encum- Spent**	**%**
420	Operating Fund	53%	22,891,184	21,672,222	95%
240	Food Service Fund	7%	3,236,869	2,689,836	83%
Various	Grants Funds - Federal	10%	4,522,996	2,821,162	62%
258	Expansion Grant - TEA	9%	3,879,299	283,763	7%
497	Charter School Growth Fund	2%	659,394	350,369	53%
461	Local Other Revenue	0%	96,027	11,646	12%
	Total RYSS		$ 35,285,769	$ 27,828,999	79%
		Monthly Avg	2,940,481	2,319,083	
Fund #	**NON-SCHOOL**		**Budget**	**Encum- Spent**	**%**
170 -171	Agency Fund	2%	1,013,633	946,852	93%
172	La Tiendita	0%	210,000	69,855	33%
201	Health Fund	2%	941,319	221,790	24%
180 495	Tejano Commercial Properties	6%	2,700,000	556,727	21%
181	Sunrise Loft Properties	0%	182,240	108,903	0%
190 & 290	Affordable Housing Fund	5%	2,026,437	997,048	49%
464	Child Placement Agency (CPA)	2%	780,000	484,653	62%
484	RESOLVE	1%	408,407	275,888	68%
			$ 8,262,036	$ 3,661,716	44%
Project grad part of Fund 170					
	Total Budget and End of Month	100%	$ 43,547,805	$ 31,490,715	72%
			Total Budget	YTD	
		Monthly Avg	3,628,984	2,624,226	

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

Revenue	Budget	As of June 30 2025	Percent Realized
5700	819,963	-	0%
5800	21,751,631	17,888,347	82%
5900	340,165	90,707	27%
Total	$ 22,911,759	$ 17,979,054	
	YTD = 8/12 = 83%		

Foundation - State Revenues

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

Expenditures by Function

Fund 420 Operating Only

Function	Budget	Actual as of June 30, 2025	Percent
11	(10,502,818)	9,872,346	-94%
12	(171,549)	74,497	-43%
13	(95,969)	48,991	-51%
21	(192,592)	236,176	-123%
23	(1,779,320)	1,439,008	-81%
31	(167,609)	123,383	-74%
32	(73,641)	82,483	-112%
33	(182,904)	141,791	-78%
34	(210,491)	148,359	-70%
35	(1,500)	-	0%
36	(20,500)	46,329	-226%
41	(1,785,541)	2,229,099	-125%
51	(5,389,010)	5,225,377	-97%
52	(278,282)	448,039	-161%
53	(769,385)	723,329	-94%
61	(303,230)	103,239	-34%
71	(990,417)	729,776	-74%
	(22,914,759)	**21,672,222**	

YTD = 10/12 = 83%

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

RYSS

Expenditure by School

Fund 420 only

School	Budget	As of June 30 2025	Percent
001	(3,427,834)	3,231,409	-94%
002	(668,943)	293,998	-44%
042	(3,647,587)	2,766,834	-76%
043	(986,747)	1,010,979	-102%
101	(4,374,918)	3,650,805	-83%
102	(3,848,732)	3,407,280	-89%
103	(608,712)	563,086	-93%
104	(1,948,847)	2,261,118	-116%
105	(30,000)	4,630	-15%
224	-	-	
699	(19,700)	12,137	-62%
701	(10,000)	7,908	-79%
702	(5,000)	-	0%
726	(20,700)	3,466	-17%
727	(21,300)	20,009	-94%
728	(25,000)	-	0%
750	(1,607,516)	2,169,612	-135%
999	(1,663,222)	2,268,954	-136%
Grand Total	(22,914,759)	21,672,222	-95%
	YTD = 9/12 = 83%		

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

Fixed Coverage Ratio (Estimated)

Results of FY 6 -30- 25				
		Revenues		24,456,133
		Pending Receivable		2,092,243
		Expenses		27,438,999
		EBITDA		-890,623
		EBITA		-890,623
		6269 Rentals		2,256,246
			A	1,365,623
		Rental Payable under lease of real property		
	B	Interest Charges		729,775
		Principal Charges		-
		Rental Payable		
			B	729,775
	C	A Divided by B		1.87
		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 6 30 25			
	A	Unrestricted Cash and Cash Equiv		5,496,263
	B	Operating Expense		27,438,999
		Divide by 240 Days		114,329
		Cash on Hand (45 days is requirement)		
	If adding the A-Receivable of $2,092,243			48.07
		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

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RYSS