NEWTON COUNTY SCHOOLS
GENERAL FUND FINANCIAL STATEMENT
REPORT FOR MONTH ENDING 02/28/2026

66.67% 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	$ 92,028,743	91.13%	$ 86,077,955	88.09%	$ 5,950,788
INVESTMENT INCOME	$ 250,000	$ 115,204	46.08%	$ 164,414	54.80%	$ (49,210)
OTHER LOCAL REVENUES	$ 1,600,000	$ 605,197	37.82%	$ 534,747	33.42%	$ 70,450
Local Sources Total	**$ 102,833,908**	**$ 92,749,143**	**90.19%**	**$ 86,777,116**	**87.11%**	**$ 5,972,027**
QBE STATE EARNINGS	$ 149,580,627	$ 100,941,430	67.48%	$ 98,687,948	67.90%	$ 2,253,482
QBE LOCAL 5 MILLS	$ (23,380,455)	$ (15,743,945)	67.34%	$ (14,343,225)	66.97%	$ (1,400,720)
QBE EQUALIZATION	$ 10,781,551	$ 7,187,703	66.67%	$ 10,165,952	66.67%	$ (2,978,249)
OTHER GRANTS FROM GDOE	$ 1,740,079	$ 1,270,297	73.00%	$ 369,365	58.95%	$ 900,932
State Sources Total	**$ 138,721,802**	**$ 93,655,485**	**67.51%**	**$ 94,880,040**	**67.86%**	**$ (1,224,555)**
TOTAL REVENUES	$ 241,555,710	$ 186,404,629	**77.17%**	$ 181,657,156	75.87%	$ 4,747,473
TOTAL AVAILABLE SOURCES	$ 298,319,502	$ 243,168,421		$ 237,658,805		$ 5,509,616

Expenditures

	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 % USED	FY 2026 ENCUMBRANCES	FY 2025 YTD EXPENSE	FY 2025 % USED	AMOUNT CHANGED
INSTRUCTION	$ 163,097,462	$ 109,514,206	67.15%	$ 222,971	104,364,874	66.48%	$ 5,149,332
PUPIL SERVICES	$ 15,227,900	$ 10,308,919	67.70%	$ 17,233	8,524,064	61.00%	$ 1,784,855
IMPROVEMENT OF INSTRUCTIONAL SERVICES	$ 15,001,429	$ 9,681,507	64.54%	$ 34,241	8,193,780	63.05%	$ 1,487,727
INSTRUCTIONAL STAFF TRAINING	$ 230,950	$ 110,973	48.05%	$ 6,086	139,724	59.59%	$ (28,751)
EDUCATIONAL MEDIA SERVICES	$ 3,876,915	$ 2,459,657	63.44%	$ 34,034	2,255,410	61.92%	$ 204,247
GENERAL ADMINISTRATION	$ 2,247,408	$ 1,488,870	66.25%	$ 4,409	1,400,615	63.37%	$ 88,255
SCHOOL ADMINISTRATION	$ 19,140,849	$ 12,503,066	65.32%	$ 157,036	11,311,698	64.07%	$ 1,191,368
SUPPORT SERVICES - BUSINESS	$ 2,537,605	$ 1,814,783	71.52%	$ 25,098	1,609,455	73.37%	$ 205,328
MAINTENANCE AND OPERATION OF PLANT SERVICES	$ 20,107,635	$ 13,448,871	66.88%	$ 1,217,080	14,179,302	63.76%	$ (730,431)
SAFETY AND SECURITY	$ 4,146,826	$ 2,096,917	50.57%	$ 17,928	-	0.00%	$ 2,096,917
STUDENT TRANSPORTATION SERVICE	$ 16,005,361	$ 10,621,811	66.36%	$ 786,555	9,325,269	65.10%	$ 1,296,542
SUPPORT SERVICES - CENTRAL	$ 3,999,279	$ 2,663,215	66.59%	$ 144,738	2,701,953	69.16%	$ (38,738)
OTHER SUPPORT SERVICES	$ 135,715	$ 82,912	61.09%	$ -	98,064	71.54%	$ (15,152)
TOTAL EXPENDITURES	$ 265,755,334	$ 176,795,707	**66.53%**	$ 2,667,411	$ 164,104,208	65.51%	$ 12,745,388
REVENUES OVER(UNDER) EXPENDITURES	$ (24,199,624)	$ 9,608,922			$ 17,552,948		$ (7,944,026)
ENDING FUND BALANCE	$ 32,564,168	$ 66,372,714			$ 73,554,597		$ (7,181,883)
TOTAL USES	$ 298,319,502	$ 243,168,421			$ 237,658,805		$ 5,509,616
BEGINNING FUND BALANCE % OF BUDGET	19.03%						
ENDING FUND BALANCE % OF BUDGET	10.92%	27.29%					

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INSTRUCTION (1000)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Teachers	$ 91,383,277	$ 61,834,767	$ 29,548,510	67.67%
Paraprofessional Salaries	$ 8,026,301	$ 5,443,560	$ 2,582,741	67.82%
Substitute Salaries	$ 1,577,100	$ 995,482	$ 581,618	63.12%
Employee Benefits	$ 53,838,072	$ 33,911,153	$ 19,926,919	62.99%
Travel, Lodging, Registration	$ 81,500	$ 42,940	$ 38,560	52.69%
Supplies & Materials	$ 3,086,534	$ 2,649,243	$ 437,291	85.83%
Textbooks	$ 3,075,437	$ 2,770,229	$ 305,208	90.08%
Equipment, Computers, Furniture	$ 228,166	$ 183,575	$ 44,591	80.46%
Other- Dues & Fees	$ 1,801,075	$ 1,683,256	$ 117,819	93.46%
TOTAL INSTRUCTION	**$ 163,097,462**	**$ 109,514,206**	**$ 53,583,256**	**67.15%**

PUPIL SERVICES (2100)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 7,941,052	$ 5,484,795	$ 2,456,257	69.07%
Athletic Supplements	$ 675,000	$ 375,855	$ 299,145	55.68%
Employee Benefits	$ 4,547,296	$ 2,989,241	$ 1,558,055	65.74%
Travel, Lodging, Registration	$ 56,000	$ 24,946	$ 31,054	44.55%
Supplies & Materials	$ 385,677	$ 274,658	$ 111,019	71.21%
Equipment	$ 45,750	$ 28,107	$ 17,643	61.44%
Other- Contracted Services/Fees	$ 1,577,125	$ 1,131,318	$ 445,807	71.73%
TOTAL PUPIL SERVICES	**$ 15,227,900**	**$ 10,308,919**	**$ 4,918,981**	**67.70%**

IMPROVEMENT OF INSTRUCTION (2210)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 9,333,334	$ 6,015,194	$ 3,318,140	64.45%
Substitute Salaries	$ 5,000	$ 1,515	$ 3,485	30.30%
Stipends	$ 52,000	$ 2,413	$ 49,588	4.64%
Employee Benefits	$ 4,703,190	$ 3,108,144	$ 1,595,046	66.09%
Professional Services	$ 382,552	$ 241,667	$ 140,885	63.17%
Travel, Lodging, Registration	$ 106,500	$ 22,127	$ 84,373	20.78%
Supplies & Materials	$ 219,483	$ 150,368	$ 69,115	68.51%
Equipment	$ 111,150	$ 38,421	$ 72,729	34.57%
Other - Contracted Services/Fees	$ 88,220	$ 101,659	$ (13,439)	115.23%
TOTAL IMPROVEMENT OF INSTRUTION	**$ 15,001,429**	**$ 9,681,507**	**$ 5,319,922**	**64.54%**

INSTRUCTIONAL STAFF TRAINING (2213)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 29,900	$ 19,500	$ 10,400	65.22%
Substitute Salaries	$ 26,000	$ 7,173	$ 18,827	27.59%
Stipends	$ 55,000	$ 14,100	$ 40,900	25.64%
Employee Benefits	$ 2,280	$ 623	$ 1,657	27.34%
Professional Services	$ 8,000	$ 7,149	$ 851	89.36%
Travel, Lodging, Registration	$ 46,500	$ 28,635	$ 17,865	61.58%
Other - Contracted Services/Fees	$ 63,270	$ 33,792	$ 29,478	53.41%
TOTAL INSTRUCTIONAL STAFF TRAINING	**$ 230,950**	**$ 110,973**	**$ 119,977**	**48.05%**

EDUCATIONAL MEDIA SERVICES (2220)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 2,210,436	$ 1,430,834	$ 779,602	64.73%
Employee Benefits	$ 1,319,867	$ 849,182	$ 470,685	64.34%
Supplies & Materials	$ 315,607	$ 138,000	$ 177,607	43.73%
Equipment, Computers, Furniture	$ 5,005	$ 15,766	$ (10,761)	315.01%
Other - Travel, Registration, Fees	$ 26,000	$ 25,875	$ 125	99.52%
TOTAL EDUCATIONAL MEDIA SERVICES	**$ 3,876,915**	**$ 2,459,657**	**$ 1,417,258**	**63.44%**

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GENERAL ADMINISTRATION (2300)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Per Diem- Board Members	$ 72,000	$ 48,000	$ 24,000	66.67%
Salaries	$ 1,114,500	$ 759,738	$ 354,762	68.17%
Employee Benefits	$ 537,108	$ 354,504	$ 182,604	66.00%
Travel, Lodging, Registration	$ 32,000	$ 16,064	$ 15,936	50.20%
Supplies & Materials	$ 37,850	$ 29,239	$ 8,611	77.25%
Other - Legal, Dues, Professional	$ 453,950	$ 281,325	$ 172,625	61.97%
TOTAL GENERAL ADMINISTRATION	**$ 2,247,408**	**$ 1,488,870**	**$ 758,538**	**66.25%**

SCHOOL ADMINISTRATION (2400)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 11,931,175	$ 7,833,570	$ 4,097,605	65.66%
Employee Benefits	$ 6,506,782	$ 4,257,317	$ 2,249,465	65.43%
Supplies & Materials	$ 337,177	$ 213,891	$ 123,286	63.44%
Travel, Mileage, and Fees	$ 122,990	$ 63,567	$ 59,423	51.69%
Equipment, Computers, Furniture	$ 242,725	$ 134,721	$ 108,004	55.50%
TOTAL SCHOOL ADMINISTRATION	**$ 19,140,849**	**$ 12,503,066**	**$ 6,637,783**	**65.32%**

BUSINESS SERVICES (2500)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 1,415,198	$ 952,810	$ 462,388	67.33%
Employee Benefits	$ 732,125	$ 519,547	$ 212,578	70.96%
Liability Insurance	$ 239,999	$ 239,999	$ -	100.00%
Travel, Lodging, Registration	$ 7,000	$ 3,778	$ 3,222	53.98%
Supplies & Materials	$ 43,340	$ 33,843	$ 9,497	78.09%
Equipment	$ 7,538	$ 2,950	$ 4,588	39.14%
Other -Maintenance & Professional Fees	$ 92,405	$ 61,855	$ 30,550	66.94%
TOTAL BUSINESS SERVICES	**$ 2,537,605**	**$ 1,814,783**	**$ 722,822**	**71.52%**

MAINTENANCE AND OPERATIONS (2600)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 6,179,631	$ 4,071,636	$ 2,107,995	65.89%
Employee Benefits	$ 3,630,467	$ 2,383,111	$ 1,247,356	65.64%
Water/Sewer/Garbage Service/Pest	$ 1,866,729	$ 1,356,813	$ 509,916	72.68%
Professional Services and Liability Ins.	$ 1,214,829	$ 1,189,560	$ 25,269	97.92%
Repairs and Maintenance	$ 2,058,979	$ 1,504,293	$ 554,686	73.06%
Rentals	$ 210,000	$ 128,383	$ 81,617	61.13%
Communications	$ 220,000	$ 107,332	$ 112,668	48.79%
Travel, Lodging, Registration	$ 5,000	$ 3,805	$ 1,195	76.10%
Supplies & Materials	$ 1,263,000	$ 723,547	$ 539,453	57.29%
Energy/Fuel/Oil	$ 3,000,000	$ 1,812,622	$ 1,187,378	60.42%
Equipment	$ 429,000	$ 146,408	$ 282,592	34.13%
Other - Dues & Fees	$ 30,000	$ 21,361	$ 8,639	71.20%
TOTAL MAINTENANCE AND OPERATIONS	**$ 20,107,635**	**$ 13,448,871**	**$ 6,658,764**	**66.88%**

SAFETY AND SECURITY (2660)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 1,568,024	$ 702,472	$ 865,552	44.80%
Employee Benefits	$ 876,255	$ 377,829	$ 498,426	43.12%
Professional Services and Liability Ins.	$ 1,589,158	$ 961,152	$ 628,006	60.48%
Rentals	$ 3,500	$ 1,692	$ 1,808	48.34%
Communications	$ 19,000	$ 7,990	$ 11,010	42.05%
Supplies & Materials	$ 67,203	$ 37,785	$ 29,418	56.23%
Equipment	$ 604	$ 95	$ 509	15.66%
Travel, Mileage, and Fees	$ 8,000	$ 2,067	$ 5,933	25.84%
TOTAL SAFETY AND SECURITY	**$ 4,146,826**	**$ 2,096,917**	**$ 2,049,909**	**50.57%**

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STUDENT TRANSPORTATION (2700)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 7,781,875	$ 5,272,128	$ 2,509,747	67.75%
Employee Benefits	$ 4,293,894	$ 2,753,668	$ 1,540,226	64.13%
Bus Repair & Maintenance	$ 1,117,200	$ 893,398	$ 223,802	79.97%
Travel, Lodging, Registration	$ 6,000	$ 640	$ 5,360	10.67%
Fleet Insurance	$ 448,718	$ 500,063	$ (51,345)	111.44%
Supplies & Materials	$ 207,162	$ 174,095	$ 33,067	84.04%
Fuel	$ 1,769,245	$ 958,677	$ 810,568	54.19%
Equipment	$ 273,757	$ 28,706	$ 245,051	10.49%
Other - Physicals, Wrecker Service, Fees	$ 107,510	$ 40,436	$ 67,074	37.61%
TOTAL STUDENT TRANSPORTATION	**$ 16,005,361**	**$ 10,621,811**	**$ 5,383,550**	**66.36%**

SUPPORT SERVICES- CENTRAL (2800)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 1,387,902	$ 897,781	$ 490,121	64.69%
Employee Benefits	$ 671,982	$ 460,036	$ 211,946	68.46%
Travel, Lodging, Registration	$ 25,700	$ 14,293	$ 11,407	55.61%
Supplies & Materials	$ 222,125	$ 70,226	$ 151,899	31.62%
Equipment	$ 95,550	$ 15,337	$ 80,213	16.05%
Other - Dues, Prof. Fees, Maint.	$ 1,596,020	$ 1,205,543	$ 390,477	75.53%
TOTAL SUPPORT SERVICES-CENTRAL	**$ 3,999,279**	**$ 2,663,215**	**$ 1,336,064**	**66.59%**

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	$ 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	$ 176,795,707	$ 88,959,627	66.53%
ENDING FUND BALANCE	$ 32,564,168	$ 66,372,714	$ (33,808,546)	
TOTAL USES	$ 298,319,502	$ 243,168,421		

NEWTON COUNTY SCHOOLS
COMBINED FINANCIAL STATEMENT
MONTH ENDING 02/28/2026

	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	$ 186,404,629	$ 55,151,081	$ 265,755,334	$ 176,795,707	$ 88,959,627	$ 32,564,168	$ 66,372,714	$ 33,808,546
CAPITAL PROJECTS FUND	$ 9,509,678	$ 25,008,998	$ 15,440,822	$ 9,568,176	$ 33,318,676	$ 15,041,207	$ 18,277,469	$ 1,200,000	$ 9,909,294	$ 8,709,294
SERIES 2025 BOND PROCEEDS	$ 31,307,850	$ 800,000	$ 536,198	$ 263,802	$ 32,107,850	$ 21,359,536	$ 10,748,314	$ -	$ 10,484,512	$ 10,484,512
DEBT SERVICE FUND	$ 505,000	$ 10,566,676	$ 1,833,114	$ 8,733,562	$ 11,058,676	$ 1,832,088	$ 9,226,588	$ 13,000	$ 506,026	$ 493,026
L4GA	$ -	$ -	$ 2,142,269	$ (2,142,269)	$ -	$ 2,142,269	$ (2,142,269)	$ -	$ -	$ -
TITLE I	$ -	$ 6,700,922	$ 3,804,051	$ 2,896,871	$ 6,700,922	$ 3,821,551	$ 2,879,371	$ -	$ (17,499)	$ (17,499)
TITLE IIA	$ -	$ 1,434,308	$ 887,789	$ 546,519	$ 1,434,308	$ 962,157	$ 472,151	$ -	$ (74,369)	$ (74,369)
TITLE III-LEP	$ -	$ 93,845	$ 64,938	$ 28,907	$ 93,845	$ 67,665	$ 26,180	$ -	$ (2,727)	$ (2,727)
TITLE IV	$ -	$ 537,142	$ 296,156	$ 240,986	$ 537,142	$ 296,156	$ 240,986	$ -	$ -	$ -
TITLE VIB	$ -	$ 4,410,757	$ 2,566,544	$ 1,844,213	$ 4,410,757	$ 2,648,654	$ 1,762,103	$ -	$ (82,111)	$ (82,111)
VOCATIONAL GRANTS	$ -	$ 248,592	$ 20,913	$ 227,679	$ 248,592	$ 42,556	$ 206,036	$ -	$ (21,643)	$ (21,643)
LOTTERY PRE-K	$ -	$ 4,000,000	$ 2,795,026	$ 1,204,974	$ 4,000,000	$ 2,697,908	$ 1,302,092	$ -	$ 97,118	$ 97,118
STATE PRESCHOOL	$ -	$ 786,613	$ 450,357	$ 336,256	$ 786,613	$ 456,484	$ 330,129	$ -	$ (6,127)	$ (6,127)
FFA/FHA CAMP	$ -	$ 520,133	$ 362,181	$ 157,952	$ 520,133	$ 382,469	$ 137,664	$ -	$ (20,288)	$ (20,288)
STATE PROFESSIONAL LEARNING	$ -	$ 475,372	$ 316,958	$ 158,414	$ 475,372	$ 239,560	$ 235,812	$ -	$ 77,398	$ 77,398
21ST CENTURY GRANT	$ -	$ 1,773,037	$ 690,298	$ 1,082,739	$ 1,773,037	$ 844,929	$ 928,108	$ -	$ (154,631)	$ (154,631)
AFTER SCHOOL PROGRAM	$ 175,000	$ 1,200,000	$ 801,112	$ 398,888	$ 1,200,000	$ 944,320	$ 255,680	$ 175,000	$ 31,792	$ (143,208)
SCHOOL FOOD SERVICE	$ 3,200,000	$ 14,190,000	$ 9,935,194	$ 4,254,806	$ 16,866,500	$ 10,189,413	$ 6,677,087	$ 523,500	$ 2,945,781	$ 2,422,281
BOARD/ADMIN ACTIVITIES	$ 12,867	$ -	$ 8,308	$ (8,308)	$ -	$ 12,486	$ (12,486)	$ 12,867	$ 8,689	$ (4,178)
TRANSPORTATION GRANT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 70,166,337	$ 313,502,105	$ 228,820,659	$ 84,681,446	$ 349,179,907	$ 219,417,579	$ 129,762,328	$ 34,488,535	$ 79,569,417	$ 45,080,882