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Accrual Basis

Round Rock Christian Academy Profit & Loss Budget Performance

December 2023

	Dec 23	Budget	Jul - Dec 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40100 · Tuition					
40110 · EC Tuition	16,497.70	17,000.00	161,196.79	160,500.00	260,000.00
40120 · Elem Tuition	195,909.19	210,000.00	2,101,963.48	2,142,000.00	3,190,000.00
40130 · Sec Tuition	231,073.20	270,000.00	2,561,830.96	2,681,000.00	3,740,000.00
40100 · Tuition - Other	0.00		0.00		0.00
Total 40100 · Tuition	443,480.09	497,000.00	4,824,991.23	4,983,500.00	7,190,000.00
40200 · Registration Fees					
40210 · EC Reg Fee	0.00	0.00	10,725.00	10,500.00	10,500.00
40220 · Elem Reg Fee	1,275.00	1,475.00	158,625.02	155,000.00	155,000.00
40230 · Sec Reg Fee	850.00	3,350.00	154,400.00	150,000.00	150,000.00
40200 · Registration Fees - Other	0.00		0.00		0.00
Total 40200 · Registration Fees	2,125.00	4,825.00	323,750.02	315,500.00	315,500.00
40300 · New Student Fee					
40310 · EC New Student Fee	0.00	0.00	16,000.00	16,000.00	16,000.00
40320 · Elem New Student Fee	3,000.00	0.00	73,075.00	66,000.00	66,000.00
40330 · Sec New Student Fee	2,000.00	0.00	64,275.00	56,000.00	56,000.00
40340 · International Student Fee	1,500.00	1,500.00	4,500.00	1,500.00	1,500.00
40300 · New Student Fee - Other	0.00		75.00		0.00
Total 40300 · New Student Fee	6,500.00	1,500.00	157,925.00	139,500.00	139,500.00
40630 · Senior Graduation Revenue	0.00	0.00	0.00	0.00	7,000.00
40700 · Other Revenue					
40730 · Sec Other Revenue	20.00	0.00	152.00	0.00	0.00
40700 · Other Revenue - Other	0.00	0.00	0.00	0.00	0.00
Total 40700 · Other Revenue	20.00	0.00	152.00	0.00	0.00
40800 · Extended Care					
40820 · EC & Elem Extended Care	13,456.25	16,230.00	76,324.25	85,310.00	165,540.00
40830 · Hang Time	1,565.00	1,000.00	7,450.00	4,460.00	9,460.00
40800 · Extended Care - Other	0.00	0.00	0.00	0.00	0.00
Total 40800 · Extended Care	15,021.25	17,230.00	83,774.25	89,770.00	175,000.00
40900 · Discovery	3,965.00	5,000.00	17,247.50	20,000.00	45,000.00
41000 · Summer Programs Revenue	0.00	0.00	19,690.00	16,055.00	24,000.00
41105 · Other Income					
41075 · Late Fees	105.00	0.00	490.00	1,000.00	1,000.00
41100 · Interest Income	8,279.73	7,000.00	42,188.49	35,000.00	65,000.00
41105 · Other Income - Other	28,808.95	0.00	41,744.93	0.00	0.00
Total 41105 · Other Income	37,193.68	7,000.00	84,423.42	36,000.00	66,000.00
41110 · Contributed Revenue					
41140 · Contrib Revenue - Unrestricted	0.00	0.00	78,878.16	0.00	0.00
41150 · Contrib Revenue - Restricted	0.00	0.00	95,045.00	0.00	0.00
41155 · Contributed Revenue-Bldg Fund	6,000.00	0.00	6,000.00	0.00	0.00
41156 · Contributed Revenue-Paver/Brick	6,240.00	0.00	11,940.00	0.00	0.00
41157 · Contr Rev-Gym Fund Mgmt Desig	0.00	0.00	2,640.00	0.00	0.00
Total 41110 · Contributed Revenue	12,240.00	0.00	194,503.16	0.00	0.00

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42150 · Athletic Revenue					
42000 · Athletic Fee	27,875.00	10,000.00	58,095.00	36,000.00	58,000.00
42100 · Athletic Gate/Ticket Fees	179.50	5,000.00	17,370.26	17,500.00	27,000.00
42150 · Athletic Revenue - Other	0.00	15,000.00	0.00	15,000.00	15,000.00
Total 42150 · Athletic Revenue	28,054.50	30,000.00	75,465.26	68,500.00	100,000.00
43000 · Fine Arts Revenue	0.00		0.00		0.00
45000 · Lunch Program Revenue	0.00	0.00	0.00	0.00	0.00
46000 · Library Revenue	0.00	0.00	3,151.15	3,000.00	3,000.00
47000 · Development Revenue					
47010 · Annual Fund	3,361.20	0.00	131,661.46	150,000.00	150,000.00
47020 · Scholarship Income	20.00	0.00	120.00	0.00	0.00
47030 · Spring Event Income	27,000.00	0.00	40,805.00	0.00	90,000.00
47000 · Development Revenue - Other	0.00	0.00	0.00	0.00	0.00
Total 47000 · Development Revenue	30,381.20	0.00	172,586.46	150,000.00	240,000.00
Total Income	578,980.72	562,555.00	5,957,659.45	5,821,825.00	8,305,000.00
Gross Profit	578,980.72	562,555.00	5,957,659.45	5,821,825.00	8,305,000.00
Expense					
50100 · Athletics Expenses					
50300 · Coach Training	0.00	0.00	0.00	0.00	0.00
50400 · Other Athletic Expense	100.00		100.00		0.00
50600 · Officials	0.00	500.00	5,255.00	6,700.00	9,200.00
50640 · Athletic Stipend	3,700.00	0.00	14,700.00	11,000.00	18,000.00
50700 · Facility or Field Rental	0.00	0.00	11,322.50	10,200.00	11,000.00
50705 · Athletic Building/Grounds Mntc	0.00	100.00	664.70	1,400.00	1,800.00
50710 · Athletic Equipment and Supplies	638.00	200.00	23,005.97	19,500.00	19,700.00
50730 · Travel/lodging/meals	2,740.77	500.00	10,887.02	4,000.00	5,500.00
50770 · Tournament & fees					
Tournament participation fees	500.00	500.00	7,633.00	5,500.00	7,500.00
50770 · Tournament & fees - Other	0.00	0.00	12,695.00	7,500.00	8,700.00
Total 50770 · Tournament & fees	500.00	500.00	20,328.00	13,000.00	16,200.00
50780 · Uniforms					
Warmups	1,558.14	0.00	20,920.98	18,500.00	18,500.00
50780 · Uniforms - Other	0.00	0.00	14,115.21	3,750.00	3,750.00
Total 50780 · Uniforms	1,558.14	0.00	35,036.19	22,250.00	22,250.00
50800 · Athletic Tech Expenses	0.00	0.00	7,345.00	6,500.00	6,500.00
50100 · Athletics Expenses - Other	0.00	0.00	0.00	0.00	0.00
Total 50100 · Athletics Expenses	9,236.91	1,800.00	128,644.38	94,550.00	110,150.00

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70101 · Personnel Expenses					
66100 · Payroll Processing Fees	1,032.10	800.00	4,689.60	4,500.00	9,300.00
70510 · Payroll Taxes	28,249.28	24,500.00	142,199.08	141,000.00	288,000.00
70525 · Employee Bonuses	51,650.00	50,000.00	51,650.00	50,000.00	60,000.00
70530 · Retirement	3,214.60	3,000.00	16,412.85	18,000.00	36,000.00
70535 · Retirement Plan Expense	0.00	625.00	3,934.60	3,750.00	7,500.00
70540 · Workers' Compensation	548.92	750.00	2,822.14	4,500.00	9,000.00
70545 · Health Plan	21,700.60	23,500.00	118,448.20	134,000.00	275,000.00
70600 · Substitutes	6,317.48	4,200.00	31,941.76	21,000.00	42,000.00
70610 · Salaries & Wages	324,377.41	320,000.00	1,848,589.89	1,845,000.00	3,760,000.00
70615 · Car Allowance	400.00		2,400.00		0.00
70640 · Academic Stipend	1,725.00	0.00	1,725.00	4,500.00	9,000.00
72315 · Cell phone reimbursement	355.00	460.00	2,130.00	2,760.00	5,500.00
72820 · Life, LTD, & STD Ins	3,326.56	2,350.00	20,925.88	16,900.00	31,000.00
73250 · Unemployment Taxes	32.59	200.00	685.98	1,020.00	4,500.00
73260 · Background Checks	0.00	0.00	626.96	600.00	1,000.00
Total 70101 · Personnel Expenses	442,929.54	430,385.00	2,249,181.94	2,247,530.00	4,537,800.00
70120 · Discounts & Allowances					
70110 · Scholarship Expense	21,189.72	21,000.00	157,626.81	157,000.00	272,500.00
70114 · Employee Discounts	25,601.33	27,000.00	200,232.97	203,000.00	347,500.00
70115 · Tuition Discounts	8,157.32	8,250.00	184,270.63	186,000.00	231,000.00
Total 70120 · Discounts & Allowances	54,948.37	56,250.00	542,130.41	546,000.00	851,000.00
70200 · Professional Development					
70650 · Teacher Certification Expense	0.00	0.00	375.00	1,900.00	1,900.00
70200 · Professional Development - Other	169.99	0.00	4,435.01	6,500.00	8,500.00
Total 70200 · Professional Development	169.99	0.00	4,810.01	8,400.00	10,400.00
70240 · Curriculum Expenses					
70250 · Textbooks & Curriculum	327.75	500.00	230,666.42	232,500.00	235,000.00
70251 · Shipping & Handling	0.00	200.00	2,253.17	6,400.00	7,000.00
74050 · Online Resources/Databases	0.00	500.00	33,301.21	30,000.00	37,000.00
70240 · Curriculum Expenses - Other	0.00		444.42		
Total 70240 · Curriculum Expenses	327.75	1,200.00	266,665.22	268,900.00	279,000.00
70275 · Testing Expense	2,771.01	0.00	83.01	5,300.00	30,000.00
70285 · Yearbook Expense	-750.00	0.00	-4,782.02	4,500.00	10,000.00
70300 · Bad Debt	0.00	7,500.00	778.00	7,500.00	15,000.00
70520 · Employee Relations	1,686.29	1,000.00	5,744.70	5,500.00	15,000.00
70522 · Inservice Expense	0.00	0.00	4,302.32	6,500.00	6,500.00
70700 · Classroom Expense					
70270 · Student School Supplies	1.99	2,000.00	28,705.74	32,000.00	40,000.00
70701 · Teacher Supplies	41.99	100.00	11,815.57	10,750.00	10,750.00
70704 · Student Tech Expense	0.00	0.00	3,769.85	13,000.00	13,000.00
70705 · Classroom Equipment	0.00	500.00	618.02	2,500.00	11,000.00
70706 · Classroom Furnishings	0.00	500.00	16,489.23	18,500.00	20,000.00
70700 · Classroom Expense - Other	32.98	0.00	32.98	0.00	0.00
Total 70700 · Classroom Expense	76.96	3,100.00	61,431.39	76,750.00	94,750.00

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70710 · Fine Arts Expenses					
70712 · Drama	0.00	0.00	0.00	0.00	0.00
70713 · Art Supplies	45.98	300.00	3,682.31	4,700.00	7,000.00
70715 · Choir/Music	675.29	500.00	6,767.18	3,000.00	8,000.00
70710 · Fine Arts Expenses - Other	0.00	0.00	66.62	0.00	0.00
Total 70710 · Fine Arts Expenses	721.27	800.00	10,516.11	7,700.00	15,000.00
70720 · Snacks	82.68	500.00	2,851.65	2,500.00	5,000.00
70740 · Graduation Expense	0.00	0.00	12.99	2,000.00	7,000.00
70745 · ACC Unfilled Seats fee	0.00	0.00	0.00	0.00	0.00
70750 · Academic Events/Competitions	245.01	1,500.00	1,303.43	9,500.00	18,000.00
70805 · Professional Assoc & Org	0.00	250.00	1,762.00	1,250.00	1,750.00
70900 · Program Exp/Student Events					
70260 · Field Trips	0.00	1,000.00	1,669.52	3,000.00	7,000.00
70900 · Program Exp/Student Events - Other	950.03	2,500.00	13,125.01	16,500.00	35,000.00
Total 70900 · Program Exp/Student Events	950.03	3,500.00	14,794.53	19,500.00	42,000.00
70950 · Temp Restricted Disbursements	0.00	0.00	0.00	0.00	0.00
71000 · Summer Programs Expenses	0.00	0.00	2,911.93	3,000.00	10,000.00
71010 · Other Expenses	0.00	0.00	0.00	0.00	0.00
72050 · Professional Fees	8,000.00	0.00	22,667.00	28,000.00	28,000.00
72060 · Membership fees					
72055 · Accreditation Fees & Expenses	0.00	0.00	12,767.14	13,900.00	23,800.00
72060 · Membership fees - Other	140.00	0.00	2,192.51	1,200.00	1,200.00
Total 72060 · Membership fees	140.00	0.00	14,959.65	15,100.00	25,000.00
72240 · Bank Fees					
72250 · Bank Service Charges	-57.53	75.00	49.20	550.00	1,000.00
72251 · Merchant Acct Fees	3,711.69	2,000.00	21,944.24	9,000.00	20,000.00
72550 · Interest Expense	1,863.94		1,863.94		0.00
72240 · Bank Fees - Other	0.00	0.00	25.00	0.00	0.00
Total 72240 · Bank Fees	5,518.10	2,075.00	23,882.38	9,550.00	21,000.00
72340 · Technology					
70730 · Computer Software	704.09	1,200.00	16,575.32	17,450.00	25,000.00
72300 · Computer Service & Support	6,032.14	8,000.00	43,725.49	42,000.00	90,000.00
72305 · Computer Hardware	0.00	2,000.00	7,683.28	16,000.00	35,000.00
76375 · Website Management	600.00	650.00	3,669.51	3,800.00	8,000.00
72340 · Technology - Other	0.00		349.99		
Total 72340 · Technology	7,336.23	11,850.00	72,003.59	79,250.00	158,000.00
72400 · Depreciation Expense	0.00	37,000.00	111,000.00	222,000.00	562,000.00
72600 · Facilities Expenses					
73200 · Utilities Expense	6,333.92	9,000.00	50,707.46	60,000.00	145,000.00
73275 · Janitorial Expense					
73276 · Contracted Janitorial Service	12,343.00	12,000.00	69,310.67	73,000.00	145,000.00
73277 · Janitorial Supplies	1,580.76	3,900.00	10,211.65	18,400.00	40,000.00
73275 · Janitorial Expense - Other	0.00		44.67		0.00
Total 73275 · Janitorial Expense	13,923.76	15,900.00	79,566.99	91,400.00	185,000.00

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73340 · Campus Lease Payment	8,080.00	8,000.00	30,360.00	29,000.00	47,000.00
73345 · Rent Expense/Offsite Storage	1,265.80	1,000.00	6,859.80	6,000.00	9,000.00
73360 · Interest Expense (Facility)	42,790.38	55,000.00	185,481.75	231,000.00	613,000.00
Total 72600 · Facilities Expenses	72,393.86	88,900.00	352,976.00	417,400.00	999,000.00
72625 · Building & Grounds	6,044.14	5,000.00	226,740.99	37,500.00	70,000.00
72626 · Inspections	0.00	0.00	0.00	0.00	0.00
72650 · First Aid Supplies	0.00	350.00	1,985.51	2,900.00	5,000.00
72655 · Health Care Screenings	0.00	0.00	10,262.50	11,000.00	11,000.00
72810 · Directors & Trustees Expenses					
72811 · Board Training	0.00	0.00	0.00	0.00	2,000.00
72810 · Directors & Trustees Expenses - Other	0.00	125.00	858.29	750.00	2,000.00
Total 72810 · Directors & Trustees Expenses	0.00	125.00	858.29	750.00	4,000.00
72815 · Insurance					
72825 · Liability, Auto, etc	2,549.67	2,500.00	39,396.72	42,500.00	50,000.00
72830 · Student Insurance	0.00	0.00	3,641.00	4,500.00	4,500.00
Total 72815 · Insurance	2,549.67	2,500.00	43,037.72	47,000.00	54,500.00
73000 · Office Expenses					
72850 · Postage	239.97	250.00	729.78	1,000.00	2,500.00
73010 · Copier Lease	1,423.62	2,500.00	20,885.45	15,000.00	30,000.00
73025 · Office Furnishings	372.30	100.00	2,859.99	2,200.00	3,000.00
73045 · Printing Expense	0.00	0.00	0.00	0.00	4,000.00
73050 · Supplies	692.37	900.00	20,676.42	20,900.00	35,000.00
Total 73000 · Office Expenses	2,728.26	3,750.00	45,151.64	39,100.00	74,500.00
73055 · Open House/Family Preview	0.00	0.00	0.00	0.00	1,000.00
73350 · Vehicle Mtn & Repairs	1,649.29	1,000.00	10,451.56	6,300.00	12,300.00
73355 · Fuel Expense	0.00	50.00	40.05	300.00	600.00
74000 · Library Material					
74010 · Elementary	226.31	500.00	4,179.07	3,500.00	6,500.00
74020 · Secondary	0.00	125.00	313.62	750.00	1,500.00
75000 · Library Supplies	0.00	75.00	1,201.63	550.00	1,000.00
75020 · Library Furnishings	0.00		174.12		0.00
Total 74000 · Library Material	226.31	700.00	5,868.44	4,800.00	9,000.00
76000 · Foundation Expenses					
76226 · Gala/Spring Event Expenses	356.92	0.00	10,150.84	9,000.00	47,000.00
76350 · Donor Relations	0.00	500.00	0.00	1,000.00	2,000.00
76600 · Jog-a-thon/Cru Ball Expenses	0.00	0.00	6,032.21	3,000.00	9,000.00
76000 · Foundation Expenses - Other	0.00	500.00	0.00	2,500.00	5,000.00
Total 76000 · Foundation Expenses	356.92	1,000.00	16,183.05	15,500.00	63,000.00
76250 · Advertising	5,343.75	3,500.00	10,568.75	5,000.00	10,000.00
77000 · Mission Project Expenses	0.00		0.00		0.00
Total Expense	625,682.34	665,585.00	4,261,779.12	4,258,330.00	8,166,250.00
Net Ordinary Income	-46,701.62	-103,030.00	1,695,880.33	1,563,495.00	138,750.00

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Other Income/Expense					
Other Income					
41080 · Credit Card Rewards (Cash Back)	0.00	0.00	0.00	0.00	0.00
Total Other Income	0.00	0.00	0.00	0.00	0.00
Other Expense					
80000 · Ask My Accountant	-1,865.45	0.00	0.00	0.00	0.00
Total Other Expense	-1,865.45	0.00	0.00	0.00	0.00
Net Other Income	1,865.45	0.00	0.00	0.00	0.00
Net Income	-44,836.17	-103,030.00	1,695,880.33	1,563,495.00	138,750.00