

**PUTNAM ACADEMY OF ARTS AND SCIENCES, INC.**

**FINANCIAL STATEMENTS**

**APRIL 30, 2023**

# PUTNAM ACADEMY OF ARTS AND SCIENCES INC

## STATEMENT OF ASSETS, LIABILITIES & FUND BALANCE

As of April 30, 2023

	Apr 30, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
1101 · Capital City Bank	51,996.36
1105 · PTSO Account	4,024.93
<b>Total Checking/Savings</b>	56,021.29
<b>Other Current Assets</b>	
1132 · GRANT REC- CARES/ESSER FUNDS	14,970.24
1135 · GRANT RECEIVABLE - TITLE 1	3,256.43
1139 · GRANT REC - UNISIG GRANT	10,495.32
<b>Total Other Current Assets</b>	28,721.99
<b>Total Current Assets</b>	84,743.28
<b>Fixed Assets</b>	
1310 · LAND	192,000.00
1320 · IMPROVEMENTS OTHER THAN BUILDIN	69,208.19
1329 · Acc Depr - Impr other than Bldg	(24,510.57)
1330 · BUILDING	1,441,690.91
1339 · ACCUMULATED DEPR - BUILDING	(116,577.13)
1340 · FURNITURE, FIXTURES, & EQUIP	35,859.10
1349 · Accumulated Depr FFE	(32,084.40)
1382 · COMPUTER SOFTWARE	9,360.00
1389 · Accumulated Depr - Software	(9,230.00)
<b>Total Fixed Assets</b>	1,565,716.10
<b>Other Assets</b>	
1210 · DEPOSITS	239.00
<b>Total Other Assets</b>	239.00
<b>TOTAL ASSETS</b>	<b>1,650,698.38</b>

# PUTNAM ACADEMY OF ARTS AND SCIENCES INC

## STATEMENT OF ASSETS, LIABILITIES & FUND BALANCE

As of April 30, 2023

	Apr 30, 23
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2111 · Direct Deposit Liabilities	250.64
2180 · CHILD SUPPORT PAYABLE	160.00
2188 · AFLAC Payable	1,501.58
<b>Total Other Current Liabilities</b>	1,912.22
<b>Total Current Liabilities</b>	1,912.22
<b>Long Term Liabilities</b>	
2300 · LONG TERM LIABILITIES	
2312 · USDA - Building Mortgage	1,143,338.64
<b>Total 2300 · LONG TERM LIABILITIES</b>	1,143,338.64
<b>Total Long Term Liabilities</b>	1,143,338.64
<b>Total Liabilities</b>	1,145,250.86
<b>Equity</b>	
<b>DESIGNATED</b>	
Grief Sensitive Schools Initiati	116.71
PTO ACCOUNT	14,212.35
<b>Total DESIGNATED</b>	14,329.06
<b>UNRESERVED</b>	68,741.00
2770 · AMT TO BE PROVIDED - DEBT SVC	(1,143,338.64)
2790 · INVESTMENT IN FIXED ASSETS	1,565,716.10
net income offset	127,754.39
Net Income	(127,754.39)
<b>Total Equity</b>	505,447.52
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,650,698.38</b>

**PUTNAM ACADEMY OF ARTS AND SCIENCES INC**  
**STATEMENT OF ASSETS, LIABILITIES & FUND BALANCE**  
April 2023

	GENERAL FUND	SPECIAL REVENUE	GENERAL L/T DEBT	GENERAL FIXED ASSETS	TOTAL
<b>ASSETS</b>					
<b>Current Assets</b>					
<b>Checking/Savings</b>					
1101 · Capital City Bank	93,815.46	(41,819.10)	0.00	0.00	51,996.36
1105 · PTSO Account	4,024.93	0.00	0.00	0.00	4,024.93
<b>Total Checking/Savings</b>	97,840.39	(41,819.10)	0.00	0.00	56,021.29
<b>Other Current Assets</b>					
1132 · GRANT REC- CARES/ESSER FUNDS	(13,097.11)	28,067.35	0.00	0.00	14,970.24
1135 · GRANT RECEIVABLE - TITLE 1	0.00	3,256.43	0.00	0.00	3,256.43
1139 · GRANT REC - UNISIG GRANT	0.00	10,495.32	0.00	0.00	10,495.32
<b>Total Other Current Assets</b>	(13,097.11)	41,819.10	0.00	0.00	28,721.99
<b>Total Current Assets</b>	84,743.28	0.00	0.00	0.00	84,743.28
<b>Fixed Assets</b>					
1310 · LAND	0.00	0.00	0.00	192,000.00	192,000.00
1320 · IMPROVEMENTS OTHER THAN BUIL...	0.00	0.00	0.00	69,208.19	69,208.19
1329 · Acc Depr - Impr other than Bldg	0.00	0.00	0.00	(24,510.57)	(24,510.57)
1330 · BUILDING	0.00	0.00	0.00	1,441,690.91	1,441,690.91
1339 · ACCUMULATED DEPR - BUILDING	0.00	0.00	0.00	(116,577.13)	(116,577.13)
1340 · FURNITURE, FIXTURES, & EQUIP	0.00	0.00	0.00	35,859.10	35,859.10
1349 · Accumulated Depr FFE	0.00	0.00	0.00	(32,084.40)	(32,084.40)
1382 · COMPUTER SOFTWARE	0.00	0.00	0.00	9,360.00	9,360.00
1389 · Accumulated Depr - Software	0.00	0.00	0.00	(9,230.00)	(9,230.00)
<b>Total Fixed Assets</b>	0.00	0.00	0.00	1,565,716.10	1,565,716.10
<b>Other Assets</b>					
1210 · DEPOSITS	239.00	0.00	0.00	0.00	239.00
<b>Total Other Assets</b>	239.00	0.00	0.00	0.00	239.00
<b>TOTAL ASSETS</b>	<b>84,982.28</b>	<b>0.00</b>	<b>0.00</b>	<b>1,565,716.10</b>	<b>1,650,698.38</b>

NO ASSURANCE IS PROVIDED

**PUTNAM ACADEMY OF ARTS AND SCIENCES INC**  
**STATEMENT OF ASSETS, LIABILITIES & FUND BALANCE**  
April 2023

	GENERAL FUND	SPECIAL REVENUE	GENERAL L/T DEBT	GENERAL FIXED ASSETS	TOTAL
<b>LIABILITIES &amp; EQUITY</b>					
Liabilities					
Current Liabilities					
Other Current Liabilities					
2111 · Direct Deposit Liabilities	250.64	0.00	0.00	0.00	250.64
2180 · CHILD SUPPORT PAYABLE	160.00	0.00	0.00	0.00	160.00
2188 · AFLAC Payable	1,501.58	0.00	0.00	0.00	1,501.58
<b>Total Other Current Liabilities</b>	<b>1,912.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,912.22</b>
<b>Total Current Liabilities</b>	<b>1,912.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,912.22</b>
Long Term Liabilities					
2300 · LONG TERM LIABILITIES					
2312 · USDA - Building Mortgage	0.00	0.00	1,143,338.64	0.00	1,143,338.64
<b>Total 2300 · LONG TERM LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>1,143,338.64</b>	<b>0.00</b>	<b>1,143,338.64</b>
<b>Total Long Term Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>1,143,338.64</b>	<b>0.00</b>	<b>1,143,338.64</b>
<b>Total Liabilities</b>	<b>1,912.22</b>	<b>0.00</b>	<b>1,143,338.64</b>	<b>0.00</b>	<b>1,145,250.86</b>
Equity					
DESIGNATED					
Grief Sensitive Schools Initiati	116.71	0.00	0.00	0.00	116.71
PTO ACCOUNT	14,212.35	0.00	0.00	0.00	14,212.35
<b>Total DESIGNATED</b>	<b>14,329.06</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,329.06</b>
UNRESERVED	68,741.00	0.00	0.00	0.00	68,741.00
2770 · AMT TO BE PROVIDED - DEBT SVC	0.00	0.00	(1,143,338.64)	0.00	(1,143,338.64)
2790 · INVESTMENT IN FIXED ASSETS	0.00	0.00	0.00	1,565,716.10	1,565,716.10
<b>Total Equity</b>	<b>83,070.06</b>	<b>0.00</b>	<b>(1,143,338.64)</b>	<b>1,565,716.10</b>	<b>505,447.52</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>84,982.28</b>	<b>0.00</b>	<b>0.00</b>	<b>1,565,716.10</b>	<b>1,650,698.38</b>

NO ASSURANCE IS PROVIDED

**PUTNAM ACADEMY OF ARTS AND SCIENCES INC**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**CONSOLIDATED**

	Apr 23	Jul '22 - Apr 23
Ordinary Income/Expense		
Income		
3242 · TITLE IV GRANT	0.00	8,159.94
3292 · CARES/ESSER FUNDS	20,850.98	252,795.40
3225 · TITLE II GRANT	0.00	9,772.33
3240 · TITLE I GRANT	2,221.10	70,166.67
3291 · UNISIG GRANT	10,495.32	65,148.03
3310 · REVENUE FROM STATE SOURCES-FTE		
REVENUE FROM STATE SOURCES- FTE	81,059.36	888,543.91
CLASS SIZE REDUCTION	11,277.84	122,627.30
Mental Health	718.69	7,672.18
Safe School	1,159.26	12,441.61
3310 · REVENUE FROM STATE SOURCES-FTE - Other	0.00	59.36
Total 3310 · REVENUE FROM STATE SOURCES-FTE	94,215.15	1,031,344.36
3391 · CAPITAL OUTLAY FUNDS	9,698.00	89,437.00
34XX · OTHER LOCAL REVENUE		
3440 · GIFTS, GRANT, AND BEQUESTS	0.00	6,331.64
3460 · FIELD TRIP FEES	885.00	20,294.00
3469 · OTHER STUDENT FEES	160.00	160.00
Total 34XX · OTHER LOCAL REVENUE	1,045.00	26,785.64
3495 · FUNDRAISING PROCEEDS		
4 H Club	0.00	400.00
Donut Fundraiser	0.00	6,480.00
FFA	0.00	435.00
Jeans Day	0.00	329.00
Meat Sticks	208.00	408.00
OFFICE CANDY	0.00	3,154.38
PROM	875.00	875.00
PTO	335.97	6,171.39
Science Class	0.00	35.00
SCHOOL DANCE	227.00	1,585.00
T-SHIRTS	254.00	2,383.00
3495 · FUNDRAISING PROCEEDS - Other	0.00	3,963.15
Total 3495 · FUNDRAISING PROCEEDS	1,899.97	26,218.92
Total Income	140,425.52	1,579,828.29
Expense		
5100 · BASIC INSTRUCTIONAL		
120 - SALARIES - TEACHERS	48,612.37	439,205.50
150 - SALARIES - AIDES	11,826.69	109,459.86
170 - BONUS	21,735.65	108,609.42
177 - SALARY SUPPLEMENT	9,672.50	86,216.40
210 - EMPLOYEE RETIREMENT	8,374.06	75,757.98
220 - FICA/MED TAXES	6,931.69	55,970.48
230 - HEALTH INSURANCE	0.00	-718.62
250 - OTHER EMPLOYEE BENEFITS	26.56	961.04
310 - PROFESSIONAL FEES	0.00	370.88
330 - TRAVEL	-43.88	105.46
390 - OTHER PURCHASED SERVICES	650.00	13,435.77
510 - SUPPLIES	3,299.58	54,563.78
519 - TECHNOLOGY SUPPLIES	0.00	949.44
520 - CURRICULUM & TEXTBOOKS	0.00	7,691.15
590 - OTHER MATERIALS & SUPPLY	244.00	1,612.00
591 - OTHER SUPPLIES - UNIFORMS	0.00	2,887.00
642 - NON CAPITALIZED FF&E	0.00	4,190.00
644 - NON CAP COMPUTER EQUIP	0.00	57,243.52
692 - NON CAPITALIZED SOFTWARE	0.00	6,500.00
730 - DUES & FEES	0.00	425.00
Total 5100 · BASIC INSTRUCTIONAL	111,329.22	1,025,436.06

NO ASSURANCE IS PROVIDED

**PUTNAM ACADEMY OF ARTS AND SCIENCES INC**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**CONSOLIDATED**

	Apr 23	Jul '22 - Apr 23
<b>6000 · INSTRUCTIONAL SUPPORT SERVICES</b>		
<b>6120 · GUIDANCE SERVICES</b>		
310 - PROFESSIONAL FEES	0.00	205.00
<b>Total 6120 · GUIDANCE SERVICES</b>	0.00	205.00
<b>6400 · INSTR STAFF TRAINING SERVICES</b>		
310 - PROFESSIONAL SERVICES	0.00	5,000.00
331 - TRAVEL	128.38	1,825.34
390 - STAFF TRAINING SVC FEES	936.03	97,667.80
<b>Total 6400 · INSTR STAFF TRAINING SERVICES</b>	1,064.41	104,493.14
<b>6500 · INSTRUCTIONAL - TECHNOLOGY</b>		
519 - TECHNOLOGY SUPPLIES	112.77	112.77
692 - NON-CAP SOFTWARE	0.00	3,261.30
<b>Total 6500 · INSTRUCTIONAL - TECHNOLOGY</b>	112.77	3,374.07
<b>Total 6000 · INSTRUCTIONAL SUPPORT SERVICES</b>	1,177.18	108,072.21
<b>7300 · SCHOOL ADMINISTRATION</b>		
110 - SALARIES - ADMINISTRATION	15,708.34	157,083.40
162 - BONUS	0.00	24,537.30
177 - SALARY SUPPLEMENT WAGES	1,590.00	15,900.00
210 - RETIREMENT	2,660.77	26,607.70
220 - FICA/MED TAXES	1,303.04	14,863.02
240 - WORKERS COMPENSATION	1,723.39	12,428.68
290 - OTHER EMPLOYEE BENEFITS	72.94	76.56
310 - PROFESSIONAL FEES	75.00	3,572.27
320 - INSURANCE	4,538.10	9,616.95
330 - TRAVEL	0.00	130.00
360 - OTHER PURCHASED SERVICES	140.00	2,674.35
372 - POSTAGE	0.00	612.59
390 - PRINTING & DUPLICATION	291.29	6,640.76
391 - FINGERPRINTING	61.25	61.25
510 - SUPPLIES	1,091.65	11,142.20
590 - OTHER PURCHASES	33.90	133.90
642 - NONCAP ADM FURN, FIX & EQ	0.00	50.00
692 - NONCAP ADM SOFTWARE	0.00	625.00
730 - DUES & FEES	155.98	2,307.11
<b>Total 7300 · SCHOOL ADMINISTRATION</b>	29,445.65	289,063.04
<b>7500 · FISCAL SERVICES</b>		
310 - ACCOUNTING SERVICES	1,500.00	18,650.00
310 - AUDIT SERVICES	0.00	8,000.00
310 - PAYROLL SERVICES	153.16	2,801.91
<b>Total 7500 · FISCAL SERVICES</b>	1,653.16	29,451.91
<b>7600 · FOOD SERVICES</b>		
300 - FOOD PURCHASES	661.19	5,040.54
330 - TRAVEL	0.00	92.50
730 - DUES & FEES	0.00	106.99
<b>Total 7600 · FOOD SERVICES</b>	661.19	5,240.03
<b>7800 · PUPIL TRANSPORTATION SERVICES</b>		
390 - FIELD TRIP EXPENSE	12,065.99	25,004.44
<b>Total 7800 · PUPIL TRANSPORTATION SERVICES</b>	12,065.99	25,004.44

NO ASSURANCE IS PROVIDED

**PUTNAM ACADEMY OF ARTS AND SCIENCES INC**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**CONSOLIDATED**

	Apr 23	Jul '22 - Apr 23
7900 · OPERATION OF PLANT		
160 - SALARIES - CUSTODIANS	2,688.44	27,450.08
162 - BONUS	0.00	9,706.38
167 - SALARY SUPPLEMENT	530.00	5,300.00
210 - RETIREMENT	383.32	3,900.52
220 - FICA/MED TAXES	246.21	3,247.93
290 - OTHER EMPLOYEE BENEFITS	0.00	7.00
310 · PROFESSIONAL FEES	408.00	3,787.60
320 - INSURANCE	0.00	17,858.78
350 - REPAIR & MAINTENANCE	0.00	25.00
370 - TELEPHONE	310.60	8,133.93
380 - WATER, SEWER, & GARBAGE	0.00	9,785.29
430 - ELECTRIC	2,692.77	24,208.11
510 - SUPPLIES	108.90	6,927.01
641 - CAPITALIZED F, F, & E	0.00	24,500.00
642 - NON CAP FURN, FIX & EQ	0.00	26,283.24
Total 7900 · OPERATION OF PLANT	7,368.24	171,120.87
9100 · COMMUNITY SERVICES		
511 - FUNDRAISING COSTS	0.00	8,429.12
Total 9100 · COMMUNITY SERVICES	0.00	8,429.12
Total Expense	163,700.63	1,661,817.68
Net Ordinary Income	-23,275.11	-81,989.39
Other Income/Expense		
Other Expense		
9200 · DEBT SERVICE		
711 - DEBT RETIREMENT	2,428.20	24,078.50
720 · Interest	2,148.30	21,686.50
Total 9200 · DEBT SERVICE	4,576.50	45,765.00
Total Other Expense	4,576.50	45,765.00
Net Other Income	-4,576.50	-45,765.00
Net Income	-27,851.61	-127,754.39

NO ASSURANCE IS PROVIDED



**PUTNAM ACADEMY OF ARTS AND SCIENCES INC**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**TITLE I FUND**

	Apr 23	Jul '22 - Apr 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
3240 · TITLE I GRANT	2,163.30	66,637.11
<b>Total Income</b>	2,163.30	66,637.11
<b>Expense</b>		
5100 · BASIC INSTRUCTIONAL		
150 - SALARIES - AIDES	1,227.75	29,017.44
510 - SUPPLIES	935.55	4,634.87
<b>Total 5100 · BASIC INSTRUCTIONAL</b>	2,163.30	33,652.31
6000 · INSTRUCTIONAL SUPPORT SERVICES		
6400 · INSTR STAFF TRAINING SERVICES		
390 - STAFF TRAINING SVC FEES	0.00	32,689.60
<b>Total 6400 · INSTR STAFF TRAINING SERVICES</b>	0.00	32,689.60
<b>Total 6000 · INSTRUCTIONAL SUPPORT SERVICES</b>	0.00	32,689.60
7300 · SCHOOL ADMINISTRATION		
510 - SUPPLIES	0.00	295.20
<b>Total 7300 · SCHOOL ADMINISTRATION</b>	0.00	295.20
<b>Total Expense</b>	2,163.30	66,637.11
<b>Net Ordinary Income</b>	0.00	0.00
<b>Net Income</b>	<b>0.00</b>	<b>0.00</b>

NO ASSURANCE IS PROVIDED

**PUTNAM ACADEMY OF ARTS AND SCIENCES INC**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**TITLE II FUND**

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	Apr 23	Jul '22 - Apr 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
3225 · TITLE II GRANT	0.00	9,772.33
<b>Total Income</b>	0.00	9,772.33
<b>Expense</b>		
5100 · BASIC INSTRUCTIONAL		
170 - BONUS	0.00	3,600.00
510 - SUPPLIES	0.00	172.33
<b>Total 5100 · BASIC INSTRUCTIONAL</b>	0.00	3,772.33
6000 · INSTRUCTIONAL SUPPORT SERVICES		
6400 · INSTR STAFF TRAINING SERVICES		
390 - STAFF TRAINING SVC FEES	0.00	6,000.00
<b>Total 6400 · INSTR STAFF TRAINING SERVICES</b>	0.00	6,000.00
<b>Total 6000 · INSTRUCTIONAL SUPPORT SERVICES</b>	0.00	6,000.00
<b>Total Expense</b>	0.00	9,772.33
<b>Net Ordinary Income</b>	0.00	0.00
<b>Net Income</b>	<b>0.00</b>	<b>0.00</b>

NO ASSURANCE IS PROVIDED

**PUTNAM ACADEMY OF ARTS AND SCIENCES INC**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**TITLE IV FUND**

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	Apr 23	Jul '22 - Apr 23
<b>Ordinary Income/Expense</b>		
Income		
3242 · TITLE IV GRANT	0.00	8,159.94
<b>Total Income</b>	0.00	8,159.94
<b>Expense</b>		
5100 · BASIC INSTRUCTIONAL		
510 - SUPPLIES	0.00	8,159.94
<b>Total 5100 · BASIC INSTRUCTIONAL</b>	0.00	8,159.94
<b>Total Expense</b>	0.00	8,159.94
<b>Net Ordinary Income</b>	0.00	0.00
<b>Net Income</b>	<b>0.00</b>	<b>0.00</b>

NO ASSURANCE IS PROVIDED

**PUTNAM ACADEMY OF ARTS AND SCIENCES INC**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**UNISIG FUND**

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	Apr 23	Jul '22 - Apr 23
<b>Ordinary Income/Expense</b>		
Income		
3291 · UNISIG GRANT	10,495.32	65,148.03
<b>Total Income</b>	10,495.32	65,148.03
Expense		
5100 · BASIC INSTRUCTIONAL		
150 - SALARIES - AIDES	7,350.00	33,075.00
170 - BONUS	0.00	7,500.00
177 - SALARY SUPPLEMENT	2,120.00	9,540.00
210 - EMPLOYEE RETIREMENT	463.04	2,581.95
220 - FICA/MED TAXES	562.28	2,530.26
230 - HEALTH INSURANCE	0.00	0.00
510 - SUPPLIES	0.00	2,420.82
<b>Total 5100 · BASIC INSTRUCTIONAL</b>	10,495.32	57,648.03
7300 · SCHOOL ADMINISTRATION		
162 - BONUS	0.00	7,500.00
<b>Total 7300 · SCHOOL ADMINISTRATION</b>	0.00	7,500.00
<b>Total Expense</b>	10,495.32	65,148.03
<b>Net Ordinary Income</b>	0.00	0.00
<b>Net Income</b>	<b>0.00</b>	<b>0.00</b>

NO ASSURANCE IS PROVIDED

**PUTNAM ACADEMY OF ARTS AND SCIENCES INC**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**CARES ACT**

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	<u>Apr 23</u>	<u>Jul '22 - Apr 23</u>
Ordinary Income/Expense		
Income		
3292 · CARES/ESSER FUNDS	0.00	4,250.00
Total Income	0.00	4,250.00
Expense		
5100 · BASIC INSTRUCTIONAL		
692 - NON CAPITALIZED SOFTWARE	0.00	4,250.00
Total 5100 · BASIC INSTRUCTIONAL	0.00	4,250.00
Total Expense	0.00	4,250.00
Net Ordinary Income	0.00	0.00
Net Income	<u>0.00</u>	<u>0.00</u>

NO ASSURANCE IS PROVIDED

**PUTNAM ACADEMY OF ARTS AND SCIENCES INC**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**ESSER FUND**

	Apr 23	Jul '22 - Apr 23
Ordinary Income/Expense		
Income		
3292 · CARES/ESSER FUNDS	17,613.98	230,085.59
Total Income	17,613.98	230,085.59
Expense		
5100 · BASIC INSTRUCTIONAL		
120 - SALARIES - TEACHERS	8,670.98	17,836.82
150 - SALARIES - AIDES	4,926.20	45,082.50
170 - BONUS	0.00	26,922.28
177 - SALARY SUPPLEMENT	2,120.00	9,540.00
210 - EMPLOYEE RETIREMENT	856.63	6,348.29
220 - FICA/MED TAXES	1,040.17	7,396.73
390 - OTHER PURCHASED SERVICES	0.00	3,003.00
510 - SUPPLIES	0.00	295.40
644 - NON CAP COMPUTER EQUIP	0.00	48,313.58
Total 5100 · BASIC INSTRUCTIONAL	17,613.98	164,738.60
6000 · INSTRUCTIONAL SUPPORT SERVICES		
6400 · INSTR STAFF TRAINING SERVICES		
390 - STAFF TRAINING SVC FEES	0.00	5,106.45
Total 6400 · INSTR STAFF TRAINING SERVICES	0.00	5,106.45
6500 · INSTRUCTIONAL - TECHNOLOGY		
692 · NON-CAP SOFTWARE	0.00	3,261.30
Total 6500 · INSTRUCTIONAL - TECHNOLOGY	0.00	3,261.30
Total 6000 · INSTRUCTIONAL SUPPORT SERVICES	0.00	8,367.75
7300 · SCHOOL ADMINISTRATION		
162 - BONUS	0.00	3,000.00
210 - RETIREMENT	0.00	357.30
220 - FICA/MED TAXES	0.00	229.50
510 - SUPPLIES	0.00	466.29
Total 7300 · SCHOOL ADMINISTRATION	0.00	4,053.09
7900 · OPERATION OF PLANT		
162 - BONUS	0.00	1,000.00
210 - RETIREMENT	0.00	119.10
220 - FICA/MED TAXES	0.00	76.50
510 - SUPPLIES	0.00	947.31
641 - CAPITALIZED F, F, & E	0.00	24,500.00
642 - NON CAP FURN, FIX & EQ	0.00	26,283.24
Total 7900 · OPERATION OF PLANT	0.00	52,926.15
Total Expense	17,613.98	230,085.59
Net Ordinary Income	0.00	0.00
Net Income	0.00	0.00

NO ASSURANCE IS PROVIDED

**PUTNAM ACADEMY OF ARTS AND SCIENCES INC**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**CAPITAL OUTLAY FUNDS**

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	Apr 23	Jul '22 - Apr 23
Ordinary Income/Expense		
Income		
3391 · CAPITAL OUTLAY FUNDS	9,698.00	89,437.00
Total Income	9,698.00	89,437.00
Expense		
7900 · OPERATION OF PLANT		
320 - INSURANCE	0.00	17,858.78
641 - CAPITALIZED F, F, & E	5,121.50	25,813.22
Total 7900 · OPERATION OF PLANT	5,121.50	43,672.00
Total Expense	5,121.50	43,672.00
Net Ordinary Income	4,576.50	45,765.00
Other Income/Expense		
Other Expense		
9200 · DEBT SERVICE		
711 - DEBT RETIREMENT	2,428.20	24,078.50
720 · Interest	2,148.30	21,686.50
Total 9200 · DEBT SERVICE	4,576.50	45,765.00
Total Other Expense	4,576.50	45,765.00
Net Other Income	-4,576.50	-45,765.00
Net Income	0.00	0.00

NO ASSURANCE IS PROVIDED

**PUTNAM ACADEMY OF ARTS AND SCIENCES INC**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**REVENUE FROM STATE SOURCES - FEFP**

	Apr 23	Jul '22 - Apr 23
Ordinary Income/Expense		
Income		
3292 · CARES/ESSER FUNDS	3,237.00	18,459.81
3240 · TITLE I GRANT	57.80	3,529.56
3310 · REVENUE FROM STATE SOURCES-FTE		
REVENUE FROM STATE SOURCES- FTE	81,059.36	888,543.91
CLASS SIZE REDUCTION	11,277.84	122,627.30
Mental Health	718.69	7,672.18
Safe School	1,159.26	12,441.61
3310 · REVENUE FROM STATE SOURCES-FTE - Other	0.00	59.36
Total 3310 · REVENUE FROM STATE SOURCES-FTE	94,215.15	1,031,344.36
Total Income	97,509.95	1,053,333.73
Expense		
5100 · BASIC INSTRUCTIONAL		
120 - SALARIES - TEACHERS	39,941.39	421,368.68
150 - SALARIES - AIDES	-1,677.26	2,284.92
170 - BONUS	21,735.65	70,587.14
177 - SALARY SUPPLEMENT	5,432.50	67,136.40
210 - EMPLOYEE RETIREMENT	7,054.39	66,827.74
220 - FICA/MED TAXES	5,329.24	46,043.49
230 - HEALTH INSURANCE	0.00	-718.62
250 - OTHER EMPLOYEE BENEFITS	26.56	961.04
310 - PROFESSIONAL FEES	0.00	370.88
330 - TRAVEL	-43.88	12.96
390 - OTHER PURCHASED SERVICES	650.00	10,432.77
510 - SUPPLIES	2,246.03	38,172.42
519 - TECHNOLOGY SUPPLIES	0.00	949.44
520 - CURRICULUM & TEXTBOOKS	0.00	7,691.15
590 - OTHER MATERIALS & SUPPLY	0.00	1,160.00
642 - NON CAPITALIZED FF&E	0.00	4,190.00
644 - NON CAP COMPUTER EQUIP	0.00	8,929.94
692 - NON CAPITALIZED SOFTWARE	0.00	2,250.00
730 - DUES & FEES	0.00	425.00
Total 5100 · BASIC INSTRUCTIONAL	80,694.62	749,075.35
6000 · INSTRUCTIONAL SUPPORT SERVICES		
6120 · GUIDANCE SERVICES		
310 - PROFESSIONAL FEES	0.00	205.00
Total 6120 · GUIDANCE SERVICES	0.00	205.00
6400 · INSTR STAFF TRAINING SERVICES		
310 - PROFESSIONAL SERVICES	0.00	5,000.00
331 - TRAVEL	128.38	1,825.34
390 - STAFF TRAINING SVC FEES	936.03	53,871.75
Total 6400 · INSTR STAFF TRAINING SERVICES	1,064.41	60,697.09
6500 · INSTRUCTIONAL - TECHNOLOGY		
519 - TECHNOLOGY SUPPLIES	112.77	112.77
Total 6500 · INSTRUCTIONAL - TECHNOLOGY	112.77	112.77
Total 6000 · INSTRUCTIONAL SUPPORT SERVICES	1,177.18	61,014.86

NO ASSURANCE IS PROVIDED



**PUTNAM ACADEMY OF ARTS AND SCIENCES INC**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**REVENUE FROM STATE SOURCES - FEFP**

	Apr 23	Jul '22 - Apr 23
<b>7300 · SCHOOL ADMINISTRATION</b>		
110 - SALARIES - ADMINISTRATION	15,708.34	157,083.40
162 - BONUS	0.00	14,037.30
177 - SALARY SUPPLEMENT WAGES	1,590.00	15,900.00
210 - RETIREMENT	2,660.77	26,250.40
220 - FICA/MED TAXES	1,303.04	14,633.52
240 - WORKERS COMPENSATION	1,723.39	12,428.68
290 - OTHER EMPLOYEE BENEFITS	72.94	76.56
310 - PROFESSIONAL FEES	75.00	3,572.27
320 - INSURANCE	4,538.10	9,616.95
330 - TRAVEL	0.00	130.00
360 - OTHER PURCHASED SERVICES	140.00	2,674.35
372 - POSTAGE	0.00	612.59
390 - PRINTING & DUPLICATION	291.29	6,640.76
391 - FINGERPRINTING	61.25	61.25
510 - SUPPLIES	1,091.65	10,380.71
590 - OTHER PURCHASES	0.00	100.00
642 - NONCAP ADM FURN, FIX & EQ	0.00	50.00
692 - NONCAP ADM SOFTWARE	0.00	625.00
730 - DUES & FEES	155.98	2,298.11
<b>Total 7300 · SCHOOL ADMINISTRATION</b>	<b>29,411.75</b>	<b>277,171.85</b>
<b>7500 · FISCAL SERVICES</b>		
310 - ACCOUNTING SERVICES	1,500.00	18,650.00
310 - AUDIT SERVICES	0.00	8,000.00
310 - PAYROLL SERVICES	153.16	2,801.91
<b>Total 7500 · FISCAL SERVICES</b>	<b>1,653.16</b>	<b>29,451.91</b>
<b>7600 · FOOD SERVICES</b>		
300 - FOOD PURCHASES	661.19	5,040.54
330 - TRAVEL	0.00	92.50
730 - DUES & FEES	0.00	106.99
<b>Total 7600 · FOOD SERVICES</b>	<b>661.19</b>	<b>5,240.03</b>
<b>7900 · OPERATION OF PLANT</b>		
160 - SALARIES - CUSTODIANS	2,688.44	27,450.08
162 - BONUS	0.00	8,706.38
167 - SALARY SUPPLEMENT	530.00	5,300.00
210 - RETIREMENT	383.32	3,781.42
220 - FICA/MED TAXES	246.21	3,171.43
290 - OTHER EMPLOYEE BENEFITS	0.00	7.00
310 - PROFESSIONAL FEES	408.00	3,787.60
350 - REPAIR & MAINTENANCE	0.00	25.00
370 - TELEPHONE	310.60	8,133.93
380 - WATER, SEWER, & GARBAGE	0.00	9,785.29
430 - ELECTRIC	2,692.77	24,208.11
510 - SUPPLIES	108.90	5,979.70
641 - CAPITALIZED F, F, & E	-5,121.50	-25,813.22
<b>Total 7900 · OPERATION OF PLANT</b>	<b>2,246.74</b>	<b>74,522.72</b>
<b>Total Expense</b>	<b>115,844.64</b>	<b>1,196,476.72</b>
<b>Net Ordinary Income</b>	<b>-18,334.69</b>	<b>-143,142.99</b>
<b>Net Income</b>	<b>-18,334.69</b>	<b>-143,142.99</b>

NO ASSURANCE IS PROVIDED

**PUTNAM ACADEMY OF ARTS AND SCIENCES INC**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**PTSO**

	Apr 23	Jul '22 - Apr 23
Ordinary Income/Expense		
Income		
34XX · OTHER LOCAL REVENUE		
3440 · GIFTS, GRANT, AND BEQUESTS	0.00	24.64
3460 · FIELD TRIP FEES	200.00	7,720.00
Total 34XX · OTHER LOCAL REVENUE	200.00	7,744.64
3495 · FUNDRAISING PROCEEDS		
PTO	335.97	6,171.39
SCHOOL DANCE	227.00	1,585.00
Total 3495 · FUNDRAISING PROCEEDS	562.97	7,756.39
Total Income	762.97	15,501.03
Expense		
7800 · PUPIL TRANSPORTATION SERVICES		
390 · FIELD TRIP EXPENSE	11,168.27	10,994.29
Total 7800 · PUPIL TRANSPORTATION SERVICES	11,168.27	10,994.29
9100 · COMMUNITY SERVICES		
511 · FUNDRAISING COSTS	0.00	1,182.12
Total 9100 · COMMUNITY SERVICES	0.00	1,182.12
Total Expense	11,168.27	12,176.41
Net Ordinary Income	-10,405.30	3,324.62
Net Income	-10,405.30	3,324.62

NO ASSURANCE IS PROVIDED

**PUTNAM ACADEMY OF ARTS AND SCIENCES INC**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**MISCELLANEOUS**

	Apr 23	Jul '22 - Apr 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>34XX · OTHER LOCAL REVENUE</b>		
3440 · GIFTS, GRANT, AND BEQUESTS	0.00	6,307.00
3460 · FIELD TRIP FEES	685.00	12,574.00
3469 · OTHER STUDENT FEES	160.00	160.00
<b>Total 34XX · OTHER LOCAL REVENUE</b>	845.00	19,041.00
<b>3495 · FUNDRAISING PROCEEDS</b>		
4 H Club	0.00	400.00
Donut Fundraiser	0.00	6,480.00
FFA	0.00	435.00
Jeans Day	0.00	329.00
Meat Sticks	208.00	408.00
OFFICE CANDY	0.00	3,154.38
PROM	875.00	875.00
Science Class	0.00	35.00
T-SHIRTS	254.00	2,383.00
3495 · FUNDRAISING PROCEEDS - Other	0.00	3,963.15
<b>Total 3495 · FUNDRAISING PROCEEDS</b>	1,337.00	18,462.53
<b>Total Income</b>	2,182.00	37,503.53
<b>Expense</b>		
<b>5100 · BASIC INSTRUCTIONAL</b>		
330 - TRAVEL	0.00	92.50
510 - SUPPLIES	118.00	708.00
590 - OTHER MATERIALS & SUPPLY	244.00	452.00
591 - OTHER SUPPLIES - UNIFORMS	0.00	2,887.00
<b>Total 5100 · BASIC INSTRUCTIONAL</b>	362.00	4,139.50
<b>7300 · SCHOOL ADMINISTRATION</b>		
590 - OTHER PURCHASES	33.90	33.90
730 - DUES & FEES	0.00	9.00
<b>Total 7300 · SCHOOL ADMINISTRATION</b>	33.90	42.90
<b>7800 · PUPIL TRANSPORTATION SERVICES</b>		
390 - FIELD TRIP EXPENSE	897.72	14,010.15
<b>Total 7800 · PUPIL TRANSPORTATION SERVICES</b>	897.72	14,010.15
<b>9100 · COMMUNITY SERVICES</b>		
511 - FUNDRAISING COSTS	0.00	7,247.00
<b>Total 9100 · COMMUNITY SERVICES</b>	0.00	7,247.00
<b>Total Expense</b>	1,293.62	25,439.55
<b>Net Ordinary Income</b>	888.38	12,063.98
<b>Net Income</b>	<b>888.38</b>	<b>12,063.98</b>

NO ASSURANCE IS PROVIDED