

Office of the Chief Executive Officer
and Superintendent of Schools Board of Directors

Meeting on July 25, 2023

BOARD ACTION ITEM

**SUBJECT: REPORT ON APRIL 2023 UNAUDITED FINANCIALS FOR RAUL
YZAGUIRRE SCHOOLS FOR SUCCESS AND TEJANO CENTER FOR
COMMUNITY CONCERNS _NON-SCHOOL**

BACKGROUND:

The Raul Yzaguirre Schools for Success 2022-2023 General Fund and Child Nutrition Fund activity as of April 30, 2023. The TCCC-Non School Activity as of April 30, 2023, is presented.

RECOMMENDATIONS:

That the Board approve the April 2023 unaudited financials for the Raul Yzaguirre Schools for Success

COST: N/A

FUNDS TO BE USED: N/A

**ATTACHMENT(S): April 2023 Unaudited Financials for the Raul Yzaguirre
Schools for Success and Tejano Center for Community Concerns Non-School**

Submitted by: _____

Adriana Tamez, Chief Executive Officer and Superintendent Tejano Center for
Community Concerns Raul Yzaguirre Schools for Success

Staff Resource: Dr. Jesus Amezcua- HCDE CFO Consultant

Kimber Fuccello, Consultant

Michael Ramsey, Laporte CPAs, Consultant

Approved by Board on: _____



Tejano Center Financial Highlights

[One Minute Report – Click Below](#)

As of April 30, 2023





Highlights of Interim Financial Report (unaudited)

July 25, 2023

BUDGET AMENDMENT REPORT
BA # 2 & BA # 3





INTERIM FINANCIAL REPORT (unaudited) TCCC/RYSS OPERATING FUNDS Balance Sheet as of April 30, 2023

Total Assets:
\$50,088,800

Total Liabilities:
\$29,605,139

Total Net Assets:
\$20,463,662

Tejano Center for Community Concerns, Inc			
Consolidated Statement of Financial Position			
<i>Unaudited</i>			
As of 4/30/23			
	RYSS	Non-School	Total
ASSETS			
Current Assets			
Cash and Cash Equivalents	\$ 5,460,793	\$ 3,465,838	\$ 8,926,631
Accounts Receivable	\$ 1,221,761	\$ 2,127	\$ 1,223,888
Prepaid Expenses	\$ 2,911	\$ -	\$ 2,911
Total Current Assets	<u>\$ 6,685,465</u>	<u>\$ 3,467,965</u>	<u>\$ 10,153,431</u>
Property, Plant & Equipment			
Land	\$ 257,648	\$ 6,397,390	\$ 6,655,038
Buildings and Improvements	\$ 4,276,805	\$25,399,032	\$29,675,836
Furniture, Vehicules, and Equipment	\$ 2,835,006	\$ 1,660,473	\$ 4,495,479
Accumulated Depreciation	\$ (4,079,192)	\$ (8,447,440)	#####
Total Property, Plant & Equipment	<u>\$ 3,290,267</u>	<u>\$25,009,455</u>	<u>\$28,299,722</u>
Other Long-term Assets			
Construction in Progress	\$ -	\$ 11,556,226	\$ 11,556,226
Other assets	\$ 30,402	\$ 49,020	\$ 79,421
Total Other Long-term Assets	<u>\$ 30,402</u>	<u>\$ 11,605,246</u>	<u>\$ 11,635,647</u>
TOTAL ASSETS	<u>\$ 10,006,134</u>	<u>\$40,082,666</u>	<u>\$50,088,800</u>
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts Payable	\$ (3,218)	\$ 1,463,994	\$ 1,460,776
Payroll Liabilities	\$ 279,039	\$ 59,050	\$ 338,089
Accrued Wages	\$ -	\$ 640	\$ 640
Deferred Revenue	\$ -	\$ 124,484	\$ 124,484
Line of Credit	\$ -	\$ -	\$ -
Intercompany	\$ 4,146,108	\$ (3,431,560)	\$ 714,548
Notes Payable - Current Portion	\$ -	\$ 4,605,401	\$ 4,605,401
Bonds Payable - Current Portion	\$ -	\$ -	\$ -
Total Current Liabilities	<u>\$ 4,421,930</u>	<u>\$ 2,822,008</u>	<u>\$ 7,243,938</u>
Long-term Liabilities			
Notes Payable - Net of Current Portion	\$ -	\$ 22,361,201	\$ 22,361,201
Bonds Payable - Net of Current Portion	\$ -	\$ -	\$ -
Total Long-term Liabilities	<u>\$ -</u>	<u>\$ 22,361,201</u>	<u>\$ 22,361,201</u>
Total Liabilities	<u>\$ 4,421,930</u>	<u>\$ 25,183,209</u>	<u>\$ 29,605,139</u>
Net Assets			
Without donor restrictions	\$ 5,386,281	\$17,436,593	\$22,822,875
With donor restrictions	\$ 463,761	\$ 682,085	\$ 1,145,846
Current Year	\$ (265,838)	\$ (3,219,222)	\$ (3,485,059)
Total Net Assets	<u>\$ 5,584,205</u>	<u>\$ 14,899,457</u>	<u>\$20,483,662</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 10,006,134</u>	<u>\$40,082,666</u>	<u>\$50,088,800</u>



INTERIM FINANCIAL REPORT (unaudited) RYSS OPERATING FUNDS Balance Sheet as of April 30, 2023

Total Assets:
\$10,006,134

Total Liabilities:
\$4,421,930

Total Net Assets :
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Tejano Center for Community Concerns, Inc			
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	RYSS	Non-School	Total
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INTERIM FINANCIAL REPORT (unaudited)

INTERIM CFO MESSAGE

April 30, 2023

The **ESTIMATED** Net Assets balance at 04/30/2023 is \$20,483,672 after current appropriations. As year end adjustments are completed, a budget amendment will be submitted to the board for items that impact Net Assets.

	Net Assets (a) As of 8-31-22	NET (Rev-Exp) YTD Activity	Estimated Net Assets As of April 30, 2023
NET ASSETS			
Without Donor Resrictions	22,822,885	(3,485,059)	19,337,826
With Donor Restrictions	1,145,846	-	1,145,846
Total Consolidated	\$ 23,968,731	\$ (3,485,059)	\$ 20,483,672
NET ASSETS RYSS			
Without Donor Resrictions	5,386,284	(265,838)	5,120,446
With Donor Restrictions	463,761	-	463,761
Total RYSS	\$ 5,850,045	\$ (265,838)	\$ 5,584,207
NET ASSETS Non School			
Without Donor Resrictions	17,436,601	(3,219,222)	14,217,379
With Donor Restrictions	682,085	-	682,085
Total Non School	\$ 18,118,686	\$ (3,219,222)	\$ 14,899,464

Note: (a) From 8-21-22 Audited Report
 (b) Net Activity is total YTS Revenue Less Total YTD Expenses

INTERIM FINANCIAL REPORT (unaudited)

As of April 30, 2023

Financial Ratios

● Level One - **Indicator of Financial Strength**

● Level Two - **Indicator of Efficient Leverage**

● Level Three - **Indicators of Efficiency**

● Level Four - **Indicators of Revenue Growth**

Debt Coverage Ratio

Borrower:	Tejano Center for Community Concerns	
	As of: --->	<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; padding: 2px;">Aug 31 2022</div> <div style="border: 1px solid black; padding: 2px;">April 30 2023</div> </div>
Days Cash on Hand Requirement:	100	
Unrestricted Cash	\$8,779,292	8,926,631
Less: Short term borrowings	\$500,000	\$500,000
	\$8,279,292	\$8,426,631
Operating Expenses	\$28,108,246	\$ 17,877,855
		7,753,472
Less: depreciation	\$4,495,481	4,495,481
Add: GASB	\$0	-
Total Operating Expenses:	\$23,612,765	\$25,631,328
Daily Operating Expenses (Divided by 365)	\$64,693	\$70,223
Days Cash on Hand	128 PASS	120 PASS

INTERIM FINANCIAL REPORT (unaudited)

As of April 30, 2023

Indicators of Debt Compliance

Budgeted 100 Days

Budgeted 1.10 ratio

Cash On Hand Requirement

What is the percent of Cash to Daily Operating Expenditures?

Cash and Equivalents	<u>\$8,926,631</u>
Daily Avg Expenditures	\$70,223

Goal : 110
Benchmark: 100
Danger: Under 100

128 FY23

128 FY22

Debt Service Coverage Ratio Requirement
What is the income availability to cover debt payments

Income available for Debt Service Divided by Debt Service Payments

$$\$5,187,467 / 1,350,000 = 3.84$$

Goal : > 1.10 +
Benchmark : 1.10
Danger : Under 1.10

3.84 FY23

10.43 FY22

*Pursuant to section 8.17 (e) of the Tri-Party Loan and Security Agreement the Charter School is required to maintain Unrestricted Cash in an amount sufficient to pay at least 100 days of Operating Expenses as of August 31st of each year.

*Pursuant to section 8.17 (d) of the Tri-Party Loan and Security Agreement the Charter School shall maintain a Coverage Ratio equal to 1.10x as of August 31st of each year.

INTERIM FINANCIAL REPORT (unaudited)

As of April 30, 2023

Indicators of Financial Strength

Percent of Net Assets to Oper. Fund

Avg Expenditures Ratio

What is the percent of Net Assets to cover one month of expenditures ?

Working Capital Ratio

What is the cash flow availability for the organization?

<u>Net assets</u>	<u>\$20,483,662</u>
Total Avg Expenditures	\$2,135,944

Goal :	> 4.00 +
Benchmark:	1.00 to 4.00
Danger:	Under 1.0

Total Current Assets
Less Total Current Liabilities
\$10,153,431 - 7,243,938 = \$2,909,493

Goal :	>\$5,000,000
Benchmark :	\$3M to \$5M
Danger :	Under < \$3M

**9.59 Months
FY23**

**6.22 Months
FY22**

\$2.9M FY23

\$6.3M FY22

Budgeted 6.22

Budgeted \$6.3M

INTERIM FINANCIAL REPORT (unaudited)
As of April 30, 2023
Indicators of Efficient Leverage Reserves

Net Assets Ratio
 How much is available in reserves?

Net Assets – Restricted	\$1,145,846
Total Net Assets	\$20,483,662

Goal: <5%
 Benchmark: 3% to 5%
 Danger: >5%

Debt to Income Ratio
 What is the ability of TCCC to cover its debt payments?

Annual Principal and Interest Payments on Term Debt and Capital Leases \$1,350,000
<hr/>
Revenue Less D Service \$22,170,381-\$1,350,000

Goal: <10% of annual revenue
 Benchmark: 7% to <18%
 Danger: Over > 18%

6% FY23

Budgeted 5%

5% FY22

6% FY23

Budgeted 8%

14% FY22

INTERIM FINANCIAL REPORT (unaudited)
 As of April 30, 2023
Indicators of Efficiency

State Aid to Total Revenue Ratio
 How efficient is RYSS at leveraging total revenues? (Current)

Indirect Cost to revenues Ratio
 How much dependency on indirect cost from grants?

TEA State Aid	\$12,540,720
<hr/>	
Total Revenue	\$22,170,381
Goal:	50% to 60% of revenue
Benchmark:	20% to 50%
Danger:	Under <20%

Indirect Cost Operating	\$35,000
<hr/>	
Total Operating Revenues	\$17,636,131
Goal:	>5%
Benchmark:	2% to 5%
Danger:	Under < 2%

57% FY23

40% FY22

1% FY23

1% FY22

Budgeted 40%

Budgeted 1%

INTERIM FINANCIAL REPORT (unaudited)

As of April 30, 2023

Indicators of Revenue Growth

Non School Revenue Ratio How are revenues spread across all Funds?		Non School Revenue Growth Ratio What is the market growth for Non school revenue?	
Total Non School Revenue	\$7,753,472	Non School Current Year Less Last Year Revenues	-\$8,614,592-16,368,064
<hr/>		<hr/>	
Total Revenues	\$22,170,381	Revenues Last Year	\$ 16,368,064
Goal:	>50% of annual revenue	Goal:	>3% of + growth
Benchmark:	30% to 50%	Benchmark:	0% to 3%
Danger:	Under 30%	Danger:	Under 0%

35% FY23

40% FY22

-53% FY23

719% FY22

Budgeted 40%

Budgeted 1%

Budget Amendments for July 2023

BA # 2 \$3,600,000 Expansion Grant

BA # 3 \$155,934 NIFA Grant

FY 2022-
2023
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, 2023

		FY 22-23	Year to Date	Percent
Fund #	RYSS SCHOOL	Budget	Received/ Billed	%
420	Operating Fund	20,042,069	12,540,720	63%
240	Food Service Fund	1,567,500	1,449,835	92%
Various	Grants Funds - Federal	7,473,348	3,595,762	48%
461	Local Other Revenue	60,000	49,814	83%
	Total RYSS	\$ 29,142,917	\$ 17,636,131	61%
	NON-SCHOOL	Budget	Received/ Billed	%
170,171	Agency Fund	400,000	1,832,995	458%
	Includes Health Grant -COH	593,407	-	0%
460	Child Placement Agency (CPA)	720,000	340,640	47%
190,485,486	Affordable Housing Fund	407,500	289,031	71%
181	Sunrise Loft Properties	10,000,000	1,838,091	18%
180, 495	Tejano Commercial Properties	1,876,500	131,164	7%
484	RESOLVE	405,988	102,331	25%
		\$ 14,403,395	\$ 4,534,250	31%
	Total Budget and End of Month	\$ 43,546,312	\$ 22,170,381	51%
		Total Budget	YTD	

INTERIM FINANCIAL REPORT (unaudited)

RYSS OPERATING FUNDS AND TCCC FUNDS

Expenditures (OUTFLOWS)

Budget to Actual for period ending April 30, 2023

			FY 22-23	Year to Date	Spend %
Fund #	RYSS SCHOOL	Budget %	Budget	Encum- Spent	%
420	Operating Fund	42%	19,160,814	12,176,776	64%
240	Food Service Fund	4%	1,947,000	1,132,249	58%
Various	Grants Funds - Federal	20%	9,037,055	4,530,964	50%
461	Local Other Revenue	0%	75,986	37,867	50%
	Total RYSS		\$ 30,220,855	\$ 17,877,855	59%
	Monthly Avg		2,518,405	1,489,821	
NON-SCHOOL			Budget	Encum- Spent	%
170	Agency Fund	2%	833,384	1,237,477	148%
171	Project Grad	2%	1,005,000	-	0%
180	Tejano Commercial Properties	4%	1,780,500	144,782	8%
181	Sunrise Loft Properties \$10M	22%	10,000,000	5,371,973	0%
190	Affordable Housing Fund	1%	373,347	372,573	100%
290	HAF Counseling	1%	527,400	-	0%
464	Child Placement Agency (CPA)	2%	720,000	408,363	57%
484	RESOLVE	1%	405,988	218,304	54%
			\$ 15,645,619	\$ 7,753,472	50%
	Total Budget and End of Month	100%	\$ 45,866,474	\$ 25,631,328	56%
			Total Budget	YTD	
		Monthly Avg	3,822,206	2,135,944	
	Note (1) Fund Established in March 2023				

INTERIM FINANCIAL REPORT (unaudited)

SUMMARY OF FINANCES ANALYSIS

Fiscal Year-To-Date as of April 30, 2023

Last Update: JUL 10, 2023

Payment Cycle: Preliminary

Payment Class: 4

Run Id: 40956

Funding Elements			
Students		LPE	DPE
1.	Refined Average Daily Attendance (ADA)	1,526.263	1,526.263
2.	Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	1,431.499	1,431.499
3.	Special Education FTEs	58.675	58.675
4.	Career & Technology FTEs	36.089	36.089
5.	Weighted ADA (WADA)	2,577.511	2,573.667

Projected 1,433 ADA
As of 6th six weeks 1,431.49 ADA

INTERIM FINANCIAL REPORT (unaudited)

SUMMARY OF FINANCES ANALYSIS

Fiscal Year-To-Date as of April 30, 2023

Foundation School Program (FSP) State Funding		LPE	DPE
43.	FSP State Share of Tier One (Total Cost of Tier One - Local Fund Assignment - ASF)	\$15,016,507	\$14,993,272
44.	Tier Two	\$1,943,682	\$1,940,782
45.	Other Programs	\$256,496	\$256,496
46.	Total FSP Operations Funding	\$17,216,685	\$17,190,550
State Aid by Fund Code / Object Code - Funding Source		LPE	DPE
M&O State Aid			
47.	199/5812 - Foundation School Fund	\$17,216,685	\$17,190,550
48.	199/5811 - Available School Fund	\$883,228	\$883,228
I&S State Aid			
49.	599/5829 - EDA	\$0	\$0
50.	599/5829 - Instructional Facilities Allotment (Bond)	\$0	\$0
51.	199/5829 - Instructional Facilities Allotment (Lease Purchase)	\$0	\$0
52.	Additional State Aid for Homestead Exemption (ASAHE) for Facilities	\$0	\$0
53.	TOTAL FSP/ASF STATE AID	\$18,099,913	\$18,073,778

Projected \$18.07 Million
Budget As of Jul 2023 **\$19M**

INTERIM FINANCIAL REPORT (unaudited)

SUMMARY of TEA Grant Revenue Activity

Fiscal Year-To-Date as of April 30, 2023

		Orig Award	Grant Period	ORIGINAL 2023 BUDGET	Apr23 Activity	YTD Activity	YTD Balance	% Collected/Used
Revenues:								
State program revenues:								
420	Foundation school program		9/1/22 to 8/31/23	19,517,069	1,527,130	12,540,720	6,976,349	64%
397	Texas Advanced Placement		Reimbursement	125	0	0	125	0%
429	Blended Learning		05/25/21 to 05/31/23	120,487	0	5,207	115,280	0%
410	Textbook Allotment		Reimbursement	1,620	0	0	1,620	0%
429	TCLAS GR	531,434	10/26/21 to 5/31/24	289,388	0	39,826	249,562	14%
499	Communities Foundation Texas		Reimbursement	0	0	0	0	0%
240	CNP State Matching		9/1/22 to 8/31/23	14,500	6,013	24,749	-10,249	171%
Total State program revenues				19,943,189	1,533,143	12,610,502	7,332,687	63%
Federal program revenues:								
211	Title I Part A Funds		9/1/22 to 9/30/23	1,130,038	0	527,998	602,040	47%
211/35	Title I ESF	169,000	7/8/21 to 9/30/23		0	46,885	-46,885	0%
					0			
					0			
224	IDEA B- Special Ed		9/1/22 to 9/30/23	269,887	0	80,713	189,174	30%
225	IDEA B- Preschool- Spec. Ed.		9/1/22 to 9/30/23	1,547	0	0	1,547	0%
	Dyslexia Funding Support	2,800	11/8/22 to 8/31/23		0			
	School Safety Standards	200,000	2/9/23 to 4/30/25		0			
429/68	Technology Lending Grant	100,000	2/21/23 to 4/30/24		0			
	Silent Panic Alert	11,428	1/30/23 to 6/30/24		0			
					0			
244	CTE Basic Grant Perkins	35,962	9/1/22 to 8/15/23	29,202	0	0	29,202	0%
255	Teacher Development (Title II Eff Inst)	104,650	9/1/22 to 9/30/23	105,847	0	21,557	84,290	20%
263	Title III, Part A, LEP	98,515	9/1/22 to 9/30/23	96,223	0	0	96,223	0%
	Title III Migrant	6,295	9/1/22 to 9/30/23		0			
265	Century Comm Learning/Pass through HCDE Cycle 10th	122,000	8/1/22 to 7/31/23					
279	TCLAS-ESSER III	1,365,179	10/26/21 to 8/31/24	122,000	17,283	17,283	104,717	14%
280	JROTC		Reimbursement	609,763	0	0	609,763	0%
281	ESSER II	3,143,894	9/2/21 to 9/30/23	92,735	7,334	50,426	42,309	54%
282	ESSER III	7,063,019	7/27/21 to 9/30/24	1,566,435	0	873,103	693,332	56%
289	Title IV Part A	67,471	9/1/22 to 9/30/23	2,613,580	0	743,746	1,869,834	28%
289	LEP Summer		Reimbursement	64,202	0	18,296	45,906	28%
352	21st Century (Brownsville)		8/1/22 to 7/31/23		0	8,713	-8,713	0%
420	SHARS, Erate, Etc.		9/1/22 to 8/31/23	360,269	0	102,669	257,600	28%
240	NSLP & Breakfast		9/1/22 to 8/31/23	275,000	-7,500	212,642	62,358	77%
				1,493,000	178,325	1,342,301	150,700	90%
Total Federal program revenues				8,829,728	195,442	4,046,330	4,783,398	46%
Other revenues:								
240	Cafeteria Sales		9/1/22 to 8/31/23	60,000	3,573	46,700	13,300	78%
420	General Local Revenue		9/1/22 to 8/31/23	250,000	8,239	82,785	167,215	33%
461	Local Other Revenue		9/1/22 to 8/31/23	60,000	1,620	49,814	10,186	83%
497	Charter School GF	800,000	Pending for May		0	800,000	-800,000	0%
Total Other revenues				370,000	13,432	979,298	-609,298	265%
Total revenues				29,142,917	1,742,017	17,636,131	11,506,786	61%

Interim Financial Report (Unaudited)

**I certify that the foregoing information is true and accurate
to the best of my knowledge.**

/s/ Jesus J. Amezcua, RTSBA, CPA, Ph.D., CPFIM, Interim CFO- HCDE Consultant

/s/ Adam Dominguez, Business Coordinator

/s/ Kimber Fucello Consultant



Tejano Center for Community Concerns, Inc
Consolidated Statement of Financial Position
Unaudited
As of 4/30/23

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Property, Plant & Equipment			
Land	\$ 257,648	\$ 6,397,390	\$ 6,655,038
Buildings and Improvements	\$ 4,276,805	\$ 25,399,032	\$ 29,675,836
Furniture, Vehicules, and Equipment	\$ 2,835,006	\$ 1,660,473	\$ 4,495,479
Accumulated Depreciation	<u>\$ (4,079,192)</u>	<u>\$ (8,447,440)</u>	<u>\$ (12,526,632)</u>
Total Property, Plant & Equipment	<u>\$ 3,290,267</u>	<u>\$ 25,009,455</u>	<u>\$ 28,299,722</u>
Other Long-term Assets			
Construction in Progress	\$ -	\$ 11,556,226	\$ 11,556,226
Other assets	<u>\$ 30,402</u>	<u>\$ 49,020</u>	<u>\$ 79,421</u>
Total Other Long-term Assets	<u>\$ 30,402</u>	<u>\$ 11,605,246</u>	<u>\$ 11,635,647</u>
TOTAL ASSETS	<u>\$ 10,006,134</u>	<u>\$ 40,082,666</u>	<u>\$ 50,088,800</u>
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts Payable	\$ (3,218)	\$ 1,463,994	\$ 1,460,776
Payroll Liabilities	\$ 279,039	\$ 59,050	\$ 338,089
Accrued Wages	\$ -	\$ 640	\$ 640
Deferred Revenue	\$ -	\$ 124,484	\$ 124,484
Line of Credit	\$ -	\$ -	\$ -
Intercompany	\$ 4,146,108	\$ (3,431,560)	\$ 714,548
Notes Payable - Current Portion	\$ -	\$ 4,605,401	\$ 4,605,401
Bonds Payable - Current Portion	\$ -	\$ -	\$ -
Total Current Liabilities	<u>\$ 4,421,930</u>	<u>\$ 2,822,008</u>	<u>\$ 7,243,938</u>
Long-term Liabilities			
Notes Payable - Net of Current Portion	\$ -	\$ 22,361,201	\$ 22,361,201
Bonds Payable - Net of Current Portion	\$ -	\$ -	\$ -
Total Long-term Liabilities	<u>\$ -</u>	<u>\$ 22,361,201</u>	<u>\$ 22,361,201</u>
Total Liabilities	<u>\$ 4,421,930</u>	<u>\$ 25,183,209</u>	<u>\$ 29,605,139</u>
Net Assets			
Without donor restrictions	\$ 5,386,281	\$ 17,436,593	\$ 22,822,875
With donor restrictions	\$ 463,761	\$ 682,085	\$ 1,145,846
Current Year	<u>\$ (265,838)</u>	<u>\$ (3,219,222)</u>	<u>\$ (3,485,059)</u>
Total Net Assets	<u>\$ 5,584,205</u>	<u>\$ 14,899,457</u>	<u>\$ 20,483,662</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 10,006,134</u>	<u>\$ 40,082,666</u>	<u>\$ 50,088,800</u>

TEJANO CENTER FOR
COMMUNITY CONCERNS, INC.
Consolidated Non-school activities
Statement of Financial Activities
For the period ending, April 2023

		2023 BUDGET	Apr23 Activity	YTD Activity	YTD Balance	
Revenues:						
Total State program revenues		0	0	0	0	
Total Federal program revenues		11,276,588	-3,790,168	2,318,561	8,958,027	21%
Total Other revenues		2,533,400	508,559	2,215,689	317,711	87%
Total revenues		13,809,988	-3,281,609	4,534,250	9,275,737	33%
Expenses:						
6100	Salaries, Wages & Benefits	1,590,905	131,682	1,239,372	351,533	78%
6200	Professional Contracted Services	1,790,827	94,528	780,520	1,010,307	44%
6300	Supplies and Materials	120,012	26,610	842,028	-722,016	702%
6400	Other Operating Expenses	617,736	75,373	388,188	229,549	63%
8900	TRANSFER OUT	0	111,363	111,363	-111,363	#DIV/0!
6500	Debt Service	1,350,000	795	9,205	1,340,795	1%
6600	Construction Costs	9,200,000	-233,281	4,382,796	4,817,204	48%
Total Operating Costs/Expenses		14,669,480	207,069	7,753,472	2,098,804	53%
Other Operating Inflows(Prior Yr. Roll Forward)		124,483	0			
Change in Non-School Fund Balance		(859,492)	(3,488,678)	(3,219,222)		

**TEJANO CENTER FOR
COMMUNITY CONCERNS, INC.**

Affordable Housing Fund 190

Statement of Financial Activities

For the period ending, April 2023

		2023 BUDGET	Apr23 Activity	YTD Activity	YTD Balance	
Revenues:						
TCCC program revenues:						
	Tejano Center Agency	0	0	0	0	0%
Total State program revenues		0	0	0	0	
Federal program revenues:						
	Neighbor Works	127,500	5,000	8,000	119,500	6%
	UnidosUS - HUD Counseling	25,000	0	39,500	-14,500	158%
Total Federal program revenues		152,500	5,000	47,500	105,000	
Other revenues:						
	Neighborworks	150,000	0	162,750	-12,750	109%
	E-Home America	5,000	300	1,525		
	Home Buyer Education	10,000	700	7,395		
	Chase Foundation	5,000	0	0	5,000	0%
	LISC - Capacity Grant	25,000	0	0	25,000	0%
	Complete Communities	60,000	0	0	60,000	
	WSU & CDC	0	0	0		
	Bank of America	0	0	27,400		
	Other Misc. Revenue	0	7,610	42,460	-42,460	0%
Total Other revenues		255,000	8,610	241,531	34,790	95%
Total revenues		407,500	13,610	289,031	139,790	71%
Expenses:						
6100	Salaries, Wages & Benefits	245,092	20,246	164,061	81,031	67%
6200	Professional Contracted Services	200,000	2,007	181,930	18,070	91%
	Consultants- GHCF HR Contractors	0	0	0	0	
6300	Supplies and Materials	8,000	1,002	1,599	6,401	20%
6400	Other Operating Expenses	8,000	5,731	24,983	-16,983	312%
6500	Debt Service	0	0	0	0	
Total Operating Costs/Expenses		461,092	28,986	372,573	88,519	81%
Other Operating Inflows(Prior Yr. Roll Forward)		124,483				
Change in Housing Fund Balance		70,891	(15,376)	(83,542)		

TEJANO CENTER FOR
COMMUNITY CONCERNS, INC.
Child Placement Agency Fund 464
Statement of Financial Activities
For the period ending, April 2023

		2023 BUDGET	Apr23 Activity	YTD Activity	YTD Balance	
Revenues:						
State program revenues:						
					0	
					0	
Total State program revenues		0	0	0	0	
Federal program revenues:						
	DFPS Contractual Payment	720,000	53,963	340,640	379,360	47%
	Rebuild Texas II Grant		0	0	0	
	Other		0	0	0	
Total Federal program revenues		720,000	53,963	340,640	379,360	
Other revenues:						
			0	0	0	
	Other		0	0	0	
Total Other revenues		0	0	0	0	0%
Total revenues		720,000	53,963	340,640	379,360	47%
Expenses:						
6100	Salaries, Wages & Benefits	230,724	17,003	147,932	82,792	64%
6200	Professional Contracted Services	470,000	32,126	243,547	226,453	52%
6300	Supplies and Materials	7,000	-5,155	-2,825	9,825	-40%
6400	Other Operating Expenses	12,276	586	19,709	-7,433	161%
6500	Debt Service	0	0	0	0	
Total Operating Costs/Expenses		720,000	44,560	408,363	311,637	57%
Change in CPA Fund Balance		-	9,403	(67,723)		

TEJANO CENTER FOR
COMMUNITY CONCERNS, INC.

VOCA Fund 484

Statement of Financial Activities

For the period ending, April 2023

		2023 BUDGET	Apr23 Activity	YTD Activity	YTD Balance	
Revenues:						
State program revenues:						
					0	
	Other				0	
Total State program revenues		0	0	0	0	
Federal program revenues:						
	Office of the Governor	404,088	0	102,331	301,757	0%
	Other				0	
Total Federal program revenues		404,088	0	102,331	301,757	
Other revenues:						
					0	
	Other	1,900	0	0	1,900	
Total Other revenues		1,900	0	0	1,900	0%
Total revenues		405,988	0	102,331	303,657	25%
Expenses:						
6100	Salaries, Wages & Benefits	334,567	23,699	197,156	137,411	59%
6200	Professional Contracted Services	50,235	778	19,041	31,194	38%
6300	Supplies and Materials	9,512	0	358	9,154	4%
6400	Other Operating Expenses	11,674	259	1,750	9,924	15%
6500	Debt Service		0	0	0	
Total Operating Costs/Expenses		405,988	24,736	218,304	187,684	54%
Change in VOCA Fund Balance		-	(24,736)	(115,974)		

TEJANO CENTER FOR
COMMUNITY CONCERNS, INC.

Tejano Commercial Properties Funds 180 & 495

Statement of Financial Activities

For the period ending, April 2023

		2023 BUDGET	Apr23 Activity	YTD Activity	YTD Balance	
Revenues:						
State program revenues:						
					0	
	Other				0	
Total State program revenues		0	0	0	0	
Federal program revenues:						
					0	
	Other				0	
Total Federal program revenues		0	0	0	0	
Other revenues:						
	Interest Earned	500	0	0	500	0%
	Rent	1,875,000	1,100	19,498	1,855,502	1%
	DWR Development-OST Lofts		0	111,666	-111,666	#DIV/0!
	Other	1,000	0	0	1,000	0%
Total Other revenues		1,876,500	1,100	131,164	1,745,336	7%
Total revenues		1,876,500	1,100	131,164	1,745,336	7%
Expenses:						
6100	Salaries, Wages & Benefits	0	0	0	0	0%
6200	Professional Contracted Services	30,000	6,490	11,246	18,754	37%
6300	Supplies and Materials	500	0	0	500	0%
6400	Other Operating Expenses	400,000	89	133,536	266,464	33%
6500	Debt Service	1,350,000	0	0	1,350,000	0%
Total Operating Costs/Expenses		1,780,500	6,578	144,782	1,635,718	8%
Change in TCP Fund Balance		96,000	(5,478)	(13,618)		

TEJANO CENTER FOR
COMMUNITY CONCERNS, INC.
Sunrise Lofts Property Fund 181
Statement of Financial Activities
For the period ending, April 2023

		2023 BUDGET	Apr23 Activity	YTD Activity	YTD Balance	
Revenues:						
State program revenues:						
					0	
	Other				0	
Total State program revenues		0	0	0	0	
Federal program revenues:						
		10,000,000	0	5,677,222	4,322,778	57%
	Other		-3,849,131	-3,849,131	3,849,131	#DIV/0!
Total Federal program revenues		10,000,000	-3,849,131	1,828,091	8,171,909	#DIV/0!
Other revenues:						
	Interest Earned	0	0	0	0	
	Rent	0	0	0	0	
	Other	0	0	10,000	-10,000	
Total Other revenues		0	0	10,000	-10,000	0%
Total revenues		10,000,000	-3,849,131	1,838,091	8,161,909	18%
Expenses:						
6100	Salaries, Wages & Benefits	0	0	0	0	0%
6200	Professional Contracted Services	750,000	33,710	129,064	620,936	17%
6300	Supplies and Materials	0	0	802,458	-802,458	0%
6400	Other Operating Expenses	50,000	39,591	57,655	-7,655	115%
6600	Construction Costs	9,200,000	-233,281	4,382,796	4,817,204	48%
Total Operating Costs/Expenses		10,000,000	-159,981	5,371,973	4,628,027	54%
Change in TCP Fund Balance		-	(3,689,151)	(3,533,882)		

TEJANO CENTER FOR
COMMUNITY CONCERNS, INC.
Agency Programs Fund 170-171
Statement of Financial Activities
For the period ending, April 2023

		2023 BUDGET	Apr23 Activity	YTD Activity	YTD Balance	
Revenues:						
State program revenues:						
					0	0%
	Other				0	0%
Total State program revenues		0	0	0	0	
Federal program revenues:						
					0	0%
	Other				0	0%
Total Federal program revenues		0	0	0	0	
Other revenues:						
	City of Houston Health		0	593,407	-593,407	#DIV/0!
	Rockwell Fund		0	125,000	-125,000	#DIV/0!
	LaTiendita		189,000	257,000	-257,000	#DIV/0!
	NOVA		19,500	19,500	-19,500	#DIV/0!
	LIA		29,500	29,500	-29,500	#DIV/0!
	Best Christmas Ever		6,958	17,949	-17,949	#DIV/0!
	SOTCS23		30,735	350,771	-350,771	#DIV/0!
	Project Grad TRANSFER IN and Reclass		217,471	217,471	-217,471	#DIV/0!
	Misc	400,000	5,685	222,397	177,603	56%
Total Other revenues		400,000	498,850	1,832,995	-1,432,995	458%
Total revenues		400,000	498,850	1,832,995	-1,432,995	458%
Expenses:						
6100	Salaries, Wages & Benefits	780,522	70,734	730,223	50,299	94%
6200	Professional Contracted Services	290,592	19,418	195,693	94,899	67%
6300	Supplies and Materials	95,000	30,763	40,438	54,562	43%
6400	Other Operating Expenses	135,786	29,117	150,554	-14,768	111%
8911	TRANSFER OUT		111,363	111,363	-111,363	#DIV/0!
6500	Debt Service	0	795	9,205	-9,205	0%
Total Operating Costs/Expenses		1,301,900	262,189	1,237,477	64,423	95%
Other Operating Inflows (Prior Yr. Roll Forward)		0	0	0		
Change in Other Fund Balance		901,900	236,660	595,518		

CONSOLIDATED SCHOOL
Statement of Financial Activities
For the period ending, April 2023

		Orig Award	Grant Period	ORIGINAL 2023 BUDGET	Apr23 Activity	YTD Activity	YTD Balance	% Collected/ Used
Revenues:								
State program revenues:								
420	Foundation school program		9/1/22 to 8/31/23	19,517,069	1,527,130	12,540,720	6,976,349	64%
397	Texas Advanced Placement		Reimbursement	125	0	0	125	0%
429	Blended Learning		05/25/21 to 05/31/23	120,487	0	5,207	115,280	0%
410	Textbook Allotment		Reimbursement	1,620	0	0	1,620	0%
429	TCLAS GR	531,434	10/26/21 to 5/31/24	289,388	0	39,826	249,562	14%
499	Communities Foundation Texas		Reimbursement	0	0	0	0	0%
240	CNP State Matching		9/1/22 to 8/31/23	14,500	6,013	24,749	-10,249	171%
Total State program revenues				19,943,189	1,533,143	12,610,502	7,332,687	63%
Federal program revenues:								
211	Title I Part A Funds		9/1/22 to 9/30/23	1,130,038	0	527,998	602,040	47%
211/35	Title I ESF	169,000	7/8/21 to 9/30/23		0	46,885	-46,885	0%
					0			
					0			
224	IDEA B- Special Ed		9/1/22 to 9/30/23	269,887	0	80,713	189,174	30%
225	IDEA B- Preschool- Spec. Ed.		9/1/22 to 9/30/23	1,547	0	0	1,547	0%
	Dyslexia Funding Support	2,800	11/8/22 to 8/31/23		0			
	School Safety Standards	200,000	2/9/23 to 4/30/25		0			
429/68	Technology Lending Grant	100,000	2/21/23 to 4/30/24		0			
	Silent Panic Alert	11,428	1/30/23 to 6/30/24		0			
					0			
					0			
244	CTE Basic Grant Perkins	35,962	9/1/22 to 8/15/23	29,202	0	0	29,202	0%
255	Teacher Development (Title II Eff Inst)	104,650	9/1/22 to 9/30/23	105,847	0	21,557	84,290	20%
263	Title III, Part A, LEP	98,515	9/1/22 to 9/30/23	96,223	0	0	96,223	0%
	Title III Migrant	6,295	9/1/22 to 9/30/23		0			
265	Century Comm Learning/Pass through HCDE Cycle 10th	122,000	8/1/22 to 7/31/23					
				122,000	17,283	17,283	104,717	14%
279	TCLAS-ESSER III	1,365,179	10/26/21 to 8/31/24	609,763	0	0	609,763	0%
280	JROTC		Reimbursement	92,735	7,334	50,426	42,309	54%
281	ESSER II	3,143,894	9/2/21 to 9/30/23	1,566,435	0	873,103	693,332	56%
282	ESSER III	7,063,019	7/27/21 to 9/30/24	2,613,580	0	743,746	1,869,834	28%
289	Title IV Part A	67,471	9/1/22 to 9/30/23	64,202	0	18,296	45,906	28%
289	LEP Summer		Reimbursement		0	8,713	-8,713	0%
352	21st Century (Brownsville)		8/1/22 to 7/31/23	360,269	0	102,669	257,600	28%
420	SHARS, Erate, Etc.		9/1/22 to 8/31/23	275,000	-7,500	212,642	62,358	77%
240	NSLP & Breakfast		9/1/22 to 8/31/23	1,493,000	178,325	1,342,301	150,700	90%
Total Federal program revenues				8,829,728	195,442	4,046,330	4,783,398	46%
Other revenues:								
240	Cafeteria Sales		9/1/22 to 8/31/23	60,000	3,573	46,700	13,300	78%
420	General Local Revenue		9/1/22 to 8/31/23	250,000	8,239	82,785	167,215	33%
461	Local Other Revenue		9/1/22 to 8/31/23	60,000	1,620	49,814	10,186	83%
497	Charter School GF	800,000	Pending for May		0	800,000	-800,000	0%
Total Other revenues				370,000	13,432	979,298	-609,298	265%
Total revenues				29,142,917	1,742,017	17,636,131	11,506,786	61%
Expenses:								
6100	Salaries, Wages & Benefits			13,860,532	1,214,166	10,122,945	3,737,587	73%
6200	Professional Contracted Services			4,674,557	563,838	4,702,477	-27,920	101%
6300	Supplies and Materials			3,374,603	181,254	2,066,598	1,308,005	61%
6400	Other Operating Expenses			774,547	-203,384	961,305	-186,758	124%
6500	Debt Service			0	0	0	0	0%
6600	Capital Expenses (move to 1310)			630,000	3,081	48,644	581,356	8%
Total Operating Costs/Expenses				23,314,239	1,758,956	17,901,969	5,412,270	77%
Increase/(Decrease) in Fund Balance				5,828,678	(16,939)	(265,838)		
Beginning Fund Balance (AUDITED)				5,850,042		5,850,042		
Ending Fund Balance				11,678,720	(16,939)	5,584,205		