NEWTON COUNTY SCHOOLS
GENERAL FUND FINANCIAL STATEMENT
REPORT FOR MONTH ENDING 03/31/2025

	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	$ 88,999,411	91.08%	$ 84,419,386	93.84%	$ 4,580,025
INVESTMENT INCOME	$ 300,000	$ 239,143	79.71%	$ 240,365	160.24%	$ (1,222)
OTHER LOCAL REVENUES	$ 1,600,000	$ 683,899	42.74%	$ 647,267	53.94%	$ 36,632
Local Sources Total	**$ 99,612,340**	**$ 89,922,453**	**90.27%**	**$ 85,307,018**	**93.42%**	**$ 4,615,435**
QBE STATE EARNINGS	$ 145,348,840	$ 110,134,230	75.77%	$ 101,339,443	75.85%	$ 8,794,787
QBE LOCAL 5 MILLS	$ (21,416,502)	$ (16,131,087)	75.32%	$ (14,780,899)	78.22%	$ (1,350,188)
QBE EQUALIZATION	$ 15,248,986	$ 11,436,695	75.00%	$ 11,264,980	75.00%	$ 171,715
OTHER GRANTS FROM GDOE	$ 1,891,588	$ 1,416,177	74.87%	$ 570,638	91.59%	$ 845,539
State Sources Total	**$ 141,072,912**	**$ 106,856,015**	**75.75%**	**$ 98,394,162**	**75.48%**	**$ 8,461,853**
TOTAL REVENUES	$ 240,685,252	$ 196,778,469	**81.76%**	$ 183,701,180	82.87%	$ 13,077,289
TOTAL AVAILABLE SOURCES	$ 296,686,901	$ 252,780,118		$ 239,497,969		$ 13,282,149

75.00% 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	$ 157,062,362	$ 117,954,237	75.10%	$ 361,062	107,172,203	72.99%	$ 10,782,034
PUPIL SERVICES	$ 13,973,065	$ 9,540,021	68.27%	$ 16,238	8,267,814	68.73%	$ 1,272,207
IMPROVEMENT OF INSTRUCTIONAL SERVICES	$ 12,996,382	$ 9,292,901	71.50%	$ 119,230	7,253,772	72.75%	$ 2,039,129
INSTRUCTIONAL STAFF TRAINING	$ 321,781	$ 152,791	47.48%	$ 3,033	123,952	57.06%	$ 28,839
EDUCATIONAL MEDIA SERVICES	$ 3,637,056	$ 2,575,046	70.80%	$ 82,033	2,296,990	68.83%	$ 278,056
GENERAL ADMINISTRATION	$ 2,210,333	$ 1,586,018	71.75%	$ 7,237	1,240,010	73.37%	$ 346,008
SCHOOL ADMINISTRATION	$ 17,667,821	$ 12,735,298	72.08%	$ 141,509	11,991,048	73.77%	$ 744,250
SUPPORT SERVICES - BUSINESS	$ 2,250,971	$ 1,800,863	80.00%	$ 5,064	1,421,897	77.45%	$ 378,966
MAINTENANCE AND OPERATION OF PLANT SERVICES	$ 22,378,410	$ 15,913,708	71.11%	$ 1,136,177	14,017,401	64.58%	$ 1,896,307
STUDENT TRANSPORTATION SERVICE	$ 14,324,751	$ 10,354,220	72.28%	$ 991,767	9,880,936	74.55%	$ 473,284
SUPPORT SERVICES - CENTRAL	$ 3,907,062	$ 2,949,237	75.48%	$ 99,208	3,027,933	73.13%	$ (78,696)
OTHER SUPPORT SERVICES	$ 137,085	$ 98,131	71.58%	$ -	92,821	67.71%	$ 5,310
TOTAL EXPENDITURES	$ 250,867,079	$ 184,952,470	**73.73%**	$ 2,962,558	$ 166,786,777	72.08%	$ 18,160,384
REVENUES OVER(UNDER) EXPENDITURES	$ (10,181,827)	$ 11,825,998			$ 16,914,403		$ (5,088,405)
ENDING FUND BALANCE	$ 45,819,822	$ 67,827,647			$ 72,711,192		$ (4,883,545)
TOTAL USES	$ 296,686,901	$ 252,780,118			$ 239,497,969		$ 13,282,149
BEGINNING FUND BALANCE % OF BUDGET	18.88%						
ENDING FUND BALANCE % OF BUDGET	15.44%	26.83%					

NEWTON COUNTY SCHOOLS
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INSTRUCTION (1000)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Teachers	$ 90,495,380	$ 66,901,686	$ 23,593,694	73.93%
Paraprofessional Salaries	$ 6,942,992	$ 5,376,845	$ 1,566,147	77.44%
Substitute Salaries	$ 1,260,785	$ 1,352,483	$ (91,698)	107.27%
Employee Benefits	$ 49,598,676	$ 35,320,523	$ 14,278,153	71.21%
Travel, Lodging, Registration	$ 64,500	$ 39,261	$ 25,239	60.87%
Supplies & Materials	$ 3,139,472	$ 2,740,447	$ 399,025	87.29%
Textbooks	$ 3,838,309	$ 4,510,154	$ (671,845)	117.50%
Equipment, Computers, Furniture	$ 295,345	$ 183,201	$ 112,144	62.03%
Other- Dues & Fees	$ 1,426,903	$ 1,529,638	$ (102,735)	107.20%
TOTAL INSTRUCTION	**$ 157,062,362**	**$ 117,954,237**	**$ 39,108,125**	**75.10%**

PUPIL SERVICES (2100)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 8,005,057	$ 5,611,136	$ 2,393,921	70.09%
Athletic Supplements	$ 675,000	$ 451,275	$ 223,725	66.86%
Employee Benefits	$ 4,212,002	$ 2,881,696	$ 1,330,306	68.42%
Travel, Lodging, Registration	$ 55,720	$ 22,998	$ 32,722	41.27%
Supplies & Materials	$ 729,336	$ 508,266	$ 221,070	69.69%
Equipment	$ 38,950	$ 21,889	$ 17,061	56.20%
Other- Contracted Services/Fees	$ 257,000	$ 42,761	$ 214,240	16.64%
TOTAL PUPIL SERVICES	**$ 13,973,065**	**$ 9,540,021**	**$ 4,433,044**	**68.27%**

IMPROVEMENT OF INSTRUCTION (2210)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 8,331,762	$ 6,069,281	$ 2,262,481	72.85%
Substitute Salaries	$ 27,000	$ 17,486	$ 9,514	64.76%
Stipends	$ 34,000	$ -	$ 34,000	0.00%
Employee Benefits	$ 3,887,020	$ 2,954,013	$ 933,007	76.00%
Professional Services	$ 233,500	$ 67,325	$ 166,175	28.83%
Travel, Lodging, Registration	$ 76,000	$ 27,476	$ 48,524	36.15%
Supplies & Materials	$ 190,200	$ 138,841	$ 51,359	73.00%
Equipment	$ 114,200	$ 52,496	$ 61,704	45.97%
Other - Contracted Services/Fees	$ 102,700	$ (34,016)	$ 136,716	-33.12%
TOTAL IMPROVEMENT OF INSTRUTION	**$ 12,996,382**	**$ 9,292,901**	**$ 3,703,481**	**71.50%**

INSTRUCTIONAL STAFF TRAINING (2213)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 25,000	$ 19,383	$ 5,617	77.53%
Substitute Salaries	$ 28,500	$ 16,903	$ 11,598	59.31%
Stipends	$ 35,000	$ 14,910	$ 20,090	42.60%
Employee Benefits	$ 2,669	$ 809	$ 1,860	30.31%
Professional Services	$ 8,400	$ 6,850	$ 1,550	81.55%
Travel, Lodging, Registration	$ 57,312	$ 36,124	$ 21,188	63.03%
Other - Contracted Services/Fees	$ 164,900	$ 57,812	$ 107,088	35.06%
TOTAL INSTRUCTIONAL STAFF TRAINING	**$ 321,781**	**$ 152,791**	**$ 168,990**	**47.48%**

EDUCATIONAL MEDIA SERVICES (2220)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 2,089,492	$ 1,517,754	$ 571,738	72.64%
Employee Benefits	$ 1,186,988	$ 835,635	$ 351,353	70.40%
Supplies & Materials	$ 327,535	$ 195,629	$ 131,906	59.73%
Equipment, Computers, Furniture	$ 12,155	$ 4,396	$ 7,759	36.17%
Other - Travel, Registration, Fees	$ 20,886	$ 21,631	$ (745)	103.57%
TOTAL EDUCATIONAL MEDIA SERVICES	**$ 3,637,056**	**$ 2,575,046**	**$ 1,062,010**	**70.80%**

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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	$ 54,000	$ 18,000	75.00%
Salaries	$ 1,115,388	$ 839,022	$ 276,366	75.22%
Employee Benefits	$ 485,545	$ 359,997	$ 125,548	74.14%
Travel, Lodging, Registration	$ 36,000	$ 15,035	$ 20,965	41.76%
Supplies & Materials	$ 34,500	$ 23,156	$ 11,344	67.12%
Other - Legal, Dues, Professional	$ 466,900	$ 294,808	$ 172,092	63.14%
TOTAL GENERAL ADMINISTRATION	**$ 2,210,333**	**$ 1,586,018**	**$ 624,315**	**71.75%**

SCHOOL ADMINISTRATION (2400)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 11,305,582	$ 8,308,083	$ 2,997,499	73.49%
Employee Benefits	$ 5,733,887	$ 4,055,022	$ 1,678,865	70.72%
Supplies & Materials	$ 365,226	$ 204,494	$ 160,732	55.99%
Travel, Mileage, and Fees	$ 115,640	$ 47,916	$ 67,724	41.44%
Equipment, Computers, Furniture	$ 147,486	$ 119,783	$ 27,703	81.22%
TOTAL SCHOOL ADMINISTRATION	**$ 17,667,821**	**$ 12,735,298**	**$ 4,932,523**	**72.08%**

BUSINESS SERVICES (2500)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 1,282,499	$ 995,485	$ 287,014	77.62%
Employee Benefits	$ 597,126	$ 460,858	$ 136,268	77.18%
Liability Insurance	$ 218,181	$ 218,181	$ -	100.00%
Travel, Lodging, Registration	$ 5,500	$ 3,092	$ 2,408	56.21%
Supplies & Materials	$ 45,440	$ 39,745	$ 5,695	87.47%
Equipment	$ 14,350	$ 4,413	$ 9,937	30.75%
Other -Maintenance & Professional Fees	$ 87,875	$ 79,089	$ 8,786	90.00%
TOTAL BUSINESS SERVICES	**$ 2,250,971**	**$ 1,800,863**	**$ 450,108**	**80.00%**

MAINTENANCE AND OPERATIONS (2600)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 6,636,588	$ 5,263,331	$ 1,373,257	79.31%
Employee Benefits	$ 3,352,417	$ 2,486,559	$ 865,858	74.17%
Water/Sewer/Garbage Service/Pest	$ 1,848,826	$ 1,325,265	$ 523,561	71.68%
Professional Services and Liability Ins.	$ 2,587,228	$ 2,011,652	$ 575,576	77.75%
Repairs and Maintenance	$ 3,066,000	$ 1,442,383	$ 1,623,617	47.04%
Rentals	$ 131,500	$ 160,700	$ (29,200)	122.21%
Communications	$ 241,831	$ 167,159	$ 74,672	69.12%
Travel, Lodging, Registration	$ 6,000	$ 2,309	$ 3,691	38.48%
Supplies & Materials	$ 1,231,000	$ 841,254	$ 389,746	68.34%
Energy/Fuel/Oil	$ 2,740,000	$ 2,019,966	$ 720,034	73.72%
Equipment	$ 504,942	$ 161,333	$ 343,610	31.95%
Other - Dues & Fees	$ 32,078	$ 31,797	$ 281	99.12%
TOTAL MAINTENANCE AND OPERATIONS	**$ 22,378,410**	**$ 15,913,708**	**$ 6,464,702**	**71.11%**

STUDENT TRANSPORTATION (2700)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 7,099,590	$ 5,486,248	$ 1,613,342	77.28%
Employee Benefits	$ 3,286,981	$ 2,381,310	$ 905,671	72.45%
Bus Repair & Maintenance	$ 1,107,000	$ 809,998	$ 297,003	73.17%
Travel, Lodging, Registration	$ 7,000	$ 278	$ 6,722	3.97%
Fleet Insurance	$ 407,925	$ 407,925	$ -	100.00%
Supplies & Materials	$ 199,500	$ 162,619	$ 36,881	81.51%
Fuel	$ 1,769,245	$ 964,716	$ 804,529	54.53%
Equipment	$ 346,000	$ 115,786	$ 230,214	33.46%
Other - Physicals, Wrecker Service, Fees	$ 101,510	$ 25,340	$ 76,170	24.96%
TOTAL STUDENT TRANSPORTATION	**$ 14,324,751**	**$ 10,354,220**	**$ 3,970,531**	**72.28%**

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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	$ 974,165	$ 257,376	79.10%
Employee Benefits	$ 581,258	$ 428,082	$ 153,176	73.65%
Travel, Lodging, Registration	$ 27,200	$ 24,195	$ 3,005	88.95%
Supplies & Materials	$ 713,906	$ 481,817	$ 232,089	67.49%
Equipment	$ 140,800	$ 46,577	$ 94,223	33.08%
Other - Dues, Prof. Fees, Maint.	$ 1,212,357	$ 994,401	$ 217,956	82.02%
TOTAL SUPPORT SERVICES-CENTRAL	**$ 3,907,062**	**$ 2,949,237**	**$ 957,825**	**75.48%**

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	$ 58,151	$ 16,097	78.32%
Postage	$ 62,837	$ 39,979	$ 22,858	63.62%
TOTAL OTHER SUPPORT SERVICES	**$ 137,085**	**$ 98,131**	**$ 38,954**	**71.58%**
TOTAL EXPENDITURES	$ 250,867,079	$ 184,952,470	$ 65,914,609	73.73%
ENDING FUND BALANCE	$ 45,819,822	$ 67,827,647	$ (22,007,825)	
TOTAL USES	$ 296,686,901	$ 252,780,118		

NEWTON COUNTY SCHOOLS
COMBINED FINANCIAL STATEMENT
MONTH ENDING 03/31/2025

		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	$ 240,685,252	$ 196,778,469	$ 43,906,783	$ 250,867,079	$ 184,952,470	$ 65,914,609	$ 45,819,822	$ 67,827,647	$ 22,007,825
	CAPITAL PROJECTS FUND	$ 1,598,960	$ 24,070,000	$ 16,599,909	$ 7,470,091	$ 24,070,000	$ 17,628,085	$ 6,441,915	$ 1,598,960	$ 570,784	$ (1,028,176)
	SERIES 2025 BOND PROCEEDS	$ -	$ -	$ 33,353,313	$ (33,353,313)	$ -	$ 709,574	$ (709,574)	$ -	$ 32,643,740	$ 32,643,740
	DEBT SERVICE FUND	$ 5,565,733	$ 6,796,236	$ 6,430,418	$ 365,818	$ 11,680,969	$ 11,680,754	$ 215	$ 681,000	$ 315,397	$ (365,603)
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	$ 574,093	$ 2,455,338	$ 3,029,431	$ 664,748	$ 2,364,683	$ -	$ (90,655)	$ (90,655)
	TITLE I	$ -	$ 8,244,854	$ 4,144,081	$ 4,100,773	$ 8,244,854	$ 4,194,003	$ 4,050,851	$ -	$ (49,922)	$ (49,922)
	TITLE VIB	$ -	$ 4,566,812	$ 3,240,090	$ 1,326,722	$ 4,566,812	$ 3,251,826	$ 1,314,986	$ -	$ (11,736)	$ (11,736)
	TITLE IIA	$ -	$ 1,411,184	$ 422,883	$ 988,301	$ 1,411,184	$ 423,395	$ 987,789	$ -	$ (512)	$ (512)
	TITLE III-LEP	$ -	$ 142,325	$ 71,202	$ 71,123	$ 142,325	$ 74,767	$ 67,558	$ -	$ (3,565)	$ (3,565)
	TITLE IV	$ -	$ 608,608	$ 390,921	$ 217,687	$ 608,608	$ 388,956	$ 219,652	$ -	$ 1,966	$ 1,966
	VOCATIONAL GRANTS	$ -	$ 253,110	$ 87,539	$ 165,571	$ 253,110	$ 94,442	$ 158,668	$ -	$ (6,903)	$ (6,903)
	STATE PRESCHOOL	$ -	$ 632,257	$ 498,528	$ 133,729	$ 632,257	$ 500,387	$ 131,870	$ -	$ (1,859)	$ (1,859)
	LOTTERY PRE-K	$ -	$ 3,500,000	$ 3,342,382	$ 157,618	$ 3,500,000	$ 2,936,582	$ 563,418	$ -	$ 405,800	$ 405,800
	FFA/FHA CAMP	$ -	$ 601,211	$ 325,091	$ 276,120	$ 601,211	$ 325,091	$ 276,120	$ -	$ -	$ -
	STATE PROFESSIONAL LEARNING	$ -	$ 441,938	$ 356,314	$ 85,624	$ 441,938	$ 272,540	$ 169,398	$ -	$ 83,774	$ 83,774
	21ST CENTURY GRANT	$ -	$ 1,518,340	$ 663,606	$ 854,734	$ 1,518,340	$ 929,065	$ 589,275	$ -	$ (265,459)	$ (265,459)
	AFTER SCHOOL PROGRAM	$ 108,693	$ 1,200,000	$ 995,847	$ 204,153	$ 1,200,000	$ 920,196	$ 279,804	$ 108,693	$ 184,344	$ 75,651
	SCHOOL FOOD SERVICE	$ 3,122,801	$ 14,325,000	$ 11,952,575	$ 2,372,425	$ 17,026,500	$ 11,481,178	$ 5,545,322	$ 421,301	$ 3,594,198	$ 3,172,897
	BOARD/ADMIN ACTIVITIES	$ 12,867	$ -	$ 10,715	$ (10,715)	$ -	$ 9,765	$ (9,765)	$ 12,867	$ 13,817	$ 950
	TRANSPORTATION GRANT	$ -	$ -	$ 352,440	$ (352,440)	$ -	$ 528,660	$ (528,660)	$ -	$ (176,220)	$ (176,220)
	TOTAL	$ 66,410,702	$ 314,026,558	$ 283,576,527	$ 30,450,031	$ 331,794,618	$ 244,952,594	$ 86,842,024	$ 48,642,642	$ 105,034,635	$ 56,391,993