NEWTON COUNTY SCHOOLS
GENERAL FUND FINANCIAL STATEMENT
REPORT FOR MONTH ENDING 10/31/2024

	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

33.33% OF YEAR COMPLETE

Revenues

AD VALOREM AND OTHER TAXES	$ 97,712,340	$ 6,353,305	6.50%	$ 5,869,112	6.74%	$ 484,193
INVESTMENT INCOME	$ 300,000	$ 94,807	31.60%	$ 92,371	61.58%	$ 2,436
OTHER LOCAL REVENUES	$ 1,600,000	$ 150,169	9.39%	$ 93,598	7.80%	$ 56,571
Local Sources Total	**$ 99,612,340**	**$ 6,598,281**	**6.62%**	**$ 6,055,081**	**6.84%**	**$ 543,200**
QBE STATE EARNINGS	$ 145,348,840	$ 49,513,607	34.07%	$ 46,030,218	34.90%	$ 3,483,389
QBE LOCAL 5 MILLS	$ (21,416,502)	$ (7,204,381)	33.64%	$ (6,905,115)	36.52%	$ (299,266)
QBE EQUALIZATION	$ 15,248,986	$ 5,082,980	33.33%	$ 5,006,660	33.33%	$ 76,320
OTHER GRANTS FROM GDOE	$ 613,021	$ 553,134	90.23%	$ 196,130	32.18%	$ 357,004
State Sources Total	**$ 139,794,345**	**$ 47,945,340**	**34.30%**	**$ 44,327,893**	**34.47%**	**$ 3,617,447**
TOTAL REVENUES	$ 239,406,685	$ 54,543,621	**22.78%**	$ 50,382,974	23.21%	$ 4,160,647
TOTAL AVAILABLE SOURCES	$ 295,408,334	$ 110,545,270		$ 106,179,763		$ 4,365,507

Expenditures

	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 % USED	FY 2025 ENCUMBRANCES	FY 2024 YTD EXPENSE	FY 2024 % USED	AMOUNT CHANGED
INSTRUCTION	$ 155,543,539	$ 53,687,121	34.52%	$ 767,780	$ 46,159,845	31.53%	$ 7,527,276
PUPIL SERVICES	$ 13,789,408	$ 4,291,274	31.12%	$ 24,262	$ 3,816,074	31.70%	$ 475,200
IMPROVEMENT OF INSTRUCTIONAL SERVICES	$ 12,739,925	$ 3,657,014	28.71%	$ 171,776	$ 3,146,172	31.95%	$ 510,842
INSTRUCTIONAL STAFF TRAINING	$ 178,169	$ 45,792	25.70%	$ 40,545	$ 42,657	23.34%	$ 3,135
EDUCATIONAL MEDIA SERVICES	$ 3,626,691	$ 1,167,574	32.19%	$ 16,003	$ 1,075,968	32.48%	$ 91,606
GENERAL ADMINISTRATION	$ 2,100,848	$ 645,639	30.73%	$ 13,114	$ 499,237	29.60%	$ 146,402
SCHOOL ADMINISTRATION	$ 17,408,980	$ 5,588,288	32.10%	$ 109,043	$ 5,253,051	32.32%	$ 335,237
SUPPORT SERVICES - BUSINESS	$ 2,173,854	$ 873,808	40.20%	$ 28,460	$ 733,229	39.97%	$ 140,579
MAINTENANCE AND OPERATION OF PLANT SERVICES	$ 22,141,211	$ 7,175,284	32.41%	$ 2,985,357	$ 5,851,446	28.40%	$ 1,323,838
STUDENT TRANSPORTATION SERVICE	$ 14,229,228	$ 4,759,492	33.45%	$ 1,216,274	$ 4,610,359	34.78%	$ 149,133
SUPPORT SERVICES - CENTRAL	$ 3,922,706	$ 1,763,866	44.97%	$ 243,114	$ 1,738,866	41.72%	$ 25,000
OTHER SUPPORT SERVICES	$ 137,085	$ 24,744	18.05%	$ -	$ 63,553	46.36%	$ (38,809)
TOTAL EXPENDITURES	$ 247,991,644	$ 83,679,897	**33.74%**	$ 5,615,727	$ 72,990,457	31.77%	$ 10,728,249
REVENUES OVER(UNDER) EXPENDITURES	$ (8,584,959)	$ (29,136,275)			$ (22,607,483)		$ (6,528,792)
ENDING FUND BALANCE	$ 47,416,690	$ 26,865,374			$ 33,189,306		$ (6,323,932)
TOTAL USES	$ 295,408,334	$ 110,545,270			$ 106,179,763		$ 4,365,507
BEGINNING FUND BALANCE % OF BUDGET	18.96%						
ENDING FUND BALANCE % OF BUDGET	16.05%	24.30%					

NEWTON COUNTY SCHOOLS
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INSTRUCTION (1000)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE	FY 2025 % USED
Teachers	$ 89,025,138	$ 29,058,033	$ 59,967,105	32.64%
Paraprofessional Salaries	$ 6,837,832	$ 2,336,625	$ 4,501,207	34.17%
Substitute Salaries	$ 1,263,485	$ 464,960	$ 798,525	36.80%
Employee Benefits	$ 49,550,745	$ 15,660,145	$ 33,890,600	31.60%
Travel, Lodging, Registration	$ 84,500	$ 18,547	$ 65,953	21.95%
Supplies & Materials	$ 3,214,939	$ 1,648,396	$ 1,566,543	51.27%
Textbooks	$ 3,838,309	$ 4,340,902	$ (502,593)	113.09%
Equipment, Computers, Furniture	$ 315,116	$ 135,637	$ 179,479	43.04%
Other- Dues & Fees	$ 1,413,475	$ 23,877	$ 1,389,598	1.69%
TOTAL INSTRUCTION	**$ 155,543,539**	**$ 53,687,121**	**$ 101,856,418**	**34.52%**

PUPIL SERVICES (2100)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE	FY 2025 % USED
Salaries	$ 7,900,772	$ 2,339,906	$ 5,560,866	29.62%
Athletic Supplements	$ 675,000	$ 204,814	$ 470,186	30.34%
Employee Benefits	$ 4,210,490	$ 1,250,925	$ 2,959,565	29.71%
Travel, Lodging, Registration	$ 59,720	$ 6,739	$ 52,981	11.28%
Supplies & Materials	$ 739,476	$ 468,505	$ 270,971	63.36%
Equipment	$ 34,950	$ 10,257	$ 24,693	29.35%
Other- Contracted Services/Fees	$ 169,000	$ 10,127	$ 158,873	5.99%
TOTAL PUPIL SERVICES	**$ 13,789,408**	**$ 4,291,274**	**$ 9,498,134**	**31.12%**

IMPROVEMENT OF INSTRUCTION (2210)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE	FY 2025 % USED
Salaries	$ 8,108,573	$ 2,352,513	$ 5,756,060	29.01%
Substitute Salaries	$ 27,000	$ 4,565	$ 22,435	16.91%
Stipends	$ 46,000	$ -	$ 46,000	0.00%
Employee Benefits	$ 3,885,152	$ 1,234,192	$ 2,650,960	31.77%
Professional Services	$ 233,500	$ 21,200	$ 212,300	9.08%
Travel, Lodging, Registration	$ 69,500	$ 10,469	$ 59,031	15.06%
Supplies & Materials	$ 173,300	$ 21,204	$ 152,096	12.24%
Equipment	$ 114,200	$ 23,798	$ 90,402	20.84%
Other - Contracted Services/Fees	$ 82,700	$ (10,927)	$ 93,627	-13.21%
TOTAL IMPROVEMENT OF INSTRUTION	**$ 12,739,925**	**$ 3,657,014**	**$ 9,082,911**	**28.71%**

INSTRUCTIONAL STAFF TRAINING (2213)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE	FY 2025 % USED
Salaries	$ 12,000	$ 9,833	$ 2,167	81.94%
Substitute Salaries	$ 28,500	$ 4,835	$ 23,665	16.96%
Stipends	$ 35,000	$ -	$ 35,000	0.00%
Employee Benefits	$ 2,669	$ 232	$ 2,437	8.69%
Professional Services	$ 5,500	$ 500	$ 5,000	9.09%
Travel, Lodging, Registration	$ 47,000	$ 19,877	$ 27,123	42.29%
Other - Contracted Services/Fees	$ 47,500	$ 10,515	$ 36,985	22.14%
TOTAL INSTRUCTIONAL STAFF TRAINING	**$ 178,169**	**$ 45,792**	**$ 132,377**	**25.70%**

EDUCATIONAL MEDIA SERVICES (2220)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE	FY 2025 % USED
Salaries	$ 2,061,345	$ 680,309	$ 1,381,036	33.00%
Employee Benefits	$ 1,186,580	$ 382,379	$ 804,201	32.23%
Supplies & Materials	$ 342,511	$ 92,375	$ 250,136	26.97%
Equipment, Computers, Furniture	$ 10,255	$ 691	$ 9,564	6.74%
Other - Travel, Registration, Fees	$ 26,000	$ 11,821	$ 14,179	45.47%
TOTAL EDUCATIONAL MEDIA SERVICES	**$ 3,626,691**	**$ 1,167,574**	**$ 2,459,117**	**32.19%**

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GENERAL ADMINISTRATION (2300)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE	FY 2025 % USED
Per Diem- Board Members	$ 72,000	$ 24,000	$ 48,000	33.33%
Salaries	$ 1,099,139	$ 361,644	$ 737,495	32.90%
Employee Benefits	$ 485,309	$ 158,758	$ 326,551	32.71%
Travel, Lodging, Registration	$ 36,000	$ 7,201	$ 28,799	20.00%
Supplies & Materials	$ 34,500	$ 13,709	$ 20,791	39.74%
Other - Legal, Dues, Professional	$ 373,900	$ 80,327	$ 293,573	21.48%
TOTAL GENERAL ADMINISTRATION	**$ 2,100,848**	**$ 645,639**	**$ 1,455,209**	**30.73%**

SCHOOL ADMINISTRATION (2400)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE	FY 2025 % USED
Salaries	$ 11,111,441	$ 3,669,521	$ 7,441,920	33.02%
Employee Benefits	$ 5,733,887	$ 1,747,404	$ 3,986,483	30.48%
Supplies & Materials	$ 320,726	$ 97,898	$ 222,828	30.52%
Travel, Mileage, and Fees	$ 120,540	$ 25,810	$ 94,730	21.41%
Equipment, Computers, Furniture	$ 122,386	$ 47,656	$ 74,730	38.94%
TOTAL SCHOOL ADMINISTRATION	**$ 17,408,980**	**$ 5,588,288**	**$ 11,820,692**	**32.10%**

BUSINESS SERVICES (2500)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE	FY 2025 % USED
Salaries	$ 1,205,663	$ 422,159	$ 783,504	35.01%
Employee Benefits	$ 596,845	$ 192,027	$ 404,818	32.17%
Liability Insurance	$ 218,181	$ 218,181	$ -	100.00%
Travel, Lodging, Registration	$ 7,000	$ 1,368	$ 5,632	19.54%
Supplies & Materials	$ 39,440	$ 33,086	$ 6,354	83.89%
Equipment	$ 8,400	$ 1,800	$ 6,600	21.43%
Other -Maintenance & Professional Fees	$ 98,325	$ 5,187	$ 93,138	5.28%
TOTAL BUSINESS SERVICES	**$ 2,173,854**	**$ 873,808**	**$ 1,300,046**	**40.20%**

MAINTENANCE AND OPERATIONS (2600)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE	FY 2025 % USED
Salaries	$ 6,402,764	$ 2,188,365	$ 4,214,399	34.18%
Employee Benefits	$ 3,349,042	$ 998,588	$ 2,350,454	29.82%
Water/Sewer/Garbage Service/Pest	$ 1,848,826	$ 596,661	$ 1,252,165	32.27%
Professional Services and Liability Ins.	$ 2,587,228	$ 1,339,607	$ 1,247,621	51.78%
Repairs and Maintenance	$ 3,066,000	$ 556,110	$ 2,509,890	18.14%
Rentals	$ 131,500	$ 71,967	$ 59,533	54.73%
Communications	$ 239,000	$ 69,778	$ 169,222	29.20%
Travel, Lodging, Registration	$ 6,000	$ 1,376	$ 4,624	22.93%
Supplies & Materials	$ 1,189,000	$ 397,902	$ 791,098	33.47%
Energy/Fuel/Oil	$ 2,740,000	$ 873,512	$ 1,866,488	31.88%
Equipment	$ 516,000	$ 54,688	$ 461,312	10.60%
Other - Dues & Fees	$ 65,851	$ 26,729	$ 39,122	40.59%
TOTAL MAINTENANCE AND OPERATIONS	**$ 22,141,211**	**$ 7,175,284**	**$ 14,965,927**	**32.41%**

STUDENT TRANSPORTATION (2700)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE	FY 2025 % USED
Salaries	$ 7,005,432	$ 2,375,602	$ 4,629,830	33.91%
Employee Benefits	$ 3,285,616	$ 1,021,721	$ 2,263,895	31.10%
Bus Repair & Maintenance	$ 1,107,000	$ 353,006	$ 753,994	31.89%
Travel, Lodging, Registration	$ 7,000	$ 54	$ 6,946	0.77%
Fleet Insurance	$ 407,925	$ 407,925	$ -	100.00%
Supplies & Materials	$ 199,500	$ 25,165	$ 174,335	12.61%
Fuel	$ 1,769,245	$ 457,037	$ 1,312,209	25.83%
Equipment	$ 346,000	$ 111,209	$ 234,791	32.14%
Other - Physicals, Wrecker Service, Fees	$ 101,510	$ 7,774	$ 93,736	7.66%
TOTAL STUDENT TRANSPORTATION	**$ 14,229,228**	**$ 4,759,492**	**$ 9,469,736**	**33.45%**

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SUPPORT SERVICES- CENTRAL (2800)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE	FY 2025 % USED
Salaries	$ 1,213,703	$ 435,250	$ 778,453	35.86%
Employee Benefits	$ 581,028	$ 198,019	$ 383,009	34.08%
Travel, Lodging, Registration	$ 26,200	$ 16,707	$ 9,493	63.77%
Supplies & Materials	$ 693,806	$ 423,469	$ 270,337	61.04%
Equipment	$ 85,800	$ 4,764	$ 81,037	5.55%
Other - Dues, Prof. Fees, Maint.	1,322,169	685,659	636,510	51.86%
TOTAL SUPPORT SERVICES-CENTRAL	**$ 3,922,706**	**$ 1,763,866**	**$ 2,158,840**	**44.97%**

OTHER SUPPORT SERVICES (2900)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE	FY 2025 % USED
Other - Dues, Prof. Fees, Maint.	$ 74,248	$ -	$ 74,248	0.00%
Postage	$ 62,837	$ 24,744	$ 38,093	39.38%
TOTAL OTHER SUPPORT SERVICES	**$ 137,085**	**$ 24,744**	**$ 112,341**	**18.05%**
TOTAL EXPENDITURES	$ 247,991,644	$ 83,679,897	$ 164,311,747	33.74%
ENDING FUND BALANCE	$ 47,416,690	$ 26,865,374	$ 20,551,316	
TOTAL USES	$ 295,408,334	$ 110,545,270		

NEWTON COUNTY SCHOOLS
COMBINED FINANCIAL STATEMENT
MONTH ENDING 10/31/2024

		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	$ 54,543,621	$ 184,863,064	$ 247,991,644	$ 83,679,897	$ 164,311,747	$ 47,416,690	$ 26,865,374	$ (20,551,316)
	CAPITAL PROJECTS FUND	$ 1,598,960	$ 24,070,000	$ 6,338,938	$ 17,731,062	$ 24,070,000	$ 3,740,497	$ 20,329,503	$ 1,598,960	$ 4,197,401	$ 2,598,441
	DEBT SERVICE FUND	$ 5,565,733	$ 6,796,236	$ 1,104,102	$ 5,692,134	$ 11,680,969	$ 1,214,485	$ 10,466,484	$ 681,000	$ 5,455,350	$ 4,774,350
SPECIAL REVENUE FUNDS	ESSER III (ARP)	$ -	$ 2,000,000	$ -	$ 2,000,000	$ 2,000,000	$ 3,031,158	$ (1,031,158)	$ -	$ (3,031,158)	$ (3,031,158)
	L4GA	$ -	$ 3,029,431	$ 16,789	$ 3,012,642	$ 3,029,431	$ 188,200	$ 2,841,231	$ -	$ (171,411)	$ (171,411)
	TITLE I	$ -	$ 8,244,854	$ -	$ 8,244,854	$ 8,244,854	$ 1,572,576	$ 6,672,278	$ -	$ (1,572,576)	$ (1,572,576)
	TITLE VIB	$ -	$ 4,566,812	$ -	$ 4,566,812	$ 4,566,812	$ 1,166,606	$ 3,400,206	$ -	$ (1,166,606)	$ (1,166,606)
	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	$ 15,162	$ 127,163	$ -	$ (15,162)	$ (15,162)
	TITLE IV	$ -	$ 608,608	$ -	$ 608,608	$ 608,608	$ 189,423	$ 419,185	$ -	$ (189,423)	$ (189,423)
	VOCATIONAL GRANTS	$ -	$ 253,110	$ -	$ 253,110	$ 253,110	$ -	$ 253,110	$ -	$ -	$ -
	STATE PRESCHOOL	$ -	$ 632,257	$ -	$ 632,257	$ 632,257	$ 167,116	$ 465,141	$ -	$ (167,116)	$ (167,116)
	LOTTERY PRE-K	$ -	$ 3,500,000	$ 1,379,195	$ 2,120,805	$ 3,500,000	$ 1,061,808	$ 2,438,192	$ -	$ 317,387	$ 317,387
	FFA/FHA CAMP	$ -	$ 601,211	$ -	$ 601,211	$ 601,211	$ 90,568	$ 510,643	$ -	$ (90,568)	$ (90,568)
	STATE PROFESSIONAL LEARNING	$ -	$ 441,938	$ 158,460	$ 283,478	$ 441,938	$ 91,942	$ 349,996	$ -	$ 66,518	$ 66,518
	21ST CENTURY GRANT	$ -	$ 1,518,340	$ 73,756	$ 1,444,584	$ 1,518,340	$ 291,479	$ 1,226,861	$ -	$ (217,723)	$ (217,723)
	AFTER SCHOOL PROGRAM	$ 108,693	$ 1,200,000	$ 323,638	$ 876,362	$ 1,200,000	$ 352,588	$ 847,412	$ 108,693	$ 79,742	$ (28,950)
	SCHOOL FOOD SERVICE	$ 3,122,801	$ 14,325,000	$ 4,989,029	$ 9,335,971	$ 17,026,500	$ 4,661,021	$ 12,365,479	$ 421,301	$ 3,450,808	$ 3,029,507
	BOARD/ADMIN ACTIVITIES	$ 12,867	$ -	$ 8,245	$ (8,245)	$ -	$ 4,315	$ (4,315)	$ 12,867	$ 16,797	$ 3,930
	TRANSPORTATION GRANT	$ -	$ -	$ 264,330	$ (264,330)	$ -	$ 264,330	$ (264,330)	$ -	$ -	$ -
	TOTAL	$ 66,410,702	$ 312,747,991	$ 69,200,103	$ 243,547,888	$ 328,919,183	$ 101,963,838	$ 226,955,345	$ 50,239,510	$ 33,646,968	$ (16,592,542)