

NEWPORT INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-661,497.93	82,125.10
10	6111	INVESTMENTS	3,241.00	1,175,829.74
TOTAL ASSETS			-658,256.93	1,257,954.84
LIABILITIES				
10	7422	JUDGMENTS PAYABLE	.00	903.16
10	7460	ACC EXPENDITURES/PR WITHHOLD	19.04	19.04
10	7461	ACCR SALARIES & BENEFT PAYABLE	3,863.24	97,775.06
10	7461F	FEDERAL INSURANCE PAYMENTS	-12,510.47	-32,707.67
10	7461U	UNEMPLOYMENT WITHHOLDING	718.13	-609.67
10	7461W	WORKERS COMP	-4,713.50	20,553.34
10	7469	LOCAL TAX WITHHELD PAYABLE	31,924.86	-18,613.71
10	7471	FEDERAL INCOME TAX PAYABLE	133.45	-1,117.71
10	7472	FICA PAYABLE	228.56	-1,301.44
10	7473	STATE INCOME TAX PAYABLE	.00	-488.46
10	7474	KTRS PAYABLE	-140.40	.00
10	7475	CERS PAYABLE	382.21	382.21
10	7476	OTHER STATE TAX W/H PAYABLE	28.77	28.77
10	7603	PURCHASE OBLIGATIONS	-61,337.27	198,239.83
TOTAL LIABILITIES			-41,403.38	263,062.75
FUND BALANCE				
10	6302	REVENUES CONTROL	-527,933.67	-1,319,356.66
10	7602	EXPENDITURES CONTROL	1,166,256.71	3,780,980.60
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-535,353.86
10	8753	ASSIGNED-PURCH OBL - CURRENT	61,337.27	-198,239.83
10	8770	UNASSIGNED FUND BALANCE	.00	-3,249,047.84
TOTAL FUND BALANCE			699,660.31	-1,521,017.59
TOTAL LIABILITIES + FUND BALANCE			658,256.93	-1,257,954.84

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-142,482.19	-1,283,314.75
	20	6153	ACCOUNTS RECEIVABLE	.00	1.20
		TOTAL ASSETS		-142,482.19	-1,283,313.55
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	.00	-78.00
	20	7481	DEFERRED REVENUE	.00	-.01
	20	7603	PURCHASE OBLIGATIONS	-7,643.55	191,811.97
		TOTAL LIABILITIES		-7,643.55	191,733.96
FUND BALANCE					
	20	6302	REVENUES CONTROL	-185,731.22	490,235.67
	20	7602	EXPENDITURES CONTROL	328,213.41	793,155.89
	20	8753	ASSIGNED-PURCH OBL - CURRENT	7,643.55	-191,811.97
		TOTAL FUND BALANCE		150,125.74	1,091,579.59
		TOTAL LIABILITIES + FUND BALANCE		142,482.19	1,283,313.55

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BALANCE SHEET FOR 2026 3

FUND: 22 SRF-DIST ACTIVITY-(MULTI YR)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH IN BANK	84,132.31	4,175.23
	TOTAL ASSETS		84,132.31	4,175.23
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	9,621.27	9,702.26
	TOTAL LIABILITIES		9,621.27	9,702.26
FUND BALANCE				
22	6302	REVENUES CONTROL	-85,500.00	-103,411.11
22	7602	EXPENDITURES CONTROL	1,367.69	3,347.88
22	8737	RESTRICTED - OTHER	.00	-75,872.77
22	8753	ASSIGNED-PURCH OBL - CURRENT	-9,621.27	-9,702.26
22	8770	UNASSIGNED FUND BALANCE	.00	171,760.77
	TOTAL FUND BALANCE		-93,753.58	-13,877.49
	TOTAL LIABILITIES + FUND BALANCE		-84,132.31	-4,175.23

NEWPORT INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 3

FUND: 25 SCHOOL ACTIVITY ACCOUNTS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	.00	124,407.55
		TOTAL ASSETS	.00	124,407.55
FUND BALANCE				
25	8737	RESTRICTED - OTHER	.00	-147,459.08
25	8770	UNASSIGNED FUND BALANCE	.00	23,051.53
		TOTAL FUND BALANCE	.00	-124,407.55
		TOTAL LIABILITIES + FUND BALANCE	.00	-124,407.55

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BALANCE SHEET FOR 2026 3

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	58,050.00
			TOTAL ASSETS	.00	58,050.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-58,050.00
			TOTAL FUND BALANCE	.00	-58,050.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-58,050.00

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BALANCE SHEET FOR 2026 3

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	381,464.10
			TOTAL ASSETS	.00	381,464.10
FUND BALANCE					
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-381,464.10
			TOTAL FUND BALANCE	.00	-381,464.10
			TOTAL LIABILITIES + FUND BALANCE	.00	-381,464.10

NEWPORT INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 3

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-568,215.00	2,615,535.17
	TOTAL ASSETS			-568,215.00	2,615,535.17
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		.00	51,252.00
	TOTAL LIABILITIES			.00	51,252.00
FUND BALANCE					
36	7602	EXPENDITURES CONTROL		568,215.00	1,174,320.81
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-3,789,855.98
36	8753	ASSIGNED-PURCH OBL - CURRENT		.00	-51,252.00
	TOTAL FUND BALANCE			568,215.00	-2,666,787.17
	TOTAL LIABILITIES + FUND BALANCE			568,215.00	-2,615,535.17

NEWPORT INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 3

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-111,818.39
			TOTAL ASSETS	.00	-111,818.39
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	111,818.39
			TOTAL FUND BALANCE	.00	111,818.39
			TOTAL LIABILITIES + FUND BALANCE	.00	111,818.39

NEWPORT INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-28,196.71	340,985.52
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			-28,196.71	625,252.44
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	-47.29
51	7541P	UNFUNDED PENSION LIABILITY	.00	-793,119.00
51	7603	PURCHASE OBLIGATIONS	-321.40	96.98
51	77000	DEF INFLOW OF RESOURCES	.00	-273,347.00
51	7700P	DEF INFLOW OF RESOURCES	.00	-86,056.00
TOTAL LIABILITIES			-321.40	-1,152,472.31
FUND BALANCE				
51	6302	REVENUES CONTROL	-77,196.42	-95,786.33
51	7602	EXPENDITURES CONTROL	105,393.13	201,408.26
51	87370	RESTRICT OPEB	.00	186,032.00
51	8737P	RESTRICTED-OTHER PENSION LIAB	.00	687,003.00
51	8739	RESTRICTED-NET POSITION	.00	-445,686.16
51	8739I	SFS-INVENTORY	.00	-5,653.92
51	8753	ASSIGNED-PURCH OBL - CURRENT	321.40	-96.98
51	8770	UNASSIGNED FUND BALANCE	.00	-1,827.86
TOTAL FUND BALANCE			28,518.11	525,392.01
TOTAL LIABILITIES + FUND BALANCE			28,196.71	-627,080.30

NEWPORT INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 3

FUND: 8 FIXED ASSETS - GOVERNMENTAL			NET CHANGE FOR PERIOD	ACCOUNT 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	-183,896.28
80	6221	BUILDING & BLDG IMPROVEMENTS	.00	53,060,625.91
80	6222	ACCUM DEPRECIATION BUILDINGS	.00	-25,263,854.68
80	6231	TECHNOLOGY EQUIPMENT (KETS)	.00	2,265,097.63
80	6232	ACCUM DEPR TECH EQUIPMENT	.00	-2,264,777.29
80	6241	VEHICLES	.00	537,859.00
80	6242	ACCUM DEPRECIATION VEHICLES	.00	-438,162.36
80	6251	MACHINERY & EQUIPMENT	.00	1,593,869.19
80	6252	ACCUM DEPR-MACHINERY/EQUIPMENT	.00	-1,139,707.56
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	1,986,530.00
TOTAL ASSETS			.00	31,643,575.36
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-31,643,575.36
TOTAL FUND BALANCE			.00	-31,643,575.36
TOTAL LIABILITIES + FUND BALANCE			.00	-31,643,575.36

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BALANCE SHEET FOR 2026 3

FUND: 81 FIXED ASSETS - FOOD SERVICE			NET CHANGE FOR PERIOD	ACCOUNT 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	-678,017.82
TOTAL ASSETS			.00	20,738.37
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-20,738.37
TOTAL FUND BALANCE			.00	-20,738.37
TOTAL LIABILITIES + FUND BALANCE			.00	-20,738.37

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