

**Putnam Academy of Arts & Sciences with MSID Number (\_0061\_)**  
**\_Putnam County, Florida**  
**Balance Sheet (Unaudited)**  
**8/31/2025**

	<u>Accounts</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>						
Cash and cash equivalents	1110	\$ 101,667.24	\$ -	\$ -	\$ 59,670.70	\$ 161,337.94
Investments	1160					-
Grant receivables	1130	-	-		-	-
Other current assets	12XX	34,028.34		-		34,028.34
Deposits	1210	239.00				239.00
Due from other funds	1140	-				-
Other long-term assets	1400	-				-
Total Assets		<u>\$ 135,934.58</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,670.70</u>	<u>\$ 195,605.28</u>
<b>LIABILITIES AND FUND BALANCE</b>						
Liabilities						
Accounts payable	2120	\$ 51,432.43	\$ -	\$ -	\$ -	\$ 51,432.43
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	1,845.74				1,845.74
Deferred revenue	2410	-				-
Notes/bonds payable	2180, 2250, 2310, 2320					-
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX					-
Total Liabilities		<u>53,278.17</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,278.17</u>
Fund Balance						
Nonspendable	2710					-
Restricted	2720	-			59,670.70	59,670.70
Committed	2730					-
Assigned	2740	-				-
Unassigned	2750	82,656.41				82,656.41
<b>Total Fund Balance</b>		<u>82,656.41</u>	<u>-</u>	<u>-</u>	<u>59,670.70</u>	<u>142,327.11</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<u>\$ 135,934.58</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,670.70</u>	<u>\$ 195,605.28</u>

Putnam Academy of Arts & Sciences with MSID Number (\_0061\_)  
\_Putnam County, Florida  
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)  
For the Two Month Ended August 31, 2025 and For the Year Ending June 30, 2026

FTE Projected  
FTE Actual

FTE Actual	191	% Percent of Projected											
		General Fund				Special Revenue				Debt Service			
	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues													
FEDERAL SOURCES													
Federal direct	3100	\$ 20.00	\$ 20.00	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal through state and local	3200	-	-			-	-						
STATE SOURCES													
FEFP	3310	107,537.22	215,073.83										
Capital outlay	3397												
Class size reduction	3355	14,488.92	28,977.84										
School recognition	3361	-	-										
Other state revenue	33XX		-										
LOCAL SOURCES													
Interest	3430	-	1.10										
Local capital improvement tax	3413												
Other local revenue	34XX	4,158.00	9,770.65										
Total Revenues		126,204.14	253,843.42	-		-	-	-		-	-	-	
Expenditures													
Current Expenditures													
Instruction	5000	86,228.50	111,932.43			-	-						
Instructional support services	6000	56.31	56.31			-	-						
Board	7100		-			-	-						
School administration	7300	33,528.49	40,057.18			-	-						
Facilities and acquisition	7400	-	-										
Fiscal services	7500	428.31	568.86										
Food services	7600	1,329.20	1,397.67			-	-						
Central services	7700					-	-	-					
Pupil transportation services	7800	-	-										
Operation of plant	7900	14,031.12	21,125.79			-	-						
Maintenance of plant	8100	-	-			-	-						
Administrative technology services	8200												
Community services	9100	-	-										
Debt service - Interest Expense	9200	-	-										
Total Expenditures		135,601.93	175,138.24	-		-	-	-		-	-	-	
Excess (Deficiency) of Revenues Over Expenditures		(9,397.79)	78,705.18	-		-	-	-		-	-	-	
Other Financing Sources (Uses)													
Transfers in	3600	-	-										
Transfers out - Principal Payments	9700		-							-	-	-	
Total Other Financing Sources (Uses)		-	-	-		-	-	-		-	-	-	
Net Change in Fund Balances		(9,397.79)	78,705.18	-		-	-	-		-	-	-	
Fund balances, beginning		88,102.97	3,951.23	-									
Adjustments to beginning fund balance													
Fund Balances, Beginning as Restated		88,102.97	3,951.23	-		-	-	-		-	-	-	
Fund Balances, Ending		\$ 78,705.18	\$ 82,656.41	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%

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For the Two Month E

FTE Projected  
FTE Actual

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		Capital Outlay				Total Governmental Funds			
	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
<b>Revenues</b>									
FEDERAL SOURCES									
Federal direct	3100	\$ -	\$ -	\$ -	%	\$ 20.00	\$ 20.00	\$ -	%
Federal through state and local	3200					-	-	-	
STATE SOURCES									
FEFP	3310					107,537.22	215,073.83	-	
Capital outlay	3397	-	-			-	-	-	
Class size reduction	3355					14,488.92	28,977.84	-	
School recognition	3361					-	-	-	
Other state revenue	33XX					-	-	-	
LOCAL SOURCES									
Interest	3430					-	1.10	-	
Local capital improvement tax	3413	-	-			-	-	-	
Other local revenue	34XX					4,158.00	9,770.65	-	
<b>Total Revenues</b>		-	-	-		126,204.14	253,843.42	-	
<b>Expenditures</b>									
Current Expenditures									
Instruction	5000					86,228.50	111,932.43	-	
Instructional support services	6000					56.31	56.31	-	
Board	7100					-	-	-	
School administration	7300	-	-			33,528.49	40,057.18	-	
Facilities and acquisition	7400	-	-			-	-	-	
Fiscal services	7500					428.31	568.86	-	
Food services	7600					1,329.20	1,397.67	-	
Central services	7700					-	-	-	
Pupil transportation services	7800					-	-	-	
Operation of plant	7900	2,482.50	4,965.00			16,513.62	26,090.79	-	
Maintenance of plant	8100					-	-	-	
Administrative technology services	8200					-	-	-	
Community services	9100					-	-	-	
Debt service - Interest Expense	9200	2,017.54	4,039.87			2,017.54	4,039.87	-	
<b>Total Expenditures</b>		4,500.04	9,004.87	-		140,101.97	184,143.11	-	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(4,500.04)	(9,004.87)	-		(13,897.83)	69,700.31	-	
<b>Other Financing Sources (Uses)</b>									
Transfers in	3600					-	-	-	
Transfers out - Principal Payments	9700	(2,558.96)	(5,113.13)	-		(2,558.96)	(5,113.13)	-	
<b>Total Other Financing Sources (Uses)</b>		(2,558.96)	(5,113.13)	-		(2,558.96)	(5,113.13)	-	
<b>Net Change in Fund Balances</b>									
Fund balances, beginning		(7,059.00)	(14,118.00)	-		(16,456.79)	64,587.18	-	
Adjustments to beginning fund balance		(7,059.00)	73,788.70			81,043.97	77,739.93	-	
<b>Fund Balances, Beginning as Restated</b>		(7,059.00)	73,788.70	-		81,043.97	77,739.93	-	
<b>Fund Balances, Ending</b>		\$ (14,118.00)	\$ 59,670.70	\$ -		\$ 64,587.18	\$ 142,327.11	\$ -	%