

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

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10222 · SouthState Checking	497,457.62
10223 · SouthState High Yield	1,033,637.27
10224 · SouthState Script	15,867.16
10249 · Independent Bank-Operating 3012	100.00
10254 · SouthState Bank CD 5 mo - 2350	508,801.18
10258 · First Texas 12 Month CD	500,000.00
10259 · SouthState 12 month CD	500,000.00
10400 · Petty Cash	359.46
3020 · Scrip	-475.00
Total Checking/Savings	3,055,747.69
Accounts Receivable	
11100 · Tuition & fees AR	1,787,327.31
11110 · FACTS Accounts Receivable	-2,017,973.28
Total Accounts Receivable	-230,645.97
Other Current Assets	
11500 · FACTS Suspense Account	7,600.04
12000 · Undeposited Funds	424.89
12050 · FACTS Payment at Institution	338.19
12200 · Annual Fund Pledges Receivable	-6,586.56
12250 · Pledges Receivable-Bldg Fund	22,500.00
13200 · Pre-paid Expenses	84,011.58
Total Other Current Assets	108,288.14
Total Current Assets	2,933,389.86
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	1,234,125.05
15900 · Accumulated Depreciation	-3,657,267.96
15950 · Accumulated Amortization Exp	-3,233.00
Total Fixed Assets	16,792,387.98
Other Assets	
16000 · Construction-Work in Progress	16,200.00
Total Other Assets	16,200.00
TOTAL ASSETS	19,741,977.84
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	44,655.39
Total Accounts Payable	44,655.39
Credit Cards	
20105 · AMEX Amazon Business Prime Card	22.84
25000 · Chase Ink Credit Card	
25001 · Chase Mastercard	21,465.07
25000 · Chase Ink Credit Card - Other	-15,957.21
Total 25000 · Chase Ink Credit Card	5,507.86

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25100 · First Citizens Credit Card	17,268.29
Total Credit Cards	22,798.99
Other Current Liabilities	
20050 · FACTS Refunds Payable	293.57
20180 · Accrued Paid Time Off	102,616.85
20195 · Accrued Interest	58,017.25
20200 · Short Term Note Pay-Bldg (1127)	6,002,430.19
20250 · IBTX Note Payable-Second (9167)	359,333.89
20260 · Note Payable-Gym Constru (6763)	6,344,464.61
20265 · Note Payable-BLD Addition(6793)	634,486.86
20400 · Deferred Tuition FACTS	
20401 · EC Deferred Tuition Facts	63,748.00
20402 · Elem Deferred Tuition Facts	47,942.73
20403 · Sec Deferred Tuition Facts	57,214.26
Total 20400 · Deferred Tuition FACTS	168,904.99
20410 · Deferred Discounts Facts	
20411 · Scholarship Deferred Facts	-26,712.50
20412 · Emp Discounts Deferred Facts	-8,629.45
20413 · Tuition Discount Deferred Facts	-2,546.63
Total 20410 · Deferred Discounts Facts	-37,888.58
20420 · Scrip Income	55.89
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	2,574.96
20518 · Book Fair Funds	15,765.93
20519 · Student Council	2,101.23
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	11,577.17
20610 · Crusader Athletic Booster Club	19,093.94
20615 · Fellowship of Christian Athlete	74.49
20620 · Cheerleaders	
20621 · Dance Team	4,785.66
20620 · Cheerleaders - Other	12,102.40
Total 20620 · Cheerleaders	16,888.06
Total 20600 · Athletic Funds	47,633.66
20630 · Crusader Fine Arts Booster Club	17,043.35
20700 · Class Accounts	
20705 · Class of 2028	17,229.79
20710 · Class of 2029	2,682.95
20715 · Class of 2030	355.62
20720 · Class of 2031	272.40
20745 · Class of 2025	2,305.33
20746 · Class of 2026	3,604.75
20747 · Class of 2027	7,283.70
Total 20700 · Class Accounts	33,734.54

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20800 · Parent Support Team	
20805 · PST Activity	
Crusaderfest	8,805.28
20805 · PST Activity - Other	10,253.77
Total 20805 · PST Activity	19,059.05
20810 · PST Funds (FORMERLY Scrip)	1,376.38
20800 · Parent Support Team - Other	-598.84
Total 20800 · Parent Support Team	19,836.59
24000 · Payroll Liabilities	
24100 · Retirement Contributions	16,698.75
24200 · Insurance Premiums	
24210 · Health Ins Plan Prens	-404.97
24225 · Colonial Ins Prens	992.94
24250 · Principal Ins Prens	-6,958.01
Total 24200 · Insurance Premiums	-6,370.04
24275 · Tuition & fees	1,497.50
24300 · Misc PR Liabilities	628.90
24310 · Garnishments	5,340.00
24400 · Federal Withholding	10,997.57
24410 · FICA	21,930.80
24420 · Medicare taxes	5,128.86
Total 24000 · Payroll Liabilities	55,852.34
25500 · Sales Tax Payable	793.04
Total Other Current Liabilities	13,828,703.74
Total Current Liabilities	13,896,158.12
Long Term Liabilities	
27000 · Vehicle Note Payable	184,242.19
Total Long Term Liabilities	184,242.19
Total Liabilities	14,080,400.31
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	910,127.94
Total Equity	5,661,577.53
TOTAL LIABILITIES & EQUITY	19,741,977.84