NEWTON COUNTY SCHOOLS
GENERAL FUND FINANCIAL STATEMENT
REPORT FOR MONTH ENDING 01/31/2025

58.33% OF YEAR COMPLETE

	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	$ 82,534,407	84.47%	$ 77,485,882	88.93%	$ 5,048,525
INVESTMENT INCOME	$ 300,000	$ 164,361	54.79%	$ 170,030	113.35%	$ (5,669)
OTHER LOCAL REVENUES	$ 1,600,000	$ 455,749	28.48%	$ 343,669	28.64%	$ 112,080
Local Sources Total	**$ 99,612,340**	**$ 83,154,517**	**83.48%**	**$ 77,999,581**	**88.15%**	**$ 5,154,936**
QBE STATE EARNINGS	$ 145,348,840	$ 86,492,540	59.51%	$ 78,921,441	59.84%	$ 7,571,099
QBE LOCAL 5 MILLS	$ (21,416,502)	$ (12,558,539)	58.64%	$ (11,632,416)	61.52%	$ (926,123)
QBE EQUALIZATION	$ 15,248,986	$ 8,895,209	58.33%	$ 8,761,652	58.33%	$ 133,557
OTHER GRANTS FROM GDOE	$ 611,997	$ 306,730	50.12%	$ 248,123	39.83%	$ 58,607
State Sources Total	**$ 139,793,321**	**$ 83,135,940**	**59.47%**	**$ 76,298,800**	**59.32%**	**$ 6,837,140**
TOTAL REVENUES	$ 239,405,661	$ 166,290,457	69.46%	$ 154,298,381	71.07%	$ 11,992,076
TOTAL AVAILABLE SOURCES	$ 295,407,310	$ 222,292,106		$ 210,095,170		$ 12,196,936

Expenditures

	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 % USED	FY 2025 ENCUMBRANCES	FY 2024 YTD EXPENSE	FY 2024 % USED	AMOUNT CHANGED
INSTRUCTION	$ 156,981,219	$ 91,946,803	58.57%	$ 414,603	83,526,753	56.88%	$ 8,420,050
PUPIL SERVICES	$ 13,923,755	$ 7,450,159	53.51%	$ 40,695	6,734,577	55.87%	$ 715,582
IMPROVEMENT OF INSTRUCTIONAL SERVICES	$ 12,985,482	$ 7,024,488	54.09%	$ 163,972	5,835,899	58.79%	$ 1,188,589
INSTRUCTIONAL STAFF TRAINING	$ 234,481	$ 120,980	51.59%	$ 7,556	141,816	68.76%	$ (20,836)
EDUCATIONAL MEDIA SERVICES	$ 3,647,646	$ 1,966,116	53.90%	$ 70,855	1,833,094	55.30%	$ 133,022
GENERAL ADMINISTRATION	$ 2,210,333	$ 1,255,475	56.80%	$ 11,504	976,961	57.80%	$ 278,514
SCHOOL ADMINISTRATION	$ 17,652,321	$ 9,903,180	56.10%	$ 105,881	9,411,871	57.90%	$ 491,309
SUPPORT SERVICES - BUSINESS	$ 2,193,531	$ 1,440,938	65.69%	$ 25,459	1,187,999	64.71%	$ 252,939
MAINTENANCE AND OPERATION OF PLANT SERVICES	$ 22,237,410	$ 12,392,943	55.73%	$ 2,137,347	10,775,094	49.65%	$ 1,617,849
STUDENT TRANSPORTATION SERVICE	$ 14,324,751	$ 8,140,333	56.83%	$ 813,895	7,936,927	59.88%	$ 203,406
SUPPORT SERVICES - CENTRAL	$ 3,916,962	$ 2,512,414	64.14%	$ 36,407	2,677,592	64.28%	$ (165,178)
OTHER SUPPORT SERVICES	$ 137,085	$ 44,296	32.31%	$ -	127,243	46.41%	$ (82,947)
TOTAL EXPENDITURES	$ 250,444,976	$ 144,198,125	57.58%	$ 3,828,173	$ 131,165,826	56.65%	$ 13,115,246
REVENUES OVER(UNDER) EXPENDITURES	$ (11,039,315)	$ 22,092,332			$ 23,132,555		$ (1,040,223)
ENDING FUND BALANCE	$ 44,962,334	$ 78,093,981			$ 78,929,344		$ (835,363)
TOTAL USES	$ 295,407,310	$ 222,292,106			$ 210,095,170		$ 12,196,936
BEGINNING FUND BALANCE % OF BUDGET	18.96%						
ENDING FUND BALANCE % OF BUDGET	15.22%	35.13%					

NEWTON COUNTY SCHOOLS
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INSTRUCTION (1000)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Teachers	$ 90,411,327	$ 52,162,176	$ 38,249,151	57.69%
Paraprofessional Salaries	$ 6,942,992	$ 4,210,427	$ 2,732,565	60.64%
Substitute Salaries	$ 1,263,485	$ 974,407	$ 289,078	77.12%
Employee Benefits	$ 49,598,676	$ 27,374,709	$ 22,223,967	55.19%
Travel, Lodging, Registration	$ 64,500	$ 34,396	$ 30,104	53.33%
Supplies & Materials	$ 3,141,911	$ 2,496,007	$ 645,904	79.44%
Textbooks	$ 3,838,309	$ 4,483,022	$ (644,713)	116.80%
Equipment, Computers, Furniture	$ 293,116	$ 158,823	$ 134,293	54.18%
Other- Dues & Fees	$ 1,426,903	$ 52,835	$ 1,374,068	3.70%
TOTAL INSTRUCTION	**$ 156,981,219**	**$ 91,946,803**	**$ 65,034,416**	**58.57%**

PUPIL SERVICES (2100)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 8,005,057	$ 4,329,281	$ 3,675,776	54.08%
Athletic Supplements	$ 675,000	$ 355,517	$ 319,483	52.67%
Employee Benefits	$ 4,212,002	$ 2,223,507	$ 1,988,495	52.79%
Travel, Lodging, Registration	$ 59,720	$ 13,255	$ 46,465	22.19%
Supplies & Materials	$ 756,026	$ 480,552	$ 275,474	63.56%
Equipment	$ 38,950	$ 17,804	$ 21,146	45.71%
Other- Contracted Services/Fees	$ 177,000	$ 30,243	$ 146,757	17.09%
TOTAL PUPIL SERVICES	**$ 13,923,755**	**$ 7,450,159**	**$ 6,473,596**	**53.51%**

IMPROVEMENT OF INSTRUCTION (2210)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 8,333,762	$ 4,641,376	$ 3,692,386	55.69%
Substitute Salaries	$ 27,000	$ 16,759	$ 10,241	62.07%
Stipends	$ 34,000	$ -	$ 34,000	0.00%
Employee Benefits	$ 3,887,020	$ 2,257,497	$ 1,629,523	58.08%
Professional Services	$ 233,500	$ 33,995	$ 199,505	14.56%
Travel, Lodging, Registration	$ 73,000	$ 17,073	$ 55,927	23.39%
Supplies & Materials	$ 180,300	$ 39,887	$ 140,413	22.12%
Equipment	$ 114,200	$ 43,122	$ 71,078	37.76%
Other - Contracted Services/Fees	$ 102,700	$ (25,220)	$ 127,920	-24.56%
TOTAL IMPROVEMENT OF INSTRUTION	**$ 12,985,482**	**$ 7,024,488**	**$ 5,960,994**	**54.09%**

INSTRUCTIONAL STAFF TRAINING (2213)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 25,000	$ 12,583	$ 12,417	50.33%
Substitute Salaries	$ 28,500	$ 6,488	$ 22,013	22.76%
Stipends	$ 35,000	$ 10,530	$ 24,470	30.09%
Employee Benefits	$ 2,669	$ 455	$ 2,214	17.05%
Professional Services	$ 8,400	$ 6,650	$ 1,750	79.17%
Travel, Lodging, Registration	$ 57,312	$ 26,961	$ 30,351	47.04%
Other - Contracted Services/Fees	$ 77,600	$ 57,313	$ 20,287	73.86%
TOTAL INSTRUCTIONAL STAFF TRAINING	**$ 234,481**	**$ 120,980**	**$ 113,501**	**51.59%**

EDUCATIONAL MEDIA SERVICES (2220)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 2,089,492	$ 1,172,585	$ 916,907	56.12%
Employee Benefits	$ 1,186,988	$ 640,599	$ 546,389	53.97%
Supplies & Materials	$ 340,025	$ 131,712	$ 208,313	38.74%
Equipment, Computers, Furniture	$ 10,255	$ 1,209	$ 9,046	11.79%
Other - Travel, Registration, Fees	$ 20,886	$ 20,011	$ 875	95.81%
TOTAL EDUCATIONAL MEDIA SERVICES	**$ 3,647,646**	**$ 1,966,116**	**$ 1,681,530**	**53.90%**

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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	$ 42,000	$ 30,000	58.33%
Salaries	$ 1,115,388	$ 658,364	$ 457,024	59.03%
Employee Benefits	$ 485,545	$ 278,940	$ 206,605	57.45%
Travel, Lodging, Registration	$ 36,000	$ 13,876	$ 22,124	38.54%
Supplies & Materials	$ 34,500	$ 20,271	$ 14,229	58.76%
Other - Legal, Dues, Professional	$ 466,900	$ 242,024	$ 224,876	51.84%
TOTAL GENERAL ADMINISTRATION	**$ 2,210,333**	**$ 1,255,475**	**$ 954,858**	**56.80%**

SCHOOL ADMINISTRATION (2400)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 11,305,582	$ 6,523,353	$ 4,782,229	57.70%
Employee Benefits	$ 5,733,887	$ 3,108,785	$ 2,625,102	54.22%
Supplies & Materials	$ 346,526	$ 149,939	$ 196,587	43.27%
Travel, Mileage, and Fees	$ 118,840	$ 38,481	$ 80,359	32.38%
Equipment, Computers, Furniture	$ 147,486	$ 82,623	$ 64,863	56.02%
TOTAL SCHOOL ADMINISTRATION	**$ 17,652,321**	**$ 9,903,180**	**$ 7,749,141**	**56.10%**

BUSINESS SERVICES (2500)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 1,225,059	$ 773,106	$ 451,953	63.11%
Employee Benefits	$ 597,126	$ 349,300	$ 247,826	58.50%
Liability Insurance	$ 218,181	$ 218,181	$ -	100.00%
Travel, Lodging, Registration	$ 7,000	$ 3,092	$ 3,908	44.17%
Supplies & Materials	$ 39,440	$ 37,039	$ 2,401	93.91%
Equipment	$ 8,400	$ 3,272	$ 5,128	38.96%
Other -Maintenance & Professional Fees	$ 98,325	$ 56,947	$ 41,378	57.92%
TOTAL BUSINESS SERVICES	**$ 2,193,531**	**$ 1,440,938**	**$ 752,593**	**65.69%**

MAINTENANCE AND OPERATIONS (2600)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 6,497,588	$ 4,134,284	$ 2,363,304	63.63%
Employee Benefits	$ 3,350,417	$ 1,850,822	$ 1,499,595	55.24%
Water/Sewer/Garbage Service/Pest	$ 1,848,826	$ 1,089,358	$ 759,468	58.92%
Professional Services and Liability Ins.	$ 2,587,228	$ 1,729,278	$ 857,950	66.84%
Repairs and Maintenance	$ 3,066,000	$ 1,037,780	$ 2,028,220	33.85%
Rentals	$ 131,500	$ 122,426	$ 9,074	93.10%
Communications	$ 239,000	$ 128,972	$ 110,028	53.96%
Travel, Lodging, Registration	$ 6,000	$ 1,376	$ 4,624	22.93%
Supplies & Materials	$ 1,189,000	$ 628,627	$ 560,373	52.87%
Energy/Fuel/Oil	$ 2,740,000	$ 1,495,633	$ 1,244,367	54.59%
Equipment	$ 516,000	$ 145,817	$ 370,183	28.26%
Other - Dues & Fees	$ 65,851	$ 28,572	$ 37,279	43.39%
TOTAL MAINTENANCE AND OPERATIONS	**$ 22,237,410**	**$ 12,392,943**	**$ 9,844,467**	**55.73%**

STUDENT TRANSPORTATION (2700)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 7,099,590	$ 4,291,298	$ 2,808,292	60.44%
Employee Benefits	$ 3,286,981	$ 1,796,560	$ 1,490,421	54.66%
Bus Repair & Maintenance	$ 1,107,000	$ 608,631	$ 498,369	54.98%
Travel, Lodging, Registration	$ 7,000	$ 278	$ 6,722	3.97%
Fleet Insurance	$ 407,925	$ 407,925	$ -	100.00%
Supplies & Materials	$ 199,500	$ 158,553	$ 40,947	79.48%
Fuel	$ 1,769,245	$ 741,923	$ 1,027,322	41.93%
Equipment	$ 346,000	$ 118,368	$ 227,632	34.21%
Other - Physicals, Wrecker Service, Fees	$ 101,510	$ 16,798	$ 84,712	16.55%
TOTAL STUDENT TRANSPORTATION	**$ 14,324,751**	**$ 8,140,333**	**$ 6,184,418**	**56.83%**

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SUPPORT SERVICES- CENTRAL (2800)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 1,231,541	$ 770,879	$ 460,662	62.59%
Employee Benefits	$ 581,258	$ 336,688	$ 244,570	57.92%
Travel, Lodging, Registration	$ 26,200	$ 21,399	$ 4,801	81.67%
Supplies & Materials	$ 693,806	$ 446,547	$ 247,259	64.36%
Equipment	$ 170,800	$ 28,144	$ 142,656	16.48%
Other - Dues, Prof. Fees, Maint.	$ 1,213,357	$ 908,758	$ 304,599	74.90%
TOTAL SUPPORT SERVICES-CENTRAL	**$ 3,916,962**	**$ 2,512,414**	**$ 1,404,548**	**64.14%**

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	$ 19,384	$ 54,864	26.11%
Postage	$ 62,837	$ 24,913	$ 37,924	39.65%
TOTAL OTHER SUPPORT SERVICES	**$ 137,085**	**$ 44,296**	**$ 92,789**	**32.31%**

TOTAL EXPENDITURES	$ 250,444,976	$ 144,198,125	$ 106,246,851	57.58%
ENDING FUND BALANCE	$ 44,962,334	$ 78,093,981	$ (33,131,647)	
TOTAL USES	$ 295,407,310	$ 222,292,106		

NEWTON COUNTY SCHOOLS
COMBINED FINANCIAL STATEMENT
MONTH ENDING 01/31/2025

		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	$ 239,405,661	$ 166,290,457	$ 73,115,204	$ 250,444,976	$ 144,198,125	$ 106,246,851	$ 44,962,334	$ 78,093,981	$ 33,131,647
	CAPITAL PROJECTS FUND	$ 1,598,960	$ 24,070,000	$ 12,761,765	$ 11,308,235	$ 24,070,000	$ 11,236,112	$ 12,833,888	$ 1,598,960	$ 3,124,613	$ 1,525,653
	DEBT SERVICE FUND	$ 5,565,733	$ 6,796,236	$ 1,353,705	$ 5,442,531	$ 11,680,969	$ 1,216,270	$ 10,464,699	$ 681,000	$ 5,703,169	$ 5,022,169
SPECIAL REVENUE FUNDS	ESSER III (ARP)	$ -	$ 2,000,000	$ 2,986,110	$ (986,110)	$ 2,000,000	$ 2,986,110	$ (986,110)	$ -	$ -	$ -
	L4GA	$ -	$ 3,029,431	$ 73,058	$ 2,956,373	$ 3,029,431	$ 475,273	$ 2,554,158	$ -	$ (402,215)	$ (402,215)
	TITLE I	$ -	$ 8,244,854	$ 2,039,332	$ 6,205,522	$ 8,244,854	$ 3,084,524	$ 5,160,330	$ -	$ (1,045,192)	$ (1,045,192)
	TITLE VIB	$ -	$ 4,566,812	$ 1,575,057	$ 2,991,755	$ 4,566,812	$ 2,395,722	$ 2,171,090	$ -	$ (820,665)	$ (820,665)
	TITLE IIA	$ -	$ 1,411,184	$ 272,331	$ 1,138,853	$ 1,411,184	$ 340,719	$ 1,070,465	$ -	$ (68,387)	$ (68,387)
	TITLE III-LEP	$ -	$ 142,325	$ 29,860	$ 112,465	$ 142,325	$ 62,081	$ 80,244	$ -	$ (32,221)	$ (32,221)
	TITLE IV	$ -	$ 608,608	$ 220,281	$ 388,327	$ 608,608	$ 308,858	$ 299,750	$ -	$ (88,577)	$ (88,577)
	VOCATIONAL GRANTS	$ -	$ 253,110	$ 10,216	$ 242,894	$ 253,110	$ 40,597	$ 212,513	$ -	$ (30,381)	$ (30,381)
	STATE PRESCHOOL	$ -	$ 632,257	$ 242,648	$ 389,609	$ 632,257	$ 378,246	$ 254,011	$ -	$ (135,598)	$ (135,598)
	LOTTERY PRE-K	$ -	$ 3,500,000	$ 2,557,411	$ 942,589	$ 3,500,000	$ 2,199,053	$ 1,300,947	$ -	$ 358,358	$ 358,358
	FFA/FHA CAMP	$ -	$ 601,211	$ 194,935	$ 406,276	$ 601,211	$ 247,931	$ 353,280	$ -	$ (52,996)	$ (52,996)
	STATE PROFESSIONAL LEARNING	$ -	$ 441,938	$ 276,662	$ 165,276	$ 441,938	$ 182,499	$ 259,439	$ -	$ 94,163	$ 94,163
	21ST CENTURY GRANT	$ -	$ 1,518,340	$ 432,438	$ 1,085,902	$ 1,518,340	$ 667,486	$ 850,854	$ -	$ (235,048)	$ (235,048)
	AFTER SCHOOL PROGRAM	$ 108,693	$ 1,200,000	$ 655,857	$ 544,143	$ 1,200,000	$ 685,938	$ 514,062	$ 108,693	$ 78,612	$ (30,081)
	SCHOOL FOOD SERVICE	$ 3,122,801	$ 14,325,000	$ 7,902,127	$ 6,422,873	$ 17,026,500	$ 9,074,179	$ 7,952,321	$ 421,301	$ 1,950,750	$ 1,529,449
	BOARD/ADMIN ACTIVITIES	$ 12,867	$ -	$ 8,471	$ (8,471)	$ -	$ 7,450	$ (7,450)	$ 12,867	$ 13,887	$ 1,020
	TRANSPORTATION GRANT	$ -	$ -	$ 264,330	$ (264,330)	$ -	$ 264,330	$ (264,330)	$ -	$ -	$ -
	TOTAL	$ 66,410,702	$ 312,746,967	$ 200,147,051	$ 112,599,916	$ 331,372,515	$ 180,051,503	$ 151,321,012	$ 47,785,154	$ 86,506,251	$ 38,721,096