NEWTON COUNTY SCHOOLS
GENERAL FUND FINANCIAL STATEMENT
REPORT FOR MONTH ENDING 09/30/2025

	FY 2026 BUDGET	FY 2026 YTD REVENUE	FY 2026 % RECEIVED	FY 2025 YTD REVENUE	FY 2025 % RECEIVED	AMOUNT CHANGE
BEGINNING FUND BALANCE	$ 56,763,792	$ 56,763,792	100%	$ 56,001,649	100%	$ 762,143

25.00% OF YEAR COMPLETE

Revenues						
AD VALOREM AND OTHER TAXES	$ 100,670,671	$ 921,966	0.92%	$ 1,438,327	1.47%	$ (516,361)
INVESTMENT INCOME	$ 250,000	$ 57,296	22.92%	$ 63,024	21.01%	$ (5,728)
OTHER LOCAL REVENUES	$ 1,600,000	$ 229,100	14.32%	$ 72,810	4.55%	$ 156,290
Local Sources Total	**$ 102,520,671**	**$ 1,208,363**	**1.18%**	**$ 1,574,161**	**1.58%**	**$ (365,798)**
QBE STATE EARNINGS	$ 149,580,627	$ 38,652,593	25.84%	$ 37,383,125	25.72%	$ 1,269,468
QBE LOCAL 5 MILLS	$ (23,380,455)	$ (6,002,096)	25.67%	$ (5,419,683)	25.31%	$ (582,413)
QBE EQUALIZATION	$ 10,781,551	$ 2,695,393	25.00%	$ 3,812,237	25.00%	$ (1,116,844)
OTHER GRANTS FROM GDOE	$ 1,768,450	$ 386,526	21.86%	$ 454,990	74.22%	$ (68,464)
State Sources Total	**$ 138,750,173**	**$ 35,732,416**	**25.75%**	**$ 36,230,669**	**25.92%**	**$ (498,253)**
TOTAL REVENUES	$ 241,270,844	$ 36,940,778	**15.31%**	$ 37,804,830	15.79%	$ (864,052)
TOTAL AVAILABLE SOURCES	$ 298,034,636	$ 93,704,570		$ 93,806,479		$ (101,909)

Expenditures							
	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 % USED	FY 2026 ENCUMBRANCES	FY 2025 YTD EXPENSE	FY 2025 % USED	AMOUNT CHANGED
INSTRUCTION	$ 162,938,436	$ 40,534,532	24.88%	$ 1,530,579	40,562,290	26.08%	$ (27,758)
PUPIL SERVICES	$ 15,227,700	$ 3,824,353	25.11%	$ 72,338	3,247,174	23.55%	$ 577,179
IMPROVEMENT OF INSTRUCTIONAL SERVICES	$ 14,687,916	$ 3,720,918	25.33%	$ 151,919	2,574,868	20.21%	$ 1,146,050
INSTRUCTIONAL STAFF TRAINING	$ 215,800	$ 43,642	20.22%	$ 155	36,123	21.74%	$ 7,519
EDUCATIONAL MEDIA SERVICES	$ 3,884,444	$ 913,560	23.52%	$ 56,944	872,457	24.06%	$ 41,103
GENERAL ADMINISTRATION	$ 2,242,108	$ 505,604	22.55%	$ 13,444	494,416	23.53%	$ 11,188
SCHOOL ADMINISTRATION	$ 19,098,720	$ 4,750,462	24.87%	$ 201,916	4,213,285	24.20%	$ 537,177
SUPPORT SERVICES - BUSINESS	$ 2,537,605	$ 820,935	32.35%	$ 6,330	684,086	31.47%	$ 136,849
MAINTENANCE AND OPERATION OF PLANT SERVICES	$ 19,963,635	$ 5,232,792	26.21%	$ 2,911,238	5,041,636	22.77%	$ 191,156
SAFETY AND SECURITY	$ 4,090,826	$ 702,071	17.16%	$ 17,826	-	0.00%	$ 702,071
STUDENT TRANSPORTATION SERVICE	$ 16,005,361	$ 4,266,623	26.66%	$ 997,860	3,514,528	24.70%	$ 752,095
SUPPORT SERVICES - CENTRAL	$ 4,055,279	$ 1,534,603	37.84%	$ 194,968	1,529,946	39.00%	$ 4,657
OTHER SUPPORT SERVICES	$ 135,715	$ 24,595	18.12%	$ -	24,664	17.99%	$ (69)
TOTAL EXPENDITURES	$ 265,083,545	$ 66,874,689	**25.23%**	$ 6,155,518	$ 62,795,473	25.32%	$ 4,074,628
REVENUES OVER(UNDER) EXPENDITURES	$ (23,812,701)	$ (29,933,911)			$ (24,990,643)		$ (4,943,268)
ENDING FUND BALANCE	$ 32,951,091	$ 26,829,881			$ 31,011,006		$ (4,181,125)
TOTAL USES	$ 298,034,636	$ 93,704,570			$ 93,806,479		$ (101,909)
BEGINNING FUND BALANCE % OF BUDGET	19.05%						
ENDING FUND BALANCE % OF BUDGET	11.06%	28.63%					

NEWTON COUNTY SCHOOLS
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INSTRUCTION (1000)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Teachers	$ 90,967,639	$ 22,641,555	$ 68,326,084	24.89%
Paraprofessional Salaries	$ 8,026,301	$ 2,032,288	$ 5,994,013	25.32%
Substitute Salaries	$ 1,578,500	$ 221,450	$ 1,357,050	14.03%
Employee Benefits	$ 53,792,560	$ 11,718,703	$ 42,073,857	21.78%
Travel, Lodging, Registration	$ 81,500	$ 14,297	$ 67,203	17.54%
Supplies & Materials	$ 2,931,586	$ 1,142,143	$ 1,789,443	38.96%
Textbooks	$ 3,638,309	$ 2,571,329	$ 1,066,980	70.67%
Equipment, Computers, Furniture	$ 228,166	$ 83,903	$ 144,263	36.77%
Other- Dues & Fees	$ 1,693,875	$ 108,866	$ 1,585,009	6.43%
TOTAL INSTRUCTION	**$ 162,938,436**	**$ 40,534,532**	**$ 122,403,904**	**24.88%**

PUPIL SERVICES (2100)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 7,935,052	$ 1,901,741	$ 6,033,311	23.97%
Athletic Supplements	$ 675,000	$ 131,670	$ 543,330	19.51%
Employee Benefits	$ 4,547,296	$ 966,012	$ 3,581,284	21.24%
Travel, Lodging, Registration	$ 62,000	$ 6,765	$ 55,235	10.91%
Supplies & Materials	$ 392,345	$ 220,169	$ 172,176	56.12%
Equipment	$ 44,500	$ 1,349	$ 43,151	3.03%
Other- Contracted Services/Fees	$ 1,571,507	$ 596,647	$ 974,860	37.97%
TOTAL PUPIL SERVICES	**$ 15,227,700**	**$ 3,824,353**	**$ 11,403,347**	**25.11%**

IMPROVEMENT OF INSTRUCTION (2210)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 9,253,695	$ 2,227,061	$ 7,026,634	24.07%
Substitute Salaries	$ 5,000	$ 275	$ 4,725	5.50%
Stipends	$ 52,000	$ -	$ 52,000	0.00%
Employee Benefits	$ 4,703,190	$ 1,160,124	$ 3,543,066	24.67%
Professional Services	$ 170,498	$ 213,656	$ (43,158)	125.31%
Travel, Lodging, Registration	$ 106,500	$ 12,472	$ 94,028	11.71%
Supplies & Materials	$ 199,883	$ 103,863	$ 96,020	51.96%
Equipment	$ 119,950	$ 9,478	$ 110,472	7.90%
Other - Contracted Services/Fees	$ 77,200	$ (6,011)	$ 83,211	-7.79%
TOTAL IMPROVEMENT OF INSTRUTION	**$ 14,687,916**	**$ 3,720,918**	**$ 10,966,998**	**25.33%**

INSTRUCTIONAL STAFF TRAINING (2213)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 26,500	$ 1,800	$ 24,700	6.79%
Substitute Salaries	$ 26,000	$ 3,906	$ 22,094	15.02%
Stipends	$ 55,000	$ 2,100	$ 52,900	3.82%
Employee Benefits	$ 2,280	$ 132	$ 2,148	5.80%
Professional Services	$ 5,000	$ 2,000	$ 3,000	40.00%
Travel, Lodging, Registration	$ 36,500	$ 17,894	$ 18,606	49.02%
Other - Contracted Services/Fees	$ 64,520	$ 15,810	$ 48,710	24.50%
TOTAL INSTRUCTIONAL STAFF TRAINING	**$ 215,800**	**$ 43,642**	**$ 172,158**	**20.22%**

EDUCATIONAL MEDIA SERVICES (2220)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 2,210,436	$ 537,434	$ 1,673,002	24.31%
Employee Benefits	$ 1,319,867	$ 313,437	$ 1,006,430	23.75%
Supplies & Materials	$ 323,136	$ 33,025	$ 290,111	10.22%
Equipment, Computers, Furniture	$ 5,005	$ 12,263	$ (7,258)	245.02%
Other - Travel, Registration, Fees	$ 26,000	$ 17,400	$ 8,600	66.92%
TOTAL EDUCATIONAL MEDIA SERVICES	**$ 3,884,444**	**$ 913,560**	**$ 2,970,884**	**23.52%**

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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	$ 18,000	$ 54,000	25.00%
Salaries	$ 1,112,000	$ 278,308	$ 833,692	25.03%
Employee Benefits	$ 537,108	$ 131,217	$ 405,891	24.43%
Travel, Lodging, Registration	$ 34,000	$ 4,222	$ 29,778	12.42%
Supplies & Materials	$ 32,050	$ 6,900	$ 25,150	21.53%
Other - Legal, Dues, Professional	$ 454,950	$ 66,957	$ 387,993	14.72%
TOTAL GENERAL ADMINISTRATION	**$ 2,242,108**	**$ 505,604**	**$ 1,736,504**	**22.55%**

SCHOOL ADMINISTRATION (2400)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 11,931,175	$ 2,983,477	$ 8,947,698	25.01%
Employee Benefits	$ 6,506,782	$ 1,595,326	$ 4,911,456	24.52%
Supplies & Materials	$ 305,848	$ 88,113	$ 217,735	28.81%
Travel, Mileage, and Fees	$ 114,190	$ 35,061	$ 79,129	30.70%
Equipment, Computers, Furniture	$ 240,725	$ 48,484	$ 192,241	20.14%
TOTAL SCHOOL ADMINISTRATION	**$ 19,098,720**	**$ 4,750,462**	**$ 14,348,258**	**24.87%**

BUSINESS SERVICES (2500)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 1,415,198	$ 355,142	$ 1,060,056	25.09%
Employee Benefits	$ 732,125	$ 189,102	$ 543,023	25.83%
Liability Insurance	$ 239,999	$ 239,999	$ -	100.00%
Travel, Lodging, Registration	$ 7,000	$ 2,282	$ 4,718	32.60%
Supplies & Materials	$ 43,340	$ 28,685	$ 14,655	66.19%
Equipment	$ 7,743	$ 1,215	$ 6,528	15.69%
Other -Maintenance & Professional Fees	$ 92,200	$ 4,510	$ 87,690	4.89%
TOTAL BUSINESS SERVICES	**$ 2,537,605**	**$ 820,935**	**$ 1,716,670**	**32.35%**

MAINTENANCE AND OPERATIONS (2600)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 6,038,631	$ 1,441,962	$ 4,596,669	23.88%
Employee Benefits	$ 3,627,467	$ 877,548	$ 2,749,919	24.19%
Water/Sewer/Garbage Service/Pest	$ 1,866,729	$ 446,199	$ 1,420,530	23.90%
Professional Services and Liability Ins.	$ 1,214,829	$ 1,078,653	$ 136,176	88.79%
Repairs and Maintenance	$ 2,058,979	$ 354,444	$ 1,704,535	17.21%
Rentals	$ 210,000	$ 46,663	$ 163,337	22.22%
Communications	$ 220,000	$ 45,727	$ 174,273	20.79%
Travel, Lodging, Registration	$ 3,000	$ 1,139	$ 1,861	37.96%
Supplies & Materials	$ 1,280,000	$ 303,868	$ 976,132	23.74%
Energy/Fuel/Oil	$ 3,000,000	$ 606,710	$ 2,393,290	20.22%
Equipment	$ 414,000	$ 26,527	$ 387,473	6.41%
Other - Dues & Fees	$ 30,000	$ 3,352	$ 26,648	11.17%
TOTAL MAINTENANCE AND OPERATIONS	**$ 19,963,635**	**$ 5,232,792**	**$ 14,730,843**	**26.21%**

SAFETY AND SECURITY (2660)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 1,548,024	$ 271,880	$ 1,276,144	17.56%
Employee Benefits	$ 876,255	$ 148,342	$ 727,913	16.93%
Professional Services and Liability Ins.	$ 1,550,079	$ 272,132	$ 1,277,947	17.56%
Rentals	$ 3,500	$ 642	$ 2,858	18.36%
Communications	$ 19,000	$ 2,211	$ 16,789	11.64%
Supplies & Materials	$ 70,921	$ 6,863	$ 64,058	9.68%
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**	**$ 702,071**	**$ 3,388,755**	**17.16%**

NEWTON COUNTY SCHOOLS
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STUDENT TRANSPORTATION (2700)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 7,781,875	$ 1,949,965	$ 5,831,910	25.06%
Employee Benefits	$ 4,293,894	$ 1,021,152	$ 3,272,742	23.78%
Bus Repair & Maintenance	$ 1,100,200	$ 306,631	$ 793,569	27.87%
Travel, Lodging, Registration	$ 6,000	$ 102	$ 5,898	1.70%
Fleet Insurance	$ 448,718	$ 500,063	$ (51,345)	111.44%
Supplies & Materials	$ 200,800	$ 135,634	$ 65,166	67.55%
Fuel	$ 1,769,245	$ 324,912	$ 1,444,333	18.36%
Equipment	$ 304,619	$ 19,127	$ 285,492	6.28%
Other - Physicals, Wrecker Service, Fees	$ 100,010	$ 9,036	$ 90,974	9.04%
TOTAL STUDENT TRANSPORTATION	**$ 16,005,361**	**$ 4,266,623**	**$ 11,738,738**	**26.66%**

SUPPORT SERVICES- CENTRAL (2800)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 1,387,902	$ 323,697	$ 1,064,205	23.32%
Employee Benefits	$ 671,982	$ 162,266	$ 509,716	24.15%
Travel, Lodging, Registration	$ 25,700	$ 6,742	$ 18,958	26.23%
Supplies & Materials	$ 224,625	$ 24,741	$ 199,884	11.01%
Equipment	$ 95,300	$ -	$ 95,300	0.00%
Other - Dues, Prof. Fees, Maint.	$ 1,649,770	$ 1,017,158	$ 632,612	61.65%
TOTAL SUPPORT SERVICES-CENTRAL	**$ 4,055,279**	**$ 1,534,603**	**$ 2,520,676**	**37.84%**

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	$ 24,595	$ 32,120	43.37%
TOTAL OTHER SUPPORT SERVICES	**$ 135,715**	**$ 24,595**	**$ 111,120**	**18.12%**

TOTAL EXPENDITURES	$ 265,083,545	$ 66,874,689	$ 198,208,856	25.23%
ENDING FUND BALANCE	$ 32,951,091	$ 26,829,881	$ 6,121,210	
TOTAL USES	$ 298,034,636	$ 93,704,570		

NEWTON COUNTY SCHOOLS
COMBINED FINANCIAL STATEMENT
MONTH ENDING 09/30/2025

	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	$ 56,763,792	$ 241,270,844	$ 36,940,778	$ 204,330,066	$ 265,083,545	$ 66,874,689	$ 198,208,856	$ 32,951,091	$ 26,829,881	$ (6,121,210)
CAPITAL PROJECTS FUND	$ 9,509,678	$ 25,008,998	$ 4,364,597	$ 20,644,401	$ 33,318,676	$ 3,674,868	$ 29,643,808	$ 1,200,000	$ 10,199,407	$ 8,999,407
SERIES 2025 BOND PROCEEDS	$ 31,307,850	$ 800,000	$ 298,873	$ 501,127	$ 32,107,850	$ 4,231,833	$ 27,876,017	$ -	$ 27,374,890	$ 27,374,890
DEBT SERVICE FUND	$ 505,000	$ 10,566,676	$ 1,832,528	$ 8,734,148	$ 11,058,676	$ 1,832,088	$ 9,226,588	$ 13,000	$ 505,440	$ 492,440
L4GA	$ -	$ -	$ 36,349	$ (36,349)	$ -	$ 2,142,269	$ (2,142,269)	$ -	$ (2,105,920)	$ (2,105,920)
TITLE I	$ -	$ 6,700,922	$ -	$ 6,700,922	$ 6,700,922	$ 1,138,666	$ 5,562,256	$ -	$ (1,138,666)	$ (1,138,666)
TITLE IIA	$ -	$ 1,434,308	$ -	$ 1,434,308	$ 1,434,308	$ 677,701	$ 756,607	$ -	$ (677,701)	$ (677,701)
TITLE III-LEP	$ -	$ 93,845	$ -	$ 93,845	$ 93,845	$ 13,807	$ 80,038	$ -	$ (13,807)	$ (13,807)
TITLE IV	$ -	$ 537,142	$ 87,308	$ 449,834	$ 537,142	$ 87,308	$ 449,834	$ -	$ -	$ -
TITLE VIB	$ -	$ 4,410,757	$ -	$ 4,410,757	$ 4,410,757	$ 604,854	$ 3,805,903	$ -	$ (604,854)	$ (604,854)
VOCATIONAL GRANTS	$ -	$ 248,592	$ -	$ 248,592	$ 248,592	$ -	$ 248,592	$ -	$ -	$ -
LOTTERY PRE-K	$ -	$ 4,000,000	$ 958,169	$ 3,041,831	$ 4,000,000	$ 774,162	$ 3,225,838	$ -	$ 184,006	$ 184,006
STATE PRESCHOOL	$ -	$ 786,613	$ -	$ 786,613	$ 786,613	$ 144,755	$ 641,858	$ -	$ (144,755)	$ (144,755)
FFA/FHA CAMP	$ -	$ 520,133	$ -	$ 520,133	$ 520,133	$ 108,846	$ 411,287	$ -	$ (108,846)	$ (108,846)
STATE PROFESSIONAL LEARNING	$ -	$ 475,372	$ 119,135	$ 356,237	$ 475,372	$ 89,271	$ 386,101	$ -	$ 29,864	$ 29,864
21ST CENTURY GRANT	$ -	$ 1,773,037	$ -	$ 1,773,037	$ 1,773,037	$ 174,069	$ 1,598,968	$ -	$ (174,069)	$ (174,069)
AFTER SCHOOL PROGRAM	$ 175,000	$ 1,200,000	$ 335,402	$ 864,598	$ 1,200,000	$ 257,959	$ 942,041	$ 175,000	$ 252,442	$ 77,442
SCHOOL FOOD SERVICE	$ 3,200,000	$ 14,190,000	$ 3,710,876	$ 10,479,124	$ 16,866,500	$ 3,674,136	$ 13,192,364	$ 523,500	$ 3,236,740	$ 2,713,240
BOARD/ADMIN ACTIVITIES	$ 12,867	$ -	$ 8,019	$ (8,019)	$ -	$ 1,824	$ (1,824)	$ 12,867	$ 19,062	$ 6,196
TRANSPORTATION GRANT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 70,166,337	$ 313,217,239	$ 48,393,161	$ 264,824,078	$ 348,508,118	$ 82,271,273	$ 266,236,845	$ 34,875,458	$ 36,288,224	$ 1,412,766