NEWTON COUNTY SCHOOLS
GENERAL FUND FINANCIAL STATEMENT
REPORT FOR MONTH ENDING 12/31/2025

50.00% 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	$ 35,984,718	35.74%	$ 39,664,289	40.59%	$ (3,679,570)
INVESTMENT INCOME	$ 250,000	$ 68,468	27.39%	$ 116,075	38.69%	$ (47,607)
OTHER LOCAL REVENUES	$ 1,600,000	$ 395,263	24.70%	$ 247,067	15.44%	$ 148,196
Local Sources Total	**$ 102,520,671**	**$ 36,448,449**	**35.55%**	**$ 40,027,431**	**40.18%**	**$ (3,578,981)**
QBE STATE EARNINGS	$ 149,580,627	$ 76,025,950	50.83%	$ 74,297,132	51.12%	$ 1,728,818
QBE LOCAL 5 MILLS	$ (23,380,455)	$ (11,847,243)	50.67%	$ (10,773,853)	50.31%	$ (1,073,390)
QBE EQUALIZATION	$ 10,781,551	$ 5,390,779	50.00%	$ 7,624,466	50.00%	$ (2,233,687)
OTHER GRANTS FROM GDOE	$ 1,768,450	$ 800,255	45.25%	$ 306,730	50.40%	$ 493,525
State Sources Total	**$ 138,750,173**	**$ 70,369,741**	**50.72%**	**$ 71,454,475**	**51.12%**	**$ (1,084,734)**
TOTAL REVENUES	$ 241,270,844	$ 106,818,190	**44.27%**	$ 111,481,906	46.57%	$ (4,663,715)
TOTAL AVAILABLE SOURCES	$ 298,034,636	$ 163,581,982		$ 167,483,555		$ (3,901,572)

Expenditures

	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 % USED	FY 2026 ENCUMBRANCES	FY 2025 YTD EXPENSE	FY 2025 % USED	AMOUNT CHANGED
INSTRUCTION	$ 162,649,112	$ 81,513,769	50.12%	$ 602,956	78,219,756	50.24%	$ 3,294,013
PUPIL SERVICES	$ 15,219,400	$ 7,440,443	48.89%	$ 105,763	6,350,211	46.00%	$ 1,090,232
IMPROVEMENT OF INSTRUCTIONAL SERVICES	$ 14,943,290	$ 7,330,189	49.05%	$ 33,529	5,828,686	45.30%	$ 1,501,503
INSTRUCTIONAL STAFF TRAINING	$ 230,950	$ 89,003	38.54%	$ 2,179	102,834	53.93%	$ (13,831)
EDUCATIONAL MEDIA SERVICES	$ 3,883,944	$ 1,831,664	47.16%	$ 58,396	1,724,495	47.65%	$ 107,169
GENERAL ADMINISTRATION	$ 2,247,408	$ 1,052,214	46.82%	$ 8,446	954,958	45.46%	$ 97,256
SCHOOL ADMINISTRATION	$ 19,121,020	$ 9,379,777	49.05%	$ 166,117	8,348,362	47.93%	$ 1,031,415
SUPPORT SERVICES - BUSINESS	$ 2,537,605	$ 1,451,653	57.21%	$ 25,273	1,252,153	57.60%	$ 199,500
MAINTENANCE AND OPERATION OF PLANT SERVICES	$ 19,963,635	$ 10,111,418	50.65%	$ 2,345,941	10,420,365	47.06%	$ (308,947)
SAFETY AND SECURITY	$ 4,090,826	$ 1,282,622	31.35%	$ 20,705	-	0.00%	$ 1,282,622
STUDENT TRANSPORTATION SERVICE	$ 16,005,361	$ 8,110,935	50.68%	$ 815,955	6,983,734	49.08%	$ 1,127,201
SUPPORT SERVICES - CENTRAL	$ 4,055,279	$ 2,207,735	54.44%	$ 92,319	2,325,805	59.56%	$ (118,070)
OTHER SUPPORT SERVICES	$ 135,715	$ 63,499	46.79%	$ -	44,296	32.31%	$ 19,203
TOTAL EXPENDITURES	$ 265,083,545	$ 131,864,922	**49.74%**	$ 4,277,578	$ 122,555,655	49.36%	$ 9,408,133
REVENUES OVER(UNDER) EXPENDITURES	$ (23,812,701)	$ (25,046,731)			$ (11,073,750)		$ (13,972,982)
ENDING FUND BALANCE	$ 32,951,091	$ 31,717,061			$ 44,927,900		$ (13,210,839)
TOTAL USES	$ 298,034,636	$ 163,581,982			$ 167,483,555		$ (3,901,572)
BEGINNING FUND BALANCE % OF BUDGET	19.05%						
ENDING FUND BALANCE % OF BUDGET	11.06%	19.39%					

NEWTON COUNTY SCHOOLS
GENERAL FUND FINANCIAL STATEMENT
REPORT FOR MONTH ENDING 12/31/2025

INSTRUCTION (1000)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Teachers	$ 90,967,639	$ 46,446,250	$ 44,521,389	51.06%
Paraprofessional Salaries	$ 8,026,301	$ 4,107,969	$ 3,918,332	51.18%
Substitute Salaries	$ 1,576,700	$ 636,449	$ 940,251	40.37%
Employee Benefits	$ 53,792,560	$ 25,074,222	$ 28,718,338	46.61%
Travel, Lodging, Registration	$ 81,500	$ 35,351	$ 46,149	43.38%
Supplies & Materials	$ 3,099,734	$ 2,234,996	$ 864,738	72.10%
Textbooks	$ 3,075,437	$ 2,667,676	$ 407,761	86.74%
Equipment, Computers, Furniture	$ 228,166	$ 155,822	$ 72,344	68.29%
Other- Dues & Fees	$ 1,801,075	$ 155,035	$ 1,646,040	8.61%
TOTAL INSTRUCTION	**$ 162,649,112**	**$ 81,513,769**	**$ 81,135,343**	**50.12%**

PUPIL SERVICES (2100)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 7,947,379	$ 3,857,090	$ 4,090,289	48.53%
Athletic Supplements	$ 675,000	$ 278,249	$ 396,751	41.22%
Employee Benefits	$ 4,537,969	$ 2,078,228	$ 2,459,741	45.80%
Travel, Lodging, Registration	$ 59,000	$ 13,477	$ 45,523	22.84%
Supplies & Materials	$ 392,845	$ 245,056	$ 147,789	62.38%
Equipment	$ 44,500	$ 23,050	$ 21,450	51.80%
Other- Contracted Services/Fees	$ 1,562,707	$ 945,293	$ 617,414	60.49%
TOTAL PUPIL SERVICES	**$ 15,219,400**	**$ 7,440,443**	**$ 7,778,957**	**48.89%**

IMPROVEMENT OF INSTRUCTION (2210)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 9,268,695	$ 4,502,402	$ 4,766,293	48.58%
Substitute Salaries	$ 5,000	$ 870	$ 4,130	17.40%
Stipends	$ 52,000	$ 275	$ 51,725	0.53%
Employee Benefits	$ 4,703,190	$ 2,326,129	$ 2,377,061	49.46%
Professional Services	$ 420,972	$ 237,811	$ 183,161	56.49%
Travel, Lodging, Registration	$ 106,500	$ 18,059	$ 88,441	16.96%
Supplies & Materials	$ 198,583	$ 138,638	$ 59,945	69.81%
Equipment	$ 111,150	$ 30,611	$ 80,540	27.54%
Other - Contracted Services/Fees	$ 77,200	$ 75,395	$ 1,805	97.66%
TOTAL IMPROVEMENT OF INSTRUTION	**$ 14,943,290**	**$ 7,330,189**	**$ 7,613,101**	**49.05%**

INSTRUCTIONAL STAFF TRAINING (2213)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 29,900	$ 9,000	$ 20,900	30.10%
Substitute Salaries	$ 26,000	$ 4,796	$ 21,204	18.45%
Stipends	$ 55,000	$ 14,100	$ 40,900	25.64%
Employee Benefits	$ 2,280	$ 427	$ 1,853	18.73%
Professional Services	$ 8,000	$ 3,700	$ 4,300	46.25%
Travel, Lodging, Registration	$ 46,500	$ 26,851	$ 19,649	57.74%
Other - Contracted Services/Fees	$ 63,270	$ 30,129	$ 33,141	47.62%
TOTAL INSTRUCTIONAL STAFF TRAINING	**$ 230,950**	**$ 89,003**	**$ 141,947**	**38.54%**

EDUCATIONAL MEDIA SERVICES (2220)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 2,210,436	$ 1,073,279	$ 1,137,157	48.56%
Employee Benefits	$ 1,319,867	$ 631,306	$ 688,561	47.83%
Supplies & Materials	$ 322,636	$ 88,141	$ 234,495	27.32%
Equipment, Computers, Furniture	$ 5,005	$ 13,063	$ (8,058)	260.99%
Other - Travel, Registration, Fees	$ 26,000	$ 25,875	$ 125	99.52%
TOTAL EDUCATIONAL MEDIA SERVICES	**$ 3,883,944**	**$ 1,831,664**	**$ 2,052,280**	**47.16%**

NEWTON COUNTY SCHOOLS
GENERAL FUND FINANCIAL STATEMENT
REPORT FOR MONTH ENDING 12/31/2025

GENERAL ADMINISTRATION (2300)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Per Diem- Board Members	$ 72,000	$ 36,000	$ 36,000	50.00%
Salaries	$ 1,114,500	$ 561,187	$ 553,313	50.35%
Employee Benefits	$ 537,108	$ 265,523	$ 271,585	49.44%
Travel, Lodging, Registration	$ 32,000	$ 10,696	$ 21,304	33.43%
Supplies & Materials	$ 32,850	$ 21,327	$ 11,523	64.92%
Other - Legal, Dues, Professional	$ 458,950	$ 157,481	$ 301,469	34.31%
TOTAL GENERAL ADMINISTRATION	**$ 2,247,408**	**$ 1,052,214**	**$ 1,195,194**	**46.82%**

SCHOOL ADMINISTRATION (2400)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 11,931,175	$ 5,884,822	$ 6,046,353	49.32%
Employee Benefits	$ 6,506,782	$ 3,176,060	$ 3,330,722	48.81%
Supplies & Materials	$ 326,348	$ 163,910	$ 162,438	50.23%
Travel, Mileage, and Fees	$ 115,990	$ 55,286	$ 60,704	47.66%
Equipment, Computers, Furniture	$ 240,725	$ 99,699	$ 141,026	41.42%
TOTAL SCHOOL ADMINISTRATION	**$ 19,121,020**	**$ 9,379,777**	**$ 9,741,243**	**49.05%**

BUSINESS SERVICES (2500)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 1,415,198	$ 723,724	$ 691,474	51.14%
Employee Benefits	$ 732,125	$ 388,219	$ 343,906	53.03%
Liability Insurance	$ 239,999	$ 239,999	$ -	100.00%
Travel, Lodging, Registration	$ 7,000	$ 3,708	$ 3,292	52.97%
Supplies & Materials	$ 43,340	$ 32,934	$ 10,406	75.99%
Equipment	$ 7,538	$ 2,414	$ 5,124	32.02%
Other -Maintenance & Professional Fees	$ 92,405	$ 60,655	$ 31,750	65.64%
TOTAL BUSINESS SERVICES	**$ 2,537,605**	**$ 1,451,653**	**$ 1,085,952**	**57.21%**

MAINTENANCE AND OPERATIONS (2600)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 6,038,631	$ 3,069,441	$ 2,969,190	50.83%
Employee Benefits	$ 3,627,467	$ 1,770,755	$ 1,856,712	48.82%
Water/Sewer/Garbage Service/Pest	$ 1,866,729	$ 977,270	$ 889,459	52.35%
Professional Services and Liability Ins.	$ 1,214,829	$ 1,141,500	$ 73,329	93.96%
Repairs and Maintenance	$ 2,058,979	$ 1,035,148	$ 1,023,831	50.27%
Rentals	$ 210,000	$ 95,486	$ 114,514	45.47%
Communications	$ 220,000	$ 85,126	$ 134,874	38.69%
Travel, Lodging, Registration	$ 5,000	$ 3,805	$ 1,195	76.10%
Supplies & Materials	$ 1,263,000	$ 527,975	$ 735,025	41.80%
Energy/Fuel/Oil	$ 3,000,000	$ 1,298,762	$ 1,701,238	43.29%
Equipment	$ 429,000	$ 99,945	$ 329,055	23.30%
Other - Dues & Fees	$ 30,000	$ 6,205	$ 23,795	20.68%
TOTAL MAINTENANCE AND OPERATIONS	**$ 19,963,635**	**$ 10,111,418**	**$ 9,852,217**	**50.65%**

SAFETY AND SECURITY (2660)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 1,568,024	$ 537,122	$ 1,030,902	34.25%
Employee Benefits	$ 876,255	$ 278,686	$ 597,569	31.80%
Professional Services and Liability Ins.	$ 1,530,079	$ 435,992	$ 1,094,087	28.49%
Rentals	$ 3,500	$ 1,318	$ 2,182	37.65%
Communications	$ 19,000	$ 5,920	$ 13,080	31.16%
Supplies & Materials	$ 70,657	$ 16,518	$ 54,139	23.38%
Equipment	$ 604	$ -	$ 604	0.00%
Travel, Mileage, and Fees	$ 8,000	$ 1,607	$ 6,393	20.09%
TOTAL SAFETY AND SECURITY	**$ 4,090,826**	**$ 1,282,622**	**$ 2,808,204**	**31.35%**

NEWTON COUNTY SCHOOLS
GENERAL FUND FINANCIAL STATEMENT
REPORT FOR MONTH ENDING 12/31/2025

STUDENT TRANSPORTATION (2700)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 7,781,875	$ 3,988,838	$ 3,793,037	51.26%
Employee Benefits	$ 4,293,894	$ 2,063,733	$ 2,230,161	48.06%
Bus Repair & Maintenance	$ 1,117,200	$ 634,330	$ 482,870	56.78%
Travel, Lodging, Registration	$ 6,000	$ 640	$ 5,360	10.67%
Fleet Insurance	$ 448,718	$ 500,063	$ (51,345)	111.44%
Supplies & Materials	$ 200,800	$ 163,788	$ 37,012	81.57%
Fuel	$ 1,769,245	$ 708,627	$ 1,060,618	40.05%
Equipment	$ 280,119	$ 25,839	$ 254,280	9.22%
Other - Physicals, Wrecker Service, Fees	$ 107,510	$ 25,077	$ 82,433	23.33%
TOTAL STUDENT TRANSPORTATION	**$ 16,005,361**	**$ 8,110,935**	**$ 7,894,426**	**50.68%**

SUPPORT SERVICES- CENTRAL (2800)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 1,387,902	$ 667,578	$ 720,324	48.10%
Employee Benefits	$ 671,982	$ 340,191	$ 331,791	50.63%
Travel, Lodging, Registration	$ 25,700	$ 12,820	$ 12,880	49.88%
Supplies & Materials	$ 224,725	$ 50,026	$ 174,699	22.26%
Equipment	$ 95,300	$ 12,005	$ 83,295	12.60%
Other - Dues, Prof. Fees, Maint.	$ 1,649,670	$ 1,125,114	$ 524,556	68.20%
TOTAL SUPPORT SERVICES-CENTRAL	**$ 4,055,279**	**$ 2,207,735**	**$ 1,847,544**	**54.44%**

OTHER SUPPORT SERVICES (2900)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Other - Dues, Prof. Fees, Maint.	$ 79,000	$ 38,827	$ 40,173	49.15%
Postage	$ 56,715	$ 24,672	$ 32,043	43.50%
TOTAL OTHER SUPPORT SERVICES	**$ 135,715**	**$ 63,499**	**$ 72,216**	**46.79%**

TOTAL EXPENDITURES	$ 265,083,545	$ 131,864,922	$ 133,218,623	49.74%
ENDING FUND BALANCE	$ 32,951,091	$ 31,717,061	$ 1,234,030	
TOTAL USES	$ 298,034,636	$ 163,581,982		

NEWTON COUNTY SCHOOLS
COMBINED FINANCIAL STATEMENT
MONTH ENDING 12/31/2025

	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	$ 106,818,190	$ 134,452,654	$ 265,083,545	$ 131,864,922	$ 133,218,623	$ 32,951,091	$ 31,717,061	$ (1,234,030)
CAPITAL PROJECTS FUND	$ 9,509,678	$ 25,008,998	$ 10,668,235	$ 14,340,763	$ 33,318,676	$ 14,230,838	$ 19,087,838	$ 1,200,000	$ 5,947,075	$ 4,747,075
SERIES 2025 BOND PROCEEDS	$ 31,307,850	$ 800,000	$ 477,437	$ 322,563	$ 32,107,850	$ 16,199,873	$ 15,907,977	$ -	$ 15,585,414	$ 15,585,414
DEBT SERVICE FUND	$ 505,000	$ 10,566,676	$ 1,832,829	$ 8,733,847	$ 11,058,676	$ 1,832,088	$ 9,226,588	$ 13,000	$ 505,741	$ 492,741
L4GA	$ -	$ -	$ 2,142,269	$ (2,142,269)	$ -	$ 2,142,269	$ (2,142,269)	$ -	$ -	$ -
TITLE I	$ -	$ 6,700,922	$ 2,673,389	$ 4,027,533	$ 6,700,922	$ 2,711,130	$ 3,989,792	$ -	$ (37,740)	$ (37,740)
TITLE IIA	$ -	$ 1,434,308	$ 833,054	$ 601,254	$ 1,434,308	$ 842,184	$ 592,124	$ -	$ (9,130)	$ (9,130)
TITLE III-LEP	$ -	$ 93,845	$ 25,098	$ 68,747	$ 93,845	$ 26,244	$ 67,601	$ -	$ (1,145)	$ (1,145)
TITLE IV	$ -	$ 537,142	$ 229,557	$ 307,585	$ 537,142	$ 231,938	$ 305,204	$ -	$ (2,381)	$ (2,381)
TITLE VIB	$ -	$ 4,410,757	$ 1,727,087	$ 2,683,670	$ 4,410,757	$ 1,750,155	$ 2,660,602	$ -	$ (23,068)	$ (23,068)
VOCATIONAL GRANTS	$ -	$ 248,592	$ 4,097	$ 244,495	$ 248,592	$ 6,912	$ 241,680	$ -	$ (2,815)	$ (2,815)
LOTTERY PRE-K	$ -	$ 4,000,000	$ 1,996,395	$ 2,003,605	$ 4,000,000	$ 1,925,431	$ 2,074,569	$ -	$ 70,965	$ 70,965
STATE PRESCHOOL	$ -	$ 786,613	$ 316,464	$ 470,149	$ 786,613	$ 319,070	$ 467,543	$ -	$ (2,606)	$ (2,606)
FFA/FHA CAMP	$ -	$ 520,133	$ 221,713	$ 298,420	$ 520,133	$ 243,008	$ 277,125	$ -	$ (21,294)	$ (21,294)
STATE PROFESSIONAL LEARNING	$ -	$ 475,372	$ 237,828	$ 237,544	$ 475,372	$ 197,402	$ 277,970	$ -	$ 40,426	$ 40,426
21ST CENTURY GRANT	$ -	$ 1,773,037	$ 466,487	$ 1,306,550	$ 1,773,037	$ 577,400	$ 1,195,637	$ -	$ (110,912)	$ (110,912)
AFTER SCHOOL PROGRAM	$ 175,000	$ 1,200,000	$ 572,118	$ 627,882	$ 1,200,000	$ 676,792	$ 523,208	$ 175,000	$ 70,325	$ (104,675)
SCHOOL FOOD SERVICE	$ 3,200,000	$ 14,190,000	$ 6,901,332	$ 7,288,668	$ 16,866,500	$ 7,435,393	$ 9,431,107	$ 523,500	$ 2,665,938	$ 2,142,438
BOARD/ADMIN ACTIVITIES	$ 12,867	$ -	$ 8,126	$ (8,126)	$ -	$ 10,778	$ (10,778)	$ 12,867	$ 10,215	$ (2,652)
TRANSPORTATION GRANT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 70,166,337	$ 313,217,239	$ 137,674,270	$ 175,542,969	$ 348,508,118	$ 167,023,952	$ 181,484,166	$ 34,875,458	$ 40,816,655	$ 5,941,197