NEWTON COUNTY SCHOOLS
GENERAL FUND FINANCIAL STATEMENT
REPORT FOR MONTH ENDING 10/31/2025

33.33% OF YEAR COMPLETE

	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
Revenues						
AD VALOREM AND OTHER TAXES	$ 100,670,671	$ 5,931,873	5.89%	$ 6,353,305	6.50%	$ (421,432)
INVESTMENT INCOME	$ 250,000	$ 57,761	23.10%	$ 94,807	31.60%	$ (37,046)
OTHER LOCAL REVENUES	$ 1,600,000	$ 312,901	19.56%	$ 150,169	9.39%	$ 162,732
Local Sources Total	**$ 102,520,671**	**$ 6,302,534**	**6.15%**	**$ 6,598,281**	**6.62%**	**$ (295,747)**
QBE STATE EARNINGS	$ 149,580,627	$ 51,110,470	34.17%	$ 49,513,607	34.07%	$ 1,596,863
QBE LOCAL 5 MILLS	$ (23,380,455)	$ (7,950,541)	34.01%	$ (7,204,381)	33.64%	$ (746,160)
QBE EQUALIZATION	$ 10,781,551	$ 3,593,855	33.33%	$ 5,082,980	33.33%	$ (1,489,125)
OTHER GRANTS FROM GDOE	$ 1,768,450	$ 484,995	27.42%	$ 553,134	90.23%	$ (68,139)
State Sources Total	**$ 138,750,173**	**$ 47,238,779**	**34.05%**	**$ 47,945,340**	**34.30%**	**$ (706,561)**
TOTAL REVENUES	$ 241,270,844	$ 53,541,312	**22.19%**	$ 54,543,621	22.78%	$ (1,002,309)
TOTAL AVAILABLE SOURCES	$ 298,034,636	$ 110,305,104		$ 110,545,270		$ (240,166)

Expenditures

	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 % USED	FY 2026 ENCUMBRANCES	FY 2025 YTD EXPENSE	FY 2025 % USED	AMOUNT CHANGED
INSTRUCTION	$ 162,685,512	$ 54,725,073	33.64%	$ 755,274	53,687,121	34.52%	$ 1,037,952
PUPIL SERVICES	$ 15,219,400	$ 5,035,509	33.09%	$ 44,270	4,291,274	31.12%	$ 744,235
IMPROVEMENT OF INSTRUCTIONAL SERVICES	$ 14,943,290	$ 4,917,923	32.91%	$ 72,102	3,657,014	28.71%	$ 1,260,909
INSTRUCTIONAL STAFF TRAINING	$ 214,550	$ 58,845	27.43%	$ 6,381	45,792	25.70%	$ 13,053
EDUCATIONAL MEDIA SERVICES	$ 3,883,444	$ 1,245,197	32.06%	$ 21,368	1,167,574	32.19%	$ 77,623
GENERAL ADMINISTRATION	$ 2,247,408	$ 708,325	31.52%	$ 15,482	645,639	30.73%	$ 62,686
SCHOOL ADMINISTRATION	$ 19,101,520	$ 6,281,902	32.89%	$ 190,679	5,588,288	32.10%	$ 693,614
SUPPORT SERVICES - BUSINESS	$ 2,537,605	$ 1,007,563	39.71%	$ 5,320	873,808	40.20%	$ 133,755
MAINTENANCE AND OPERATION OF PLANT SERVICES	$ 19,963,635	$ 6,868,196	34.40%	$ 3,020,522	7,175,284	32.41%	$ (307,088)
SAFETY AND SECURITY	$ 4,090,826	$ 854,671	20.89%	$ 17,484	-	0.00%	$ 854,671
STUDENT TRANSPORTATION SERVICE	$ 16,005,361	$ 5,631,039	35.18%	$ 898,860	4,759,492	33.45%	$ 871,547
SUPPORT SERVICES - CENTRAL	$ 4,055,279	$ 1,829,694	45.12%	$ 87,594	1,763,866	44.97%	$ 65,828
OTHER SUPPORT SERVICES	$ 135,715	$ 44,049	32.46%	$ -	24,744	18.05%	$ 19,305
TOTAL EXPENDITURES	$ 265,083,545	$ 89,207,986	**33.65%**	$ 5,135,337	$ 83,679,896	33.74%	$ 5,442,957
REVENUES OVER(UNDER) EXPENDITURES	$ (23,812,701)	$ (35,666,673)			$ (29,136,275)		$ (6,530,398)
ENDING FUND BALANCE	$ 32,951,091	$ 21,097,119			$ 26,865,374		$ (5,768,255)
TOTAL USES	$ 298,034,636	$ 110,305,104			$ 110,545,270		$ (240,166)
BEGINNING FUND BALANCE % OF BUDGET	19.05%						
ENDING FUND BALANCE % OF BUDGET	11.06%	19.13%					

NEWTON COUNTY SCHOOLS
GENERAL FUND FINANCIAL STATEMENT
REPORT FOR MONTH ENDING 10/31/2025

INSTRUCTION (1000)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Teachers	$ 90,967,639	$ 30,652,332	$ 60,315,307	33.70%
Paraprofessional Salaries	$ 8,026,301	$ 2,725,551	$ 5,300,750	33.96%
Substitute Salaries	$ 1,576,700	$ 384,486	$ 1,192,214	24.39%
Employee Benefits	$ 53,792,560	$ 16,152,179	$ 37,640,381	30.03%
Travel, Lodging, Registration	$ 81,500	$ 26,259	$ 55,241	32.22%
Supplies & Materials	$ 3,146,134	$ 1,934,869	$ 1,211,265	61.50%
Textbooks	$ 3,075,437	$ 2,574,354	$ 501,083	83.71%
Equipment, Computers, Furniture	$ 228,166	$ 151,653	$ 76,513	66.47%
Other- Dues & Fees	$ 1,791,075	$ 123,391	$ 1,667,684	6.89%
TOTAL INSTRUCTION	**$ 162,685,512**	**$ 54,725,073**	**$ 107,960,439**	**33.64%**

PUPIL SERVICES (2100)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 8,348,767	$ 2,613,098	$ 5,735,669	31.30%
Athletic Supplements	$ 675,000	$ 180,583	$ 494,417	26.75%
Employee Benefits	$ 4,547,296	$ 1,334,383	$ 3,212,913	29.34%
Travel, Lodging, Registration	$ 59,000	$ 9,382	$ 49,618	15.90%
Supplies & Materials	$ 391,345	$ 230,107	$ 161,238	58.80%
Equipment	$ 44,500	$ 21,945	$ 22,555	49.31%
Other- Contracted Services/Fees	$ 1,153,492	$ 646,011	$ 507,481	56.00%
TOTAL PUPIL SERVICES	**$ 15,219,400**	**$ 5,035,509**	**$ 10,183,891**	**33.09%**

IMPROVEMENT OF INSTRUCTION (2210)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 9,268,695	$ 3,000,553	$ 6,268,142	32.37%
Substitute Salaries	$ 5,000	$ 590	$ 4,410	11.80%
Stipends	$ 52,000	$ -	$ 52,000	0.00%
Employee Benefits	$ 4,703,190	$ 1,550,743	$ 3,152,447	32.97%
Professional Services	$ 420,972	$ 237,136	$ 183,836	56.33%
Travel, Lodging, Registration	$ 106,500	$ 12,680	$ 93,820	11.91%
Supplies & Materials	$ 198,583	$ 105,946	$ 92,637	53.35%
Equipment	$ 111,150	$ 14,602	$ 96,548	13.14%
Other - Contracted Services/Fees	$ 77,200	$ (4,327)	$ 81,527	-5.61%
TOTAL IMPROVEMENT OF INSTRUTION	**$ 14,943,290**	**$ 4,917,923**	**$ 10,025,367**	**32.91%**

INSTRUCTIONAL STAFF TRAINING (2213)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 26,500	$ 5,600	$ 20,900	21.13%
Substitute Salaries	$ 26,000	$ 4,571	$ 21,429	17.58%
Stipends	$ 55,000	$ 2,100	$ 52,900	3.82%
Employee Benefits	$ 2,280	$ 200	$ 2,080	8.76%
Professional Services	$ 5,000	$ 2,200	$ 2,800	44.00%
Travel, Lodging, Registration	$ 36,500	$ 21,316	$ 15,184	58.40%
Other - Contracted Services/Fees	$ 63,270	$ 22,859	$ 40,411	36.13%
TOTAL INSTRUCTIONAL STAFF TRAINING	**$ 214,550**	**$ 58,845**	**$ 155,705**	**27.43%**

EDUCATIONAL MEDIA SERVICES (2220)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 2,210,436	$ 717,566	$ 1,492,870	32.46%
Employee Benefits	$ 1,319,867	$ 419,621	$ 900,246	31.79%
Supplies & Materials	$ 322,136	$ 78,011	$ 244,125	24.22%
Equipment, Computers, Furniture	$ 5,005	$ 12,598	$ (7,593)	251.70%
Other - Travel, Registration, Fees	$ 26,000	$ 17,400	$ 8,600	66.92%
TOTAL EDUCATIONAL MEDIA SERVICES	**$ 3,883,444**	**$ 1,245,197**	**$ 2,638,247**	**32.06%**

NEWTON COUNTY SCHOOLS
GENERAL FUND FINANCIAL STATEMENT
REPORT FOR MONTH ENDING 10/31/2025

GENERAL ADMINISTRATION (2300)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Per Diem- Board Members	$ 72,000	$ 24,000	$ 48,000	33.33%
Salaries	$ 1,114,500	$ 372,486	$ 742,014	33.42%
Employee Benefits	$ 537,108	$ 175,537	$ 361,571	32.68%
Travel, Lodging, Registration	$ 34,000	$ 5,534	$ 28,466	16.28%
Supplies & Materials	$ 32,850	$ 12,718	$ 20,132	38.72%
Other - Legal, Dues, Professional	$ 456,950	$ 118,049	$ 338,901	25.83%
TOTAL GENERAL ADMINISTRATION	**$ 2,247,408**	**$ 708,325**	**$ 1,539,083**	**31.52%**

SCHOOL ADMINISTRATION (2400)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 11,931,175	$ 3,950,529	$ 7,980,646	33.11%
Employee Benefits	$ 6,506,782	$ 2,117,459	$ 4,389,323	32.54%
Supplies & Materials	$ 308,648	$ 105,731	$ 202,917	34.26%
Travel, Mileage, and Fees	$ 114,190	$ 39,443	$ 74,747	34.54%
Equipment, Computers, Furniture	$ 240,725	$ 68,740	$ 171,985	28.56%
TOTAL SCHOOL ADMINISTRATION	**$ 19,101,520**	**$ 6,281,902**	**$ 12,819,618**	**32.89%**

BUSINESS SERVICES (2500)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 1,415,198	$ 475,244	$ 939,954	33.58%
Employee Benefits	$ 732,125	$ 252,712	$ 479,413	34.52%
Liability Insurance	$ 239,999	$ 239,999	$ -	100.00%
Travel, Lodging, Registration	$ 7,000	$ 2,727	$ 4,273	38.95%
Supplies & Materials	$ 43,340	$ 29,278	$ 14,062	67.55%
Equipment	$ 7,743	$ 1,614	$ 6,129	20.85%
Other -Maintenance & Professional Fees	$ 92,200	$ 5,989	$ 86,211	6.50%
TOTAL BUSINESS SERVICES	**$ 2,537,605**	**$ 1,007,563**	**$ 1,530,042**	**39.71%**

MAINTENANCE AND OPERATIONS (2600)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 6,038,631	$ 2,071,879	$ 3,966,752	34.31%
Employee Benefits	$ 3,627,467	$ 1,170,751	$ 2,456,716	32.27%
Water/Sewer/Garbage Service/Pest	$ 1,866,729	$ 598,003	$ 1,268,726	32.03%
Professional Services and Liability Ins.	$ 1,214,829	$ 1,094,763	$ 120,066	90.12%
Repairs and Maintenance	$ 2,058,979	$ 489,930	$ 1,569,049	23.79%
Rentals	$ 210,000	$ 55,822	$ 154,178	26.58%
Communications	$ 220,000	$ 75,959	$ 144,041	34.53%
Travel, Lodging, Registration	$ 5,000	$ 3,281	$ 1,719	65.63%
Supplies & Materials	$ 1,278,000	$ 378,143	$ 899,857	29.59%
Energy/Fuel/Oil	$ 3,000,000	$ 877,001	$ 2,122,999	29.23%
Equipment	$ 414,000	$ 48,115	$ 365,885	11.62%
Other - Dues & Fees	$ 30,000	$ 4,548	$ 25,452	15.16%
TOTAL MAINTENANCE AND OPERATIONS	**$ 19,963,635**	**$ 6,868,196**	**$ 13,095,439**	**34.40%**

SAFETY AND SECURITY (2660)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 1,568,024	$ 362,908	$ 1,205,116	23.14%
Employee Benefits	$ 876,255	$ 189,792	$ 686,463	21.66%
Professional Services and Liability Ins.	$ 1,530,079	$ 283,942	$ 1,246,137	18.56%
Rentals	$ 3,500	$ 718	$ 2,782	20.52%
Communications	$ 19,000	$ 3,420	$ 15,580	18.00%
Supplies & Materials	$ 70,921	$ 10,991	$ 59,930	15.50%
Equipment	$ 400	$ -	$ 400	0.00%
Travel, Mileage, and Fees	$ 8,000	$ -	$ 8,000	0.00%
Other - Dues & Fees	$ 14,647	$ 2,900	$ 11,747	19.80%
TOTAL SAFETY AND SECURITY	**$ 4,090,826**	**$ 854,671**	**$ 3,236,155**	**20.89%**

NEWTON COUNTY SCHOOLS
GENERAL FUND FINANCIAL STATEMENT
REPORT FOR MONTH ENDING 10/31/2025

STUDENT TRANSPORTATION (2700)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 7,781,875	$ 2,638,661	$ 5,143,214	33.91%
Employee Benefits	$ 4,293,894	$ 1,369,342	$ 2,924,552	31.89%
Bus Repair & Maintenance	$ 1,100,200	$ 489,078	$ 611,122	44.45%
Travel, Lodging, Registration	$ 6,000	$ 600	$ 5,400	10.00%
Fleet Insurance	$ 448,718	$ 500,063	$ (51,345)	111.44%
Supplies & Materials	$ 200,800	$ 155,348	$ 45,452	77.36%
Fuel	$ 1,769,245	$ 435,893	$ 1,333,352	24.64%
Equipment	$ 304,619	$ 20,015	$ 284,604	6.57%
Other - Physicals, Wrecker Service, Fees	$ 100,010	$ 22,039	$ 77,971	22.04%
TOTAL STUDENT TRANSPORTATION	**$ 16,005,361**	**$ 5,631,039**	**$ 10,374,322**	**35.18%**

SUPPORT SERVICES- CENTRAL (2800)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 1,387,902	$ 438,545	$ 949,357	31.60%
Employee Benefits	$ 671,982	$ 220,328	$ 451,654	32.79%
Travel, Lodging, Registration	$ 25,700	$ 11,395	$ 14,305	44.34%
Supplies & Materials	$ 224,625	$ 39,501	$ 185,124	17.59%
Equipment	$ 95,300	$ 10,181	$ 85,119	10.68%
Other - Dues, Prof. Fees, Maint.	$ 1,649,770	$ 1,109,743	$ 540,027	67.27%
TOTAL SUPPORT SERVICES-CENTRAL	**$ 4,055,279**	**$ 1,829,694**	**$ 2,225,585**	**45.12%**

OTHER SUPPORT SERVICES (2900)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Other - Dues, Prof. Fees, Maint.	$ 79,000	$ 19,413	$ 59,587	24.57%
Postage	$ 56,715	$ 24,635	$ 32,080	43.44%
TOTAL OTHER SUPPORT SERVICES	**$ 135,715**	**$ 44,049**	**$ 91,666**	**32.46%**

TOTAL EXPENDITURES	$ 265,083,545	$ 89,207,986	$ 175,875,559	33.65%
ENDING FUND BALANCE	$ 32,951,091	$ 21,097,119	$ 11,853,972	
TOTAL USES	$ 298,034,636	$ 110,305,104		

NEWTON COUNTY SCHOOLS
COMBINED FINANCIAL STATEMENT
MONTH ENDING 10/31/2025

	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	$ 56,763,792	$ 241,270,844	$ 53,541,312	$ 187,729,532	$ 265,083,545	$ 89,207,986	$ 175,875,559	$ 32,951,091	$ 21,097,119	$ (11,853,972)
CAPITAL PROJECTS FUND	$ 9,509,678	$ 25,008,998	$ 6,433,374	$ 18,575,624	$ 33,318,676	$ 8,798,927	$ 24,519,749	$ 1,200,000	$ 7,144,125	$ 5,944,125
SERIES 2025 BOND PROCEEDS	$ 31,307,850	$ 800,000	$ 374,057	$ 425,943	$ 32,107,850	$ 9,047,802	$ 23,060,048	$ -	$ 22,634,105	$ 22,634,105
DEBT SERVICE FUND	$ 505,000	$ 10,566,676	$ 1,832,545	$ 8,734,131	$ 11,058,676	$ 1,832,088	$ 9,226,588	$ 13,000	$ 505,457	$ 492,457
L4GA	$ -	$ -	$ 2,142,269	$ (2,142,269)	$ -	$ 2,142,269	$ (2,142,269)	$ -	$ -	$ -
TITLE I	$ -	$ 6,700,922	$ -	$ 6,700,922	$ 6,700,922	$ 1,571,127	$ 5,129,795	$ -	$ (1,571,127)	$ (1,571,127)
TITLE IIA	$ -	$ 1,434,308	$ 552,516	$ 881,792	$ 1,434,308	$ 697,216	$ 737,092	$ -	$ (144,699)	$ (144,699)
TITLE III-LEP	$ -	$ 93,845	$ -	$ 93,845	$ 93,845	$ 17,983	$ 75,862	$ -	$ (17,983)	$ (17,983)
TITLE IV	$ -	$ 537,142	$ 87,308	$ 449,834	$ 537,142	$ 128,476	$ 408,666	$ -	$ (41,168)	$ (41,168)
TITLE VIB	$ -	$ 4,410,757	$ -	$ 4,410,757	$ 4,410,757	$ 1,073,063	$ 3,337,694	$ -	$ (1,073,063)	$ (1,073,063)
VOCATIONAL GRANTS	$ -	$ 248,592	$ -	$ 248,592	$ 248,592	$ -	$ 248,592	$ -	$ -	$ -
LOTTERY PRE-K	$ -	$ 4,000,000	$ 1,345,641	$ 2,654,359	$ 4,000,000	$ 1,164,102	$ 2,835,898	$ -	$ 181,539	$ 181,539
STATE PRESCHOOL	$ -	$ 786,613	$ -	$ 786,613	$ 786,613	$ 171,949	$ 614,664	$ -	$ (171,949)	$ (171,949)
FFA/FHA CAMP	$ -	$ 520,133	$ -	$ 520,133	$ 520,133	$ 136,291	$ 383,842	$ -	$ (136,291)	$ (136,291)
STATE PROFESSIONAL LEARNING	$ -	$ 475,372	$ 185,698	$ 289,674	$ 475,372	$ 120,626	$ 354,746	$ -	$ 65,072	$ 65,072
21ST CENTURY GRANT	$ -	$ 1,773,037	$ -	$ 1,773,037	$ 1,773,037	$ 328,333	$ 1,444,704	$ -	$ (328,333)	$ (328,333)
AFTER SCHOOL PROGRAM	$ 175,000	$ 1,200,000	$ 335,402	$ 864,598	$ 1,200,000	$ 410,953	$ 789,047	$ 175,000	$ 99,449	$ (75,551)
SCHOOL FOOD SERVICE	$ 3,200,000	$ 14,190,000	$ 3,957,585	$ 10,232,415	$ 16,866,500	$ 4,621,315	$ 12,245,185	$ 523,500	$ 2,536,269	$ 2,012,769
BOARD/ADMIN ACTIVITIES	$ 12,867	$ -	$ 8,019	$ (8,019)	$ -	$ 6,018	$ (6,018)	$ 12,867	$ 14,868	$ 2,001
TRANSPORTATION GRANT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 70,166,337	$ 313,217,239	$ 70,421,669	$ 242,795,570	$ 348,508,118	$ 112,428,722	$ 236,079,396	$ 34,875,458	$ 28,159,285	$ (6,716,173)