

Round Rock Christian Academy
Balance Sheet
As of May 31, 2025

	May 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10249 · Independent Bank-Operating 3012	491,783.31
10250 · Independent Fin (HighYield)6370	2,004,802.02
10251 · Independent Bank-SCRIP 3020	47,585.33
10400 · Petty Cash	288.93
Total Checking/Savings	2,544,459.59
Accounts Receivable	
11100 · Tuition & fees AR	48,887.47
Total Accounts Receivable	48,887.47
Other Current Assets	
11500 · FACTS Suspense Account	5,990.00
12000 · Undeposited Funds	125.00
12050 · FACTS Payment at Institution	-55,013.17
12200 · Annual Fund Pledges Receivable	9,972.15
12250 · Pledges Receivable-Bldg Fund	37,500.00
13100 · Prepaid FACTS Fees-Next FY	8,720.00
13200 · Pre-paid Expenses	34,711.33
Total Other Current Assets	42,005.31
Total Current Assets	2,635,352.37
Fixed Assets	
15100 · Buildings & Improvements	17,524,956.51
15150 · Capitalized Interest	266,759.00
15200 · Furniture & Equipment	976,190.01
15300 · Vehicles	395,718.50
15400 · Land	1,194,125.05
15900 · Accumulated Depreciation	-3,063,312.02
15950 · Accumulated Amortization Exp	-3,233.00
Total Fixed Assets	17,291,204.05
TOTAL ASSETS	19,926,556.42
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	60,894.08
Total Accounts Payable	60,894.08
Credit Cards	
20105 · AMEX Amazon Business Prime Card	16,827.31
25000 · Chase Ink Credit Card	
25001 · Chase Mastercard	15,854.01
25000 · Chase Ink Credit Card - Other	-11,299.81
Total 25000 · Chase Ink Credit Card	4,554.20
25100 · First Citizens Credit Card	19,610.18
Total Credit Cards	40,991.69
Other Current Liabilities	
20050 · FACTS Refunds Payable	873.00
20180 · Accrued Paid Time Off	85,873.15
20195 · Accrued Interest	68,912.00
20200 · Short Term Note Pay-Bldg (1127)	6,083,166.90
20250 · IBTX Note Payable-Second (9167)	366,091.40
20260 · Note Payable-Gym Constru (6763)	6,403,227.65
20265 · Note Payable-BLD Addition(6793)	639,000.00

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20510 · Fall Registration Fees	
20511 · Fall Reg - EC	6,170.00
20512 · Fall Reg - Elem	161,244.20
20513 · Fall Reg Fees - Sec	169,446.03
Total 20510 · Fall Registration Fees	336,860.23
20515 · Deferred Income	33,975.00
20516 · Pre-paid Tuition	205,905.24
20518 · Book Fair Funds	18,188.05
20519 · Student Council	3,303.89
20520 · Fall New Student Fee	
20522 · Fall New Student Fees - Elem	17,700.00
20523 · Fall New Student Fee - Sec	6,700.00
20520 · Fall New Student Fee - Other	13,250.00
Total 20520 · Fall New Student Fee	37,650.00
20527 · Summer School	2,000.00
20541 · Benevolence	2,500.00
20600 · Athletic Funds	
20605 · Designated Athletic Funds	9,417.11
20610 · Crusader Athletic Booster Club	25,231.32
20620 · Cheerleaders	
20621 · Dance Team	-5,810.63
20620 · Cheerleaders - Other	-10,701.23
Total 20620 · Cheerleaders	-16,511.86
Total 20600 · Athletic Funds	18,136.57
20630 · Crusader Fine Arts Booster Club	3,194.85
20700 · Class Accounts	
20705 · Class of 2028	902.45
20710 · Class of 2029	349.75
20715 · Class of 2030	157.62
20745 · Class of 2025	2,305.33
20746 · Class of 2026	4,295.34
20747 · Class of 2027	10,678.02
Total 20700 · Class Accounts	18,688.51
20800 · Parent Support Team	
20805 · PST Activity	
Crusaderfest	8,029.50
20805 · PST Activity - Other	2,661.06
Total 20805 · PST Activity	10,690.56
20810 · PST Funds (SCRIP)	1,376.38
Total 20800 · Parent Support Team	12,066.94
24000 · Payroll Liabilities	
24100 · Retirement Contributions	11,095.49
24200 · Insurance Premiums	
24210 · Health Ins Plan Prens	-3,153.21
24225 · Colonial Ins Prens	-425.83
24250 · Principal Ins Prens	-2,164.71
Total 24200 · Insurance Premiums	-5,743.75
24275 · Tuition & fees	1,497.50
24300 · Misc PR Liabilities	183.41
24400 · Federal Withholding	11,015.13
24410 · FICA	20,892.90
24420 · Medicare taxes	4,886.36
Total 24000 · Payroll Liabilities	43,827.04

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25500 · Sales Tax Payable	202.49
Total Other Current Liabilities	14,383,642.91
Total Current Liabilities	14,485,528.68
Long Term Liabilities	
27000 · Vehicle Note Payable	219,990.69
Total Long Term Liabilities	219,990.69
Total Liabilities	14,705,519.37
Equity	
30000 · Opening Balance Equity	-57,915.24
31500 · Temp. Restricted Net Assets	310,795.00
32000 · Unrestricted Net Assets	4,610,205.84
Net Income	357,951.45
Total Equity	5,221,037.05
TOTAL LIABILITIES & EQUITY	19,926,556.42