NEWTON COUNTY SCHOOLS
GENERAL FUND FINANCIAL STATEMENT
REPORT FOR MONTH ENDING 09/30/2024

	FY 2025 BUDGET	FY 2025 YTD REVENUE	FY 2025 % RECEIVED	FY 2024 YTD REVENUE	FY 2024 % RECEIVED	AMOUNT CHANGE
BEGINNING FUND BALANCE	$ 56,001,649	$ 56,001,649	100%	$ 55,796,789	100%	$ 204,860
Revenues						
AD VALOREM AND OTHER TAXES	$ 97,712,340	$ 1,438,327	1.47%	$ 924,228	1.06%	$ 514,099
INVESTMENT INCOME	$ 300,000	$ 63,024	21.01%	$ 75,940	50.63%	$ (12,916)
OTHER LOCAL REVENUES	$ 1,600,000	$ 72,810	4.55%	$ 83,055	6.92%	$ (10,245)
Local Sources Total	**$ 99,612,340**	**$ 1,574,161**	**1.58%**	**$ 1,083,223**	**1.22%**	**$ 490,938**
QBE STATE EARNINGS	$ 145,348,840	$ 37,383,125	25.72%	$ 35,066,274	26.59%	$ 2,316,851
QBE LOCAL 5 MILLS	$ (21,416,502)	$ (5,419,683)	25.31%	$ (5,329,240)	28.18%	$ (90,443)
QBE EQUALIZATION	$ 15,248,986	$ 3,812,237	25.00%	$ 3,754,996	25.00%	$ 57,241
OTHER GRANTS FROM GDOE	$ 613,021	$ 454,990	74.22%	$ 196,130	32.18%	$ 258,860
State Sources Total	**$ 139,794,345**	**$ 36,230,669**	**25.92%**	**$ 33,688,160**	**26.19%**	**$ 2,542,509**
TOTAL REVENUES	$ 239,406,685	$ 37,804,830	15.79%	$ 34,771,383	16.02%	$ 3,033,447
TOTAL AVAILABLE SOURCES	$ 295,408,334	$ 93,806,479		$ 90,568,172		$ 3,238,307

25.00% OF YEAR COMPLETE

Expenditures

	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 % USED	FY 2025 ENCUMBRANCES	FY 2024 YTD EXPENSE	FY 2024 % USED	AMOUNT CHANGED
INSTRUCTION	$ 155,555,539	$ 40,562,290	26.08%	$ 1,119,574	$ 34,857,554	23.81%	$ 5,704,736
PUPIL SERVICES	$ 13,789,408	$ 3,247,174	23.55%	$ 50,995	$ 2,973,753	24.69%	$ 273,421
IMPROVEMENT OF INSTRUCTIONAL SERVICES	$ 12,739,925	$ 2,574,868	20.21%	$ 201,727	$ 2,343,352	23.80%	$ 231,516
INSTRUCTIONAL STAFF TRAINING	$ 166,169	$ 36,123	21.74%	$ 2,396	$ 29,833	15.01%	$ 6,290
EDUCATIONAL MEDIA SERVICES	$ 3,626,691	$ 872,457	24.06%	$ 42,437	$ 824,622	24.89%	$ 47,835
GENERAL ADMINISTRATION	$ 2,100,848	$ 494,416	23.53%	$ 18,084	$ 402,604	23.87%	$ 91,812
SCHOOL ADMINISTRATION	$ 17,408,980	$ 4,213,285	24.20%	$ 130,283	$ 3,968,030	24.41%	$ 245,255
SUPPORT SERVICES - BUSINESS	$ 2,173,854	$ 684,086	31.47%	$ 3,204	$ 607,145	33.10%	$ 76,941
MAINTENANCE AND OPERATION OF PLANT SERVICES	$ 22,141,211	$ 5,041,636	22.77%	$ 3,455,514	$ 4,484,553	21.77%	$ 557,083
STUDENT TRANSPORTATION SERVICE	$ 14,229,228	$ 3,514,528	24.70%	$ 1,467,785	$ 3,474,290	26.21%	$ 40,238
SUPPORT SERVICES - CENTRAL	$ 3,922,706	$ 1,529,946	39.00%	$ 143,316	$ 1,549,785	37.18%	$ (19,839)
OTHER SUPPORT SERVICES	$ 137,085	$ 24,664	17.99%	$ -	$ 44,144	32.20%	$ (19,480)
TOTAL EXPENDITURES	$ 247,991,644	$ 62,795,472	25.32%	$ 6,635,316	$ 55,559,665	24.19%	$ 7,255,287
REVENUES OVER(UNDER) EXPENDITURES	$ (8,584,959)	$ (24,990,642)			$ (20,788,282)		$ (4,202,360)
ENDING FUND BALANCE	$ 47,416,690	$ 31,011,007			$ 35,008,507		$ (3,997,500)
TOTAL USES	$ 295,408,334	$ 93,806,479			$ 90,568,172		$ 3,238,307
BEGINNING FUND BALANCE % OF BUDGET	18.96%						
ENDING FUND BALANCE % OF BUDGET	16.05%	33.06%					

NEWTON COUNTY SCHOOLS
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INSTRUCTION (1000)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Teachers	$ 89,025,138	$ 21,366,657	$ 67,658,481	24.00%
Paraprofessional Salaries	$ 6,837,832	$ 1,728,362	$ 5,109,470	25.28%
Substitute Salaries	$ 1,263,485	$ 330,745	$ 932,740	26.18%
Employee Benefits	$ 49,550,745	$ 11,814,772	$ 37,735,972	23.84%
Travel, Lodging, Registration	$ 84,500	$ 11,097	$ 73,403	13.13%
Supplies & Materials	$ 3,211,939	$ 1,177,772	$ 2,034,167	36.67%
Textbooks	$ 3,838,309	$ 4,090,393	$ (252,084)	106.57%
Equipment, Computers, Furniture	$ 330,116	$ 23,724	$ 306,392	7.19%
Other- Dues & Fees	$ 1,413,475	$ 18,767	$ 1,394,708	1.33%
TOTAL INSTRUCTION	**$ 155,555,539**	**$ 40,562,290**	**$ 114,993,249**	**26.08%**

PUPIL SERVICES (2100)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 7,900,772	$ 1,704,389	$ 6,196,383	21.57%
Athletic Supplements	$ 675,000	$ 150,537	$ 524,463	22.30%
Employee Benefits	$ 4,210,490	$ 942,030	$ 3,268,461	22.37%
Travel, Lodging, Registration	$ 59,720	$ 3,909	$ 55,811	6.55%
Supplies & Materials	$ 745,426	$ 433,848	$ 311,578	58.20%
Equipment	$ 29,000	$ 7,258	$ 21,742	25.03%
Other- Contracted Services/Fees	$ 169,000	$ 5,203	$ 163,797	3.08%
TOTAL PUPIL SERVICES	**$ 13,789,408**	**$ 3,247,174**	**$ 10,542,235**	**23.55%**

IMPROVEMENT OF INSTRUCTION (2210)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 8,108,573	$ 1,646,303	$ 6,462,270	20.30%
Substitute Salaries	$ 27,000	$ 4,565	$ 22,435	16.91%
Stipends	$ 46,000	$ -	$ 46,000	0.00%
Employee Benefits	$ 3,885,152	$ 907,291	$ 2,977,861	23.35%
Professional Services	$ 233,500	$ 1,200	$ 232,300	0.51%
Travel, Lodging, Registration	$ 69,500	$ 8,117	$ 61,383	11.68%
Supplies & Materials	$ 173,300	$ 10,244	$ 163,056	5.91%
Equipment	$ 114,200	$ 18,207	$ 95,993	15.94%
Other - Contracted Services/Fees	$ 82,700	$ (21,060)	$ 103,760	-25.47%
TOTAL IMPROVEMENT OF INSTRUTION	**$ 12,739,925**	**$ 2,574,868**	**$ 10,165,057**	**20.21%**

INSTRUCTIONAL STAFF TRAINING (2213)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 12,000	$ 4,800	$ 7,200	40.00%
Substitute Salaries	$ 28,500	$ 4,735	$ 23,765	16.61%
Stipends	$ 35,000	$ -	$ 35,000	0.00%
Employee Benefits	$ 2,669	$ 157	$ 2,512	5.89%
Professional Services	$ 5,500	$ -	$ 5,500	0.00%
Travel, Lodging, Registration	$ 35,000	$ 16,846	$ 18,154	48.13%
Other - Contracted Services/Fees	$ 47,500	$ 9,585	$ 37,915	20.18%
TOTAL INSTRUCTIONAL STAFF TRAINING	**$ 166,169**	**$ 36,123**	**$ 130,046**	**21.74%**

EDUCATIONAL MEDIA SERVICES (2220)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 2,061,345	$ 511,017	$ 1,550,328	24.79%
Employee Benefits	$ 1,186,580	$ 285,829	$ 900,751	24.09%
Supplies & Materials	$ 342,511	$ 63,272	$ 279,239	18.47%
Equipment, Computers, Furniture	$ 10,255	$ 518	$ 9,737	5.05%
Other - Travel, Registration, Fees	$ 26,000	$ 11,821	$ 14,179	45.47%
TOTAL EDUCATIONAL MEDIA SERVICES	**$ 3,626,691**	**$ 872,457**	**$ 2,754,234**	**24.06%**

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GENERAL ADMINISTRATION (2300)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Per Diem- Board Members	$ 72,000	$ 18,000	$ 54,000	25.00%
Salaries	$ 1,099,139	$ 271,149	$ 827,990	24.67%
Employee Benefits	$ 485,309	$ 119,057	$ 366,252	24.53%
Travel, Lodging, Registration	$ 36,000	$ 5,058	$ 30,942	14.05%
Supplies & Materials	$ 34,500	$ 7,527	$ 26,973	21.82%
Other - Legal, Dues, Professional	$ 373,900	$ 73,625	$ 300,275	19.69%
TOTAL GENERAL ADMINISTRATION	**$ 2,100,848**	**$ 494,416**	**$ 1,606,432**	**23.53%**

SCHOOL ADMINISTRATION (2400)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 11,111,441	$ 2,771,728	$ 8,339,713	24.94%
Employee Benefits	$ 5,733,887	$ 1,309,527	$ 4,424,360	22.84%
Supplies & Materials	$ 320,726	$ 79,225	$ 241,501	24.70%
Travel, Mileage, and Fees	$ 120,540	$ 20,682	$ 99,858	17.16%
Equipment, Computers, Furniture	$ 122,386	$ 32,123	$ 90,263	26.25%
TOTAL SCHOOL ADMINISTRATION	**$ 17,408,980**	**$ 4,213,285**	**$ 13,195,695**	**24.20%**

BUSINESS SERVICES (2500)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 1,205,663	$ 311,859	$ 893,804	25.87%
Employee Benefits	$ 596,845	$ 141,256	$ 455,589	23.67%
Liability Insurance	$ 218,181	$ 218,181	$ -	100.00%
Travel, Lodging, Registration	$ 7,000	$ 1,368	$ 5,632	19.54%
Supplies & Materials	$ 39,440	$ 5,771	$ 33,669	14.63%
Equipment	$ 8,400	$ 465	$ 7,935	5.53%
Other -Maintenance & Professional Fees	$ 98,325	$ 5,187	$ 93,138	5.28%
TOTAL BUSINESS SERVICES	**$ 2,173,854**	**$ 684,086**	**$ 1,489,768**	**31.47%**

MAINTENANCE AND OPERATIONS (2600)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 6,402,764	$ 1,608,434	$ 4,794,330	25.12%
Employee Benefits	$ 3,349,042	$ 735,712	$ 2,613,330	21.97%
Water/Sewer/Garbage Service/Pest	$ 1,848,826	$ 391,816	$ 1,457,010	21.19%
Professional Services and Liability Ins.	$ 2,587,228	$ 1,002,305	$ 1,584,923	38.74%
Repairs and Maintenance	$ 3,066,000	$ 377,035	$ 2,688,965	12.30%
Rentals	$ 131,500	$ 53,772	$ 77,728	40.89%
Communications	$ 239,000	$ 48,403	$ 190,597	20.25%
Travel, Lodging, Registration	$ 6,000	$ 900	$ 5,100	15.00%
Supplies & Materials	$ 1,189,000	$ 204,936	$ 984,064	17.24%
Energy/Fuel/Oil	$ 2,740,000	$ 577,646	$ 2,162,354	21.08%
Equipment	$ 516,000	$ 29,859	$ 486,141	5.79%
Other - Dues & Fees	$ 65,851	$ 10,818	$ 55,033	16.43%
TOTAL MAINTENANCE AND OPERATIONS	**$ 22,141,211**	**$ 5,041,636**	**$ 17,099,575**	**22.77%**

STUDENT TRANSPORTATION (2700)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 7,005,432	$ 1,756,335	$ 5,249,097	25.07%
Employee Benefits	$ 3,285,616	$ 774,547	$ 2,511,069	23.57%
Bus Repair & Maintenance	$ 1,107,000	$ 232,486	$ 874,514	21.00%
Travel, Lodging, Registration	$ 7,000	$ 54	$ 6,946	0.77%
Fleet Insurance	$ 407,925	$ 407,925	$ -	100.00%
Supplies & Materials	$ 199,500	$ 16,913	$ 182,587	8.48%
Fuel	$ 1,769,245	$ 264,394	$ 1,504,851	14.94%
Equipment	$ 346,000	$ 59,417	$ 286,583	17.17%
Other - Physicals, Wrecker Service, Fees	$ 101,510	$ 2,457	$ 99,053	2.42%
TOTAL STUDENT TRANSPORTATION	**$ 14,229,228**	**$ 3,514,528**	**$ 10,714,700**	**24.70%**

NEWTON COUNTY SCHOOLS
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SUPPORT SERVICES- CENTRAL (2800)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 1,213,703	$ 325,890	$ 887,813	26.85%
Employee Benefits	$ 581,028	$ 148,549	$ 432,479	25.57%
Travel, Lodging, Registration	$ 26,200	$ 15,083	$ 11,117	57.57%
Supplies & Materials	$ 693,806	$ 401,361	$ 292,445	57.85%
Equipment	$ 85,800	$ 2,540	$ 83,260	2.96%
Other - Dues, Prof. Fees, Maint.	1,322,169	636,523	685,646	48.14%
TOTAL SUPPORT SERVICES-CENTRAL	**$ 3,922,706**	**$ 1,529,946**	**$ 2,392,761**	**39.00%**

OTHER SUPPORT SERVICES (2900)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Other - Dues, Prof. Fees, Maint.	$ 74,248	$ -	$ 74,248	0.00%
Postage	$ 62,837	$ 24,664	$ 38,173	39.25%
TOTAL OTHER SUPPORT SERVICES	**$ 137,085**	**$ 24,664**	**$ 112,421**	**17.99%**
TOTAL EXPENDITURES	$ 247,991,644	$ 62,795,472	$ 185,196,173	25.32%
ENDING FUND BALANCE	$ 47,416,690	$ 31,011,007	$ 16,405,682	
TOTAL USES	$ 295,408,334	$ 93,806,479		

NEWTON COUNTY SCHOOLS
COMBINED FINANCIAL STATEMENT
MONTH ENDING 09/30/2024

		YTD REVENUES				YTD EXPENDITURES			YTD FUND BALANCE		
	FUND	BEGINNING BALANCE 7/1/2024	FY 2025 BUDGET	ACTUAL RECEIVED	BALANCE OUTSTANDING	FY 2025 BUDGET	ACTUAL EXPENDED	BALANCE NOT SPENT	PROJECTED ENDING 6/30/2025	CURRENT	OVER(UNDER) BUDGET
	GENERAL FUND	$ 56,001,649	$ 239,406,685	$ 37,804,830	$ 201,601,855	$ 247,991,644	$ 62,795,472	$ 185,196,173	$ 47,416,690	$ 31,011,007	$ (16,405,682)
	CAPITAL PROJECTS FUND	$ 1,598,960	$ 24,070,000	$ 4,357,878	$ 19,712,122	$ 24,070,000	$ 3,244,436	$ 20,825,564	$ 1,598,960	$ 2,712,403	$ 1,113,443
	DEBT SERVICE FUND	$ 5,565,733	$ 6,796,236	$ 1,083,016	$ 5,713,220	$ 11,680,969	$ 1,214,485	$ 10,466,484	$ 681,000	$ 5,434,264	$ 4,753,264
SPECIAL REVENUE FUNDS	ESSER III (ARP)	$ -	$ 2,000,000	$ -	$ 2,000,000	$ 2,000,000	$ 2,998,265	$ (998,265)	$ -	$ (2,998,265)	$ (2,998,265)
	L4GA	$ -	$ 3,029,431	$ 16,789	$ 3,012,642	$ 3,029,431	$ 163,738	$ 2,865,693	$ -	$ (146,949)	$ (146,949)
	TITLE I	$ -	$ 8,244,854	$ -	$ 8,244,854	$ 8,244,854	$ 1,065,669	$ 7,179,185	$ -	$ (1,065,669)	$ (1,065,669)
	TITLE VIB	$ -	$ 4,566,812	$ -	$ 4,566,812	$ 4,566,812	$ 750,989	$ 3,815,823	$ -	$ (750,989)	$ (750,989)
	TITLE IIA	$ -	$ 1,411,184	$ -	$ 1,411,184	$ 1,411,184	$ 180,668	$ 1,230,516	$ -	$ (180,668)	$ (180,668)
	TITLE III-LEP	$ -	$ 142,325	$ -	$ 142,325	$ 142,325	$ 5,994	$ 136,331	$ -	$ (5,994)	$ (5,994)
	TITLE IV	$ -	$ 608,608	$ -	$ 608,608	$ 608,608	$ 149,883	$ 458,725	$ -	$ (149,883)	$ (149,883)
	VOCATIONAL GRANTS	$ -	$ 253,110	$ -	$ 253,110	$ 253,110	$ -	$ 253,110	$ -	$ -	$ -
	STATE PRESCHOOL	$ -	$ 632,257	$ -	$ 632,257	$ 632,257	$ 110,200	$ 522,057	$ -	$ (110,200)	$ (110,200)
	LOTTERY PRE-K	$ -	$ 3,500,000	$ 1,002,167	$ 2,497,833	$ 3,500,000	$ 754,769	$ 2,745,231	$ -	$ 247,399	$ 247,399
	FFA/FHA CAMP	$ -	$ 601,211	$ -	$ 601,211	$ 601,211	$ 67,925	$ 533,286	$ -	$ (67,925)	$ (67,925)
	STATE PROFESSIONAL LEARNING	$ -	$ 441,938	$ 118,846	$ 323,092	$ 441,938	$ 71,588	$ 370,350	$ -	$ 47,258	$ 47,258
	21ST CENTURY GRANT	$ -	$ 1,518,340	$ 13,274	$ 1,505,066	$ 1,518,340	$ 184,873	$ 1,333,467	$ -	$ (171,599)	$ (171,599)
	AFTER SCHOOL PROGRAM	$ 108,693	$ 1,200,000	$ 187,145	$ 1,012,855	$ 1,200,000	$ 250,401	$ 949,599	$ 108,693	$ 45,436	$ (63,257)
	SCHOOL FOOD SERVICE	$ 3,122,801	$ 14,325,000	$ 3,417,284	$ 10,907,716	$ 17,026,500	$ 2,946,965	$ 14,079,535	$ 421,301	$ 3,593,120	$ 3,171,819
	BOARD/ADMIN ACTIVITIES	$ 12,867	$ -	$ 8,245	$ (8,245)	$ -	$ 843	$ (843)	$ 12,867	$ 20,270	$ 7,403
	TRANSPORTATION GRANT	$ -	$ -	$ 264,330	$ (264,330)	$ -	$ 264,330	$ (264,330)	$ -	$ -	$ -
	TOTAL	$ 66,410,702	$ 312,747,991	$ 48,273,804	$ 264,474,187	$ 328,919,183	$ 77,221,490	$ 251,697,694	$ 50,239,510	$ 37,463,016	$ (12,776,494)