NEWTON COUNTY SCHOOLS
GENERAL FUND FINANCIAL STATEMENT
REPORT FOR MONTH ENDING 05/31/2025

91.67% 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	$ 95,176,647	97.40%	$ 89,694,483	99.70%	$ 5,482,164
INVESTMENT INCOME	$ 300,000	$ 283,505	94.50%	$ 309,863	206.58%	$ (26,358)
OTHER LOCAL REVENUES	$ 1,600,000	$ 760,089	47.51%	$ 883,600	73.63%	$ (123,511)
Local Sources Total	**$ 99,612,340**	**$ 96,220,241**	**96.59%**	**$ 90,887,946**	**99.53%**	**$ 5,332,295**
QBE STATE EARNINGS	$ 145,348,840	$ 134,596,946	92.60%	$ 124,236,446	92.99%	$ 10,360,500
QBE LOCAL 5 MILLS	$ (21,416,502)	$ (19,706,731)	92.02%	$ (17,926,245)	94.86%	$ (1,780,486)
QBE EQUALIZATION	$ 15,248,986	$ 13,978,181	91.67%	$ 13,768,308	91.67%	$ 209,873
OTHER GRANTS FROM GDOE	$ 1,891,588	$ 1,658,444	87.67%	$ 591,022	88.08%	$ 1,067,422
State Sources Total	**$ 141,072,912**	**$ 130,526,840**	**92.52%**	**$ 120,669,531**	**92.54%**	**$ 9,857,309**
TOTAL REVENUES	$ 240,685,252	$ 226,747,081	**94.21%**	$ 211,557,477	95.42%	$ 15,189,604
TOTAL AVAILABLE SOURCES	$ 296,686,901	$ 282,748,730		$ 267,354,266		$ 15,394,464

Expenditures

	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 % USED	FY 2025 ENCUMBRANCES	FY 2024 YTD EXPENSE	FY 2024 % USED	AMOUNT CHANGED
INSTRUCTION	$ 157,070,727	$ 142,109,462	90.47%	$ 394,923	130,595,057	88.91%	$ 11,514,405
PUPIL SERVICES	$ 13,915,237	$ 11,700,305	84.08%	$ 35,980	10,213,418	84.90%	$ 1,486,887
IMPROVEMENT OF INSTRUCTIONAL SERVICES	$ 12,963,812	$ 11,629,506	89.71%	$ 92,104	8,822,996	88.62%	$ 2,806,510
INSTRUCTIONAL STAFF TRAINING	$ 315,651	$ 193,049	61.16%	$ 2,700	157,338	70.89%	$ 35,711
EDUCATIONAL MEDIA SERVICES	$ 3,633,900	$ 3,183,077	87.59%	$ 15,630	2,780,580	83.32%	$ 402,497
GENERAL ADMINISTRATION	$ 2,219,333	$ 1,950,718	87.90%	$ 8,923	1,465,170	86.69%	$ 485,548
SCHOOL ADMINISTRATION	$ 17,689,484	$ 15,616,549	88.28%	$ 76,055	14,631,372	90.01%	$ 985,177
SUPPORT SERVICES - BUSINESS	$ 2,250,971	$ 2,144,044	95.25%	$ 3,871	1,702,431	92.73%	$ 441,613
MAINTENANCE AND OPERATION OF PLANT SERVICES	$ 22,378,410	$ 19,322,704	86.35%	$ 1,303,578	17,849,177	82.24%	$ 1,473,527
STUDENT TRANSPORTATION SERVICE	$ 14,345,751	$ 12,715,539	88.64%	$ 300,765	12,034,608	90.80%	$ 680,931
SUPPORT SERVICES - CENTRAL	$ 3,946,718	$ 3,442,445	87.22%	$ 133,501	3,602,911	87.02%	$ (160,466)
OTHER SUPPORT SERVICES	$ 137,085	$ 114,292	83.37%	$ -	92,952	67.81%	$ 21,340
TOTAL EXPENDITURES	$ 250,867,079	$ 224,121,690	**89.34%**	$ 2,368,028	$ 203,948,010	88.12%	$ 20,152,340
REVENUES OVER(UNDER) EXPENDITURES	$ (10,181,827)	$ 2,625,391			$ 7,609,467		$ (4,984,076)
ENDING FUND BALANCE	$ 45,819,822	$ 58,627,040			$ 63,406,256		$ (4,779,216)
TOTAL USES	$ 296,686,901	$ 282,748,730			$ 267,354,266		$ 15,394,464
BEGINNING FUND BALANCE % OF BUDGET	18.88%						
ENDING FUND BALANCE % OF BUDGET	15.44%	20.73%					

NEWTON COUNTY SCHOOLS
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INSTRUCTION (1000)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Teachers	$ 90,489,380	$ 81,340,592	$ 9,148,788	89.89%
Paraprofessional Salaries	$ 6,942,992	$ 6,536,043	$ 406,949	94.14%
Substitute Salaries	$ 1,260,785	$ 1,755,522	$ (494,737)	139.24%
Employee Benefits	$ 49,598,676	$ 43,207,413	$ 6,391,263	87.11%
Travel, Lodging, Registration	$ 64,500	$ 48,404	$ 16,096	75.04%
Supplies & Materials	$ 3,058,489	$ 2,891,253	$ 167,236	94.53%
Textbooks	$ 3,838,309	$ 4,526,534	$ (688,225)	117.93%
Equipment, Computers, Furniture	$ 297,943	$ 230,832	$ 67,111	77.48%
Other- Dues & Fees	$ 1,519,653	$ 1,572,869	$ (53,216)	103.50%
TOTAL INSTRUCTION	**$ 157,070,727**	**$ 142,109,462**	**$ 14,961,265**	**90.47%**

PUPIL SERVICES (2100)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 8,030,957	$ 6,924,467	$ 1,106,490	86.22%
Athletic Supplements	$ 675,000	$ 547,754	$ 127,246	81.15%
Employee Benefits	$ 4,212,002	$ 3,572,590	$ 639,412	84.82%
Travel, Lodging, Registration	$ 55,720	$ 27,533	$ 28,187	49.41%
Supplies & Materials	$ 666,966	$ 522,059	$ 144,907	78.27%
Equipment	$ 40,592	$ 25,373	$ 15,219	62.51%
Other- Contracted Services/Fees	$ 234,000	$ 80,529	$ 153,471	34.41%
TOTAL PUPIL SERVICES	**$ 13,915,237**	**$ 11,700,305**	**$ 2,214,932**	**84.08%**

IMPROVEMENT OF INSTRUCTION (2210)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 8,331,162	$ 7,503,470	$ 827,692	90.07%
Substitute Salaries	$ 27,000	$ 32,142	$ (5,142)	119.04%
Stipends	$ 51,000	$ 27,185	$ 23,815	53.30%
Employee Benefits	$ 3,887,020	$ 3,643,795	$ 243,225	93.74%
Professional Services	$ 188,530	$ 115,292	$ 73,238	61.15%
Travel, Lodging, Registration	$ 74,000	$ 32,980	$ 41,020	44.57%
Supplies & Materials	$ 193,271	$ 149,267	$ 44,004	77.23%
Equipment	$ 122,129	$ 57,989	$ 64,140	47.48%
Other - Contracted Services/Fees	$ 89,700	$ 67,385	$ 22,315	75.12%
TOTAL IMPROVEMENT OF INSTRUTION	**$ 12,963,812**	**$ 11,629,506**	**$ 1,334,306**	**89.71%**

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	$ 33,400	$ 36,037	$ (2,637)	107.89%
Stipends	$ 28,970	$ 25,110	$ 3,860	86.68%
Employee Benefits	$ 2,669	$ 1,313	$ 1,356	49.18%
Professional Services	$ 8,400	$ 6,850	$ 1,550	81.55%
Travel, Lodging, Registration	$ 57,312	$ 41,364	$ 15,948	72.17%
Other - Contracted Services/Fees	$ 159,900	$ 62,992	$ 96,908	39.39%
TOTAL INSTRUCTIONAL STAFF TRAINING	**$ 315,651**	**$ 193,049**	**$ 122,602**	**61.16%**

EDUCATIONAL MEDIA SERVICES (2220)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 2,089,492	$ 1,846,217	$ 243,275	88.36%
Employee Benefits	$ 1,186,988	$ 1,020,135	$ 166,853	85.94%
Supplies & Materials	$ 324,079	$ 278,769	$ 45,310	86.02%
Equipment, Computers, Furniture	$ 12,455	$ 16,325	$ (3,870)	131.07%
Other - Travel, Registration, Fees	$ 20,886	$ 21,631	$ (745)	103.57%
TOTAL EDUCATIONAL MEDIA SERVICES	**$ 3,633,900**	**$ 3,183,077**	**$ 450,823**	**87.59%**

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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	$ 66,000	$ 6,000	91.67%
Salaries	$ 1,115,388	$ 1,019,969	$ 95,419	91.45%
Employee Benefits	$ 485,545	$ 441,060	$ 44,485	90.84%
Travel, Lodging, Registration	$ 36,000	$ 25,935	$ 10,065	72.04%
Supplies & Materials	$ 55,500	$ 33,684	$ 21,816	60.69%
Other - Legal, Dues, Professional	$ 454,900	$ 364,070	$ 90,830	80.03%
TOTAL GENERAL ADMINISTRATION	**$ 2,219,333**	**$ 1,950,718**	**$ 268,615**	**87.90%**

SCHOOL ADMINISTRATION (2400)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 11,305,582	$ 10,098,999	$ 1,206,583	89.33%
Employee Benefits	$ 5,733,887	$ 5,007,203	$ 726,684	87.33%
Supplies & Materials	$ 387,689	$ 300,954	$ 86,735	77.63%
Travel, Mileage, and Fees	$ 114,140	$ 62,298	$ 51,842	54.58%
Equipment, Computers, Furniture	$ 148,186	$ 147,094	$ 1,092	99.26%
TOTAL SCHOOL ADMINISTRATION	**$ 17,689,484**	**$ 15,616,549**	**$ 2,072,935**	**88.28%**

BUSINESS SERVICES (2500)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 1,282,499	$ 1,219,137	$ 63,362	95.06%
Employee Benefits	$ 597,126	$ 572,438	$ 24,688	95.87%
Liability Insurance	$ 218,181	$ 218,181	$ -	100.00%
Travel, Lodging, Registration	$ 5,500	$ 3,863	$ 1,637	70.23%
Supplies & Materials	$ 45,440	$ 42,126	$ 3,314	92.71%
Equipment	$ 14,034	$ 6,385	$ 7,649	45.49%
Other -Maintenance & Professional Fees	$ 88,191	$ 81,914	$ 6,277	92.88%
TOTAL BUSINESS SERVICES	**$ 2,250,971**	**$ 2,144,044**	**$ 106,927**	**95.25%**

MAINTENANCE AND OPERATIONS (2600)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 6,636,588	$ 6,324,430	$ 312,158	95.30%
Employee Benefits	$ 3,352,417	$ 3,087,964	$ 264,453	92.11%
Water/Sewer/Garbage Service/Pest	$ 1,848,826	$ 1,691,958	$ 156,868	91.52%
Professional Services and Liability Ins.	$ 2,595,428	$ 2,279,681	$ 315,747	87.83%
Repairs and Maintenance	$ 3,066,000	$ 1,724,902	$ 1,341,098	56.26%
Rentals	$ 131,500	$ 188,888	$ (57,388)	143.64%
Communications	$ 241,831	$ 213,144	$ 28,687	88.14%
Travel, Lodging, Registration	$ 6,000	$ 3,232	$ 2,768	53.87%
Supplies & Materials	$ 1,237,000	$ 1,085,679	$ 151,321	87.77%
Energy/Fuel/Oil	$ 2,740,000	$ 2,486,979	$ 253,021	90.77%
Equipment	$ 490,742	$ 199,227	$ 291,516	40.60%
Other - Dues & Fees	$ 32,078	$ 36,622	$ (4,544)	114.17%
TOTAL MAINTENANCE AND OPERATIONS	**$ 22,378,410**	**$ 19,322,704**	**$ 3,055,706**	**86.35%**

STUDENT TRANSPORTATION (2700)	FY 2025 BUDGET	FY 2025 YTD EXPENSE	FY 2025 AVAILABLE BALANCE	FY 2025 % USED
Salaries	$ 7,100,590	$ 6,673,749	$ 426,841	93.99%
Employee Benefits	$ 3,286,981	$ 2,960,829	$ 326,152	90.08%
Bus Repair & Maintenance	$ 1,127,000	$ 972,303	$ 154,697	86.27%
Travel, Lodging, Registration	$ 7,000	$ 3,399	$ 3,601	48.56%
Fleet Insurance	$ 407,925	$ 407,925	$ -	100.00%
Supplies & Materials	$ 244,500	$ 171,894	$ 72,606	70.30%
Fuel	$ 1,769,245	$ 1,367,099	$ 402,146	77.27%
Equipment	$ 301,000	$ 116,748	$ 184,252	38.79%
Other - Physicals, Wrecker Service, Fees	$ 101,510	$ 41,593	$ 59,917	40.97%
TOTAL STUDENT TRANSPORTATION	**$ 14,345,751**	**$ 12,715,539**	**$ 1,630,212**	**88.64%**

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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	$ 1,195,038	$ 36,503	97.04%
Employee Benefits	$ 581,258	$ 528,856	$ 52,402	90.98%
Travel, Lodging, Registration	$ 27,555	$ 26,830	$ 725	97.37%
Supplies & Materials	$ 774,755	$ 559,694	$ 215,061	72.24%
Equipment	$ 159,800	$ 97,736	$ 62,064	61.16%
Other - Dues, Prof. Fees, Maint.	$ 1,171,809	$ 1,034,291	$ 137,518	88.26%
TOTAL SUPPORT SERVICES-CENTRAL	**$ 3,946,718**	**$ 3,442,445**	**$ 504,273**	**87.22%**

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	$ -	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	$ 224,121,690	$ 26,745,389	89.34%
ENDING FUND BALANCE	$ 45,819,822	$ 58,627,040	$ (12,807,218)	
TOTAL USES	$ 296,686,901	$ 282,748,730		

NEWTON COUNTY SCHOOLS
COMBINED FINANCIAL STATEMENT
MONTH ENDING 05/31/2025

		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	$ 226,747,081	$ 13,938,171	$ 250,867,079	$ 224,121,690	$ 26,745,389	$ 45,819,822	$ 58,627,040	$ 12,807,218
	CAPITAL PROJECTS FUND	$ 1,598,960	$ 24,070,000	$ 20,729,538	$ 3,340,462	$ 24,070,000	$ 21,066,097	$ 3,003,903	$ 1,598,960	$ 1,262,401	$ (336,559)
	SERIES 2025 BOND PROCEEDS	$ -	$ -	$ 33,589,526	$ (33,589,526)	$ -	$ 4,086,553	$ (4,086,553)	$ -	$ 29,502,973	$ 29,502,973
	DEBT SERVICE FUND	$ 5,565,733	$ 6,796,236	$ 6,620,687	$ 175,549	$ 11,680,969	$ 11,680,854	$ 115	$ 681,000	$ 505,566	$ (175,434)
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	$ 712,419	$ 2,317,012	$ 3,029,431	$ 1,013,437	$ 2,015,994	$ -	$ (301,018)	$ (301,018)
	TITLE I	$ -	$ 8,244,854	$ 5,355,736	$ 2,889,118	$ 8,244,854	$ 5,525,019	$ 2,719,835	$ -	$ (169,283)	$ (169,283)
	TITLE VIB	$ -	$ 4,566,812	$ 3,577,913	$ 988,899	$ 4,566,812	$ 3,827,479	$ 739,333	$ -	$ (249,566)	$ (249,566)
	TITLE IIA	$ -	$ 1,411,184	$ 454,310	$ 956,874	$ 1,411,184	$ 484,931	$ 926,253	$ -	$ (30,621)	$ (30,621)
	TITLE III-LEP	$ -	$ 142,325	$ 94,533	$ 47,792	$ 142,325	$ 97,843	$ 44,482	$ -	$ (3,310)	$ (3,310)
	TITLE IV	$ -	$ 608,608	$ 461,526	$ 147,082	$ 608,608	$ 466,157	$ 142,451	$ -	$ (4,631)	$ (4,631)
	VOCATIONAL GRANTS	$ -	$ 253,110	$ 113,975	$ 139,135	$ 253,110	$ 117,335	$ 135,775	$ -	$ (3,360)	$ (3,360)
	STATE PRESCHOOL	$ -	$ 632,257	$ 661,080	$ (28,823)	$ 632,257	$ 661,951	$ (29,694)	$ -	$ (870)	$ (870)
	LOTTERY PRE-K	$ -	$ 3,500,000	$ 4,090,542	$ (590,542)	$ 3,500,000	$ 3,724,127	$ (224,127)	$ -	$ 366,414	$ 366,414
	FFA/FHA CAMP	$ -	$ 601,211	$ 386,748	$ 214,463	$ 601,211	$ 386,748	$ 214,463	$ -	$ -	$ -
	STATE PROFESSIONAL LEARNING	$ -	$ 441,938	$ 436,810	$ 5,128	$ 441,938	$ 355,928	$ 86,010	$ -	$ 80,882	$ 80,882
	21ST CENTURY GRANT	$ -	$ 1,518,340	$ 928,372	$ 589,968	$ 1,518,340	$ 1,252,355	$ 265,985	$ -	$ (323,982)	$ (323,982)
	AFTER SCHOOL PROGRAM	$ 108,693	$ 1,200,000	$ 1,132,790	$ 67,210	$ 1,200,000	$ 1,167,863	$ 32,137	$ 108,693	$ 73,620	$ (35,072)
	SCHOOL FOOD SERVICE	$ 3,122,801	$ 14,325,000	$ 13,451,933	$ 873,067	$ 17,026,500	$ 14,232,352	$ 2,794,148	$ 421,301	$ 2,342,382	$ 1,921,081
	BOARD/ADMIN ACTIVITIES	$ 12,867	$ -	$ 10,738	$ (10,738)	$ -	$ 11,166	$ (11,166)	$ 12,867	$ 12,439	$ (428)
	TRANSPORTATION GRANT	$ -	$ -	$ 528,660	$ (528,660)	$ -	$ 528,660	$ (528,660)	$ -	$ -	$ -
	TOTAL	$ 66,410,702	$ 314,026,558	$ 323,071,026	$ (9,044,468)	$ 331,794,618	$ 297,794,654	$ 33,999,964	$ 48,642,642	$ 91,687,075	$ 43,044,432