NEW ALBANY-PLAIN LOCAL SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

SEPTEMBER FY26

REBECCA JENKINS, TREASURER/CFO

Financial Report Summary
SEPTEMBER FY26

Revenue:

- The District began received the final settlement for the 2nd half property tax collections. The distirict is within1.3% of RE and PUPP projections.
- State aid projections will be updated with HB96 changes in October when the Ohio Department of Education and Workforce (ODEW) releases their official calculations. Preliminary projections from ODEW shows the district receiving approximately $1.1 M additional State funding
- All other operating revenue is running above projections due to interest income and timing of fee payments.
- All other sources of revenue are running as estimated.

Expenditure:

- Salaries and benefits are running as expected within 2% of projections.
- Purchased services is lower and materials/supplies is higher due to timing of payments.
- Capital outlay is only spent when items to not fit within the PI fund.
- 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 2.4% of projections and total expenditures are within 2.5% of projections.

New Albany-Plain Local School District

Financial Report

SEPTEMBER FY26

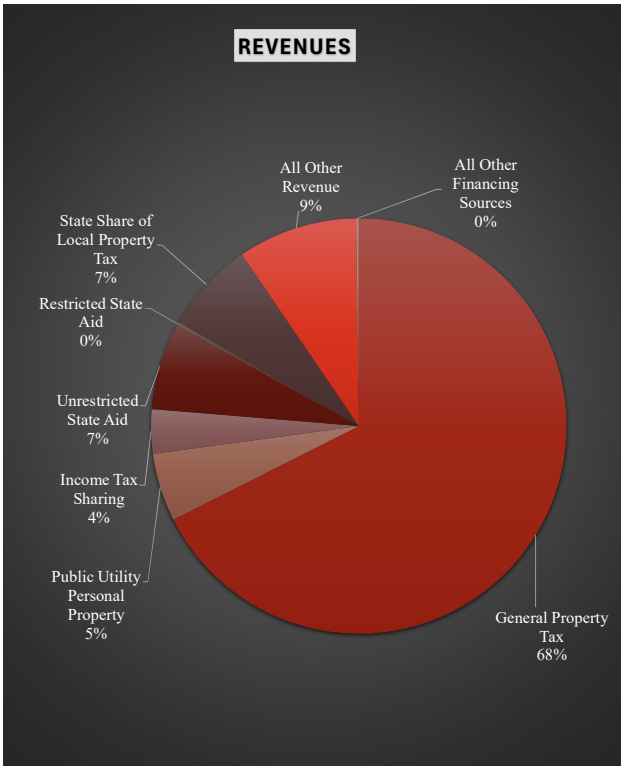
		Forecasted		Actual				
		Fiscal Year 2026	FTD 2026	Monthly FY2026	FTD 2026	Fiscal YTD Variance	% FTD Variance	% Receipted/ Expended
FF Line	**Revenues**							
1.01	General Property Tax (Real Estate)	$ 57,591,364	$ 26,774,900	$ -	$ 27,090,125	315,225	1.2%	47.0%
1.02	Public Utility Personal Property	$ 5,173,085	$ 2,388,500	$ -	$ 2,464,060	75,560	3.2%	47.6%
2.06	Income Tax Sharing	$ 2,900,000	$ 750,000	$ 108,252	$ 804,706	54,706	7.3%	27.7%
1.035	Unrestricted State Grants-in-Aid	$ 6,796,570	$ 1,473,800	$ 451,661	$ 1,518,295	44,495	3.0%	22.3%
1.04	Restricted State Grants-in-Aid	$ 321,569	$ 69,660	$ 32,149	$ 149,715	80,055	114.9%	46.6%
1.05	State Share of Local Property Tax (Rollback/Homestead)	$ 5,970,998	$ 2,970,100	$ 2,943,987	$ 2,943,987	$ (26,113)	-0.9%	49.3%
1.06	All Other Operating Revenue	$ 5,360,773	$ 872,000	$ 476,095	$ 1,207,117	335,117	38.4%	22.5%
2.06	All Other Financing Sources	$ 208,000	$ 62,500	$ -	$ 17,459	(45,042)	-72.1%	8.4%
2.08	**Total Revenues**	$ 84,322,359	$ 35,361,460	$ 4,012,145	$ 36,195,464	834,004	2.4%	42.9%
	Expenditures							
3.01	Personnel Services	$ 53,096,029	$ 12,631,000	$ 4,417,231	$ 12,426,059	(204,941)	-2%	23%
3.02	Employees' Retirement/Insurance Benefits	$ 16,754,973	$ 4,277,000	$ 1,316,437	$ 4,139,007	(137,993)	-3%	25%
3.03	Purchased Services	$ 8,563,238	$ 1,987,000	$ 455,952	$ 1,825,794	(161,206)	-8%	21%
3.04	Supplies and Materials	$ 2,178,000	$ 945,000	$ 153,006	$ 1,135,968	190,968	20%	52%
3.05	Capital Outlay	$ 911,205	$ 113,000	$ 3,979	$ 8,167	(104,833)	-93%	1%
4.30	Other Objects	$ 1,315,373	$ 544,000	$ 26,321	$ 448,934	(95,066)	-17%	34%
4.50	**Total Operating Expenditures**	$ 82,818,818	$ 20,497,000	$ 6,372,926	$ 19,983,929	513,071	3%	24%
5.01	Operating Transfers Out	$ 1,735,085	$ -	$ -	$ -	0	0.0%	0%
5.03	All Other Finacing Uses (Win Win)	$ 850,000	$ -	$ -	$ -	0	0.0%	0%
5.05	Total Expenditures	$ 85,403,903	$ 20,497,000	$ 6,372,926	$ 19,983,929	513,071	2.5%	23%
6.01	**Excess of Revenues over (under) Expenditures**	(1,081,544)	14,864,460	(2,360,781)	16,211,535	1,347,075		
7.01	**Beginning Cash Balance**	36,900,108	36,900,107	55,472,424	36,900,107			
7.02	**Ending Cash Balance**	35,818,564	51,764,567	53,111,642	53,111,642			
8.01	Encumbrances	$ 700,689	$ 6,400,000	$ 6,416,822	$ 6,416,822			
10.01	**Unencumbered Ending Cash Balance**	$ 35,117,875	$ 45,364,567	$ 46,694,820	$ 46,694,820	1,330,253		

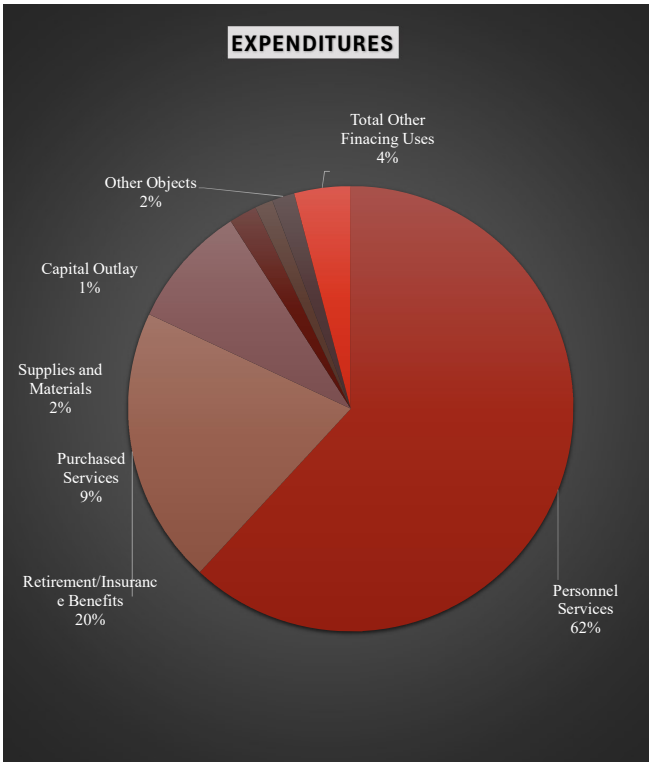
NOTE: Forecasted numbers are based on Oct 15, 2025 Five-Year Forecast

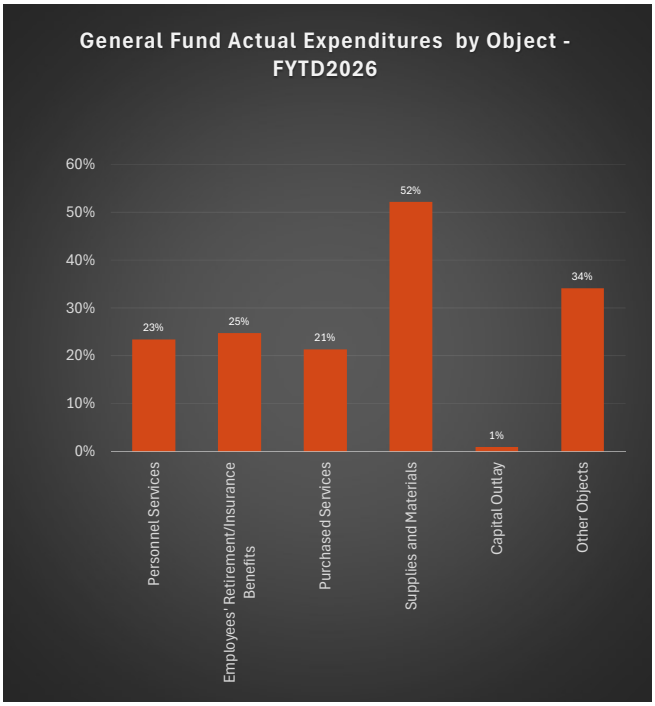
New Albany-Plain Local School District

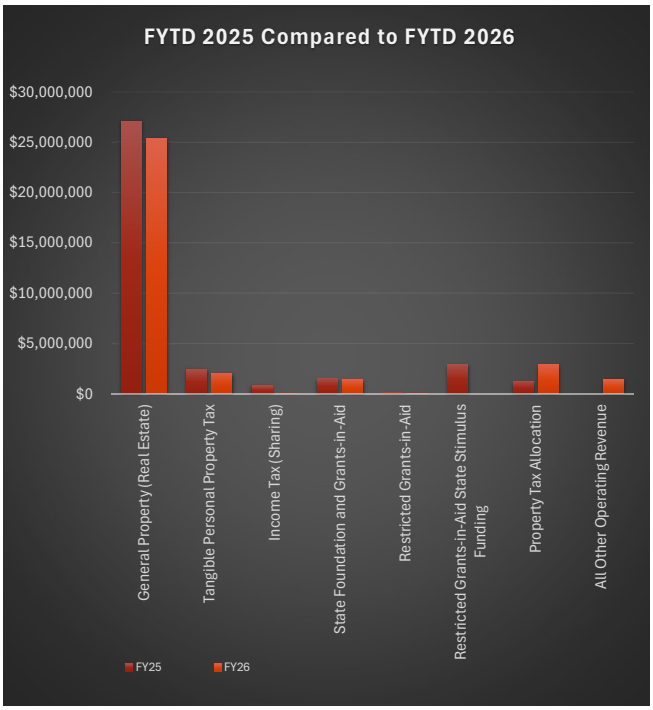
Operating Fund Fiscal Year Comparative Financial Report

		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	410,053	0.0%
1.06	Income Tax (Sharing)	804,706	43,210	761,497	1762.3%
1.03	State Foundation and Grants-in-Aid	1,518,295	1,385,802	132,494	9.6%
1.035	Restricted Grants-in-Aid	149,715	68,950	80,765	117.1%
1.045	Restricted Grants-in-Aid State Stimulus Funding	2,943,987	0	2,943,987	0.0%
1.05	Property Tax Allocation	1,207,117	2,917,022	(1,709,905)	-58.6%
1.06	All Other Operating Revenue	17,459	1,404,995	(1,387,537)	-98.8%
1.07	**Total Revenue**	**$36,195,464**	**33,249,270**	**$2,946,194**	**8.9%**
	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	121,089	(121,089)	-100.0%
2.07	Total Other Financing Sources	0	121,089	(121,089)	-100.0%
2.08	**Total Revenues and Other Financing Sources**	**$36,195,464**	**$33,370,359**	**$2,825,105**	**8.5%**
	EXPENDITURES (USES)				
3.01	Personal Services (Wages)	$12,426,059	$11,728,914	$697,145	5.9%
3.02	Employees' Retirement/Insurance Benefits	4,139,007	3,878,203	260,804	6.7%
3.01	Purchased Services	1,825,794	1,960,255	(134,461)	-6.9%
3.05	Supplies and Materials	1,135,968	741,385	394,583	53.2%
3.06	Capital Outlay	8,167	16,543	(8,376)	-50.6%
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	448,934	469,224	(20,290)	-4.3%
4.5	**Total Expenditures**	**$19,983,929**	**18,794,523**	**$1,189,406**	6.3%
	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**	**$19,983,929**	**$18,794,523**	**$1,189,406**	6.3%
6.01	**Excess Rev & Oth Financing Sources over(under)**	16,211,535	14,575,836	1,635,699	11.2%
7.01	**Beginning Cash Balance**	$36,900,107	48,766,537	($11,866,430)	-24.3%
7.02	**Ending Cash Balance**	**$53,111,642**	**$63,342,373**	**($10,230,731)**	**-16.2%**


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%
23%
25%
21%
52%
1%
34%
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

SEPTEMBER FY26 CASH BASIS BALANCE SHEET

CURRENT ASSETS:		
CASH - US BANK		10,285,416
STAR OHIO Investment		42,345,569
REDTREE INVESTMENTS		135,208,519
TOTAL CURRENT ASSETS:	**$**	**187,839,503**
CURRENT LIABILITIES:		
OUTSTANDING PAYABLE CHECKS	$	349,686
OUTSTANDING Encumbrances (Purchase Orders)		22,200,973
TOTAL CURRENT LIABILITIES:	$	22,550,659
CURRENT EQUITY:		165,288,844
TOTAL LIABILITIES AND EQUITY:	**$**	**187,839,503**
	$	-

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 9/30/2025

	Account Description	FY26 Appropriation	Expended	% Exp	Encumbered	Appropriation Balance
					(Includes Blanket PO's)	
	General Fund					
1100	REGULAR INSTRUCTION	$36,582,457	$8,392,028	22.9%	$856,571	$27,333,859
1200	SPECIAL INSTRUCTION	11,818,825	2,506,816	21.2%	1,013,761	8,298,248
1900	OTHER INSTRUCTION	66,500	54,800	82.4%	0	11,700
2100	SUPPORT SERVICES - PUPILS	8,840,794	2,484,395	28.1%	948,126	5,408,273
2200	SUPP SERV- INSTRUCTIONAL STAFF	3,782,824	1,156,807	30.6%	141,576	2,484,441
2300	SUPPORT SERV.-BD. OF EDUCATION	339,611	67,378	19.8%	222,059	50,174
2400	SUPPORT SERV- ADMINISTRATIVE	6,416,784	1,614,422	25.2%	381,164	4,421,198
2500	FISCAL SERVICES	2,108,469	677,918	32.2%	111,490	1,319,061
2600	SUPPORT SERVICES - BUSINESS	814,807	39,398	4.8%	56,811	718,598
2700	OPERATION & MAINT OF PLANT SER	7,054,147	1,764,601	25.0%	1,973,718	3,315,828
2800	SUPPORT SERV - PUPIL TRANSPOR.	3,155,582	655,701	20.8%	389,169	2,110,711
2900	SUPPORT SERVICES - CENTRAL	604,507	249,717	41.3%	227,081	127,709
3200	COMMUNITY SERVICES	132,900	25,751	19.4%	95,296	11,853
4100	ACADEMIC & SUBJECT ORIENTED	260,560	12,129	5%	0	248,432
4500	SPORT ORIENTED ACTIVITIES	1,606,582	280,062	17.4%	0	1,326,520
4600	SCHL & PUBLIC SERV CO-CURRIC.	162,850	2,006	1.2%	0	160,844
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**	**$19,983,929**	**22.8%**	**$6,416,822**	**$61,132,534**
	Other Funds					
2	BOND RETIREMENT	$14,463,290	$61,335	0.4%	$3,750	$14,398,205
3	PERMANENT IMPROVEMENT	12,974,295	734,521	5.7%	638,699	11,601,074
4	CAPITAL BUILDING FUND	73,886,955	590,340	0.8%	4,943,746	68,352,870
6	FOOD SERVICE	3,295,454	491,510	14.9%	1,643,025	1,160,919
7	SPECIAL TRUST	181,268	51,707	28.5%	31,201	98,360
8	ENDOWMENT	47,286	0	0.0%	0	47,286
9	SCHOOL SUPPLY FEES FUND	494,073	103,411	20.9%	33,623	357,039
11	ROTARY FUND - IMPACT PROGRAM	759,867	78,037	10.3%	336,084	345,746
14	ROTARY FUND - INTERNAL PROGRAMS	5,906	0	0.0%	0	5,906
18	BUILDING ACTIVITY FUND	2,520,205	530,771	21.1%	38,648	1,950,786
19	LOCAL GRANT FUND	336,939	77,790	23.1%	73,226	185,923
22	DISTRICT AGENCY	347,546	37,238	10.7%	168,227	142,081
24	EMPLOYEE BENEFITS SELF INSURANCE FUND	11,967,777	1,889,909	15.8%	7,243,996	2,833,872
35	TERMINATION BENEFITS	557,975	390,767	70.0%	0	167,208
70	CAPITAL PROJECTS	500,000	0	0.0%	0	500,000
200	STUDENT MANAGED ACTIVITY FUND	671,207	17,590	2.6%	68,012	585,605
300	DISTRICT MANAGED ACTIVITY FUND	1,246,453	264,670	21.2%	144,807	836,976
440	ENTRY YEAR PROGRAMS	3,850	0	0.0%	0	3,850
499	MISC. STATE FUNDS	74,662	16,172	21.7%	7,812	50,678
516	IDEA PART B GRANTS	1,736,575	356,450	20.5%	376,516	1,003,610
551	LEP	96,645	9,390	9.7%	20,856	66,398
572	TITLE I DISADVANTAGED CHILDREN	422,250	93,528	22.1%	11,924	316,798
584	TITLE IV-A	25,586	24,466	95.6%	0	1,120
587	IDEA PRESCHOOL	28,543	6,033	21.1%	0	22,511
590	IMPROVING TEACHER QUALITY	113,135	20,143	17.8%	0	92,992
	Total Other Funds	**126,757,742**	**5,845,778**	**4.6%**	**$15,784,151**	**$105,127,812**
	Grand Total All Funds	**$214,291,027**	**$25,829,708**	**12.1%**	**$22,200,973**	**$166,260,347**

Beginning Cash Balance (All Funds)	**$**	**166,605,946.73**
FYTD Receipts:		46,713,578
FYTD Expenditures:		25,829,708
Current Cash Balance (All Funds):		**$187,489,817**

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

Permanent Improvement - Levy Proceeds

AS OF SEPTEMBER 2025	Actual	
	Monthly FY2026	FYTD 2026
REVENUE		
Real Estate Tax Collection	$ 247,760	$ 1,035,210
State Share of Local Property Tax Reimbursement	$ 2,353	$ 2,353
Refund of Prior Year Expenditures	$ -	$ -
Total Revenues	$ 250,113	$ 1,037,563
EXPENDITURES		
Safety/Security	$ -	$ -
School Roofs	$ -	$ -
HVAC/Boilers	$ 65,572	$ 77,327
Transportation	$ -	$ 272,096
Technology/Technology Infrastructure	$ -	$ 155
Campus Infrastructure/Concrete/Asphalt	$ 13,366	$ 106,117
Auditor/Treasurer Tax Collection Fee	$ -	$ 12,431
Total Expenditures	$ 78,938	$ 468,125
Encumbrances	$ 504,953	$ 504,953

Permanent Improvement -Transfers In from General Fund

AS OF SEPTEMBER 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	$ -	$ 91,140
Transportation	$ -	$ -
Maintenance	$ -	$ -
Flooring/Furniture/Miscellaneous	$ 41,674	$ 93,989
Maintenance/General	$ -	$ 21,000
Athletics	$ 4,554	$ 60,267
Playground	$ -	$ -
Total Expenditures	$ 46,228	$ 266,396
Encumbrances	$ 133,746	$ 133,746
SUMMARY LEVY AND TRANSFERS		
Beginning Balance - Levy and Transfers		$ 20,441,137
Total Expenditures plus Encumbrances		$ 1,373,220
Ending Balance		$ 19,067,917

Permanent Improvement -Turf Fields/Scoreboard Replacement

AS OF SEPTEMBER 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 SEPTEMBER 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	$ 579,265	$ 4,030,146
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	$ 579,265	$ 73,943,546
	Total Expenditures To Date			$ 1,716,854	

New Albany-Plain Local School District

SEPTEMBER 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	4,012,144.99	36,195,464.47	6,372,926.48	19,983,929.34	$ 53,111,642.24	6,416,822.08	$ 46,694,820.16
Total For Fund Type 12 Special Revenue Funds	$ 3,428,038.12	359,128.10	942,145.42	627,496.29	1,807,770.18	$ 2,562,413.36	741,799.01	$ 1,820,614.35
Total For Fund Type 13 Debt Service Fund	$ 11,540,793.22	395,756.45	5,076,611.51	885.40	61,335.49	$ 16,556,069.24	3,750.00	$ 16,552,319.24
Total For Fund Type 14 Capital Projects Fund	$ 104,791,505.09	349,546.07	1,604,374.34	381,115.23	1,324,860.85	$ 105,071,018.58	5,582,444.98	$ 99,488,573.60
Total For Fund Type 21 Enterprise Fund	$ 3,588,929.56	432,205.92	744,683.08	306,498.34	672,957.90	$ 3,660,654.74	2,012,732.51	$ 1,647,922.23
Total For Fund Type 22 Internal Service Fund	$ 5,813,109.59	729,578.81	2,085,189.98	694,237.13	1,889,909.05	$ 6,008,390.52	7,243,996.03	$ (1,235,605.51)
Total For Fund Type 33 Custodial Fund	$ 363,620.50	4,118.78	14,359.52	12,650.44	37,237.82	$ 340,742.20	168,227.05	$ 172,515.15
Total For Fund Type 34 Investment Trust Fund	$ 16,264.48	2.00	11,990.00	2,800.00	15,000.00	$ 13,254.48	13,090.00	$ 164.48
Total For Fund Type 35 Private Purpose Trust Fund	$ 163,579.06	1,808.00	38,759.95	8,965.09	36,707.09	$ 165,631.92	18,111.36	$ 147,520.56
GRAND TOTAL ALL FUNDS:	$ 166,605,946.73	$ 6,284,289.12	$ 46,713,578.27	$ 8,407,574.40	$ 25,829,707.72	$ 187,489,817.28	$ 22,200,973.02	$ 165,288,844.26