NEWTON COUNTY SCHOOLS
GENERAL FUND FINANCIAL STATEMENT
REPORT FOR MONTH ENDING 01/31/2026

58.33% 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	$ 100,983,908	$ 88,765,349	87.90%	$ 82,534,407	84.47%	$ 6,230,942
INVESTMENT INCOME	$ 250,000	$ 81,586	32.63%	$ 164,361	54.79%	$ (82,775)
OTHER LOCAL REVENUES	$ 1,600,000	$ 533,772	33.36%	$ 455,749	28.48%	$ 78,023
Local Sources Total	**$ 102,833,908**	**$ 89,380,708**	**86.92%**	**$ 83,154,517**	**83.48%**	**$ 6,226,191**
QBE STATE EARNINGS	$ 149,580,627	$ 88,483,690	59.15%	$ 86,492,540	59.51%	$ 1,991,150
QBE LOCAL 5 MILLS	$ (23,380,455)	$ (13,795,594)	59.00%	$ (12,558,539)	58.64%	$ (1,237,055)
QBE EQUALIZATION	$ 10,781,551	$ 6,289,241	58.33%	$ 8,895,209	58.33%	$ (2,605,968)
OTHER GRANTS FROM GDOE	$ 1,740,079	$ 968,963	55.69%	$ 306,730	50.12%	$ 662,233
State Sources Total	**$ 138,721,802**	**$ 81,946,300**	**59.07%**	**$ 83,135,940**	**59.47%**	**$ (1,189,640)**
TOTAL REVENUES	$ 241,555,710	$ 171,327,008	**70.93%**	$ 166,290,457	69.46%	$ 5,036,551
TOTAL AVAILABLE SOURCES	$ 298,319,502	$ 228,090,800		$ 222,292,106		$ 5,798,694

Expenditures

	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 % USED	FY 2026 ENCUMBRANCES	FY 2025 YTD EXPENSE	FY 2025 % USED	AMOUNT CHANGED
INSTRUCTION	$ 163,099,862	$ 94,819,313	58.14%	$ 245,451	91,946,803	58.57%	$ 2,872,510
PUPIL SERVICES	$ 15,227,900	$ 9,085,080	59.66%	$ 35,118	7,450,159	53.51%	$ 1,634,921
IMPROVEMENT OF INSTRUCTIONAL SERVICES	$ 15,001,429	$ 8,471,488	56.47%	$ 31,439	7,024,488	54.09%	$ 1,447,000
INSTRUCTIONAL STAFF TRAINING	$ 230,950	$ 96,989	42.00%	$ 5,333	120,980	51.59%	$ (23,992)
EDUCATIONAL MEDIA SERVICES	$ 3,883,344	$ 2,133,268	54.93%	$ 59,686	1,966,116	53.90%	$ 167,152
GENERAL ADMINISTRATION	$ 2,247,408	$ 1,232,486	54.84%	$ 7,330	1,255,475	56.80%	$ (22,989)
SCHOOL ADMINISTRATION	$ 19,132,020	$ 10,932,924	57.14%	$ 154,639	9,903,180	56.10%	$ 1,029,744
SUPPORT SERVICES - BUSINESS	$ 2,537,605	$ 1,631,624	64.30%	$ 24,723	1,440,938	65.69%	$ 190,686
MAINTENANCE AND OPERATION OF PLANT SERVICES	$ 20,107,635	$ 11,501,127	57.20%	$ 2,266,149	12,392,943	55.73%	$ (891,816)
SAFETY AND SECURITY	$ 4,146,826	$ 1,799,950	43.41%	$ 27,083	-	0.00%	$ 1,799,950
STUDENT TRANSPORTATION SERVICE	$ 16,005,361	$ 9,337,099	58.34%	$ 896,079	8,140,333	56.83%	$ 1,196,766
SUPPORT SERVICES - CENTRAL	$ 3,999,279	$ 2,455,372	61.40%	$ 90,002	2,512,414	64.14%	$ (57,042)
OTHER SUPPORT SERVICES	$ 135,715	$ 82,912	61.09%	$ -	44,296	32.31%	$ 38,616
TOTAL EXPENDITURES	$ 265,755,334	$ 153,579,632	**57.79%**	$ 3,843,032	$ 144,198,125	57.58%	$ 9,399,933
REVENUES OVER(UNDER) EXPENDITURES	$ (24,199,624)	$ 17,747,376			$ 22,092,332		$ (4,344,956)
ENDING FUND BALANCE	$ 32,564,168	$ 74,511,168			$ 78,093,981		$ (3,582,813)
TOTAL USES	$ 298,319,502	$ 228,090,800			$ 222,292,106		$ 5,798,694
BEGINNING FUND BALANCE % OF BUDGET	19.03%						
ENDING FUND BALANCE % OF BUDGET	10.92%	32.67%					

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INSTRUCTION (1000)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Teachers	$ 91,383,277	$ 54,075,901	$ 37,307,376	59.17%
Paraprofessional Salaries	$ 8,026,301	$ 4,784,526	$ 3,241,775	59.61%
Substitute Salaries	$ 1,577,700	$ 773,928	$ 803,772	49.05%
Employee Benefits	$ 53,838,072	$ 29,461,635	$ 24,376,437	54.72%
Travel, Lodging, Registration	$ 81,500	$ 40,246	$ 41,254	49.38%
Supplies & Materials	$ 3,088,334	$ 2,561,883	$ 526,451	82.95%
Textbooks	$ 3,075,437	$ 2,770,600	$ 304,837	90.09%
Equipment, Computers, Furniture	$ 228,166	$ 177,921	$ 50,245	77.98%
Other- Dues & Fees	$ 1,801,075	$ 172,672	$ 1,628,404	9.59%
TOTAL INSTRUCTION	**$ 163,099,862**	**$ 94,819,313**	**$ 68,280,549**	**58.14%**

PUPIL SERVICES (2100)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 8,390,660	$ 5,056,559	$ 3,334,101	60.26%
Athletic Supplements	$ 675,000	$ 323,104	$ 351,896	47.87%
Employee Benefits	$ 4,505,403	$ 2,579,727	$ 1,925,676	57.26%
Travel, Lodging, Registration	$ 59,000	$ 16,930	$ 42,070	28.70%
Supplies & Materials	$ 386,927	$ 262,114	$ 124,813	67.74%
Equipment	$ 44,500	$ 23,547	$ 20,953	52.92%
Other- Contracted Services/Fees	$ 1,166,410	$ 823,099	$ 343,311	70.57%
TOTAL PUPIL SERVICES	**$ 15,227,900**	**$ 9,085,080**	**$ 6,142,820**	**59.66%**

IMPROVEMENT OF INSTRUCTION (2210)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 9,333,334	$ 5,231,221	$ 4,102,113	56.05%
Substitute Salaries	$ 5,000	$ 965	$ 4,035	19.30%
Stipends	$ 52,000	$ 275	$ 51,725	0.53%
Employee Benefits	$ 4,703,190	$ 2,704,413	$ 1,998,777	57.50%
Professional Services	$ 382,552	$ 238,467	$ 144,085	62.34%
Travel, Lodging, Registration	$ 106,500	$ 18,695	$ 87,805	17.55%
Supplies & Materials	$ 219,483	$ 143,858	$ 75,625	65.54%
Equipment	$ 111,150	$ 33,782	$ 77,369	30.39%
Other - Contracted Services/Fees	$ 88,220	$ 99,812	$ (11,592)	113.14%
TOTAL IMPROVEMENT OF INSTRUTION	**$ 15,001,429**	**$ 8,471,488**	**$ 6,529,941**	**56.47%**

INSTRUCTIONAL STAFF TRAINING (2213)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 29,900	$ 10,800	$ 19,100	36.12%
Substitute Salaries	$ 26,000	$ 4,796	$ 21,204	18.45%
Stipends	$ 55,000	$ 14,100	$ 40,900	25.64%
Employee Benefits	$ 2,280	$ 453	$ 1,827	19.88%
Professional Services	$ 8,000	$ 7,149	$ 851	89.36%
Travel, Lodging, Registration	$ 46,500	$ 27,232	$ 19,268	58.56%
Other - Contracted Services/Fees	$ 63,270	$ 32,458	$ 30,812	51.30%
TOTAL INSTRUCTIONAL STAFF TRAINING	**$ 230,950**	**$ 96,989**	**$ 133,962**	**42.00%**

EDUCATIONAL MEDIA SERVICES (2220)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 2,210,436	$ 1,251,886	$ 958,550	56.64%
Employee Benefits	$ 1,319,867	$ 739,258	$ 580,609	56.01%
Supplies & Materials	$ 322,036	$ 100,610	$ 221,426	31.24%
Equipment, Computers, Furniture	$ 5,005	$ 15,638	$ (10,633)	312.45%
Other - Travel, Registration, Fees	$ 26,000	$ 25,875	$ 125	99.52%
TOTAL EDUCATIONAL MEDIA SERVICES	**$ 3,883,344**	**$ 2,133,268**	**$ 1,750,076**	**54.93%**

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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	$ 42,000	$ 30,000	58.33%
Salaries	$ 1,114,500	$ 655,355	$ 459,145	58.80%
Employee Benefits	$ 537,108	$ 310,085	$ 227,023	57.73%
Travel, Lodging, Registration	$ 32,000	$ 13,854	$ 18,146	43.29%
Supplies & Materials	$ 32,850	$ 24,876	$ 7,974	75.73%
Other - Legal, Dues, Professional	$ 458,950	$ 186,316	$ 272,634	40.60%
TOTAL GENERAL ADMINISTRATION	**$ 2,247,408**	**$ 1,232,486**	**$ 1,014,922**	**54.84%**

SCHOOL ADMINISTRATION (2400)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 11,931,175	$ 6,852,173	$ 5,079,002	57.43%
Employee Benefits	$ 6,506,782	$ 3,713,472	$ 2,793,310	57.07%
Supplies & Materials	$ 330,348	$ 187,932	$ 142,416	56.89%
Travel, Mileage, and Fees	$ 122,990	$ 62,225	$ 60,765	50.59%
Equipment, Computers, Furniture	$ 240,725	$ 117,123	$ 123,602	48.65%
TOTAL SCHOOL ADMINISTRATION	**$ 19,132,020**	**$ 10,932,924**	**$ 8,199,096**	**57.14%**

BUSINESS SERVICES (2500)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 1,415,198	$ 837,524	$ 577,674	59.18%
Employee Benefits	$ 732,125	$ 453,840	$ 278,285	61.99%
Liability Insurance	$ 239,999	$ 239,999	$ -	100.00%
Travel, Lodging, Registration	$ 7,000	$ 3,708	$ 3,292	52.97%
Supplies & Materials	$ 43,340	$ 33,084	$ 10,256	76.34%
Equipment	$ 7,538	$ 2,814	$ 4,724	37.33%
Other -Maintenance & Professional Fees	$ 92,405	$ 60,655	$ 31,750	65.64%
TOTAL BUSINESS SERVICES	**$ 2,537,605**	**$ 1,631,624**	**$ 905,981**	**64.30%**

MAINTENANCE AND OPERATIONS (2600)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 6,293,214	$ 3,627,360	$ 2,665,854	57.64%
Employee Benefits	$ 3,516,884	$ 2,021,454	$ 1,495,430	57.48%
Water/Sewer/Garbage Service/Pest	$ 1,866,729	$ 1,035,158	$ 831,571	55.45%
Professional Services and Liability Ins.	$ 1,214,829	$ 1,142,387	$ 72,442	94.04%
Repairs and Maintenance	$ 2,058,979	$ 1,185,400	$ 873,579	57.57%
Rentals	$ 210,000	$ 110,636	$ 99,364	52.68%
Communications	$ 220,000	$ 96,727	$ 123,273	43.97%
Travel, Lodging, Registration	$ 5,000	$ 3,805	$ 1,195	76.10%
Supplies & Materials	$ 1,263,000	$ 590,907	$ 672,093	46.79%
Energy/Fuel/Oil	$ 3,000,000	$ 1,549,626	$ 1,450,374	51.65%
Equipment	$ 429,000	$ 116,461	$ 312,539	27.15%
Other - Dues & Fees	$ 30,000	$ 21,205	$ 8,795	70.68%
TOTAL MAINTENANCE AND OPERATIONS	**$ 20,107,635**	**$ 11,501,127**	**$ 8,606,508**	**57.20%**

SAFETY AND SECURITY (2660)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 1,568,024	$ 615,892	$ 952,132	39.28%
Employee Benefits	$ 876,255	$ 328,789	$ 547,466	37.52%
Professional Services and Liability Ins.	$ 1,586,079	$ 813,677	$ 772,402	51.30%
Rentals	$ 3,500	$ 1,318	$ 2,182	37.65%
Communications	$ 19,000	$ 7,079	$ 11,921	37.26%
Supplies & Materials	$ 70,282	$ 25,712	$ 44,570	36.58%
Equipment	$ 604	$ 42	$ 562	6.99%
Travel, Mileage, and Fees	$ 8,000	$ 1,607	$ 6,393	20.09%
TOTAL SAFETY AND SECURITY	**$ 4,146,826**	**$ 1,799,950**	**$ 2,346,876**	**43.41%**

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STUDENT TRANSPORTATION (2700)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 7,781,875	$ 4,623,784	$ 3,158,091	59.42%
Employee Benefits	$ 4,293,894	$ 2,409,655	$ 1,884,239	56.12%
Bus Repair & Maintenance	$ 1,117,200	$ 761,603	$ 355,597	68.17%
Travel, Lodging, Registration	$ 6,000	$ 640	$ 5,360	10.67%
Fleet Insurance	$ 448,718	$ 500,063	$ (51,345)	111.44%
Supplies & Materials	$ 203,462	$ 167,188	$ 36,274	82.17%
Fuel	$ 1,769,245	$ 819,358	$ 949,887	46.31%
Equipment	$ 277,457	$ 25,839	$ 251,618	9.31%
Other - Physicals, Wrecker Service, Fees	$ 107,510	$ 28,970	$ 78,540	26.95%
TOTAL STUDENT TRANSPORTATION	**$ 16,005,361**	**$ 9,337,099**	**$ 6,668,262**	**58.34%**

SUPPORT SERVICES- CENTRAL (2800)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Salaries	$ 1,387,902	$ 782,665	$ 605,237	56.39%
Employee Benefits	$ 671,982	$ 400,095	$ 271,887	59.54%
Travel, Lodging, Registration	$ 25,700	$ 12,836	$ 12,864	49.94%
Supplies & Materials	$ 222,125	$ 57,047	$ 165,078	25.68%
Equipment	$ 95,550	$ 12,461	$ 83,089	13.04%
Other - Dues, Prof. Fees, Maint.	$ 1,596,020	$ 1,190,269	$ 405,751	74.58%
TOTAL SUPPORT SERVICES-CENTRAL	**$ 3,999,279**	**$ 2,455,372**	**$ 1,543,907**	**61.40%**

OTHER SUPPORT SERVICES (2900)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE	FY 2026 % USED
Other - Dues, Prof. Fees, Maint.	$ 79,000	$ 58,240	$ 20,760	73.72%
Postage	$ 56,715	$ 24,672	$ 32,043	43.50%
TOTAL OTHER SUPPORT SERVICES	**$ 135,715**	**$ 82,912**	**$ 52,803**	**61.09%**

TOTAL EXPENDITURES	$ 265,755,334	$ 153,579,632	$ 112,175,702	57.79%
ENDING FUND BALANCE	$ 32,564,168	$ 74,511,168	$ (41,947,000)	
TOTAL USES	$ 298,319,502	$ 228,090,800		

NEWTON COUNTY SCHOOLS
COMBINED FINANCIAL STATEMENT
MONTH ENDING 01/31/2026

	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	$ 241,555,710	$ 171,327,008	$ 70,228,702	$ 265,755,334	$ 153,579,632	$ 112,175,702	$ 32,564,168	$ 74,511,168	$ 41,947,000
CAPITAL PROJECTS FUND	$ 9,509,678	$ 25,008,998	$ 13,185,529	$ 11,823,469	$ 33,318,676	$ 14,593,370	$ 18,725,306	$ 1,200,000	$ 8,101,836	$ 6,901,836
SERIES 2025 BOND PROCEEDS	$ 31,307,850	$ 800,000	$ 512,144	$ 287,856	$ 32,107,850	$ 18,814,034	$ 13,293,816	$ -	$ 13,005,960	$ 13,005,960
DEBT SERVICE FUND	$ 505,000	$ 10,566,676	$ 1,832,972	$ 8,733,704	$ 11,058,676	$ 1,832,088	$ 9,226,588	$ 13,000	$ 505,884	$ 492,884
L4GA	$ -	$ -	$ 2,142,269	$ (2,142,269)	$ -	$ 2,142,269	$ (2,142,269)	$ -	$ -	$ -
TITLE I	$ -	$ 6,700,922	$ 3,178,341	$ 3,522,581	$ 6,700,922	$ 3,223,451	$ 3,477,471	$ -	$ (45,109)	$ (45,109)
TITLE IIA	$ -	$ 1,434,308	$ 861,504	$ 572,804	$ 1,434,308	$ 866,976	$ 567,332	$ -	$ (5,472)	$ (5,472)
TITLE III-LEP	$ -	$ 93,845	$ 51,925	$ 41,920	$ 93,845	$ 61,807	$ 32,038	$ -	$ (9,882)	$ (9,882)
TITLE IV	$ -	$ 537,142	$ 595,255	$ (58,113)	$ 537,142	$ 682,045	$ (144,903)	$ -	$ (86,790)	$ (86,790)
TITLE VIB	$ -	$ 4,410,757	$ 2,248,038	$ 2,162,719	$ 4,410,757	$ 2,289,600	$ 2,121,157	$ -	$ (41,562)	$ (41,562)
VOCATIONAL GRANTS	$ -	$ 248,592	$ 12,838	$ 235,754	$ 248,592	$ 16,873	$ 231,719	$ -	$ (4,036)	$ (4,036)
LOTTERY PRE-K	$ -	$ 4,000,000	$ 2,392,533	$ 1,607,467	$ 4,000,000	$ 2,305,578	$ 1,694,422	$ -	$ 86,955	$ 86,955
STATE PRESCHOOL	$ -	$ 786,613	$ 316,464	$ 470,149	$ 786,613	$ 381,729	$ 404,884	$ -	$ (65,265)	$ (65,265)
FFA/FHA CAMP	$ -	$ 520,133	$ 282,398	$ 237,735	$ 520,133	$ 322,790	$ 197,343	$ -	$ (40,392)	$ (40,392)
STATE PROFESSIONAL LEARNING	$ -	$ 475,372	$ 277,393	$ 197,979	$ 475,372	$ 210,546	$ 264,826	$ -	$ 66,847	$ 66,847
21ST CENTURY GRANT	$ -	$ 1,773,037	$ 595,255	$ 1,177,782	$ 1,773,037	$ 682,045	$ 1,090,992	$ -	$ (86,790)	$ (86,790)
AFTER SCHOOL PROGRAM	$ 175,000	$ 1,200,000	$ 672,408	$ 527,592	$ 1,200,000	$ 784,597	$ 415,403	$ 175,000	$ 62,811	$ (112,189)
SCHOOL FOOD SERVICE	$ 3,200,000	$ 14,190,000	$ 9,799,597	$ 4,390,403	$ 16,866,500	$ 8,683,165	$ 8,183,335	$ 523,500	$ 4,316,432	$ 3,792,932
BOARD/ADMIN ACTIVITIES	$ 12,867	$ -	$ 8,177	$ (8,177)	$ -	$ 12,464	$ (12,464)	$ 12,867	$ 8,580	$ (4,287)
TRANSPORTATION GRANT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 70,166,337	$ 313,502,105	$ 209,779,902	$ 103,722,203	$ 349,179,907	$ 192,671,025	$ 156,508,882	$ 34,488,535	$ 87,275,214	$ 52,786,679