

Round Rock Christian Academy
Balance Sheet
As of May 31, 2026

	May 31, 26
ASSETS	
Current Assets	
Checking/Savings	
10222 · SouthState Checking	286,094.26
10223 · SouthState High Yield	552,637.88
10224 · SouthState Script	16,011.31
10254 · SouthState Bank CD 5 mo - 2350	517,853.06
10258 · First Texas 12 Month CD	514,495.32
10259 · SouthState 12 month CD (2376)	516,609.17
10400 · Petty Cash	609.17
Total Checking/Savings	2,404,310.17
Accounts Receivable	
11100 · Tuition & fees AR	4,253,654.03
11110 · FACTS Accounts Receivable	-4,271,918.82
Total Accounts Receivable	-18,264.79
Other Current Assets	
11500 · FACTS Suspense Account	9,653.22
12000 · Undeposited Funds	-445.00
12050 · FACTS Payment at Institution	-133.21
12200 · Annual Fund Pledges Receivable	3,794.65
12250 · Pledges Receivable-Bldg Fund	10,000.00
13100 · Prepaid FACTS Fees-Next FY	1,000.00
13200 · Pre-paid Expenses	60,160.59
Total Other Current Assets	84,030.25
Total Current Assets	2,470,075.63
Fixed Assets	
15100 · Buildings & Improvements	17,573,247.74
15150 · Capitalized Interest	266,759.00
15200 · Furniture & Equipment	983,038.65
15300 · Vehicles	405,718.50
15400 · Land	4,221,034.20
15900 · Accumulated Depreciation	-4,067,383.21
15950 · Accumulated Amortization Exp	-3,233.00
Total Fixed Assets	19,379,181.88
TOTAL ASSETS	21,849,257.51
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	18,275.84
Total Accounts Payable	18,275.84
Credit Cards	
20105 · AMEX Amazon Business Prime Card	253.00
25000 · Chase Ink Credit Card	
25001 · Chase Mastercard	28,298.63
25000 · Chase Ink Credit Card - Other	-8,742.89
Total 25000 · Chase Ink Credit Card	19,555.74
25100 · First Citizens Credit Card	21,462.62
Total Credit Cards	41,271.36

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Other Current Liabilities	
20050 · FACTS Refunds Payable	-827.97
20180 · Accrued Paid Time Off	102,616.85
20195 · Accrued Interest	58,017.25
20200 · Short Term Note Pay-Bldg (1127)	5,945,596.85
20250 · IBTX Note Payable-Second (9167)	355,794.13
20260 · Note Payable-Gym Constru (6763)	6,298,805.05
20265 · Note Payable-BLD Addition(6793)	630,820.08
20270 · Note Payable-Chisolm Land(4511)	2,484,185.22
20400 · Deferred Tuition FACTS	
20401 · EC Deferred Tuition Facts	63,748.00
20402 · Elem Deferred Tuition Facts	45,020.23
20403 · Sec Deferred Tuition Facts	45,789.06
Total 20400 · Deferred Tuition FACTS	154,557.29
20410 · Deferred Discounts Facts	
20411 · Scholarship Deferred Facts	-32,341.70
20412 · Emp Discounts Deferred Facts	-11,024.45
20413 · Tuition Discount Deferred Facts	-1,383.34
Total 20410 · Deferred Discounts Facts	-44,749.49
20420 · Scrip Income	55.89
20510 · Fall Registration Fees	
20511 · Fall Reg - EC	8,250.00
20512 · Fall Reg - Elem	169,918.75
20513 · Fall Reg Fees - Sec	189,422.00
Total 20510 · Fall Registration Fees	367,590.75
20515 · Deferred Income	37,224.96
20516 · Pre-paid Tuition	258,500.00
20518 · Book Fair Funds	11,788.06
20519 · Student Council	3,786.49
20520 · Fall New Student Fee	
20521 · Fall NS Fees - EC	10,550.00
20522 · Fall New Student Fees - Elem	55,725.00
20523 · Fall New Student Fee - Sec	19,875.00
20520 · Fall New Student Fee - Other	8,750.00
Total 20520 · Fall New Student Fee	94,900.00
20527 · Summer School	675.58
20541 · Benevolence	150.00
20600 · Athletic Funds	
20605 · Designated Athletic Funds	14,713.28
20610 · Crusader Athletic Booster Club	25,742.30
20615 · Fellowship of Christian Athlete	33.37
20620 · Cheerleaders	
20621 · Dance Team	4,007.58
20620 · Cheerleaders - Other	9,550.80
Total 20620 · Cheerleaders	13,558.38
20600 · Athletic Funds - Other	0.01
Total 20600 · Athletic Funds	54,047.34
20630 · Crusader Fine Arts Booster Club	7,591.24

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20700 · Class Accounts	
20705 · Class of 2028	16,415.21
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	2,783.86
Total 20700 · Class Accounts	28,420.12
20800 · Parent Support Team	
20805 · PST Activity	
Crusaderfest	8,805.28
20805 · PST Activity - Other	4,642.67
Total 20805 · PST Activity	13,447.95
20810 · PST Funds (FORMERLY Scrip)	1,403.48
20800 · Parent Support Team - Other	-1,295.99
Total 20800 · Parent Support Team	13,555.44
24000 · Payroll Liabilities	
24100 · Retirement Contributions	48,906.14
24200 · Insurance Premiums	
24210 · Health Ins Plan Prens	-583.47
24225 · Colonial Ins Prens	4,498.88
24250 · Principal Ins Prens	-11,028.36
Total 24200 · Insurance Premiums	-7,112.95
24275 · Tuition & fees	1,497.50
24300 · Misc PR Liabilities	3,403.35
24310 · Garnishments	445.00
24400 · Federal Withholding	12,184.97
24410 · FICA	22,979.78
24420 · Medicare taxes	5,406.94
Total 24000 · Payroll Liabilities	87,710.73
25500 · Sales Tax Payable	844.28
Total Other Current Liabilities	16,951,656.14
Total Current Liabilities	17,011,203.34
Long Term Liabilities	
27000 · Vehicle Note Payable	160,394.05
Total Long Term Liabilities	160,394.05
Total Liabilities	17,171,597.39
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	-73,789.47
Total Equity	4,677,660.12
TOTAL LIABILITIES & EQUITY	21,849,257.51