

Round Rock Christian Academy

Balance Sheet

As of July 31, 2025

	Jul 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10222 · SouthState Checking	1,264,467.49
10223 · SouthState High Yield	518,912.97
10224 · SouthState Script	3,255.11
10249 · Independent Bank-Operating 3012	100.00
10252 · SouthState 5 month CD	500,000.00
10254 · SouthState Bank CD 5 mo	500,000.00
10258 · First Texas 12 Month CD	500,000.00
10259 · SouthState 12 month CD	500,000.00
10400 · Petty Cash	264.62
Total Checking/Savings	3,787,000.19
Accounts Receivable	
11100 · Tuition & fees AR	32,768.97
11110 · FACTS Accounts Receivable	4,915,830.75
Total Accounts Receivable	4,948,599.72
Other Current Assets	
11500 · FACTS Suspense Account	9,121.28
12000 · Undeposited Funds	-105.00
12050 · FACTS Payment at Institution	1,394.58
12200 · Annual Fund Pledges Receivable	6,390.15
12250 · Pledges Receivable-Bldg Fund	32,500.00
13200 · Pre-paid Expenses	140,699.22
Total Other Current Assets	190,000.23
Total Current Assets	8,925,600.14
Fixed Assets	
15100 · Buildings & Improvements	17,573,247.74
15150 · Capitalized Interest	266,759.00
15200 · Furniture & Equipment	983,538.65
15300 · Vehicles	395,718.50
15400 · Land	1,194,125.05
15900 · Accumulated Depreciation	-3,227,358.12
15950 · Accumulated Amortization Exp	-3,233.00
Total Fixed Assets	17,182,797.82
TOTAL ASSETS	26,108,397.96
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	145,642.38
Total Accounts Payable	145,642.38
Credit Cards	
20105 · AMEX Amazon Business Prime Card	6,122.17
25000 · Chase Ink Credit Card	
25001 · Chase Mastercard	17,054.15
25000 · Chase Ink Credit Card - Other	-2,227.27
Total 25000 · Chase Ink Credit Card	14,826.88
25100 · First Citizens Credit Card	28,252.77
Total Credit Cards	49,201.82

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Other Current Liabilities	
20050 · FACTS Refunds Payable	873.00
20180 · Accrued Paid Time Off	102,616.85
20195 · Accrued Interest	58,017.25
20200 · Short Term Note Pay-Bldg (1127)	6,057,747.67
20250 · IBTX Note Payable-Second (9167)	363,731.59
20260 · Note Payable-Gym Constr (6763)	6,386,504.72
20265 · Note Payable-BLD Addition(6793)	637,755.30
20400 · Deferred Tuition FACTS	
20401 · EC Deferred Tuition Facts	28,050.00
20402 · Elem Deferred Tuition Facts	13,204.50
20403 · Sec Deferred Tuition Facts	37,038.25
Total 20400 · Deferred Tuition FACTS	78,292.75
20410 · Deferred Discounts Facts	
20411 · Scholarship Deferred Facts	-5,500.00
20412 · Emp Discounts Deferred Facts	-7,931.25
20413 · Tuition Discount Deferred Facts	167.75
Total 20410 · Deferred Discounts Facts	-13,263.50
20510 · Fall Registration Fees	
20512 · Fall Reg - Elem	475.00
20513 · Fall Reg Fees - Sec	-873.00
Total 20510 · Fall Registration Fees	-398.00
20515 · Deferred Income	16,014.96
20518 · Book Fair Funds	18,188.05
20519 · Student Council	3,303.89
20520 · Fall New Student Fee	
20521 · Fall NS Fees - EC	250.00
20522 · Fall New Student Fees - Elem	125.00
Total 20520 · Fall New Student Fee	375.00
20527 · Summer School	675.58
20600 · Athletic Funds	
20605 · Designated Athletic Funds	10,207.38
20610 · Crusader Athletic Booster Club	4,504.61
20620 · Cheerleaders	
20621 · Dance Team	6,836.41
20620 · Cheerleaders - Other	17,503.60
Total 20620 · Cheerleaders	24,340.01
Total 20600 · Athletic Funds	39,052.00
20630 · Crusader Fine Arts Booster Club	-4,081.58
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	3,625.15
20747 · Class of 2027	10,496.70
Total 20700 · Class Accounts	17,837.00
20800 · Parent Support Team	
20805 · PST Activity	
Crusaderfest	8,029.50
20805 · PST Activity - Other	2,691.82
Total 20805 · PST Activity	10,721.32

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Accrual Basis

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20810 · PST Funds (SCRIP)	1,376.38
20800 · Parent Support Team - Other	144.00
Total 20800 · Parent Support Team	12,241.70
24000 · Payroll Liabilities	
24100 · Retirement Contributions	522.52
24200 · Insurance Premiums	
24210 · Health Ins Plan Prens	-2,992.33
24225 · Colonial Ins Prens	-425.89
24250 · Principal Ins Prens	-4,751.39
Total 24200 · Insurance Premiums	-8,169.61
24275 · Tuition & fees	1,497.50
24300 · Misc PR Liabilities	225.87
24310 · Garnishments	890.00
24400 · Federal Withholding	10,185.29
24410 · FICA	17,718.96
24420 · Medicare taxes	4,143.94
Total 24000 · Payroll Liabilities	27,014.47
25500 · Sales Tax Payable	13.33
Total Other Current Liabilities	13,802,512.03
Total Current Liabilities	13,997,356.23
Long Term Liabilities	
27000 · Vehicle Note Payable	207,334.93
Total Long Term Liabilities	207,334.93
Total Liabilities	14,204,691.16
Equity	
30000 · Opening Balance Equity	-57,915.24
31500 · Temp. Restricted Net Assets	310,795.00
32000 · Unrestricted Net Assets	4,523,607.12
Net Income	7,127,219.92
Total Equity	11,903,706.80
TOTAL LIABILITIES & EQUITY	26,108,397.96