NEWTON COUNTY SCHOOLS
GENERAL FUND FINANCIAL STATEMENT
REPORT FOR MONTH ENDING 05/31/2026

91.67% 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	$ 101,314,770	100.33%	$ 95,176,647	97.40%	$ 6,138,123
INVESTMENT INCOME	$ 250,000	$ 192,358	76.94%	$ 283,505	94.50%	$ (91,147)
OTHER LOCAL REVENUES	$ 1,600,000	$ 1,018,071	63.63%	$ 760,089	47.51%	$ 257,982
Local Sources Total	**$ 102,833,908**	**$ 102,525,199**	**99.70%**	**$ 96,220,241**	**96.59%**	**$ 6,304,958**
QBE STATE EARNINGS	$ 149,580,627	$ 138,328,004	92.48%	$ 134,596,946	92.60%	$ 3,731,058
QBE LOCAL 5 MILLS	$ (23,380,455)	$ (21,589,006)	92.34%	$ (19,706,731)	92.02%	$ (1,882,275)
QBE EQUALIZATION	$ 10,781,551	$ 9,883,089	91.67%	$ 13,978,181	91.67%	$ (4,095,092)
OTHER GRANTS FROM GDOE	$ 5,714,377	$ 5,590,861	97.84%	$ 1,658,444	87.67%	$ 3,932,417
State Sources Total	**$ 142,696,100**	**$ 132,212,948**	**92.65%**	**$ 130,526,840**	**92.52%**	**$ 1,686,108**
TOTAL REVENUES	$ 245,530,008	$ 234,738,147	**95.60%**	$ 226,747,081	94.21%	$ 7,991,066
TOTAL AVAILABLE SOURCES	$ 302,293,800	$ 291,501,939		$ 282,748,730		$ 8,753,209

Expenditures

	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 % USED	FY 2026 ENCUMBRANCES	FY 2025 YTD EXPENSE	FY 2025 % USED	AMOUNT CHANGED
INSTRUCTION	$ 166,199,386	$ 152,588,029	91.81%	$ 168,438	142,109,462	90.47%	$ 10,478,567
PUPIL SERVICES	$ 15,465,127	$ 14,163,873	91.59%	$ 33,625	11,700,305	84.08%	$ 2,463,568
IMPROVEMENT OF INSTRUCTIONAL SERVICES	$ 15,216,643	$ 13,508,072	88.77%	$ 15,306	11,629,506	89.71%	$ 1,878,566
INSTRUCTIONAL STAFF TRAINING	$ 310,581	$ 213,448	68.73%	$ 5,595	193,049	61.16%	$ 20,399
EDUCATIONAL MEDIA SERVICES	$ 3,853,425	$ 3,454,206	89.64%	$ 9,481	3,183,077	87.59%	$ 271,129
GENERAL ADMINISTRATION	$ 2,290,672	$ 2,194,324	95.79%	$ 7,999	1,950,718	87.90%	$ 243,606
SCHOOL ADMINISTRATION	$ 19,542,578	$ 17,508,172	89.59%	$ 80,324	15,616,549	88.28%	$ 1,891,623
SUPPORT SERVICES - BUSINESS	$ 2,568,040	$ 2,416,326	94.09%	$ 2,616	2,144,044	95.25%	$ 272,282
MAINTENANCE AND OPERATION OF PLANT SERVICES	$ 20,414,014	$ 18,220,159	89.25%	$ 452,579	19,322,704	86.35%	$ (1,102,545)
SAFETY AND SECURITY	$ 4,647,144	$ 3,249,657	69.93%	$ 13,005	-	0.00%	$ 3,249,657
STUDENT TRANSPORTATION SERVICE	$ 16,402,066	$ 14,885,075	90.75%	$ 171,199	12,715,539	88.64%	$ 2,169,536
SUPPORT SERVICES - CENTRAL	$ 4,074,122	$ 3,545,885	87.03%	$ 113,731	3,442,445	87.22%	$ 103,440
OTHER SUPPORT SERVICES	$ 135,715	$ 118,818	87.55%	$ -	114,292	83.37%	$ 4,526
SCHOOL NUTRITION PROGRAM	$ 286,089	$ 288,118	100.71%	$ -			$ 288,118
TOTAL EXPENDITURES	$ 271,405,602	$ 246,354,163	**90.77%**	$ 1,073,899	$ 224,121,690	89.34%	$ 21,836,388
REVENUES OVER(UNDER) EXPENDITURES	$ (25,875,594)	$ (11,616,016)			$ 2,625,391		$ (14,241,407)
ENDING FUND BALANCE	$ 30,888,198	$ 45,147,776			$ 58,627,040		$ (13,479,264)
TOTAL USES	$ 302,293,800	$ 291,501,939			$ 282,748,730		$ 8,753,209
BEGINNING FUND BALANCE % OF BUDGET	18.78%						
ENDING FUND BALANCE % OF BUDGET	10.22%	15.49%					

NEWTON COUNTY SCHOOLS
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INSTRUCTION (1000)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Teachers	$ 94,496,913	$ 88,419,052	$ 6,077,861	93.57%
Paraprofessional Salaries	$ 8,026,301	$ 7,429,582	$ 596,719	92.57%
Substitute Salaries	$ 1,576,421	$ 1,699,638	$ (123,217)	107.82%
Employee Benefits	$ 53,881,137	$ 47,258,418	$ 6,622,719	87.71%
Travel, Lodging, Registration	$ 77,319	$ 56,536	$ 20,783	73.12%
Supplies & Materials	$ 2,994,866	$ 2,941,761	$ 53,105	98.23%
Textbooks	$ 3,075,437	$ 2,770,229	$ 305,208	90.08%
Equipment, Computers, Furniture	$ 219,225	$ 202,567	$ 16,658	92.40%
Other- Dues & Fees	$ 1,851,767	$ 1,810,246	$ 41,521	97.76%
TOTAL INSTRUCTION	**$ 166,199,386**	**$ 152,588,029**	**$ 13,611,357**	**91.81%**

PUPIL SERVICES (2100)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 8,602,967	$ 8,209,985	$ 392,982	95.43%
Athletic Supplements	$ 675,000	$ 530,765	$ 144,235	78.63%
Employee Benefits	$ 4,550,573	$ 4,151,932	$ 398,641	91.24%
Travel, Lodging, Registration	$ 45,450	$ 31,300	$ 14,150	68.87%
Supplies & Materials	$ 399,977	$ 325,429	$ 74,548	81.36%
Equipment	$ 50,750	$ 29,781	$ 20,969	58.68%
Other- Contracted Services/Fees	$ 1,140,410	$ 884,680	$ 255,730	77.58%
TOTAL PUPIL SERVICES	**$ 15,465,127**	**$ 14,163,873**	**$ 1,301,254**	**91.59%**

IMPROVEMENT OF INSTRUCTION (2210)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 9,555,334	$ 8,539,132	$ 1,016,202	89.37%
Substitute Salaries	$ 5,000	$ 2,485	$ 2,515	49.70%
Stipends	$ 52,000	$ 21,913	$ 30,088	42.14%
Employee Benefits	$ 4,706,554	$ 4,290,600	$ 415,954	91.16%
Professional Services	$ 370,052	$ 275,632	$ 94,420	74.48%
Travel, Lodging, Registration	$ 93,500	$ 37,517	$ 55,983	40.13%
Supplies & Materials	$ 238,703	$ 202,337	$ 36,366	84.77%
Equipment	$ 107,280	$ 61,822	$ 45,458	57.63%
Other - Contracted Services/Fees	$ 88,220	$ 76,633	$ 11,587	86.87%
TOTAL IMPROVEMENT OF INSTRUTION	**$ 15,216,643**	**$ 13,508,072**	**$ 1,708,571**	**88.77%**

INSTRUCTIONAL STAFF TRAINING (2213)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 107,900	$ 98,700	$ 9,200	91.47%
Substitute Salaries	$ 26,000	$ 8,431	$ 17,569	32.43%
Stipends	$ 55,000	$ 26,100	$ 28,900	47.45%
Employee Benefits	$ 3,411	$ 1,969	$ 1,442	57.72%
Professional Services	$ 8,000	$ 7,399	$ 601	92.49%
Travel, Lodging, Registration	$ 46,500	$ 35,142	$ 11,358	75.57%
Other - Contracted Services/Fees	$ 63,770	$ 35,707	$ 28,063	55.99%
TOTAL INSTRUCTIONAL STAFF TRAINING	**$ 310,581**	**$ 213,448**	**$ 97,133**	**68.73%**

EDUCATIONAL MEDIA SERVICES (2220)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 2,272,436	$ 2,032,154	$ 240,282	89.43%
Employee Benefits	$ 1,320,766	$ 1,180,215	$ 140,551	89.36%
Supplies & Materials	$ 229,218	$ 196,249	$ 32,969	85.62%
Equipment, Computers, Furniture	$ 5,005	$ 19,461	$ (14,456)	388.83%
Other - Travel, Registration, Fees	$ 26,000	$ 26,127	$ (127)	100.49%
TOTAL EDUCATIONAL MEDIA SERVICES	**$ 3,853,425**	**$ 3,454,206**	**$ 399,219**	**89.64%**

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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	$ 66,000	$ 6,000	91.67%
Salaries	$ 1,146,500	$ 1,074,175	$ 72,325	93.69%
Employee Benefits	$ 537,572	$ 488,362	$ 49,210	90.85%
Travel, Lodging, Registration	$ 29,500	$ 27,398	$ 2,102	92.87%
Supplies & Materials	$ 45,650	$ 35,994	$ 9,656	78.85%
Other - Legal, Dues, Professional	$ 459,450	$ 502,394	$ (42,944)	109.35%
TOTAL GENERAL ADMINISTRATION	**$ 2,290,672**	**$ 2,194,324**	**$ 96,348**	**95.79%**

SCHOOL ADMINISTRATION (2400)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 12,229,175	$ 10,991,464	$ 1,237,711	89.88%
Employee Benefits	$ 6,511,103	$ 5,864,232	$ 646,871	90.07%
Supplies & Materials	$ 422,250	$ 364,616	$ 57,634	86.35%
Travel, Mileage, and Fees	$ 123,155	$ 74,274	$ 48,881	60.31%
Equipment, Computers, Furniture	$ 256,895	$ 213,586	$ 43,309	83.14%
TOTAL SCHOOL ADMINISTRATION	**$ 19,542,578**	**$ 17,508,172**	**$ 2,034,406**	**89.59%**

BUSINESS SERVICES (2500)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 1,445,198	$ 1,328,516	$ 116,682	91.93%
Employee Benefits	$ 732,560	$ 710,254	$ 22,306	96.96%
Liability Insurance	$ 239,999	$ 239,999	$ -	100.00%
Travel, Lodging, Registration	$ 5,700	$ 4,618	$ 1,082	81.01%
Supplies & Materials	$ 43,340	$ 38,891	$ 4,449	89.74%
Equipment	$ 8,113	$ 7,480	$ 633	92.20%
Other -Maintenance & Professional Fees	$ 93,130	$ 86,568	$ 6,562	92.95%
TOTAL BUSINESS SERVICES	**$ 2,568,040**	**$ 2,416,326**	**$ 151,714**	**94.09%**

MAINTENANCE AND OPERATIONS (2600)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 6,481,631	$ 5,881,209	$ 600,422	90.74%
Employee Benefits	$ 3,634,846	$ 3,273,260	$ 361,586	90.05%
Water/Sewer/Garbage Service/Pest	$ 1,866,729	$ 1,753,356	$ 113,373	93.93%
Professional Services and Liability Ins.	$ 1,164,829	$ 1,205,246	$ (40,417)	103.47%
Repairs and Maintenance	$ 2,078,979	$ 1,888,257	$ 190,722	90.83%
Rentals	$ 240,000	$ 188,951	$ 51,049	78.73%
Communications	$ 220,000	$ 134,535	$ 85,465	61.15%
Travel, Lodging, Registration	$ 5,000	$ 4,573	$ 427	91.47%
Supplies & Materials	$ 1,263,000	$ 1,055,883	$ 207,117	83.60%
Energy/Fuel/Oil	$ 3,000,000	$ 2,525,911	$ 474,089	84.20%
Equipment	$ 429,000	$ 284,122	$ 144,878	66.23%
Other - Dues & Fees	$ 30,000	$ 24,857	$ 5,143	82.86%
TOTAL MAINTENANCE AND OPERATIONS	**$ 20,414,014**	**$ 18,220,159**	**$ 2,193,855**	**89.25%**

SAFETY AND SECURITY (2660)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 1,592,024	$ 966,128	$ 625,896	60.69%
Employee Benefits	$ 876,603	$ 514,809	$ 361,794	58.73%
Professional Services and Liability Ins.	$ 1,658,553	$ 1,292,297	$ 366,256	77.92%
Rentals	$ 3,500	$ 2,464	$ 1,036	70.41%
Communications	$ 19,000	$ 11,065	$ 7,935	58.24%
Supplies & Materials	$ 329,946	$ 308,594	$ 21,352	93.53%
Equipment	$ 144,436	$ 144,036	$ 400	99.72%
Travel, Mileage, and Fees	$ 8,000	$ 2,819	$ 5,181	35.24%
TOTAL SAFETY AND SECURITY	**$ 4,647,144**	**$ 3,249,657**	**$ 1,397,487**	**69.93%**

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STUDENT TRANSPORTATION (2700)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 8,171,875	$ 7,638,101	$ 533,774	93.47%
Employee Benefits	$ 4,299,549	$ 3,766,224	$ 533,325	87.60%
Bus Repair & Maintenance	$ 1,215,250	$ 1,092,859	$ 122,391	89.93%
Travel, Lodging, Registration	$ 6,000	$ 4,271	$ 1,729	71.19%
Fleet Insurance	$ 448,718	$ 500,063	$ (51,345)	111.44%
Supplies & Materials	$ 214,462	$ 200,602	$ 13,860	93.54%
Fuel	$ 1,769,245	$ 1,543,376	$ 225,869	87.23%
Equipment	$ 156,827	$ 93,988	$ 62,839	59.93%
Other - Physicals, Wrecker Service, Fees	$ 120,140	$ 45,591	$ 74,549	37.95%
TOTAL STUDENT TRANSPORTATION	**$ 16,402,066**	**$ 14,885,075**	**$ 1,516,991**	**90.75%**

SUPPORT SERVICES- CENTRAL (2800)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	$ 1,417,310	$ 1,284,269	$ 133,041	90.61%
Employee Benefits	$ 672,417	$ 640,316	$ 32,101	95.23%
Travel, Lodging, Registration	$ 25,700	$ 18,341	$ 7,359	71.36%
Supplies & Materials	$ 323,590	$ 226,582	$ 97,008	70.02%
Equipment	$ 104,585	$ 77,731	$ 26,854	74.32%
Other - Dues, Prof. Fees, Maint.	$ 1,530,520	$ 1,298,647	$ 231,873	84.85%
TOTAL SUPPORT SERVICES-CENTRAL	**$ 4,074,122**	**$ 3,545,885**	**$ 528,237**	**87.03%**

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	$ 79,000	$ -	100.00%
Postage	$ 56,715	$ 39,818	$ 16,897	70.21%
TOTAL OTHER SUPPORT SERVICES	**$ 135,715**	**$ 118,818**	**$ 16,897**	**87.55%**

SCHOOL NUTRITION PROGRAM (3100)	FY 2026 BUDGET	FY 2026 YTD EXPENSE	FY 2026 AVAILABLE BALANCE	FY 2026 % USED
Salaries	282,000	284,000	(2,000)	100.71%
Employee Benefits	4,089	4,118	(29)	100.71%
TOTAL SCHOOL NUTRITION PROGRAM	**$ 286,089**	**$ 288,118**	**$ (2,029)**	**100.71%**

TOTAL EXPENDITURES	$ 271,405,602	$ 246,354,163	$ 25,051,439	90.77%
ENDING FUND BALANCE	$ 30,888,198	$ 45,147,776	$ (14,259,578)	
TOTAL USES	$ 302,293,800	$ 291,501,939		

NEWTON COUNTY SCHOOLS
COMBINED FINANCIAL STATEMENT
MONTH ENDING 05/31/2026

	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	$ 245,530,008	$ 234,738,147	$ 10,791,861	$ 271,405,602	$ 246,354,163	$ 25,051,439	$ 30,888,198	$ 45,147,776	$ 14,259,578
CAPITAL PROJECTS FUND	$ 9,509,678	$ 25,008,998	$ 22,488,886	$ 2,520,112	$ 33,318,676	$ 27,526,140	$ 5,792,536	$ 1,200,000	$ 4,472,425	$ 3,272,425
SERIES 2025 BOND PROCEEDS	$ 31,307,850	$ 800,000	$ 563,112	$ 236,888	$ 32,107,850	$ 28,406,913	$ 3,700,937	$ -	$ 3,464,049	$ 3,464,049
DEBT SERVICE FUND	$ 505,000	$ 10,566,676	$ 10,558,140	$ 8,536	$ 11,058,676	$ 11,056,676	$ 2,000	$ 13,000	$ 6,464	$ (6,536)
L4GA	$ -	$ -	$ 2,142,269	$ (2,142,269)	$ -	$ 2,142,269	$ (2,142,269)	$ -	$ -	$ -
TITLE I	$ -	$ 6,700,922	$ 5,801,538	$ 899,384	$ 6,700,922	$ 5,842,653	$ 858,269	$ -	$ (41,115)	$ (41,115)
TITLE IIA	$ -	$ 1,434,308	$ 1,012,208	$ 422,100	$ 1,434,308	$ 1,061,699	$ 372,609	$ -	$ (49,490)	$ (49,490)
TITLE III-LEP	$ -	$ 93,845	$ 82,487	$ 11,358	$ 93,845	$ 86,248	$ 7,597	$ -	$ (3,762)	$ (3,762)
TITLE IV	$ -	$ 537,142	$ 403,192	$ 133,950	$ 537,142	$ 417,902	$ 119,240	$ -	$ (14,710)	$ (14,710)
TITLE VIB	$ -	$ 4,410,757	$ 3,624,501	$ 786,256	$ 4,410,757	$ 3,754,150	$ 656,607	$ -	$ (129,650)	$ (129,650)
VOCATIONAL GRANTS	$ -	$ 248,592	$ 146,060	$ 102,532	$ 248,592	$ 147,441	$ 101,151	$ -	$ (1,380)	$ (1,380)
LOTTERY PRE-K	$ -	$ 4,000,000	$ 4,144,393	$ (144,393)	$ 4,000,000	$ 3,969,241	$ 30,759	$ -	$ 175,152	$ 175,152
STATE PRESCHOOL	$ -	$ 786,613	$ 686,117	$ 100,496	$ 786,613	$ 666,802	$ 119,811	$ -	$ 19,315	$ 19,315
FFA/FHA CAMP	$ -	$ 520,133	$ 574,109	$ (53,976)	$ 520,133	$ 558,654	$ (38,521)	$ -	$ 15,455	$ 15,455
STATE PROFESSIONAL LEARNING	$ -	$ 475,372	$ 433,610	$ 41,762	$ 475,372	$ 314,866	$ 160,506	$ -	$ 118,744	$ 118,744
21ST CENTURY GRANT	$ -	$ 1,773,037	$ 1,141,719	$ 631,318	$ 1,773,037	$ 1,286,132	$ 486,905	$ -	$ (144,413)	$ (144,413)
AFTER SCHOOL PROGRAM	$ 175,000	$ 1,200,000	$ 1,200,797	$ (797)	$ 1,200,000	$ 1,352,601	$ (152,601)	$ 175,000	$ 23,196	$ (151,804)
SCHOOL FOOD SERVICE	$ 3,200,000	$ 14,190,000	$ 14,985,780	$ (795,780)	$ 16,866,500	$ 15,104,301	$ 1,762,199	$ 523,500	$ 3,081,479	$ 2,557,979
BOARD/ADMIN ACTIVITIES	$ 12,867	$ -	$ 8,359	$ (8,359)	$ -	$ 13,127	$ (13,127)	$ 12,867	$ 8,099	$ (4,768)
TRANSPORTATION GRANT	$ -	$ 264,330.00	$ 264,330	$ -	$ 264,330.00	$ 264,330	$ -	$ -	$ -	$ -
TOTAL	$ 70,166,337	$ 317,740,733	$ 304,436,642	$ 13,304,091	$ 355,094,505	$ 321,919,394	$ 33,175,111	$ 32,812,565	$ 52,683,585	$ 19,871,020