NEWTON COUNTY SCHOOLS
GENERAL FUND FINANCIAL STATEMENT
REPORT FOR MONTH ENDING 07/31/2025

	FY 2026 BUDGET	FY 2026 YTD REVENUE	FY 2026 % RECEIVED	FY 2025 YTD REVENUE	FY 2025 % RECEIVED	AMOUNT CHANGE
BEGINNING FUND BALANCE	$ 55,748,816	$ 55,748,816	100%	$ 55,796,789	100%	$ (47,973)

8.33% OF YEAR COMPLETE

Revenues						
AD VALOREM AND OTHER TAXES	$ 100,670,671	$ -	0.00%	$ -	0.00%	$ -
INVESTMENT INCOME	$ 250,000	$ 14,518	5.81%	$ 17,106	5.70%	$ (2,588)
OTHER LOCAL REVENUES	$ 1,600,000	$ 6,716	0.42%	$ 9,048	0.57%	$ (2,332)
Local Sources Total	**$ 102,520,671**	**$ 21,235**	**0.02%**	**$ 26,154**	**0.03%**	**$ (4,919)**
QBE STATE EARNINGS	$ 149,580,627	$ -	0.00%	$ -	0.00%	$ -
QBE LOCAL 5 MILLS	$ (23,380,455)	$ -	0.00%	$ -	0.00%	$ -
QBE EQUALIZATION	$ 10,781,551	$ -	0.00%	$ -	0.00%	$ -
OTHER GRANTS FROM GDOE	$ 1,753,438	$ 103,118	5.88%	$ 258,702	42.20%	$ (155,584)
State Sources Total	**$ 138,735,161**	**$ 103,118**	**0.07%**	**$ 258,702**	**0.19%**	**$ (155,584)**
TOTAL REVENUES	$ 241,255,832	$ 124,353	**0.05%**	$ 284,856	0.12%	$ (160,503)
TOTAL AVAILABLE SOURCES	$ 297,004,648	$ 55,873,169		$ 56,081,645		$ (208,476)

Expenditures							
	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 % USED	FY 2026 ENCUMBRANCES	FY 2025 YTD EXPENSE	FY 2025 % USED	AMOUNT CHANGED
INSTRUCTION	$ 162,951,956	$ 1,471,338	0.90%	$ 3,457,791	818,259	0.53%	$ 653,079
PUPIL SERVICES	$ 15,212,138	$ 129,516	0.85%	$ 564,558	39,407	0.29%	$ 90,109
IMPROVEMENT OF INSTRUCTIONAL SERVICES	$ 14,686,916	$ 566,236	3.86%	$ 189,553	489,795	3.84%	$ 76,441
INSTRUCTIONAL STAFF TRAINING	$ 198,280	$ 12,728	6.42%	$ 2,707	13,875	8.35%	$ (1,147)
EDUCATIONAL MEDIA SERVICES	$ 3,884,444	$ 99	0.00%	$ 34,678	41,885	1.15%	$ (41,786)
GENERAL ADMINISTRATION	$ 2,242,108	$ 192,187	8.57%	$ 8,204	192,465	9.16%	$ (278)
SCHOOL ADMINISTRATION	$ 19,092,720	$ 199,265	1.04%	$ 190,248	119,320	69.00%	$ 79,945
SUPPORT SERVICES - BUSINESS	$ 2,537,605	$ 420,836	16.58%	$ 8,988	367,459	16.90%	$ 53,377
MAINTENANCE AND OPERATION OF PLANT SERVICES	$ 19,963,635	$ 2,292,006	11.48%	$ 3,765,239	1,719,886	7.77%	$ 572,120
SAFETY AND SECURITY	$ 4,090,826	$ 94,610	2.31%	$ 18,348	-	0.00%	$ 94,610
STUDENT TRANSPORTATION SERVICE	$ 16,005,361	$ 672,985	4.20%	$ 1,694,216	560,243	3.94%	$ 112,742
SUPPORT SERVICES - CENTRAL	$ 4,050,279	$ 898,090	22.17%	$ 214,374	579,692	14.78%	$ 318,398
OTHER SUPPORT SERVICES	$ 135,715	$ 24,000	17.68%	$ -	-	0.00%	$ 24,000
TOTAL EXPENDITURES	$ 265,051,983	$ 6,973,894	**2.63%**	$ 10,148,904	$ 4,942,286	1.99%	$ 1,689,211
REVENUES OVER(UNDER) EXPENDITURES	$ (23,796,151)	$ (6,849,542)			$ (4,657,430)		$ (2,192,112)
ENDING FUND BALANCE	$ 31,952,665	$ 48,899,275			$ 51,139,359		$ (2,240,085)
TOTAL USES	$ 297,004,648	$ 55,873,169			$ 56,081,645		$ (208,476)
BEGINNING FUND BALANCE % OF BUDGET	18.77%						
ENDING FUND BALANCE % OF BUDGET	10.76%	87.52%					

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INSTRUCTION (1000)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Teachers	$ 90,967,641	$ 155,030	$ 90,812,611	0.17%
Paraprofessional Salaries	$ 8,026,301	$ -	$ 8,026,301	0.00%
Substitute Salaries	$ 1,578,500	$ -	$ 1,578,500	0.00%
Employee Benefits	$ 53,792,559	$ 69,637	$ 53,722,922	0.13%
Travel, Lodging, Registration	$ 81,500	$ 4,695	$ 76,805	5.76%
Supplies & Materials	$ 2,945,106	$ 89,158	$ 2,855,948	3.03%
Textbooks	$ 3,638,309	$ 1,149,978	$ 2,488,331	31.61%
Equipment, Computers, Furniture	$ 228,166	$ 93	$ 228,073	0.04%
Other- Dues & Fees	$ 1,693,875	$ 2,747	$ 1,691,128	0.16%
TOTAL INSTRUCTION	**$ 162,951,956**	**$ 1,471,338**	**$ 161,480,618**	**0.90%**

PUPIL SERVICES (2100)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 8,346,767	$ 35,474	$ 8,311,293	0.43%
Athletic Supplements	$ 675,000	$ 665	$ 674,335	0.10%
Employee Benefits	$ 4,547,296	$ 14,139	$ 4,533,157	0.31%
Travel, Lodging, Registration	$ 64,000	$ 1,111	$ 62,889	1.74%
Supplies & Materials	$ 360,783	$ 12,963	$ 347,820	3.59%
Equipment	$ 44,500	$ 248	$ 44,252	0.56%
Other- Contracted Services/Fees	$ 1,173,792	$ 64,916	$ 1,108,877	5.53%
TOTAL PUPIL SERVICES	**$ 15,212,138**	**$ 129,516**	**$ 15,082,622**	**0.85%**

IMPROVEMENT OF INSTRUCTION (2210)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 9,253,695	$ 380,217	$ 8,873,478	4.11%
Substitute Salaries	$ 5,000	$ -	$ 5,000	0.00%
Stipends	$ 52,000	$ -	$ 52,000	0.00%
Employee Benefits	$ 4,703,190	$ 167,764	$ 4,535,426	3.57%
Professional Services	$ 170,498	$ 1,063	$ 169,436	0.62%
Travel, Lodging, Registration	$ 106,500	$ 6,029	$ 100,471	5.66%
Supplies & Materials	$ 199,333	$ 4,425	$ 194,908	2.22%
Equipment	$ 119,500	$ 3,676	$ 115,824	3.08%
Other - Contracted Services/Fees	$ 77,200	$ 3,062	$ 74,138	3.97%
TOTAL IMPROVEMENT OF INSTRUTION	**$ 14,686,916**	**$ 566,236**	**$ 14,120,680**	**3.86%**

INSTRUCTIONAL STAFF TRAINING (2213)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 26,500	$ 427	$ 26,073	1.61%
Substitute Salaries	$ 26,000	$ -	$ 26,000	0.00%
Stipends	$ 55,000	$ -	$ 55,000	0.00%
Employee Benefits	$ 2,280	$ 6	$ 2,274	0.27%
Professional Services	$ 5,000	$ 1,000	$ 4,000	20.00%
Travel, Lodging, Registration	$ 36,500	$ 6,585	$ 29,915	18.04%
Other - Contracted Services/Fees	$ 47,000	$ 4,710	$ 42,290	10.02%
TOTAL INSTRUCTIONAL STAFF TRAINING	**$ 198,280**	**$ 12,728**	**$ 185,552**	**6.42%**

EDUCATIONAL MEDIA SERVICES (2220)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 2,210,436	$ -	$ 2,210,436	0.00%
Employee Benefits	$ 1,319,867	$ -	$ 1,319,867	0.00%
Supplies & Materials	$ 323,136	$ 99	$ 323,037	0.03%
Equipment, Computers, Furniture	$ 5,005	$ -	$ 5,005	0.00%
Other - Travel, Registration, Fees	$ 26,000	$ -	$ 26,000	0.00%
TOTAL EDUCATIONAL MEDIA SERVICES	**$ 3,884,444**	**$ 99**	**$ 3,884,345**	**0.00%**

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GENERAL ADMINISTRATION (2300)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Per Diem- Board Members	$ 72,000	$ 6,000	$ 66,000	8.33%
Salaries	$ 1,112,000	$ 91,922	$ 1,020,078	8.27%
Employee Benefits	$ 537,108	$ 43,388	$ 493,720	8.08%
Travel, Lodging, Registration	$ 34,000	$ 2,187	$ 31,813	6.43%
Supplies & Materials	$ 32,500	$ 64	$ 32,436	0.20%
Other - Legal, Dues, Professional	$ 454,500	$ 48,625	$ 405,875	10.70%
TOTAL GENERAL ADMINISTRATION	**$ 2,242,108**	**$ 192,187**	**$ 2,049,921**	**8.57%**

SCHOOL ADMINISTRATION (2400)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 11,931,175	$ 104,597	$ 11,826,578	0.88%
Employee Benefits	$ 6,506,782	$ 50,639	$ 6,456,143	0.78%
Supplies & Materials	$ 302,848	$ 16,370	$ 286,478	5.41%
Travel, Mileage, and Fees	$ 113,190	$ 19,888	$ 93,302	17.57%
Equipment, Computers, Furniture	$ 238,725	$ 7,771	$ 230,954	3.26%
TOTAL SCHOOL ADMINISTRATION	**$ 19,092,720**	**$ 199,265**	**$ 18,893,456**	**1.04%**

BUSINESS SERVICES (2500)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 1,415,198	$ 112,898	$ 1,302,300	7.98%
Employee Benefits	$ 732,125	$ 64,620	$ 667,505	8.83%
Liability Insurance	$ 239,999	$ 239,999	$ -	100.00%
Travel, Lodging, Registration	$ 7,000	$ -	$ 7,000	0.00%
Supplies & Materials	$ 43,340	$ 435	$ 42,905	1.00%
Equipment	$ 7,743	$ 415	$ 7,328	5.36%
Other -Maintenance & Professional Fees	$ 92,200	$ 2,470	$ 89,730	2.68%
TOTAL BUSINESS SERVICES	**$ 2,537,605**	**$ 420,836**	**$ 2,116,769**	**16.58%**

MAINTENANCE AND OPERATIONS (2600)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 6,038,631	$ 486,267	$ 5,552,364	8.05%
Employee Benefits	$ 3,627,467	$ 307,185	$ 3,320,282	8.47%
Water/Sewer/Garbage Service/Pest	$ 1,866,729	$ 56,258	$ 1,810,471	3.01%
Professional Services and Liability Ins.	$ 1,214,829	$ 1,066,253	$ 148,577	87.77%
Repairs and Maintenance	$ 2,058,979	$ 63,790	$ 1,995,189	3.10%
Rentals	$ 210,000	$ 19,153	$ 190,847	9.12%
Communications	$ 220,000	$ 6,075	$ 213,925	2.76%
Travel, Lodging, Registration	$ 3,000	$ 1,139	$ 1,861	37.96%
Supplies & Materials	$ 1,280,000	$ 69,801	$ 1,210,199	5.45%
Energy/Fuel/Oil	$ 3,000,000	$ 203,353	$ 2,796,647	6.78%
Equipment	$ 414,000	$ 12,018	$ 401,982	2.90%
Other - Dues & Fees	$ 30,000	$ 715	$ 29,285	2.38%
TOTAL MAINTENANCE AND OPERATIONS	**$ 19,963,635**	**$ 2,292,006**	**$ 17,671,629**	**11.48%**

SAFETY AND SECURITY (2660)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 1,568,024	$ 55,864	$ 1,512,160	3.56%
Employee Benefits	$ 876,255	$ 34,231	$ 842,024	3.91%
Professional Services and Liability Ins.	$ 1,520,000	$ 338	$ 1,519,663	0.02%
Rentals	$ 3,500	$ 149	$ 3,351	4.26%
Communications	$ 19,000	$ -	$ 19,000	0.00%
Supplies & Materials	$ 81,000	$ 4,028	$ 76,972	4.97%
Equipment	$ 400	$ -	$ 400	0.00%
Travel, Mileage, and Fees	$ 8,000	$ -	$ 8,000	0.00%
Other - Dues & Fees	$ 14,647	$ -	$ 14,647	0.00%
TOTAL SAFETY AND SECURITY	**$ 4,090,826**	**$ 94,610**	**$ 3,996,216**	**2.31%**

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STUDENT TRANSPORTATION (2700)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 7,781,875	$ 107,610	$ 7,674,265	1.38%
Employee Benefits	$ 4,293,894	$ 55,501	$ 4,238,393	1.29%
Bus Repair & Maintenance	$ 1,107,000	$ -	$ 1,107,000	0.00%
Travel, Lodging, Registration	$ 6,000	$ -	$ 6,000	0.00%
Fleet Insurance	$ 448,718	$ 500,063	$ (51,345)	111.44%
Supplies & Materials	$ 194,000	$ 8,416	$ 185,584	4.34%
Fuel	$ 1,769,245	$ (5,183)	$ 1,774,428	-0.29%
Equipment	$ 304,619	$ 6,579	$ 298,040	2.16%
Other - Physicals, Wrecker Service, Fees	$ 100,010	$ -	$ 100,010	0.00%
TOTAL STUDENT TRANSPORTATION	**$ 16,005,361**	**$ 672,985**	**$ 15,332,376**	**4.20%**

SUPPORT SERVICES- CENTRAL (2800)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 1,387,902	$ 107,719	$ 1,280,183	7.76%
Employee Benefits	$ 671,982	$ 54,073	$ 617,909	8.05%
Travel, Lodging, Registration	$ 25,700	$ 2,147	$ 23,553	8.36%
Supplies & Materials	$ 229,975	$ 10,020	$ 219,955	4.36%
Equipment	$ 85,300	$ -	$ 85,300	0.00%
Other - Dues, Prof. Fees, Maint.	$ 1,649,420	$ 724,130	$ 925,290	43.90%
TOTAL SUPPORT SERVICES-CENTRAL	**$ 4,050,279**	**$ 898,090**	**$ 3,152,189**	**22.17%**

OTHER SUPPORT SERVICES (2900)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Other - Dues, Prof. Fees, Maint.	$ 79,000	$ -	$ 79,000	0.00%
Postage	$ 56,715	$ 24,000	$ 32,715	42.32%
TOTAL OTHER SUPPORT SERVICES	**$ 135,715**	**$ 24,000**	**$ 111,715**	**17.68%**

TOTAL EXPENDITURES	$ 265,051,983	$ 6,973,894	$ 258,078,089	2.63%
ENDING FUND BALANCE	$ 31,952,665	$ 48,899,275	$ (16,946,610)	
TOTAL USES	$ 297,004,648	$ 55,873,169		

NEWTON COUNTY SCHOOLS
COMBINED FINANCIAL STATEMENT
MONTH ENDING 07/31/2025

	YTD REVENUES				YTD EXPENDITURES			YTD FUND BALANCE		
FUND	BEGINNING BALANCE 7/1/2025	FY 2026 BUDGET	ACTUAL RECEIVED	BALANCE OUTSTANDING	FY 2026 BUDGET	ACTUAL EXPENDED	BALANCE NOT SPENT	PROJECTED ENDING 6/30/2026	CURRENT	OVER(UNDER) BUDGET
GENERAL FUND	$ 55,748,816	$ 241,255,832	$ 124,353	$ 241,131,479	$ 265,051,983	$ 6,973,894	$ 258,078,089	$ 31,952,665	$ 48,899,275	$ 16,946,610
CAPITAL PROJECTS FUND	$ 9,509,678	$ 25,008,998	$ 112,040	$ 24,896,958	$ 33,318,676	$ 243,701	$ 33,074,975	$ 1,200,000	$ 9,378,017	$ 8,178,017
SERIES 2025 BOND PROCEEDS	$ 31,307,850	$ 800,000	$ 107,142	$ 692,858	$ 32,107,850	$ -	$ 32,107,850	$ -	$ 31,414,992	$ 31,414,992
DEBT SERVICE FUND	$ 505,000	$ 10,566,676	$ 18	$ 10,566,658	$ 11,058,676	$ -	$ 11,058,676	$ 13,000	$ 505,018	$ 492,018
L4GA	$ -	$ -	$ -	$ -	$ -	$ 16,088	$ (16,088)	$ -	$ (16,088)	$ (16,088)
TITLE I	$ -	$ 6,700,922	$ -	$ 6,700,922	$ 6,700,922	$ 26,160	$ 6,674,762	$ -	$ (26,160)	$ (26,160)
TITLE IIA	$ -	$ 1,434,308	$ -	$ 1,434,308	$ 1,434,308	$ 221,418	$ 1,212,890	$ -	$ (221,418)	$ (221,418)
TITLE III-LEP	$ -	$ 93,845	$ -	$ 93,845	$ 93,845	$ 514	$ 93,331	$ -	$ (514)	$ (514)
TITLE IV	$ -	$ 537,142	$ -	$ 537,142	$ 537,142	$ 27,408	$ 509,734	$ -	$ (27,408)	$ (27,408)
TITLE VIB	$ -	$ 4,410,757	$ -	$ 4,410,757	$ 4,410,757	$ 51,344	$ 4,359,413	$ -	$ (51,344)	$ (51,344)
VOCATIONAL GRANTS	$ -	$ 248,592	$ -	$ 248,592	$ 248,592	$ -	$ 248,592	$ -	$ -	$ -
LOTTERY PRE-K	$ -	$ 4,000,000	$ -	$ 4,000,000	$ 4,000,000	$ 20	$ 3,999,980	$ -	$ (20)	$ (20)
STATE PRESCHOOL	$ -	$ 786,613	$ -	$ 786,613	$ 786,613	$ -	$ 786,613	$ -	$ -	$ -
FFA/FHA CAMP	$ -	$ 520,133	$ -	$ 520,133	$ 520,133	$ 29,973	$ 490,160	$ -	$ (29,973)	$ (29,973)
STATE PROFESSIONAL LEARNING	$ -	$ 475,372	$ -	$ 475,372	$ 475,372	$ 33,149	$ 442,223	$ -	$ (33,149)	$ (33,149)
21ST CENTURY GRANT	$ -	$ 1,773,037	$ -	$ 1,773,037	$ 1,773,037	$ 12,742	$ 1,760,295	$ -	$ (12,742)	$ (12,742)
AFTER SCHOOL PROGRAM	$ 175,000	$ 1,200,000	$ 50	$ 1,199,950	$ 1,200,000	$ 13,028	$ 1,186,972	$ 175,000	$ 162,022	$ (12,978)
SCHOOL FOOD SERVICE	$ 3,200,000	$ 14,190,000	$ -	$ 14,190,000	$ 16,866,500	$ 106,913	$ 16,759,587	$ 523,500	$ 3,093,087	$ 2,569,587
BOARD/ADMIN ACTIVITIES	$ 12,867	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,867	$ 12,867	$ -
TRANSPORTATION GRANT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 69,151,361	$ 313,202,227	$ 236,461	$ 312,965,766	$ 348,476,556	$ 7,756,353	$ 340,720,204	$ 33,877,031	$ 61,631,469	$ 27,754,438