

# NEWPORT INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2025 12

| FUND: 1      GENERAL FUND        |       |                                 | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|---------------------------------|--------------------------|--------------------|
| ASSETS                           |       |                                 |                          |                    |
| 10                               | 6101  | CASH IN BANK                    | -1,558,756.12            | 2,071,677.60       |
| 10                               | 6111  | INVESTMENTS                     | 3,214.84                 | 1,166,341.21       |
| TOTAL ASSETS                     |       |                                 | -1,555,541.28            | 3,238,018.81       |
| LIABILITIES                      |       |                                 |                          |                    |
| 10                               | 7421  | ACCOUNTS PAYABLE                | -97,547.15               | -97,547.15         |
| 10                               | 7422  | JUDGMENTS PAYABLE               | -200.14                  | 150.00             |
| 10                               | 7460  | ACC EXPENDITURES/PR WITHHOLD    | -2,397.66                | -2,397.66          |
| 10                               | 7461  | ACCR SALARIES & BENEFIT PAYABLE | -46,727.73               | 43,497.53          |
| 10                               | 7461F | FEDERAL INSURANCE PAYMENTS      | -41,070.10               | -64,141.92         |
| 10                               | 7461U | UNEMPLOYMENT WITHHOLDING        | 663.55                   | .00                |
| 10                               | 7461W | WORKERS COMP                    | -10,369.39               | -15,818.46         |
| 10                               | 7469  | LOCAL TAX WITHHELD PAYABLE      | 95,483.23                | -302.50            |
| 10                               | 7471  | FEDERAL INCOME TAX PAYABLE      | .00                      | -1,251.16          |
| 10                               | 7472  | FICA PAYABLE                    | .00                      | -1,530.00          |
| 10                               | 7473  | STATE INCOME TAX PAYABLE        | .00                      | 4,789.10           |
| 10                               | 7474  | KTRS PAYABLE                    | .00                      | 613.87             |
| 10                               | 7590  | OTHER LONG-TERM LIABILITIES     | -16,108.69               | -16,115.19         |
| 10                               | 7603  | PURCHASE OBLIGATIONS            | -69,860.72               | 865.42             |
| TOTAL LIABILITIES                |       |                                 | -188,134.80              | -149,188.12        |
| FUND BALANCE                     |       |                                 |                          |                    |
| 10                               | 6302  | REVENUES CONTROL                | -983,680.95              | -20,989,330.54     |
| 10                               | 7602  | EXPENDITURES CONTROL            | 2,657,496.31             | 18,436,719.13      |
| 10                               | 8742  | COMMITTED - SICK LEAVE PAYABLE  | .00                      | -535,353.86        |
| 10                               | 8753  | ASSIGNED-PURCH OBL - CURRENT    | 69,860.72                | -865.42            |
| TOTAL FUND BALANCE               |       |                                 | 1,743,676.08             | -3,088,830.69      |
| TOTAL LIABILITIES + FUND BALANCE |       |                                 | 1,555,541.28             | -3,238,018.81      |

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| FUND: 2 SPECIAL REVENUE |    |                                  |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------|----|----------------------------------|------------------------------|--------------------------|--------------------|
| ASSETS                  |    |                                  |                              |                          |                    |
|                         | 20 | 6101                             | CASH IN BANK                 | -232,900.32              | -1,057,500.72      |
|                         | 20 | 6153                             | ACCOUNTS RECEIVABLE          | .00                      | 1.20               |
|                         |    | TOTAL ASSETS                     |                              | -232,900.32              | -1,057,499.52      |
| LIABILITIES             |    |                                  |                              |                          |                    |
|                         | 20 | 7421                             | ACCOUNTS PAYABLE             | -16,325.55               | -16,403.55         |
|                         | 20 | 7481                             | DEFERRED REVENUE             | .00                      | -.01               |
|                         | 20 | 7603                             | PURCHASE OBLIGATIONS         | 39,871.21                | 87,220.20          |
|                         |    | TOTAL LIABILITIES                |                              | 23,545.66                | 70,816.64          |
| FUND BALANCE            |    |                                  |                              |                          |                    |
|                         | 20 | 6302                             | REVENUES CONTROL             | -282,187.01              | -4,329,692.66      |
|                         | 20 | 7602                             | EXPENDITURES CONTROL         | 531,412.88               | 5,403,595.74       |
|                         | 20 | 8753                             | ASSIGNED-PURCH OBL - CURRENT | -39,871.21               | -87,220.20         |
|                         |    | TOTAL FUND BALANCE               |                              | 209,354.66               | 986,682.88         |
|                         |    | TOTAL LIABILITIES + FUND BALANCE |                              | 232,900.32               | 1,057,499.52       |

# NEWPORT INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2025 12

| FUND: 22    SRF-DIST ACTIVITY-(MULTI YR) |                                  |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|--|----------------------------------|------------------------------|--------------------------|--------------------|
| ASSETS                                   |                                  |                              |                          |                    |
| 22                                       | 6101                             | CASH IN BANK                 | -107,771.94              | -68,863.41         |
|  | TOTAL ASSETS                     |                              | -107,771.94              | -68,863.41         |
| LIABILITIES                              |                                  |                              |                          |                    |
| 22                                       | 7421                             | ACCOUNTS PAYABLE             | -618.98                  | -618.98            |
| 22                                       | 7603                             | PURCHASE OBLIGATIONS         | -5,155.23                | .00                |
|  | TOTAL LIABILITIES                |                              | -5,774.21                | -618.98            |
| FUND BALANCE                             |                                  |                              |                          |                    |
| 22                                       | 6302                             | REVENUES CONTROL             | .00                      | -167,338.04        |
| 22                                       | 7602                             | EXPENDITURES CONTROL         | 108,390.92               | 312,693.20         |
| 22                                       | 8737                             | RESTRICTED - OTHER           | .00                      | -75,872.77         |
| 22                                       | 8753                             | ASSIGNED-PURCH OBL - CURRENT | 5,155.23                 | .00                |
|  | TOTAL FUND BALANCE               |                              | 113,546.15               | 69,482.39          |
|  | TOTAL LIABILITIES + FUND BALANCE |                              | 107,771.94               | 68,863.41          |

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## BALANCE SHEET FOR 2025 12

| FUND: 25 SCHOOL ACTIVITY ACCOUNTS |    |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------------|----|----------------------------------|--------------------------|--------------------|
| ASSETS                            |    |                                  |                          |                    |
|                                   | 25 | 6101 CASH IN BANK                | .00                      | 147,459.08         |
|                                   |    | TOTAL ASSETS                     | .00                      | 147,459.08         |
| FUND BALANCE                      |    |                                  |                          |                    |
|                                   | 25 | 8737 RESTRICTED - OTHER          | .00                      | -147,459.08        |
|                                   |    | TOTAL FUND BALANCE               | .00                      | -147,459.08        |
|                                   |    | TOTAL LIABILITIES + FUND BALANCE | .00                      | -147,459.08        |

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## BALANCE SHEET FOR 2025 12

| FUND: 310 CAPITAL OUTLAY FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS                        |    |      |                                  |                          |                    |
|                               | 31 | 6101 | CASH IN BANK                     | -221,773.00              | .00                |
|                               |    |      | TOTAL ASSETS                     | -221,773.00              | .00                |
| FUND BALANCE                  |    |      |                                  |                          |                    |
|                               | 31 | 6302 | REVENUES CONTROL                 | .00                      | -221,773.00        |
|                               | 31 | 7602 | EXPENDITURES CONTROL             | 221,773.00               | 221,773.00         |
|                               |    |      | TOTAL FUND BALANCE               | 221,773.00               | .00                |
|                               |    |      | TOTAL LIABILITIES + FUND BALANCE | 221,773.00               | .00                |

# NEWPORT INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2025 12

| FUND: 320 BUILDING FUND (5 CENT LEVY) |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS                                |    |      |                                  |                          |                    |
|                                       | 32 | 6101 | CASH IN BANK                     | -350,442.23              | 381,464.10         |
|                                       |    |      | TOTAL ASSETS                     | -350,442.23              | 381,464.10         |
| FUND BALANCE                          |    |      |                                  |                          |                    |
|                                       | 32 | 6302 | REVENUES CONTROL                 | 139,605.99               | -1,772,940.44      |
|                                       | 32 | 7602 | EXPENDITURES CONTROL             | 210,836.24               | 1,772,940.44       |
|                                       | 32 | 8734 | RESTRICTED-SFCC ESCROW-PRIOR     | .00                      | -381,464.10        |
|                                       |    |      | TOTAL FUND BALANCE               | 350,442.23               | -381,464.10        |
|                                       |    |      | TOTAL LIABILITIES + FUND BALANCE | 350,442.23               | -381,464.10        |

# NEWPORT INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2025 12

| FUND: 360 CONSTRUCTION FUND      |      |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| ASSETS                           |      |                               |                          |                    |
| 36                               | 6101 | CASH IN BANK                  | -26,495.39               | 3,863,764.15       |
| TOTAL ASSETS                     |      |                               | -26,495.39               | 3,863,764.15       |
| LIABILITIES                      |      |                               |                          |                    |
| 36                               | 7421 | ACCOUNTS PAYABLE              | -73,908.17               | -73,908.17         |
| 36                               | 7603 | PURCHASE OBLIGATIONS          | -12,950.00               | .00                |
| TOTAL LIABILITIES                |      |                               | -86,858.17               | -73,908.17         |
| FUND BALANCE                     |      |                               |                          |                    |
| 36                               | 6302 | REVENUES CONTROL              | .00                      | -1,621,680.61      |
| 36                               | 7602 | EXPENDITURES CONTROL          | 100,403.56               | 493,577.48         |
| 36                               | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00                      | -2,661,752.85      |
| 36                               | 8753 | ASSIGNED-PURCH OBL - CURRENT  | 12,950.00                | .00                |
| TOTAL FUND BALANCE               |      |                               | 113,353.56               | -3,789,855.98      |
| TOTAL LIABILITIES + FUND BALANCE |      |                               | 26,495.39                | -3,863,764.15      |

# NEWPORT INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2025 12

| FUND: 400 DEBT SERVICE FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS                      |    |      |                                  |                          |                    |
|                             | 40 | 6101 | CASH IN BANK                     | -14,558.01               | .00                |
|                             |    |      | TOTAL ASSETS                     | -14,558.01               | .00                |
| FUND BALANCE                |    |      |                                  |                          |                    |
|                             | 40 | 6302 | REVENUES CONTROL                 | .00                      | -1,209,976.89      |
|                             | 40 | 7602 | EXPENDITURES CONTROL             | 14,558.01                | 1,209,976.89       |
|                             |    |      | TOTAL FUND BALANCE               | 14,558.01                | .00                |
|                             |    |      | TOTAL LIABILITIES + FUND BALANCE | 14,558.01                | .00                |



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## BALANCE SHEET FOR 2025 12

| FUND: 51    FOOD SERVICE FUND    |       |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS                           |       |                                |                          |                    |
| 51                               | 6101  | CASH IN BANK                   | 16,415.00                | 524,069.42         |
| 51                               | 6171  | INVENTORIES FOR CONSUMPTION    | .00                      | 4,779.92           |
| 51                               | 64000 | DEF OUTFLOW OF RES             | .00                      | 87,315.00          |
| 51                               | 6400P | DEFERRED O/F RESOURCES PENSION | .00                      | 192,172.00         |
| TOTAL ASSETS                     |       |                                | 16,415.00                | 808,336.34         |
| LIABILITIES                      |       |                                |                          |                    |
| 51                               | 7421  | ACCOUNTS PAYABLE               | -1,047.20                | -1,094.49          |
| 51                               | 7541P | UNFUNDED PENSION LIABILITY     | .00                      | -793,119.00        |
| 51                               | 7603  | PURCHASE OBLIGATIONS           | -2,350.00                | .00                |
| 51                               | 77000 | DEF INFLOW OF RESOURCES        | .00                      | -273,347.00        |
| 51                               | 7700P | DEF INFLOW OF RESOURCES        | .00                      | -86,056.00         |
| TOTAL LIABILITIES                |       |                                | -3,397.20                | -1,153,616.49      |
| FUND BALANCE                     |       |                                |                          |                    |
| 51                               | 6302  | REVENUES CONTROL               | -125,528.69              | -1,622,319.65      |
| 51                               | 7602  | EXPENDITURES CONTROL           | 110,160.89               | 1,099,696.58       |
| 51                               | 8737O | RESTRICT OPEB                  | .00                      | 186,032.00         |
| 51                               | 8737P | RESTRICTED-OTHER PENSION LIAB  | .00                      | 687,003.00         |
| 51                               | 8739  | RESTRICTED-NET POSITION        | .00                      | 522.14             |
| 51                               | 8739I | SFS-INVENTORY                  | .00                      | -5,653.92          |
| 51                               | 8753  | ASSIGNED-PURCH OBL - CURRENT   | 2,350.00                 | .00                |
| TOTAL FUND BALANCE               |       |                                | -13,017.80               | 345,280.15         |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | -16,415.00               | -808,336.34        |

# NEWPORT INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2025 12

| FUND: 8      FIXED ASSETS - GOVERNMENTAL |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|--|------|--------------------------------|--------------------------|--------------------|
| ASSETS                                   |      |                                |                          |                    |
| 80                                       | 6201 | LAND                           | .00                      | 1,109,955.00       |
| 80                                       | 6211 | LAND IMPROVEMENTS              | .00                      | 380,036.80         |
| 80                                       | 6212 | ACCUM DEPR LAND IMPROVEMENTS   | .00                      | -164,894.44        |
| 80                                       | 6221 | BUILDING & BLDG IMPROVEMENTS   | .00                      | 51,634,926.94      |
| 80                                       | 6222 | ACCUM DEPRECIATION BUILDINGS   | .00                      | -23,680,370.33     |
| 80                                       | 6231 | TECHNOLOGY EQUIPMENT (KETS)    | .00                      | 2,265,097.63       |
| 80                                       | 6232 | ACCUM DEPR TECH EQUIPMENT      | .00                      | -2,168,466.49      |
| 80                                       | 6241 | VEHICLES                       | .00                      | 537,859.00         |
| 80                                       | 6242 | ACCUM DEPRECIATION VEHICLES    | .00                      | -385,695.36        |
| 80                                       | 6251 | MACHINERY & EQUIPMENT          | .00                      | 1,593,869.19       |
| 80                                       | 6252 | ACCUM DEPR-MACHINERY/EQUIPMENT | .00                      | -1,073,137.41      |
| TOTAL ASSETS                             |      |                                | .00                      | 30,049,180.53      |
| FUND BALANCE                             |      |                                |                          |                    |
| 80                                       | 8710 | INVESTMENT IN GOVERNMENT ASSET | .00                      | -30,049,180.53     |
| TOTAL FUND BALANCE                       |      |                                | .00                      | -30,049,180.53     |
| TOTAL LIABILITIES + FUND BALANCE         |      |                                | .00                      | -30,049,180.53     |

# NEWPORT INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2025 12

| FUND: 81    FIXED ASSETS - FOOD SERVICE |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---|------|--------------------------------|--------------------------|--------------------|
| ASSETS                                  |      |                                |                          |                    |
| 81                                      | 6231 | TECHNOLOGY EQUIPMENT (KETS)    | .00                      | 8,160.17           |
| 81                                      | 6232 | ACCUM DEPR TECH EQUIPMENT      | .00                      | -8,160.39          |
| 81                                      | 6251 | MACHINERY & EQUIPMENT          | .00                      | 698,756.41         |
| 81                                      | 6252 | ACCUM DEPR-MACHINERY/EQUIPMENT | .00                      | -665,666.02        |
| TOTAL ASSETS                            |      |                                | .00                      | 33,090.17          |
| FUND BALANCE                            |      |                                |                          |                    |
| 81                                      | 8711 | INVESTMENT IN BUSINESS ASSETS  | .00                      | -33,090.17         |
| TOTAL FUND BALANCE                      |      |                                | .00                      | -33,090.17         |
| TOTAL LIABILITIES + FUND BALANCE        |      |                                | .00                      | -33,090.17         |

\*\* END OF REPORT - Generated by Kim Snapp \*\*