NEW ALBANY-PLAIN LOCAL SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

AUGUST FY26

REBECCA JENKINS, TREASURER/CFO

Financial Report Summary
AUGUST FY26

Revenue:

The District began receiving 2nd half property tax collections. Final collection occured in August. This variance is due to timing as we received a TIF payment sooner than anticipated.

Income tax sharing has increased. We are having discussions with the City to understand if this continues to be timing or if this will continue.

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:

Salaries and benefits are running as expected. Purchased services is lower and materials/supplies is higher due to timing of payments. All other expenditure areas are running on plan.

FYTD Variance Summary:

With the exception of Purchased Services and Materials/Supplies all other areas are running materially as projected. Overall, the District is on plan with projections as total revenus are within 6% of projections and total expenditures are within 3.4% of projections.

New Albany-Plain Local School District

Financial Report

AUGUST FY26

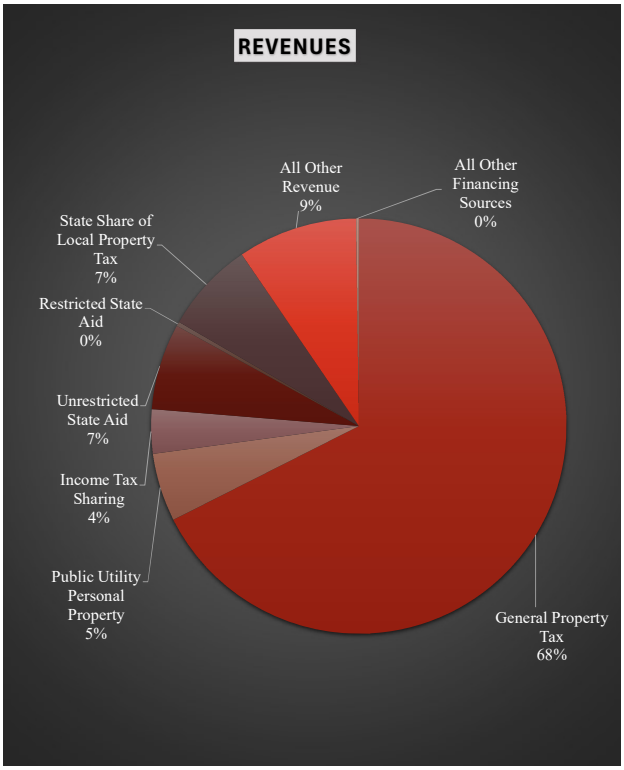
		Forecasted		Actual				
		Fiscal Year 2026	FTD 2026	Monthly FY2026	FTD 2026	Fiscal YTD Variance	% FTD Variance	% Receipted/ Expended
FF Line	**Revenues**							
1.01	General Property Tax (Real Estate)	$ 56,985,144	$ 25,774,900	$ 7,254,325	$ 27,090,125	1,315,225	5.1%	47.5%
1.02	Public Utility Personal Property	$ 4,500,000	$ 2,388,500	$ 2,464,060	$ 2,464,060	75,560	3.2%	54.8%
2.06	Income Tax Sharing	$ 2,900,000	$ 500,000	$ 212,454	$ 696,454	196,454	39.3%	24.0%
1.035	Unrestricted State Grants-in-Aid	$ 5,653,603	$ 1,039,500	$ 615,099	$ 1,066,635	27,135	2.6%	18.9%
1.04	Restricted State Grants-in-Aid	$ 281,165	$ 46,440	$ 90,419	$ 117,566	71,126	153.2%	41.8%
1.05	State Share of Local Property Tax (Rollback/Homestead)	$ 6,021,879	$ -	$ -	$ -	$ -	0.0%	0.0%
1.06	All Other Operating Revenue	$ 4,961,781	$ 580,000	$ 396,697	$ 731,022	151,022	26.0%	14.7%
2.06	All Other Financing Sources	$ 171,994	$ 18,000	$ 13,239	$ 17,459	(542)	-3.0%	10.2%
2.08	**Total Revenues**	$ 81,475,566	$ 30,347,340	$ 11,046,293	$ 32,183,319	1,835,979	6.0%	39.5%
	Expenditures							
3.01	Personnel Services	$ 53,168,437	$ 8,106,000	$ 3,996,050	$ 8,008,828	(97,172)	-1%	15%
3.02	Employees' Retirement/Insurance Benefits	$ 17,258,455	$ 2,913,000	$ 1,562,288	$ 2,822,570	(90,430)	-3%	16%
3.03	Purchased Services	$ 7,716,613	$ 1,647,000	$ 559,386	$ 1,369,842	(277,158)	-17%	18%
3.04	Supplies and Materials	$ 1,741,148	$ 863,000	$ 397,392	$ 982,962	119,962	14%	56%
3.05	Capital Outlay	$ 1,129,025	$ 57,000	$ 4,188	$ 4,188	(52,812)	-93%	0%
4.30	Other Objects	$ 1,406,525	$ 509,000	$ 401,735	$ 422,614	(86,386)	-17%	30%
4.50	**Total Operating Expenditures**	$ 82,420,203	$ 14,095,000	$ 6,921,040	$ 13,611,003	483,997	3%	17%
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	$ 14,095,000	$ 6,921,040	$ 13,611,003	483,997	3.4%	16%
6.01	**Excess of Revenues over (under) Expenditures**	(4,454,722)	16,252,340	4,125,253	18,572,317	2,319,977		
7.01	**Beginning Cash Balance**	36,900,107	36,900,107	51,347,171	36,900,107			
7.02	**Ending Cash Balance**	32,445,385	53,152,447	55,472,424	55,472,424			
8.01	Encumbrances	$ 723,766	$ 6,400,000	$ 6,902,331	$ 6,902,331			
10.01	**Unencumbered Ending Cash Balance**	$ 31,721,619	$ 46,752,447	$ 48,570,093	$ 48,570,093	1,817,646		

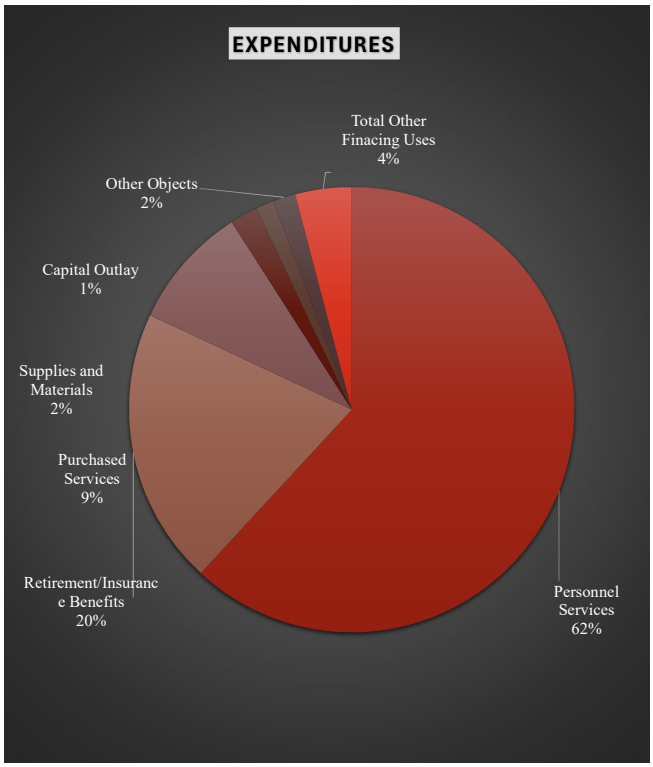
NOTE: Forecasted numbers are based on May 2025 Five-Year Forecast

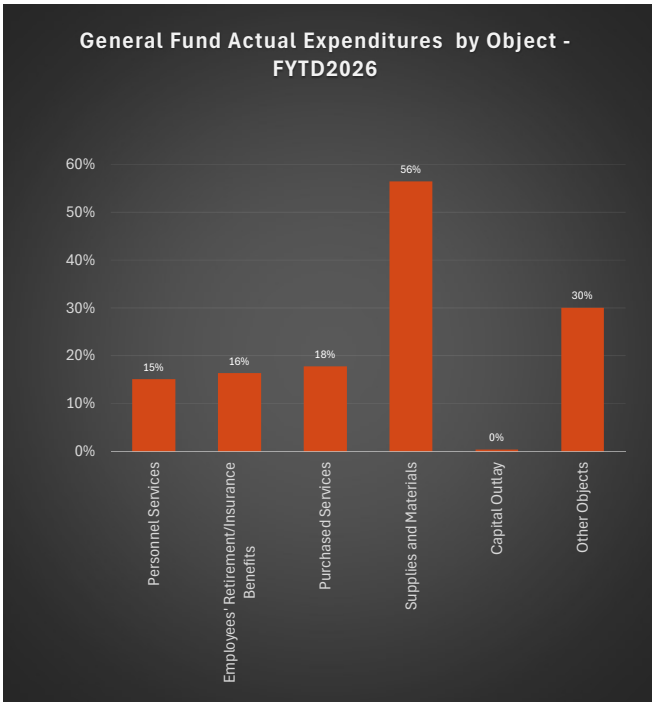
New Albany-Plain Local School District

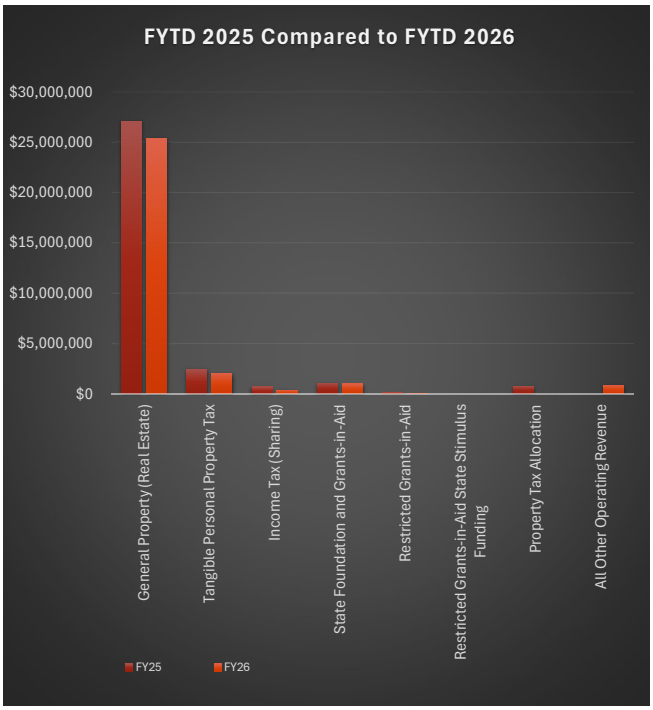
Operating Fund Fiscal Year Comparative Financial Report

		CURRENT FY26 FTD ACTUAL	PRIOR FY25 FTD ACTUAL	VARIANCE	PERCENT VARIANCE
	REVENUES (SOURCES)				
1.01	General Property (Real Estate)	$27,090,125	$25,375,286	$1,714,839	6.8%
1.02	Tangible Personal Property Tax	2,464,060	2,054,007	410,054	0.0%
1.06	Income Tax (Sharing)	696,454	344,743	351,711	102.0%
1.03	State Foundation and Grants-in-Aid	1,066,635	977,450	89,185	9.1%
1.035	Restricted Grants-in-Aid	117,566	45,966	71,599	155.8%
1.045	Restricted Grants-in-Aid State Stimulus Funding	0	0	0	0.0%
1.05	Property Tax Allocation	731,022	0	731,022	#DIV/0!
1.06	All Other Operating Revenue	17,459	878,752	(861,293)	-98.0%
1.07	**Total Revenue**	**$32,183,319**	**29,676,203**	**$2,507,116**	**8.4%**
	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	112,735	(112,735)	-100.0%
2.07	Total Other Financing Sources	0	112,735	(112,735)	-100.0%
2.08	**Total Revenues and Other Financing Sources**	**$32,183,319**	**$29,788,938**	**$2,394,381**	**8.0%**
	EXPENDITURES (USES)				
3.01	Personal Services (Wages)	$8,008,828	$7,526,907	$481,921	6.4%
3.02	Employees' Retirement/Insurance Benefits	2,822,570	2,641,538	181,032	6.9%
3.01	Purchased Services	1,369,842	1,475,964	(106,122)	-7.2%
3.05	Supplies and Materials	982,962	659,386	323,576	49.1%
3.06	Capital Outlay	4,188	8,411	(4,223)	-50.2%
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	422,614	440,874	(18,261)	-4.1%
4.5	**Total Expenditures**	**$13,611,003**	**12,753,080**	**$857,923**	6.7%
	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**	**$13,611,003**	**$12,753,080**	**$857,923**	6.7%
6.01	**Excess Rev & Oth Financing Sources over(under)**	18,572,317	17,035,858	1,536,458	9.0%
7.01	**Beginning Cash Balance**	$36,900,107	48,766,537	($11,866,430)	-24.3%
7.02	**Ending Cash Balance**	**$55,472,424**	**$65,802,395**	**($10,329,972)**	**-15.7%**


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
60%
50%
40%
30%
20%
10%
0%
15%
16%
18%
56%
0%
30%
Personnel Services
Employees' Retirement/Insurance Benefits
Purchased Services
Supplies and Materials
Capital Outlay
Other Objects


FYTD 2025 Compared to FYTD 2026
$30,000,000
$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

AUGUST FY26 CASH BASIS BALANCE SHEET

CURRENT ASSETS:		
CASH - US BANK		10,200,842
STAR OHIO Investment		45,345,569
REDTREE INVESTMENTS		134,641,558
TOTAL CURRENT ASSETS:	**$**	**190,187,969**
CURRENT LIABILITIES:		
OUTSTANDING PAYABLE CHECKS	$	574,867
OUTSTANDING Encumbrances (Purchase Orders)		23,918,686
TOTAL CURRENT LIABILITIES:	$	24,493,553
CURRENT EQUITY:		165,694,416
TOTAL LIABILITIES AND EQUITY:	**$**	**190,187,969**
	$	-

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 8/31/2025

	Account Description	FY26 Appropriation	Expended	% Exp	Encumbered	Appropriation Balance
					(Includes Blanket PO's)	
	General Fund					
1100	REGULAR INSTRUCTION	$36,582,457	$5,539,279	15.1%	$914,247	$30,128,931
1200	SPECIAL INSTRUCTION	11,818,825	1,584,695	13.4%	1,025,725	9,208,406
1900	OTHER INSTRUCTION	66,500	54,800	82.4%	0	11,700
2100	SUPPORT SERVICES - PUPILS	8,840,794	1,826,657	20.7%	1,019,221	5,994,916
2200	SUPP SERV- INSTRUCTIONAL STAFF	3,782,824	869,709	23.0%	129,822	2,783,294
2300	SUPPORT SERV.-BD. OF EDUCATION	339,611	22,806	6.7%	270,069	46,737
2400	SUPPORT SERV- ADMINISTRATIVE	6,416,784	1,135,863	17.7%	405,455	4,875,466
2500	FISCAL SERVICES	2,108,469	593,045	28.1%	115,391	1,400,033
2600	SUPPORT SERVICES - BUSINESS	814,807	38,115	4.7%	55,358	721,334
2700	OPERATION & MAINT OF PLANT SER	7,054,147	1,208,575	17.1%	2,180,649	3,664,923
2800	SUPPORT SERV - PUPIL TRANSPOR.	3,155,582	438,113	13.9%	417,187	2,300,281
2900	SUPPORT SERVICES - CENTRAL	604,507	214,916	35.6%	266,782	122,808
3200	COMMUNITY SERVICES	132,900	17,936	13.5%	102,424	12,540
4100	ACADEMIC & SUBJECT ORIENTED	260,560	1,511	1%	0	259,050
4500	SPORT ORIENTED ACTIVITIES	1,606,582	64,984	4.0%	0	1,541,598
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	**$87,533,286**	**$13,611,003**	**15.5%**	**$6,902,331**	**$67,019,952**
	Other Funds					
2	BOND RETIREMENT	$14,463,290	$60,450	0.4%	$3,750	$14,399,090
3	PERMANENT IMPROVEMENT	12,974,295	609,355	4.7%	725,355	11,639,585
4	CAPITAL BUILDING FUND	73,886,955	334,391	0.5%	5,195,992	68,356,573
6	FOOD SERVICE	3,295,454	270,363	8.2%	1,745,455	1,279,635
7	SPECIAL TRUST	181,268	39,942	22.0%	42,466	98,860
8	ENDOWMENT	47,286	0	0.0%	0	47,286
9	SCHOOL SUPPLY FEES FUND	494,073	59,898	12.1%	47,753	386,421
11	ROTARY FUND - IMPACT PROGRAM	759,867	36,198	4.8%	449,578	274,091
14	ROTARY FUND - INTERNAL PROGRAMS	5,906	0	0.0%	0	5,906
18	BUILDING ACTIVITY FUND	2,520,205	345,264	13.7%	45,606	2,129,335
19	LOCAL GRANT FUND	336,939	68,489	20.3%	73,101	195,350
22	DISTRICT AGENCY	347,546	24,587	7.1%	178,313	144,645
24	EMPLOYEE BENEFITS SELF INSURANCE FUND	11,967,777	1,195,672	10.0%	7,938,233	2,833,872
35	TERMINATION BENEFITS	557,975	148,084	26.5%	0	409,891
70	CAPITAL PROJECTS	500,000	0	0.0%	0	500,000
200	STUDENT MANAGED ACTIVITY FUND	671,207	7,938	1.2%	49,842	613,427
300	DISTRICT MANAGED ACTIVITY FUND	1,246,453	182,584	14.6%	192,917	870,952
440	ENTRY YEAR PROGRAMS	3,850	0	0.0%	0	3,850
499	MISC. STATE FUNDS	74,662	10,953	14.7%	7,812	55,897
516	IDEA PART B GRANTS	1,736,575	288,322	16.6%	298,259	1,149,994
551	LEP	96,645	7,765	8.0%	21,874	67,006
572	TITLE I DISADVANTAGED CHILDREN	422,250	74,577	17.7%	49	347,625
584	TITLE IV-A	25,586	24,466	95.6%	0	1,120
587	IDEA PRESCHOOL	28,543	4,456	15.6%	0	24,087
590	IMPROVING TEACHER QUALITY	113,135	17,376	15.4%	0	95,759
	Total Other Funds	**126,757,742**	**3,811,130**	**3.0%**	**$17,016,356**	**$105,930,256**
	Grand Total All Funds	**$214,291,027**	**$17,422,133**	**8.1%**	**$23,918,686**	**$172,950,208**

Beginning Cash Balance (All Funds)	**$ 166,605,946.73**
FYTD Receipts:	40,429,289
FYTD Expenditures:	17,422,133
Current Cash Balance (All Funds):	**$189,613,103**

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

Permanent Improvement - Levy Proceeds

AS OF AUGUST 2025	Actual	
	Monthly FY2026	FYTD 2026
REVENUE		
Real Estate Tax Collection	$ 247,760	$ 1,035,210
State Share of Local Property Tax Reimbursement	$ -	$ -
Refund of Prior Year Expenditures	$ -	$ -
Total Revenues	$ 247,760	$ 1,035,210
EXPENDITURES		
Safety/Security	$ -	$ -
School Roofs	$ -	$ -
HVAC/Boilers	$ -	$ 11,755
Transportation	$ 272,096	$ 272,096
Technology/Technology Infrastructure	$ -	$ 155
Campus Infrastructure/Concrete/Asphalt	$ 82,451	$ 92,751
Auditor/Treasurer Tax Collection Fee	$ 12,431	$ 12,431
Total Expenditures	$ 366,978	$ 389,188
Encumbrances	$ 579,774	$ 579,774

Permanent Improvement -Transfers In from General Fund

AS OF AUGUST 2025	Actual	
	Monthly FY2026	FYTD 2026
REVENUE		
Transfers In	$ -	$ -
MISC (eRate, Parking, Sale of Prop, Other, Donations	$ 20,853	$ 20,854
Insuarance Claims	$ -	$ -
Total Revenues	$ 20,853	$ 20,854
EXPENDITURES		
Asphalt/Concrete	$ -	$ -
Technology	$ 70,962	$ 91,140
Transportation	$ -	$ -
Maintenance	$ -	$ -
Flooring/Furniture/Miscellaneous	$ 29,878	$ 52,314
Maintenance/General	$ -	$ 21,000
Athletics	$ 16,851	$ 55,713
Playground	$ -	$ -
Total Expenditures	$ 117,690	$ 220,167
Encumbrances	$ 145,581	$ 145,581
SUMMARY LEVY AND TRANSFERS		
Beginning Balance - Levy and Transfers		$ 20,441,137
Total Expenditures plus Encumbrances		$ 1,334,710
Ending Balance		$ 19,106,427

Permanent Improvement -Turf Fields/Scoreboard Replacement

AS OF AUGUST 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 AUGUST 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	$ 327,019	$ 4,282,392
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	$ 327,019	$ 74,195,792
	Total Expenditures To Date			$ 1,464,608	

New Albany-Plain Local School District

AUGUST 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	11,046,292.77	32,183,319.48	6,921,039.55	13,611,002.86	$ 55,472,423.73	6,902,330.72	$ 48,570,093.01
Total For Fund Type 12 Special Revenue Funds	$ 3,428,038.12	313,560.23	583,017.32	728,782.00	1,180,273.89	$ 2,830,781.55	689,459.42	$ 2,141,322.13
Total For Fund Type 13 Debt Service Fund	$ 11,540,793.22	804,105.06	4,680,855.06	60,450.09	60,450.09	$ 16,161,198.19	3,750.00	$ 16,157,448.19
Total For Fund Type 14 Capital Projects Fund	$ 104,791,505.09	348,793.60	1,254,828.27	815,376.27	943,745.62	$ 105,102,587.74	5,921,346.76	$ 99,181,240.98
Total For Fund Type 21 Enterprise Fund	$ 3,588,929.56	289,918.96	312,477.16	230,638.96	366,459.56	$ 3,534,947.16	2,242,786.50	$ 1,292,160.66
Total For Fund Type 22 Internal Service Fund	$ 5,813,109.59	670,370.32	1,355,611.17	600,771.82	1,195,671.92	$ 5,973,048.84	7,938,233.16	$ (1,965,184.32)
Total For Fund Type 33 Custodial Fund	$ 363,620.50	-	10,240.74	16,729.09	24,587.38	$ 349,273.86	178,313.37	$ 170,960.49
Total For Fund Type 34 Investment Trust Fund	$ 16,264.48	11,744.00	11,988.00	9,300.00	12,200.00	$ 16,052.48	15,890.00	$ 162.48
Total For Fund Type 35 Private Purpose Trust Fund	$ 163,579.06	35,611.00	36,951.95	26,497.56	27,742.00	$ 172,789.01	26,576.45	$ 146,212.56
GRAND TOTAL ALL FUNDS:	$ 166,605,946.73	$ 13,520,395.94	$ 40,429,289.15	$ 9,409,585.34	$ 17,422,133.32	$ 189,613,102.56	$ 23,918,686.38	$ 165,694,416.18