

## Cityscape Schools, Inc.

### Statement of Activities

For The Fiscal Year To Date Period Ended August 31, 2025

	<b>Net Assets Without Donor Restrictions</b>	<b>Net Assets With Donor Restrictions</b>	<b>Total</b>
<b>REVENUES</b>			
Local Support Revenues:			
5740 Other Revenues From Local Sources	67,430	431,303	498,733
5750 Revenues From Cocurricular, Enterprising Services or Activities	-	187,839	187,839
Total Local Support Revenues	67,430	619,142	686,572
State Program Revenues:			
5810 Per Capita and Foundation School Program Act Revenues	-	13,209,337	13,209,337
5820 State Program Revenues Distributed by Texas Education Agency	-	1,167,170	1,167,170
5830 Federal Revenues Distributed by Other State of Texas Government Agency	-	500,893	500,893
Total State Program Revenues	-	14,877,400	14,877,400
Federal Program Revenues:			
5920 Federal Revenues Distributed by the Texas Education Agency	-	2,445,891	2,445,891
5930 Federal Revenues Distributed by Other State Agencies (Non-TEA)	-	50,101	50,101
Total Federal Program Revenues	-	2,495,992	2,495,992
Net Assets Released From Restrictions:			
Restrictions Satisfied by Payments	18,985,963	(18,985,963)	-
<b>TOTAL REVENUES</b>	<b>19,053,392</b>	<b>(993,429)</b>	<b>18,059,963</b>
<b>EXPENSES</b>			
11 Instruction	8,953,072	-	8,953,072
13 Curriculum & Instructional Staff Development	730,399	-	730,399
21 Instructional Leadership	102	-	102
23 School Leadership	1,802,886	-	1,802,886
31 Guidance, Counseling and Evaluation Services	167,151	-	167,151
33 Health Services	60,778	-	60,778
35 Food Services	1,417,208	-	1,417,208
36 Extracurricular Activities	186,690	-	186,690
41 General Administration	593,132	-	593,132
51 Facilities Maintenance and Operations	2,464,547	-	2,464,547
52 Security And Monitoring Services	408,945	-	408,945
53 Data Processing Services	498,469	-	498,469
61 Community Services	19,827	-	19,827
71 Debt Service	1,143,213	-	1,143,213
81 Fund Raising	67,542	-	67,542
<b>TOTAL EXPENSES</b>	<b>18,513,961</b>	<b>-</b>	<b>18,513,961</b>
Operating Transfers In	5,054	-	5,054
Operating Transfers Out	(5,054)	-	(5,054)
<b>CHANGE IN NET ASSETS</b>	<b>539,432</b>	<b>(993,429)</b>	<b>(453,997)</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>796,191</b>	<b>4,569,047</b>	<b>5,365,238</b>
<b>NET ASSETS - END OF PERIOD</b>	<b>1,335,623</b>	<b>3,575,618</b>	<b>4,911,241</b>

**Cityscape Schools, Inc.**  
Statement of Financial Position  
As of August 31, 2025

**ASSETS**

Current Assets	
Cash	3,150,018
Restricted Cash	1,129
Due From Grantor Agencies	1,908,006
Receivable	104,232
Total Current Assets	<u>5,163,385</u>

Other Assets	
Deferred Expenditures	693,113
Depreciable Assets, Net	30,885,513
Total Other Assets	<u>31,578,626</u>

<b>TOTAL ASSETS</b>	<u><u>36,742,010</u></u>
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**LIABILITIES AND NET ASSETS**

Current Liabilities	
Accounts Payable and Accrued Liabilities	563,103
Accrued Wages Payable	611,400
Short Term Debt and Current Portion of Long Term Debt	2,170,000
Current Portion of Capital Lease Obligation	97,673
Other Current Liabilities	10,174
Total Current Assets	<u>3,452,350</u>

Noncurrent Liabilities	
Noncurrent Portion of Long Term Debt	28,995,000
Total Noncurrent Liabilities	<u>28,995,000</u>

Total Liabilities	<u>32,447,350</u>
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Net Assets	
Without Donor Restrictions - Net Assets	976,871
With Donor Restrictions - Net Assets	3,317,790
Total Net Assets	<u>4,294,661</u>

<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>36,742,010</u></u>
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**Cityscape Schools, Inc.**  
Schedule of Budgetary Comparison  
For The Fiscal Year To Date Period Ended August 31, 2025

	<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	257,500	474,550	686,572	212,022
5800 State Program Revenues	15,349,159	14,111,918	14,877,400	765,482
5900 Federal Program Revenues	2,282,370	2,543,847	2,495,992	(47,855)
<b>TOTAL REVENUES</b>	<u>17,889,029</u>	<u>17,130,315</u>	<u>18,059,963</u>	<u>929,648</u>
<b>EXPENSES</b>				
11 Instruction	8,565,662	8,482,559	8,953,072	(470,513)
13 Curriculum & Instructional Staff Development	634,979	759,965	730,399	29,566
21 Instructional Leadership	-	-	102	(102)
23 School Leadership	1,636,566	1,834,293	1,802,886	31,407
31 Guidance, Counseling and Evaluation Services	143,389	159,839	167,151	(7,312)
33 Health Services	79,327	56,616	60,778	(4,162)
35 Food Services	1,319,511	1,147,638	1,417,208	(269,570)
36 Extracurricular Activities	39,369	102,353	186,690	(84,337)
41 General Administration	659,771	716,264	593,132	123,132
51 Facilities Maintenance and Operations	2,312,990	2,280,155	2,464,547	(184,392)
52 Security And Monitoring Services	424,400	408,857	408,945	(88)
53 Data Processing Services	439,478	433,536	498,469	(64,933)
61 Community Services	36,170	17,484	19,827	(2,343)
71 Debt Service	1,143,213	1,089,632	1,143,213	(53,581)
81 Fund Raising	-	41,122	67,542	(26,420)
<b>TOTAL EXPENSES</b>	<u>17,434,825</u>	<u>17,530,313</u>	<u>18,513,961</u>	<u>(983,648)</u>
Operating Transfers In	-	-	5,054	
Operating Transfers Out	-	-	(5,054)	
<b>CHANGE IN NET ASSETS</b>	<u>454,204</u>	<u>(399,998)</u>	<u>(453,997)</u>	<u>(53,999)</u>

**Cityscape Schools, Inc.**  
Statement of Cash Flows  
For the Fiscal Year To Date Period Ended August 31, 2025

**Cash Flows From Operating Activities**

Change in Net Assets	(453,997)
Adjustments to Reconcile Change In Net Assets to Net Cash Used By Operating Activities	
Depreciation Expense	1,347,867.36
Receivables and Due From Grantor Agencies	(265,372)
Deferred Expenditures and Other Assets	35,159
Accounts Payable and Accrued Liabilities	88,861
Accrued Wages	89,000
Due To Governments	(1,087)
Other Assets/Other Liabilities	(29,055)
Payroll Liabilities	126,119
Net Cash Provided by Operating Activities	937,496

**Net Cash Flows Used By Investing Activities**

Purchase of Depreciable Assets	(1,602,792)
Net Cash Used By Investing Activities	(1,602,792)

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

Repayment of Bonds Payable - Long-term	(670,000)
Net Cash Used By Financing Activities	(837,440)

Net Increase (Decrease) in Cash and Cash Equivalents (1,502,736)

Cash and Cash Equivalents at Beginning of Year 4,653,883

Cash and Cash Equivalents at End of Period 3,151,147