NEW ALBANY-PLAIN LOCAL SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

JULY FY26

REBECCA JENKINS, TREASURER/CFO

Financial Report Summary
July FY26

Revenue:

The District began receiving 2nd half property tax collections. Any variance at this time is likely due to timing. Final collection will occur in August.

Income tax sharing is increased due to timing.

State aid projections will be updated with HB96 changes in October when the Ohio Department of Education and Workforce (ODEW) releases their official calculations.

All other sources of revenue are running as estimated.

Expenditure:

All expenditure lines are running as estimated.

FYTD Variance Summary:

July is the first month in the fiscal year ending 7/30/2026, therefore, both revenue and expenditures are running as estimated with revenue within 2.6% of estimates and expenditures less than 1%.

New Albany-Plain Local School District

Financial Report

July FY26

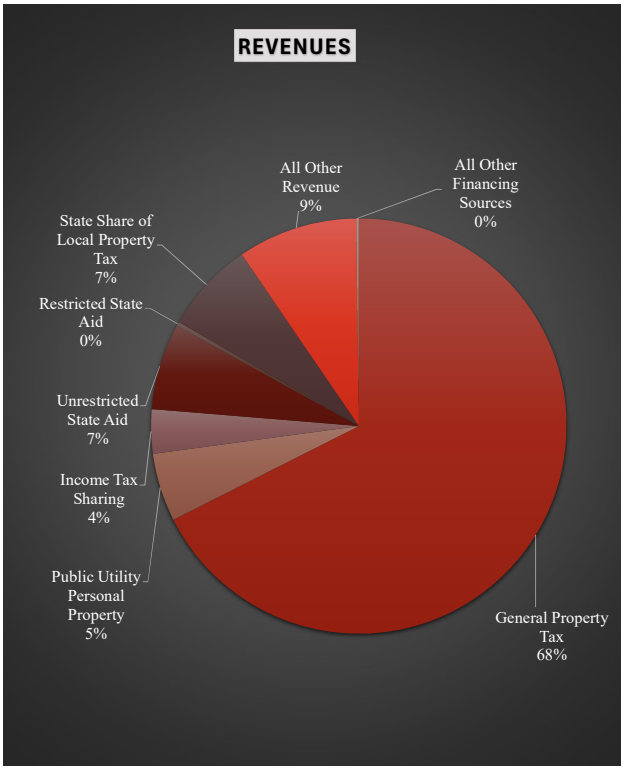
FF Line		Forecasted		Actual				
		Fiscal Year 2026	FTD 2026	Monthly FY2026	FTD 2026	Fiscal YTD Variance	% FTD Variance	% Receipted/ Expended
	Revenues							
1.01	General Property Tax (Real Estate)	$ 56,985,144	$ 20,665,400	$ 19,835,800	$ 19,835,800	(829,600)	-4.0%	34.8%
1.02	Public Utility Personal Property	$ 4,500,000	$ -	$ -	$ -	0	0.0%	0.0%
2.06	Income Tax Sharing	$ 2,900,000	$ 250,000	$ 484,123	$ 484,123	234,123	93.6%	16.7%
1.035	Unrestricted State Grants-in-Aid	$ 5,653,603	$ 434,300	$ 451,536	$ 451,536	17,236	4.0%	8.0%
1.04	Restricted State Grants-in-Aid	$ 281,165	$ 23,220	$ 27,147	$ 27,147	3,927	16.9%	9.7%
1.05	State Share of Local Property Tax (Rollback/Homestead)	$ 6,021,879	$ -	$ -	$ -	0	0.0%	0.0%
1.06	All Other Operating Revenue	$ 4,961,781	$ 309,000	$ 334,202	$ 334,202	25,202	8.2%	6.7%
2.06	All Other Financing Sources	$ 171,994	$ 9,000	$ 4,219	$ 4,219	(4,781)	-53.1%	2.5%
2.08	**Total Revenues**	$ 81,475,566	$ 21,690,920	$ 21,137,027	$ 21,137,027	553,893	2.6%	25.9%
	Expenditures							
3.01	Personnel Services	$ 53,168,437	$ 3,888,000	$ 4,012,778	$ 4,012,778	124,778	3%	8%
3.02	Employees' Retirement/Insurance Benefits	$ 17,258,455	$ 1,294,000	$ 1,260,281	$ 1,260,281	(33,719)	-3%	7%
3.03	Purchased Services	$ 7,716,613	$ 889,000	$ 810,456	$ 810,456	(78,544)	-9%	11%
3.04	Supplies and Materials	$ 1,741,148	$ 546,000	$ 585,570	$ 585,570	39,570	7%	34%
3.05	Capital Outlay	$ 1,129,025	$ 57,000	$ -	$ -	(57,000)	-100%	0%
4.30	Other Objects	$ 1,406,525	$ 45,000	$ 20,878	$ 20,878	(24,122)	-54%	1%
4.50	**Total Operating Expenditures**	$ 82,420,203	$ 6,719,000	$ 6,689,963	$ 6,689,963	29,037	0%	8%
5.01	Operating Transfers Out	$ 2,735,085	$ -	$ -	$ -	0	0.0%	0%
5.03	All Other Finacing Uses (Win Win)	$ 775,000	$ -	$ -	$ -	0	0.0%	0%
5.05	Total Expenditures	$ 85,930,288	$ 6,719,000	$ 6,689,963	$ 6,689,963	29,037	0.4%	8%
6.01	**Excess of Revenues over (under) Expenditures**	(4,454,722)	14,971,920	14,447,063	14,447,063	(524,857)		
7.01	**Beginning Cash Balance**	36,900,107	36,900,107	36,900,107	36,900,107			
7.02	**Ending Cash Balance**	32,445,385	51,872,027	51,347,170	51,347,170			
8.01	Encumbrances	$ 723,766	$ 6,160,000	$ 7,481,129	$ 7,481,129			
10.01	**Unencumbered Ending Cash Balance**	$ 31,721,619	$ 45,712,027	$ 43,866,041	$ 43,866,041	(1,845,986)		

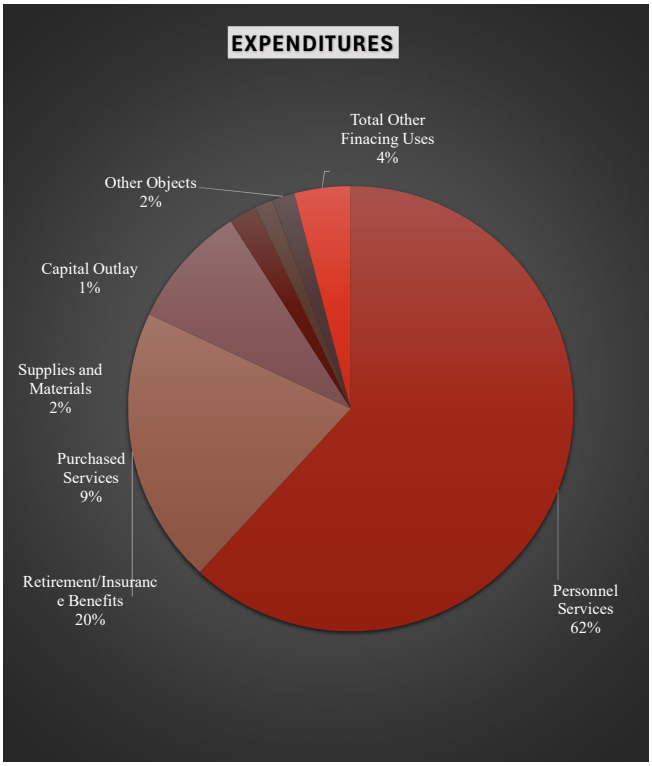
NOTE: Forecasted numbers are based on May 2025 Five-Year Forecast

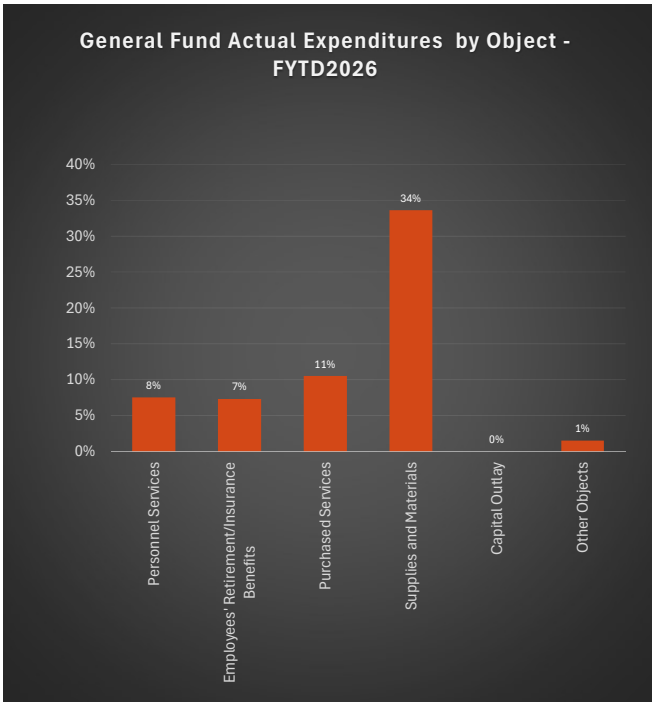
New Albany-Plain Local School District

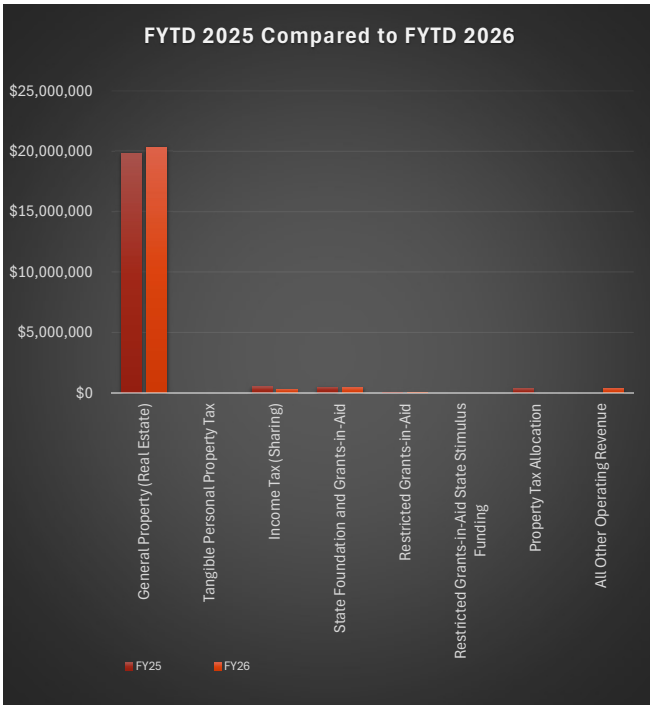
Operating Fund Fiscal Year Comparative Financial Report

		CURRENT FY26 FTD ACTUAL	PRIOR FY25 FTD ACTUAL	VARIANCE	PERCENT VARIANCE
	REVENUES (SOURCES)				
1.01	General Property (Real Estate)	$19,835,800	$20,344,986	($509,186)	-2.5%
1.02	Tangible Personal Property Tax	0	0	0	0.0%
1.06	Income Tax (Sharing)	484,123	262,846	221,277	84.2%
1.03	State Foundation and Grants-in-Aid	451,536	408,349	43,187	10.6%
1.035	Restricted Grants-in-Aid	27,147	22,983	4,164	18.1%
1.045	Restricted Grants-in-Aid State Stimulus Funding	0	0	0	0.0%
1.05	Property Tax Allocation	334,202	0	334,202	#DIV/0!
1.06	All Other Operating Revenue	4,219	369,964	(365,745)	-98.9%
1.07	**Total Revenue**	**$21,137,027**	**21,409,127**	**($272,101)**	**-1.3%**
	OTHER FINANCING SOURCES				
2.01	Proceeds from Sale of Notes	0	0	0	0.0%
2.04	Operating Transfers-In	0	0	0	0.0%
2.05	Advances-In	0	0	0	0.0%
2.06	All Other Financial Sources	0	95,904	(95,904)	-100.0%
2.07	Total Other Financing Sources	0	95,904	(95,904)	-100.0%
2.08	**Total Revenues and Other Financing Sources**	**$21,137,027**	**$21,505,031**	**($368,005)**	**-1.7%**
	EXPENDITURES (USES)				
3.01	Personal Services (Wages)	$4,012,778	$3,610,459	$402,319	11.1%
3.02	Employees' Retirement/Insurance Benefits	1,260,281	1,173,653	86,628	7.4%
3.01	Purchased Services	810,456	886,069	(75,613)	-8.5%
3.05	Supplies and Materials	585,570	543,354	42,216	7.8%
3.06	Capital Outlay	0	8,411	(8,411)	-100.0%
4.01	Debt Service: Principal - HB 264 Loans	0	0	0	0.0%
4.02	Debt Service: Interest and Fiscal Charges	0	0	0	0.0%
4.3	Other Expenses	20,878	68,123	(47,245)	-69.4%
4.5	**Total Expenditures**	**$6,689,963**	**6,290,069**	**$399,894**	6.4%
	OTHER FINANCING USES				
5.01	Operational Transfers - Out	0	0	0	0.0%
5.02	Advances - Out	0	0	0	0.0%
5.03	All Other Financing Uses	0	0	0	0.0%
5.04	Total Other Financing Uses	0	0	0	0.0%
5.05	**Total Expenditure and Other Financing Uses**	**$6,689,963**	**$6,290,069**	**$399,894**	6.4%
6.01	**Excess Rev & Oth Financing Sources over(under)**	14,447,063	15,214,962	(767,899)	-5.0%
7.01	**Beginning Cash Balance**	$36,900,107	48,766,537	($11,866,430)	-24.3%
7.02	**Ending Cash Balance**	**$51,347,170**	**$63,981,499**	**($12,634,329)**	**-19.7%**


REVENUES
All Other Revenue 9%
All Other Financing Sources 0%
State Share of Local Property Tax 7%
Restricted State Aid 0%
Unrestricted State Aid 7%
Income Tax Sharing 4%
Public Utility Personal Property 5%
General Property Tax 68%


EXPENDITURES
Total Other Finacing Uses 4%
Other Objects 2%
Capital Outlay 1%
Supplies and Materials 2%
Purchased Services 9%
Retirement/Insurance Benefits 20%
Personnel Services 62%


General Fund Actual Expenditures by Object - FYTD2026
40%
35%
30%
25%
20%
15%
10%
5%
0%
8%
7%
11%
34%
0%
1%
Personnel Services
Employees' Retirement/Insurance Benefits
Purchased Services
Supplies and Materials
Capital Outlay
Other Objects


FYTD 2025 Compared to FYTD 2026
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
General Property (Real Estate)
Tangible Personal Property Tax
Income Tax (Sharing)
State Foundation and Grants-in-Aid
Restricted Grants-in-Aid
Restricted Grants-in-Aid State Stimulus Funding
Property Tax Allocation
All Other Operating Revenue
FY25
FY26

New Albany-Plain
Local School District

JULY FY26 CASH BASIS BALANCE SHEET

CURRENT ASSETS:		
CASH - US BANK		6,603,323
STAR OHIO Investment		44,845,569
REDTREE INVESTMENTS		134,421,066
TOTAL CURRENT ASSETS:	**$**	**185,869,957**
CURRENT LIABILITIES:		
OUTSTANDING PAYABLE CHECKS	$	367,665
OUTSTANDING Encumbrances (Purchase Orders)		26,154,923
TOTAL CURRENT LIABILITIES:	$	26,522,589
CURRENT EQUITY:		159,347,369
TOTAL LIABILITIES AND EQUITY:	**$**	**185,869,957**
	$	-

Rewards Programs

Program Name	Type	Frequency	Total	Use
PNC	Cash Back	Annual	$ 5,483	Deposited into misc revenue
American Express	Points	Monthly	1,066,232	N/A

FINANCIAL REPORT - APPROPRIATIONS 7/31/2025

	Account Description	FY26 Appropriation	Expended	% Exp	Encumbered	Appropriation Balance
					(Includes Blanket PO's)	
	General Fund					
1100	REGULAR INSTRUCTION	$36,559,107	$2,735,085	7.5%	$889,535	$32,934,488
1200	SPECIAL INSTRUCTION	11,818,825	780,546	6.6%	1,061,149	9,977,131
1900	OTHER INSTRUCTION	66,500	54,800	82.4%	0	11,700
2100	SUPPORT SERVICES - PUPILS	8,840,794	1,176,551	13.3%	1,001,419	6,662,824
2200	SUPP SERV- INSTRUCTIONAL STAFF	3,637,231	360,309	9.9%	400,871	2,876,051
2300	SUPPORT SERV.-BD. OF EDUCATION	339,611	12,734	3.7%	279,312	47,565
2400	SUPPORT SERV- ADMINISTRATIVE	6,416,784	499,443	7.8%	500,436	5,416,905
2500	FISCAL SERVICES	2,108,469	94,255	4.5%	118,279	1,895,935
2600	SUPPORT SERVICES - BUSINESS	814,807	14,930	1.8%	78,229	721,648
2700	OPERATION & MAINT OF PLANT SER	7,054,147	560,203	7.9%	2,294,629	4,199,316
2800	SUPPORT SERV - PUPIL TRANSPOR.	3,155,582	196,434	6.2%	446,367	2,512,781
2900	SUPPORT SERVICES - CENTRAL	604,507	168,559	27.9%	300,531	135,416
3200	COMMUNITY SERVICES	132,900	7,026	5.3%	110,374	15,500
4100	ACADEMIC & SUBJECT ORIENTED	260,560	1,160	0%	0	259,401
4500	SPORT ORIENTED ACTIVITIES	1,606,582	27,929	1.7%	0	1,578,653
4600	SCHL & PUBLIC SERV CO-CURRIC.	162,850	0	0.0%	0	162,850
5200	SITE IMPROVEMENT SERVICES	0	0	0.0%	0	0
5600	BUILDING IMPROVEMENT SERVICES	0	0	0.0%	0	0
6100	REPAYMENT OF DEBT	0	0	0.0%	0	0
7100	CONTINGENCY	200,000	0	0.00%	0	200,000
7200	HB264/PD/TRANSFERS	2,735,085	0	0.0%	0	2,735,085
7900	Other Uses (Win-Win)	850,000	0	0.0%	0	850,000
	Total General Fund	**$87,364,343**	**$6,689,963**	**7.7%**	**$7,481,129**	**$73,193,250**
	Other Funds					
2	BOND RETIREMENT	$14,463,290	$0	0.0%	$0	$14,463,290
3	PERMANENT IMPROVEMENT	$12,974,295	$124,687	1.0%	0	12,849,608
4	CAPITAL BUILDING FUND	$73,886,955	$3,682	0.0%	0	73,883,273
6	FOOD SERVICE	$3,295,454	$100,382	3.0%	0	3,195,072
7	SPECIAL TRUST	$181,268	$4,144	2.3%	0	177,124
8	ENDOWMENT	$47,286	$0	0.0%	0	47,286
9	SCHOOL SUPPLY FEES FUND	$494,073	$17,940	3.6%	0	476,133
11	ROTARY FUND - IMPACT PROGRAM	$759,867	$17,499	2.3%	0	742,368
14	ROTARY FUND - INTERNAL PROGRAMS	$5,906	$0	0.0%	0	5,906
18	BUILDING ACTIVITY FUND	$2,499,677	$171,668	6.9%	0	2,328,009
19	LOCAL GRANT FUND	$282,339	$2,073	0.7%	0	280,266
22	DISTRICT AGENCY	$347,546	$7,858	2.3%	0	339,687
24	EMPLOYEE BENEFITS SELF INSURANCE FUND	$11,967,777	$594,900	5.0%	0	11,372,877
35	TERMINATION BENEFITS	$557,975	$61,696	11.1%	0	496,279
70	CAPITAL PROJECTS	$500,000	$0	0.0%	0	500,000
200	STUDENT MANAGED ACTIVITY FUND	$671,207	$4,955	0.7%	0	666,252
300	DISTRICT MANAGED ACTIVITY FUND	$1,246,453	$41,978	3.4%	0	1,204,475
440	ENTRY YEAR PROGRAMS	$3,850	$0	0.0%	0	3,850
499	MISC. STATE FUNDS	$74,662	$5,476	7.3%	0	69,186
516	IDEA PART B GRANTS	$1,736,575	$100,141	5.8%	0	1,636,434
551	LEP	$96,645	$1,438	1.5%	0	95,207
572	TITLE I DISADVANTAGED CHILDREN	$422,250	$28,635	6.8%	0	393,615
584	TITLE IV-A	$25,586	$24,466	95.6%	0	1,120
587	IDEA PRESCHOOL	$28,543	$2,228	7.8%	0	26,315
590	IMPROVING TEACHER QUALITY	$113,135	$6,738	6.0%	0	106,397
	Total Other Funds	**$126,682,614**	**$1,322,585**	**1.0%**	**$0**	**$125,360,029**
	Grand Total All Funds	**$214,046,956**	**$8,012,548**	**3.7%**	**$7,481,129**	**$198,553,279**

Beginning Cash Balance (All Funds)	**$ 166,605,946.73**
FYTD Receipts:	26,908,893
FYTD Expenditures:	8,012,548
Current Cash Balance (All Funds):	**$185,502,292**

Note: Appropriation includes"Carry Over" Purchase Orders Encumbered at Fiscal Year End 6/30/25.

Permanent Improvement - Levy Proceeds

AS OF JULY 2025	Actual	
	Monthly FY2026	FYTD 2026
REVENUE		
Real Estate Tax Collection	$ 787,450	$ 787,450
State Share of Local Property Tax Reimbursement	$ -	$ -
Refund of Prior Year Expenditures	$ -	$ -
Total Revenues	$ 787,450	$ 787,450
EXPENDITURES		
Safety/Security	$ -	$ -
School Roofs	$ -	$ -
HVAC/Boilers	$ 11,755	$ 11,755
Transportation	$ -	$ -
Technology/Technology Infrastructure	$ 155	$ 155
Campus Infrastructure/Concrete/Asphalt	$ 10,300	$ 10,300
Auditor/Treasurer Tax Collection Fee	$ -	$ -
Total Expenditures	$ 22,210	$ 22,210
Encumbrances	$ 934,321	$ 934,321

Permanent Improvement -Transfers In from General Fund

AS OF JULY 2025	Actual	
	Monthly FY2026	FYTD 2026
REVENUE		
Transfers In	$ -	$ -
MISC (eRate, Parking, Sale of Prop, Other, Donations	$ -	$ -
Insuarance Claims	$ -	$ -
Total Revenues	$ -	$ -
EXPENDITURES		
Asphalt/Concrete	$ -	$ -
Technology	$ 20,179	$ 20,179
Transportation	$ -	$ -
Maintenance	$ -	$ -
Flooring/Furniture/Miscellaneous	$ 22,436	$ 22,436
Maintenance/General	$ 21,000	$ 21,000
Athletics	$ 38,862	$ 38,862
Playground	$ -	$ -
Total Expenditures	$ 102,477	$ 102,477
Encumbrances	$ 262,521	$ 262,521
SUMMARY LEVY AND TRANSFERS		
Beginning Balance - Levy and Transfers		$ 20,441,137
Total Expenditures plus Encumbrances		$ 1,321,529
Ending Balance		$ 19,119,608

Permanent Improvement -Turf Fields/Scoreboard Replacement

AS OF JULY 2025	Actual	
RESTRICTED TRANSFERS	Monthly FY2026	FYTD 2026
REVENUE		
Advertising Rights	$ -	$ -
Donations	$ -	$ -
Transfers In	$ -	$ -
Total Revenues	$ -	$ -
Expenditures	$ -	$ -
Encumbrances		
Beginning Balance		$ 1,723,159
Total Expenditures and Encumbrances		$ -
Ending Balance		$ 1,723,159

NEW CONSTRUCTION - PHASE I

DETAILED EXPENDITURES AS OF JULY 2025	Original Budget	Prior Fiscal Year(s) Expenditures	FY26 Beginning Balance	FYTD Actual Expenditures	Remaining Balance
Commissioning	$ 245,000	$ -	$ 245,000	$ -	$ 245,000
Legal Fees/Builders Risk Insurance	$ 287,000	$ -	$ 287,000	$ -	$ 287,000
Architectural Services/Pre Construction	$ 5,747,000	$ 1,137,589	$ 4,609,411	$ -	$ 4,609,411
Building Construction/Infrastructure Imp	$ 65,490,300	$ -	$ 65,490,300	$ -	$ 65,490,300
Construction Fees	$ 750,000	$ -	$ 750,000	$ -	$ 750,000
Contingency	$ 3,141,100	$ -	$ 3,141,100	$ -	$ 3,141,100
	$ 75,660,400	$ 1,137,589	$ 74,522,811	$ -	$ 74,522,811
	Total Expenditures To Date			$ 1,137,589	

New Albany-Plain Local School District

JULY FY26 ALL FUNDS FINANCIAL REPORT (Cash Basis)

	Beginning Balance	MTD Receipts	FTD Receipts	MTD Expenditures	FTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
Total For Fund Type 11 General Fund	$ 36,900,107.11	21,137,026.71	21,137,026.71	6,689,963.31	6,689,963.31	$ 51,347,170.51	7,481,129.39	$ 43,866,041.12
Total For Fund Type 12 Special Revenue Funds	$ 3,428,038.12	269,457.09	269,457.09	451,491.89	451,491.89	$ 3,246,003.32	878,703.13	$ 2,367,300.19
Total For Fund Type 13 Debt Service Fund	$ 11,540,793.22	3,876,750.00	3,876,750.00	-	-	$ 15,417,543.22	3,750.00	$ 15,413,793.22
Total For Fund Type 14 Capital Projects Fund	$ 104,791,505.09	906,034.67	906,034.67	128,369.35	128,369.35	$ 105,569,170.41	6,719,853.04	$ 98,849,317.37
Total For Fund Type 21 Enterprise Fund	$ 3,588,929.56	22,558.20	22,558.20	135,820.60	135,820.60	$ 3,475,667.16	2,259,993.27	$ 1,215,673.89
Total For Fund Type 22 Internal Service Fund	$ 5,813,109.59	685,240.85	685,240.85	594,900.10	594,900.10	$ 5,903,450.34	8,539,004.98	$ (2,635,554.64)
Total For Fund Type 33 Custodial Fund	$ 363,620.50	10,240.74	10,240.74	7,858.29	7,858.29	$ 366,002.95	195,042.46	$ 170,960.49
Total For Fund Type 34 Investment Trust Fund	$ 16,264.48	244.00	244.00	2,900.00	2,900.00	$ 13,608.48	25,190.00	$ (11,581.52)
Total For Fund Type 35 Private Purpose Trust Fund	$ 163,579.06	1,340.95	1,340.95	1,244.44	1,244.44	$ 163,675.57	52,256.81	$ 111,418.76
GRAND TOTAL ALL FUNDS:	$ 166,605,946.73	$ 26,908,893.21	$ 26,908,893.21	$ 8,012,547.98	$ 8,012,547.98	$ 185,502,291.96	$ 26,154,923.08	$ 159,347,368.88