

## Cityscape Schools, Inc.

### Statement of Activities

For The Fiscal Year To Date Period Ended November 30, 2023

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
<b>REVENUES</b>			
Local Support Revenues:			
5740 Other Revenues From Local Sources	52,261	25,516	77,777
5750 Revenues From Cocurricular, Enterprising Services or Activities	-	41,939	41,939
5760 Revenues From Intermediate Sources	-	11	11
Total Local Support Revenues	<u>52,261</u>	<u>67,465</u>	<u>119,726</u>
State Program Revenues:			
5810 Per Capita and Foundation School Program Act Revenues	-	3,266,119	3,266,119
5820 State Program Revenues Distributed by Texas Education Agency	-	69,272	69,272
Total State Program Revenues	-	<u>3,335,391</u>	<u>3,335,391</u>
Federal Program Revenues:			
5920 Federal Revenues Distributed by the Texas Education Agency	-	1,108,302	1,108,302
5930 Federal Revenues Distributed by Other State Agencies (Non-TEA)	-	450	450
5940 Federal Revenues Distributed by the Federal Government	-	-	-
Total Federal Program Revenues	-	<u>1,108,751</u>	<u>1,108,751</u>
Net Assets Released From Restrictions:			
Restrictions Satisfied by Payments	4,646,731	(4,646,731)	-
<b>TOTAL REVENUES</b>	<u>4,698,992</u>	<u>(135,124)</u>	<u>4,563,869</u>
<b>EXPENSES</b>			
11 Instruction	2,235,848	-	2,235,848
13 Curriculum & Instructional Staff Development	175,855	-	175,855
21 Instructional Leadership	186	-	186
23 School Leadership	441,157	-	441,157
31 Guidance, Counseling and Evaluation Services	37,055	-	37,055
33 Health Services	22,712	-	22,712
35 Food Services	280,438	-	280,438
36 Extracurricular Activities	19,100	-	19,100
41 General Administration	184,940	-	184,940
51 Facilities Maintenance and Operations	641,454	-	641,454
52 Security And Monitoring Services	96,114	-	96,114
53 Data Processing Services	127,491	-	127,491
61 Community Services	12,503	-	12,503
71 Debt Service	288,701	-	288,701
81 Fund Raising	83,924	-	83,924
<b>TOTAL EXPENSES</b>	<u>4,647,477</u>	<u>-</u>	<u>4,647,477</u>
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
<b>CHANGE IN NET ASSETS</b>	<u>51,515</u>	<u>(135,124)</u>	<u>(83,608)</u>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<u>796,191</u>	<u>4,569,047</u>	<u>5,365,238</u>
<b>NET ASSETS - END OF PERIOD</b>	<u>847,706</u>	<u>4,433,924</u>	<u>5,281,630</u>

**Cityscape Schools, Inc.**  
Statement of Financial Position  
As of November 30, 2023

**ASSETS**

Current Assets	
Cash	2,525,760
Restricted Cash	540,965
Due From Grantor Agencies	2,681,193
Receivable	47,304
Total Current Assets	<u>5,795,222</u>

Other Assets	
Deferred Expenditures	754,747
Depreciable Assets, Net	30,862,115
Total Other Assets	<u>31,616,863</u>

<b>TOTAL ASSETS</b>	<u><u>37,412,085</u></u>
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**LIABILITIES AND NET ASSETS**

Current Liabilities	
Accounts Payable and Accrued Liabilities	25,914
Accrued Wages Payable	458,640
Short Term Debt and Current Portion of Long Term Debt	664,599
Current Portion of Capital Lease Obligation	167,440
Interest Payable	288,701
Other Current Liabilities	8,544
Total Current Assets	<u>1,613,837</u>

Noncurrent Liabilities	
Noncurrent Portion of Long Term Debt	30,320,000
Noncurrent Portion of Capital Lease Obligation	265,113
Total Noncurrent Liabilities	<u>30,585,113</u>

Total Liabilities	<u>32,198,950</u>
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Net Assets	
Without Donor Restrictions - Net Assets	847,706
With Donor Restrictions - Net Assets	4,365,429
Total Net Assets	<u>5,213,135</u>

<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>37,412,085</u></u>
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**Cityscape Schools, Inc.**  
Schedule of Budgetary Comparison  
For The Fiscal Year To Date Period Ended November 30, 2023

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Fiscal YTD Actual</u>	<u>Variance</u>
<b>REVENUES</b>				
5700 Revenues from Local and Intermediate Sources	336,478	336,478	119,726	(216,752)
5800 State Program Revenues	13,855,262	14,442,429	3,335,391	(11,107,037)
5900 Federal Program Revenues	<u>2,858,277</u>	<u>3,013,653</u>	<u>1,108,751</u>	<u>(1,904,902)</u>
<b>TOTAL REVENUES</b>	<u>17,050,017</u>	<u>17,792,560</u>	<u>4,563,869</u>	<u>(13,228,691)</u>
<b>EXPENSES</b>				
11 Instruction	7,491,414	8,679,106	2,235,848	6,443,258
13 Curriculum & Instructional Staff Development	638,657	722,466	175,855	546,611
21 Instructional Leadership	2,000	2,000	186	1,814
23 School Leadership	1,760,732	1,760,732	441,157	1,319,575
31 Guidance, Counseling and Evaluation Services	149,715	149,715	37,055	112,660
33 Health Services	85,258	85,258	22,712	62,546
35 Food Services	1,135,993	1,135,993	280,438	855,555
36 Extracurricular Activities	47,430	47,430	19,100	28,330
41 General Administration	571,312	571,815	184,940	386,876
51 Facilities Maintenance and Operations	2,190,658	2,190,658	641,454	1,549,204
52 Security And Monitoring Services	412,479	458,943	96,114	362,829
53 Data Processing Services	415,825	415,825	127,491	288,334
61 Community Services	27,830	27,830	12,503	15,327
71 Debt Service	1,175,480	1,175,480	288,701	886,780
81 Fund Raising	<u>333,014</u>	<u>333,014</u>	<u>83,924</u>	<u>249,090</u>
<b>TOTAL EXPENSES</b>	<u>16,437,797</u>	<u>17,756,265</u>	<u>4,647,477</u>	<u>13,108,788</u>
Operating Transfers In	-	-	-	
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	
<b>CHANGE IN NET ASSETS</b>	<u>612,220</u>	<u>36,295</u>	<u>(83,608)</u>	<u>(119,903)</u>

## Cityscape Schools, Inc.

### Statement of Cash Flows

For the Fiscal Year To Date Period Ended November 30, 2023

#### **Cash Flows From Operating Activities**

Change in Net Assets	(83,608)
Adjustments to Reconcile Change In Net Assets to Net Cash Used By Operating Activities	
Depreciation Expense	227,419.92
Receivables and Due From Grantor Agencies	(286,720)
Deferred Expenditures and Other Assets	(3,105)
Accounts Payable and Accrued Liabilities	(501,722)
Accrued Wages	-
Deferred Revenue	-
Due To Governments	-
Interest Payable	288,701
Other Assets/Other Liabilities	(1,484,744)
Payroll Liabilities	(95,986)
Net Cash Provided by Operating Activities	<u>(1,939,765)</u>

#### **Net Cash Flows Used By Investing Activities**

Purchase of Depreciable Assets	<u>(70,220)</u>
Net Cash Used By Investing Activities	<u>(70,220)</u>

#### **Net Cash Flows Provided (Used) By Financing Activities**

No Change Bonds Payable - Long-term	<u>-</u>
Net Cash Used By Financing Activities	<u>-</u>

Net Increase (Decrease) in Cash and Cash Equivalents (2,009,985)

Cash and Cash Equivalents at Beginning of Year 5,076,710

Cash and Cash Equivalents at End of Period 3,066,725