NEWTON COUNTY SCHOOLS
GENERAL FUND FINANCIAL STATEMENT
REPORT FOR MONTH ENDING 04/30/2025

	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

83.33% OF YEAR COMPLETE

Revenues

AD VALOREM AND OTHER TAXES	$ 97,712,340	$ 92,506,819	94.67%	$ 88,548,762	98.43%	$ 3,958,057
INVESTMENT INCOME	$ 300,000	$ 253,130	84.38%	$ 275,646	183.76%	$ (22,516)
OTHER LOCAL REVENUES	$ 1,600,000	$ 696,710	43.54%	$ 819,996	68.33%	$ (123,286)
Local Sources Total	**$ 99,612,340**	**$ 93,456,660**	**93.82%**	**$ 89,644,404**	**98.17%**	**$ 3,812,256**
QBE STATE EARNINGS	$ 145,348,840	$ 122,365,588	84.19%	$ 112,787,945	84.42%	$ 9,577,643
QBE LOCAL 5 MILLS	$ (21,416,502)	$ (17,918,909)	83.67%	$ (16,353,572)	86.54%	$ (1,565,337)
QBE EQUALIZATION	$ 15,248,986	$ 12,707,438	83.33%	$ 12,516,644	83.33%	$ 190,794
OTHER GRANTS FROM GDOE	$ 1,891,588	$ 1,535,548	81.18%	$ 591,022	88.08%	$ 944,526
State Sources Total	**$ 141,072,912**	**$ 118,689,665**	**84.13%**	**$ 109,542,039**	**84.01%**	**$ 9,147,626**
TOTAL REVENUES	$ 240,685,252	$ 212,146,325	**88.14%**	$ 199,186,443	89.84%	$ 12,959,882
TOTAL AVAILABLE SOURCES	$ 296,686,901	$ 268,147,974		$ 254,983,232		$ 13,164,742

Expenditures

	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 % USED	FY 2025 ENCUMBRANCES	FY 2024 YTD EXPENSE	FY 2024 % USED	AMOUNT CHANGED
INSTRUCTION	$ 157,029,199	$ 130,100,634	82.85%	$ 301,582	118,947,119	80.98%	$ 11,153,515
PUPIL SERVICES	$ 13,942,465	$ 10,565,304	75.78%	$ 43,162	9,289,911	77.22%	$ 1,275,393
IMPROVEMENT OF INSTRUCTIONAL SERVICES	$ 12,971,982	$ 10,483,268	80.81%	$ 126,765	8,000,379	80.24%	$ 2,482,889
INSTRUCTIONAL STAFF TRAINING	$ 321,781	$ 169,767	52.76%	$ 3,100	143,258	65.94%	$ 26,509
EDUCATIONAL MEDIA SERVICES	$ 3,633,900	$ 2,869,408	78.96%	$ 76,085	2,537,252	76.03%	$ 332,156
GENERAL ADMINISTRATION	$ 2,210,333	$ 1,800,772	81.47%	$ 11,310	1,355,761	80.21%	$ 445,011
SCHOOL ADMINISTRATION	$ 17,689,484	$ 14,181,902	80.17%	$ 143,520	13,357,172	82.17%	$ 824,730
SUPPORT SERVICES - BUSINESS	$ 2,250,971	$ 1,972,326	87.62%	$ 5,088	1,568,373	85.43%	$ 403,953
MAINTENANCE AND OPERATION OF PLANT SERVICES	$ 22,378,410	$ 17,585,244	78.58%	$ 964,791	16,299,479	75.10%	$ 1,285,765
STUDENT TRANSPORTATION SERVICE	$ 14,344,751	$ 11,577,029	80.71%	$ 659,284	10,912,538	82.33%	$ 664,491
SUPPORT SERVICES - CENTRAL	$ 3,956,718	$ 3,169,334	80.10%	$ 201,047	3,341,601	80.71%	$ (172,267)
OTHER SUPPORT SERVICES	$ 137,085	$ 114,292	83.37%	$ -	92,880	67.75%	$ 21,412
TOTAL EXPENDITURES	$ 250,867,079	$ 204,589,280	**81.55%**	$ 2,535,734	$ 185,845,723	80.30%	$ 18,722,145
REVENUES OVER(UNDER) EXPENDITURES	$ (10,181,827)	$ 7,557,045			$ 13,340,720		$ (5,783,675)
ENDING FUND BALANCE	$ 45,819,822	$ 63,558,694			$ 69,137,509		$ (5,578,815)
TOTAL USES	$ 296,686,901	$ 268,147,974			$ 254,983,232		$ 13,164,742
BEGINNING FUND BALANCE % OF BUDGET	18.88%						
ENDING FUND BALANCE % OF BUDGET	15.44%	23.70%					

NEWTON COUNTY SCHOOLS
GENERAL FUND FINANCIAL STATEMENT
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INSTRUCTION (1000)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE	FY 2025 % USED
Teachers	$ 90,489,380	$ 74,192,832	$ 16,296,548	81.99%
Paraprofessional Salaries	$ 6,942,992	$ 5,961,187	$ 981,805	85.86%
Substitute Salaries	$ 1,260,785	$ 1,534,407	$ (273,622)	121.70%
Employee Benefits	$ 49,598,676	$ 39,276,128	$ 10,322,548	79.19%
Travel, Lodging, Registration	$ 64,500	$ 42,936	$ 21,564	66.57%
Supplies & Materials	$ 3,095,759	$ 2,834,237	$ 261,522	91.55%
Textbooks	$ 3,838,309	$ 4,510,154	$ (671,845)	117.50%
Equipment, Computers, Furniture	$ 297,145	$ 208,619	$ 88,526	70.21%
Other- Dues & Fees	$ 1,441,653	$ 1,540,135	$ (98,482)	106.83%
TOTAL INSTRUCTION	**$ 157,029,199**	**$ 130,100,634**	**$ 26,928,565**	**82.85%**

PUPIL SERVICES (2100)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE	FY 2025 % USED
Salaries	$ 8,014,357	$ 6,243,604	$ 1,770,753	77.91%
Athletic Supplements	$ 675,000	$ 496,807	$ 178,193	73.60%
Employee Benefits	$ 4,212,002	$ 3,210,334	$ 1,001,668	76.22%
Travel, Lodging, Registration	$ 55,720	$ 24,580	$ 31,140	44.11%
Supplies & Materials	$ 710,794	$ 514,865	$ 195,929	72.44%
Equipment	$ 40,592	$ 22,876	$ 17,716	56.36%
Other- Contracted Services/Fees	$ 234,000	$ 52,240	$ 181,760	22.32%
TOTAL PUPIL SERVICES	**$ 13,942,465**	**$ 10,565,304**	**$ 3,377,161**	**75.78%**

IMPROVEMENT OF INSTRUCTION (2210)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE	FY 2025 % USED
Salaries	$ 8,331,762	$ 6,782,581	$ 1,549,181	81.41%
Substitute Salaries	$ 27,000	$ 18,342	$ 8,658	67.93%
Stipends	$ 51,000	$ 3,335	$ 47,665	6.54%
Employee Benefits	$ 3,887,020	$ 3,299,560	$ 587,460	84.89%
Professional Services	$ 188,500	$ 74,617	$ 113,883	39.58%
Travel, Lodging, Registration	$ 79,000	$ 31,851	$ 47,149	40.32%
Supplies & Materials	$ 185,771	$ 140,175	$ 45,596	75.46%
Equipment	$ 119,229	$ 55,378	$ 63,851	46.45%
Other - Contracted Services/Fees	$ 102,700	$ 77,428	$ 25,272	75.39%
TOTAL IMPROVEMENT OF INSTRUTION	**$ 12,971,982**	**$ 10,483,268**	**$ 2,488,714**	**80.81%**

INSTRUCTIONAL STAFF TRAINING (2213)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE	FY 2025 % USED
Salaries	$ 25,000	$ 19,383	$ 5,617	77.53%
Substitute Salaries	$ 28,500	$ 31,152	$ (2,652)	109.30%
Stipends	$ 35,000	$ 14,910	$ 20,090	42.60%
Employee Benefits	$ 2,669	$ 1,074	$ 1,595	40.26%
Professional Services	$ 8,400	$ 6,850	$ 1,550	81.55%
Travel, Lodging, Registration	$ 57,312	$ 38,431	$ 18,881	67.06%
Other - Contracted Services/Fees	$ 164,900	$ 57,967	$ 106,933	35.15%
TOTAL INSTRUCTIONAL STAFF TRAINING	**$ 321,781**	**$ 169,767**	**$ 152,014**	**52.76%**

EDUCATIONAL MEDIA SERVICES (2220)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE	FY 2025 % USED
Salaries	$ 2,089,492	$ 1,682,103	$ 407,389	80.50%
Employee Benefits	$ 1,186,988	$ 927,920	$ 259,068	78.17%
Supplies & Materials	$ 324,079	$ 228,216	$ 95,863	70.42%
Equipment, Computers, Furniture	$ 12,455	$ 9,538	$ 2,917	76.58%
Other - Travel, Registration, Fees	$ 20,886	$ 21,631	$ (745)	103.57%
TOTAL EDUCATIONAL MEDIA SERVICES	**$ 3,633,900**	**$ 2,869,408**	**$ 764,492**	**78.96%**

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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	$ 60,000	$ 12,000	83.33%
Salaries	$ 1,115,388	$ 929,586	$ 185,802	83.34%
Employee Benefits	$ 485,545	$ 400,530	$ 85,015	82.49%
Travel, Lodging, Registration	$ 36,000	$ 19,536	$ 16,464	54.27%
Supplies & Materials	$ 40,500	$ 30,384	$ 10,116	75.02%
Other - Legal, Dues, Professional	$ 460,900	$ 360,735	$ 100,165	78.27%
TOTAL GENERAL ADMINISTRATION	**$ 2,210,333**	**$ 1,800,772**	**$ 409,561**	**81.47%**

SCHOOL ADMINISTRATION (2400)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE	FY 2025 % USED
Salaries	$ 11,305,582	$ 9,200,728	$ 2,104,854	81.38%
Employee Benefits	$ 5,733,887	$ 4,530,227	$ 1,203,660	79.01%
Supplies & Materials	$ 387,389	$ 253,544	$ 133,845	65.45%
Travel, Mileage, and Fees	$ 114,440	$ 60,953	$ 53,487	53.26%
Equipment, Computers, Furniture	$ 148,186	$ 136,450	$ 11,736	92.08%
TOTAL SCHOOL ADMINISTRATION	**$ 17,689,484**	**$ 14,181,902**	**$ 3,507,582**	**80.17%**

BUSINESS SERVICES (2500)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE	FY 2025 % USED
Salaries	$ 1,282,499	$ 1,106,858	$ 175,641	86.30%
Employee Benefits	$ 597,126	$ 516,642	$ 80,484	86.52%
Liability Insurance	$ 218,181	$ 218,181	$ -	100.00%
Travel, Lodging, Registration	$ 5,500	$ 3,779	$ 1,721	68.70%
Supplies & Materials	$ 45,440	$ 40,659	$ 4,781	89.48%
Equipment	$ 14,350	$ 4,990	$ 9,360	34.77%
Other -Maintenance & Professional Fees	$ 87,875	$ 81,219	$ 6,656	92.43%
TOTAL BUSINESS SERVICES	**$ 2,250,971**	**$ 1,972,326**	**$ 278,645**	**87.62%**

MAINTENANCE AND OPERATIONS (2600)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE	FY 2025 % USED
Salaries	$ 6,636,588	$ 5,815,041	$ 821,547	87.62%
Employee Benefits	$ 3,352,417	$ 2,797,287	$ 555,130	83.44%
Water/Sewer/Garbage Service/Pest	$ 1,848,826	$ 1,458,443	$ 390,383	78.88%
Professional Services and Liability Ins.	$ 2,592,428	$ 2,130,144	$ 462,284	82.17%
Repairs and Maintenance	$ 3,066,000	$ 1,605,092	$ 1,460,908	52.35%
Rentals	$ 131,500	$ 171,860	$ (40,360)	130.69%
Communications	$ 241,831	$ 203,671	$ 38,160	84.22%
Travel, Lodging, Registration	$ 6,000	$ 3,160	$ 2,840	52.66%
Supplies & Materials	$ 1,235,000	$ 936,007	$ 298,993	75.79%
Energy/Fuel/Oil	$ 2,740,000	$ 2,258,804	$ 481,196	82.44%
Equipment	$ 495,742	$ 169,113	$ 326,630	34.11%
Other - Dues & Fees	$ 32,078	$ 36,622	$ (4,544)	114.17%
TOTAL MAINTENANCE AND OPERATIONS	**$ 22,378,410**	**$ 17,585,244**	**$ 4,793,166**	**78.58%**

STUDENT TRANSPORTATION (2700)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE	FY 2025 % USED
Salaries	$ 7,099,590	$ 6,081,795	$ 1,017,795	85.66%
Employee Benefits	$ 3,286,981	$ 2,674,583	$ 612,398	81.37%
Bus Repair & Maintenance	$ 1,127,000	$ 882,578	$ 244,422	78.31%
Travel, Lodging, Registration	$ 7,000	$ 437	$ 6,564	6.24%
Fleet Insurance	$ 407,925	$ 407,925	$ -	100.00%
Supplies & Materials	$ 244,500	$ 163,104	$ 81,396	66.71%
Fuel	$ 1,769,245	$ 1,214,423	$ 554,822	68.64%
Equipment	$ 301,000	$ 116,107	$ 184,893	38.57%
Other - Physicals, Wrecker Service, Fees	$ 101,510	$ 36,078	$ 65,432	35.54%
TOTAL STUDENT TRANSPORTATION	**$ 14,344,751**	**$ 11,577,029**	**$ 2,767,722**	**80.71%**

NEWTON COUNTY SCHOOLS
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SUPPORT SERVICES- CENTRAL (2800)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE	FY 2025 % USED
Salaries	$ 1,231,541	$ 1,085,825	$ 145,716	88.17%
Employee Benefits	$ 581,258	$ 478,947	$ 102,311	82.40%
Travel, Lodging, Registration	$ 27,200	$ 25,138	$ 2,062	92.42%
Supplies & Materials	$ 781,906	$ 517,115	$ 264,791	66.14%
Equipment	$ 159,800	$ 50,309	$ 109,491	31.48%
Other - Dues, Prof. Fees, Maint.	$ 1,175,013	$ 1,011,999	$ 163,014	86.13%
TOTAL SUPPORT SERVICES-CENTRAL	**$ 3,956,718**	**$ 3,169,334**	**$ 787,384**	**80.10%**

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	$ -	100.00%
Postage	$ 62,837	$ 40,044	$ 22,793	63.73%
TOTAL OTHER SUPPORT SERVICES	**$ 137,085**	**$ 114,292**	**$ 22,793**	**83.37%**

TOTAL EXPENDITURES	$ 250,867,079	$ 204,589,280	$ 46,277,799	81.55%
ENDING FUND BALANCE	$ 45,819,822	$ 63,558,694	$ (17,738,872)	
TOTAL USES	$ 296,686,901	$ 268,147,974		

NEWTON COUNTY SCHOOLS
COMBINED FINANCIAL STATEMENT
MONTH ENDING 04/30/2025

		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	$ 212,146,325	$ 28,538,927	$ 250,867,079	$ 204,589,280	$ 46,277,799	$ 45,819,822	$ 63,558,694	$ 17,738,872
	CAPITAL PROJECTS FUND	$ 1,598,960	$ 24,070,000	$ 18,675,066	$ 5,394,934	$ 24,070,000	$ 19,204,088	$ 4,865,912	$ 1,598,960	$ 1,069,938	$ (529,022)
	SERIES 2025 BOND PROCEEDS	$ -	$ -	$ 33,470,849	$ (33,470,849)	$ -	$ 1,423,946	$ (1,423,946)	$ -	$ 32,046,903	$ 32,046,903
	DEBT SERVICE FUND	$ 5,565,733	$ 6,796,236	$ 6,620,589	$ 175,647	$ 11,680,969	$ 11,680,754	$ 215	$ 681,000	$ 505,568	$ (175,432)
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	$ 799,186	$ 2,230,245	$ -	$ (225,093)	$ (225,093)
	TITLE I	$ -	$ 8,244,854	$ 4,656,267	$ 3,588,587	$ 8,244,854	$ 4,781,541	$ 3,463,313	$ -	$ (125,274)	$ (125,274)
	TITLE VIB	$ -	$ 4,566,812	$ 3,568,875	$ 997,937	$ 4,566,812	$ 3,592,506	$ 974,306	$ -	$ (23,631)	$ (23,631)
	TITLE IIA	$ -	$ 1,411,184	$ 433,463	$ 977,721	$ 1,411,184	$ 439,703	$ 971,481	$ -	$ (6,240)	$ (6,240)
	TITLE III-LEP	$ -	$ 142,325	$ 77,872	$ 64,453	$ 142,325	$ 90,142	$ 52,183	$ -	$ (12,270)	$ (12,270)
	TITLE IV	$ -	$ 608,608	$ 416,827	$ 191,781	$ 608,608	$ 407,154	$ 201,454	$ -	$ 9,673	$ 9,673
	VOCATIONAL GRANTS	$ -	$ 253,110	$ 100,610	$ 152,500	$ 253,110	$ 111,849	$ 141,261	$ -	$ (11,239)	$ (11,239)
	STATE PRESCHOOL	$ -	$ 632,257	$ 561,229	$ 71,028	$ 632,257	$ 562,573	$ 69,684	$ -	$ (1,345)	$ (1,345)
	LOTTERY PRE-K	$ -	$ 3,500,000	$ 3,705,920	$ (205,920)	$ 3,500,000	$ 3,311,771	$ 188,229	$ -	$ 394,149	$ 394,149
	FFA/FHA CAMP	$ -	$ 601,211	$ 356,851	$ 244,360	$ 601,211	$ 356,851	$ 244,360	$ -	$ -	$ -
	STATE PROFESSIONAL LEARNING	$ -	$ 441,938	$ 396,562	$ 45,376	$ 441,938	$ 307,032	$ 134,906	$ -	$ 89,530	$ 89,530
	21ST CENTURY GRANT	$ -	$ 1,518,340	$ 777,113	$ 741,227	$ 1,518,340	$ 1,071,464	$ 446,876	$ -	$ (294,351)	$ (294,351)
	AFTER SCHOOL PROGRAM	$ 108,693	$ 1,200,000	$ 995,847	$ 204,153	$ 1,200,000	$ 1,038,582	$ 161,418	$ 108,693	$ 65,957	$ (42,735)
	SCHOOL FOOD SERVICE	$ 3,122,801	$ 14,325,000	$ 11,999,798	$ 2,325,202	$ 17,026,500	$ 12,955,872	$ 4,070,628	$ 421,301	$ 2,166,727	$ 1,745,426
	BOARD/ADMIN ACTIVITIES	$ 12,867	$ -	$ 10,715	$ (10,715)	$ -	$ 10,449	$ (10,449)	$ 12,867	$ 13,134	$ 267
	TRANSPORTATION GRANT	$ -	$ -	$ 528,660	$ (528,660)	$ -	$ 528,660	$ (528,660)	$ -	$ -	$ -
	TOTAL	$ 66,410,702	$ 314,026,558	$ 303,059,640	$ 10,966,918	$ 331,794,618	$ 270,249,514	$ 61,545,104	$ 48,642,642	$ 99,220,829	$ 50,578,186