

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

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10222 · SouthState Checking	1,059,394.76
10223 · SouthState High Yield	519,890.09
10224 · SouthState Script	15,270.11
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	598.85
Total Checking/Savings	3,595,253.81
Accounts Receivable	
11100 · Tuition & fees AR	29,898.72
11110 · FACTS Accounts Receivable	-17,291.90
Total Accounts Receivable	12,606.82
Other Current Assets	
11500 · FACTS Suspense Account	5,315.92
12000 · Undeposited Funds	30.00
12050 · FACTS Payment at Institution	-6,345.20
12200 · Annual Fund Pledges Receivable	5,619.15
12250 · Pledges Receivable-Bldg Fund	30,000.00
13200 · Pre-paid Expenses	166,913.65
Total Other Current Assets	201,533.52
Total Current Assets	3,809,394.15
Fixed Assets	
15100 · Buildings & Improvements	17,573,247.74
15150 · Capitalized Interest	266,759.00
15200 · Furniture & Equipment	983,038.65
15300 · Vehicles	395,718.50
15400 · Land	1,194,125.05
15900 · Accumulated Depreciation	-3,331,364.80
15950 · Accumulated Amortization Exp	-3,233.00
Total Fixed Assets	17,078,291.14
TOTAL ASSETS	20,887,685.29
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	167,545.14
Total Accounts Payable	167,545.14
Credit Cards	
20105 · AMEX Amazon Business Prime Card	6,533.63
25000 · Chase Ink Credit Card	
25001 · Chase Mastercard	17,723.03
25000 · Chase Ink Credit Card - Other	-7,383.23
Total 25000 · Chase Ink Credit Card	10,339.80
25100 · First Citizens Credit Card	31,925.98
Total Credit Cards	48,799.41

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Other Current Liabilities	
20050 · FACTS Refunds Payable	-16,139.50
20180 · Accrued Paid Time Off	102,616.85
20195 · Accrued Interest	58,017.25
20200 · Short Term Note Pay-Bldg (1127)	6,046,799.18
20250 · IBTX Note Payable-Second (9167)	362,519.28
20260 · Note Payable-Gym Constru (6763)	6,378,667.39
20265 · Note Payable-BLD Addition(6793)	637,167.02
20400 · Deferred Tuition FACTS	
20401 · EC Deferred Tuition Facts	46,750.00
20402 · Elem Deferred Tuition Facts	65,632.92
20403 · Sec Deferred Tuition Facts	125,934.75
Total 20400 · Deferred Tuition FACTS	238,317.67
20410 · Deferred Discounts Facts	
20411 · Scholarship Deferred Facts	-5,750.00
20412 · Emp Discounts Deferred Facts	-15,806.25
20413 · Tuition Discount Deferred Facts	-4,184.00
Total 20410 · Deferred Discounts Facts	-25,740.25
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	10,277.38
20610 · Crusader Athletic Booster Club	16,237.72
20620 · Cheerleaders	
20621 · Dance Team	4,158.87
20620 · Cheerleaders - Other	14,729.07
Total 20620 · Cheerleaders	18,887.94
Total 20600 · Athletic Funds	45,403.04
20630 · Crusader Fine Arts Booster Club	-3,033.12
20700 · Class Accounts	
20705 · Class of 2028	13,782.45
20710 · Class of 2029	439.75
20715 · Class of 2030	157.62
20745 · Class of 2025	2,305.33
20746 · Class of 2026	3,625.15
20747 · Class of 2027	11,081.70
Total 20700 · Class Accounts	31,392.00
20800 · Parent Support Team	
20805 · PST Activity	
Crusaderfest	8,029.50
20805 · PST Activity - Other	1,532.56
Total 20805 · PST Activity	9,562.06

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20810 · PST Funds (SCRIP)	1,376.38
20800 · Parent Support Team - Other	144.00
Total 20800 · Parent Support Team	11,082.44
24000 · Payroll Liabilities	
24100 · Retirement Contributions	21,950.61
24200 · Insurance Premiums	
24210 · Health Ins Plan Prens	-2,155.97
24225 · Colonial Ins Prens	-425.92
24250 · Principal Ins Prens	-4,843.74
Total 24200 · Insurance Premiums	-7,425.63
24275 · Tuition & fees	1,497.50
24300 · Misc PR Liabilities	353.87
24310 · Garnishments	1,780.00
24400 · Federal Withholding	10,994.47
24410 · FICA	21,473.36
24420 · Medicare taxes	5,021.90
Total 24000 · Payroll Liabilities	55,646.08
25500 · Sales Tax Payable	375.77
Total Other Current Liabilities	13,961,250.58
Total Current Liabilities	14,177,595.13
Long Term Liabilities	
27000 · Vehicle Note Payable	203,300.01
Total Long Term Liabilities	203,300.01
Total Liabilities	14,380,895.14
Equity	
30000 · Opening Balance Equity	-58,096.24
31500 · Temp. Restricted Net Assets	310,795.00
32000 · Unrestricted Net Assets	4,498,750.83
Net Income	1,755,340.56
Total Equity	6,506,790.15
TOTAL LIABILITIES & EQUITY	20,887,685.29