

**St. Croix Preparatory Academy**  
**Balance Sheet**  
**As of April 30, 2026**

	<b>Audited</b>	
	<b>Balance June</b>	
	<b>30, 2025</b>	<b>YTD</b>
<b>Assets</b>		
<b><u>Current Assets</u></b>		
Cash & Investments	4,913,567	5,702,736
Accounts Receivable	94,560	6,922
Interest Receivable	359,483	264,962
Due from Other Funds	63,017	258,722
PY State Aid Receivable	1,948,370	(77,747)
CY State Aid Receivable		1,004,528
PY Federal Aids Receivable	75,982	
CY Federal Aids Receivable		159,440
Inventory	7,915	7,915
Prepaid Expenses	152,769	39,553
Total Current Assets	7,615,663	7,367,031
Total Assets	7,615,663	7,367,031
<b>Liabilities and Fund Balance</b>		
<b><u>Current Liabilities</u></b>		
Salaries Payable	446,517	
Summer Salaries Payable		228,762
Accounts Payable	217,008	1,411
Payroll Liabilities	122,411	(141,656)
Summer Benefits Payable		68,563
Deferred Revenue	87,963	15,115
Total Current Liabilities	873,899	172,195
<b><u>Fund Balance</u></b>		
Unassigned	5,754,872	5,754,872
Food Service	570,587	570,587
Community Service	69,128	69,128
Assigned	347,176	347,176
Change in Fund Balance		453,073
Total Fund Balance	6,741,763	7,194,836
Total Liabilities and Fund Balance	7,615,662	7,367,031