NEW ALBANY-PLAIN LOCAL SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

APRIL FY26

REBECCA JENKINS, TREASURER/CFO

Financial Report Summary
APRIL FY26

Revenue:

- Real estate property tax collections are under projections as tax bills were sent out later than anticipated due to the new property tax legislations that passed. This negative variance is due to timing of property tax advance collections. We were notified by the Franklin County Auditor that we are not likely to recieve our final settlement until mid-June due to the County Treasurer moving to a new system. If we do not receive this settlement until mid-June, our Rollback/homestead reimburese may be in jeopardy of being recieved in this fiscal year.

- State aid projections have been updated with HB96 changes in October when the Ohio Department of Education and Workforce (ODEW) released their official calculations. State funding continues to change throughout the year. We will continue to monitor this funding source.

- Income tax sharing is higher than projections and is expected to end the fiscal year slightly higher than anticipated.

- All other operating revenue is running above projections due to interest income.

Expenditure:

- Salaries and benefits continue to run as expected and are within 2% of projections. The positive variance is realizing attrition savings and new hire cost avoidance.

- Purchased services is lower and materials/supplies is higher due to timing of payments.

- Capital outlay is only spent when items do not fit within the PI fund.

- Other objects negative balance is due to a refund from Franklin County for fees collected.

- All other expenditure areas are running on plan.

FYTD Variance Summary:

Revenue is running under projections due to the late timing of tax bills being sent out and the Franklin County Treasurer moving to a new finance system our RE taxes and R/H reimbursement in jeapardy.

Expenditures continue to run better than projected mainly due to attrition and new hire cost savings.

Overall, the District continues to be on plan with projections as total revenues are within 6.2%

Overall, the District continues to be on plan with projections as total revenues are within 6.2% of projections and total expenditures are within 2.1% of FYTD projections.

New Albany-Plain Local School District

Financial Report

APRIL 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)	$57,591,364	$53,369,500	$0	$48,181,515	($5,187,985)	-9.7%	83.7%
1.02	Public Utility Personal Property	$5,173,085	$2,388,500	$0	$2,464,060	$75,560	3.2%	47.6%
2.06	Income Tax Sharing	$2,900,000	$2,500,000	$297,394	$2,641,153	$141,153	5.6%	91.1%
1.035	Unrestricted State Grants-in-Aid	$6,796,570	$5,543,600	$502,401	$5,383,312	($160,288)	-2.9%	79.2%
1.04	Restricted State Grants-in-Aid	$321,569	$263,700	$26,724	$307,186	$43,486	16.5%	95.5%
1.05	State Share of Local Property Tax (Rollback/Homestead)	$5,970,998	$2,988,600	$0	$2,954,782	($33,818)	-1.1%	49.5%
1.06	All Other Operating Revenue	$5,360,773	$3,598,000	$319,307	$4,453,219	$855,219	23.8%	83.1%
2.06	All Other Financing Sources	$208,000	$125,506	$0	$30,758	($94,748)	-75.5%	14.8%
2.08	**Total Revenues**	$84,322,359	$70,777,406	$1,145,826	$66,415,987	($4,361,419)	-6.2%	78.8%
	Expenditures							
3.01	Personnel Services	$53,096,029	$44,443,000	$4,241,145	$43,271,765	($1,171,235)	-2.6%	81%
3.02	Employees' Retirement/Insurance Benefits	$16,754,973	$14,226,000	$1,339,232	$14,321,056	$95,056	0.7%	85%
3.03	Purchased Services	$8,563,238	$6,448,000	$579,799	$6,401,315	($46,685)	-0.7%	75%
3.04	Supplies and Materials	$2,178,000	$1,772,852	$134,511	$1,921,574	$148,722	8.4%	88%
3.05	Capital Outlay	$911,205	$425,180	$11,621	$139,122	($286,058)	-67.3%	15%
4.30	Other Objects	$1,315,373	$755,848	$24,676	$584,846	($171,002)	-22.6%	44.5%
4.50	**Total Operating Expenditures**	$82,818,818	$68,070,880	$6,330,984	$66,639,677	($1,431,203)	-2.1%	80%
5.01	Operating Transfers Out	$1,735,085	$0	$0	$0	$0	0.0%	0.0%
5.03	All Other Finacing Uses (Win Win)	$850,000	$0	$0	$0	$0	0.0%	0.0%
5.05	Total Expenditures	$85,403,903	$68,070,880	$6,330,984	$66,639,677	($1,431,203)	-2.1%	78.0%
6.01	**Excess of Revenues over (under) Expenditures**	($1,081,544)	$2,706,526	($5,185,158)	($223,690)	($2,930,216)		
7.01	**Beginning Cash Balance**	$36,900,108	$36,900,107	$41,861,575	$36,900,107			
7.02	**Ending Cash Balance**	$35,818,564	$39,606,633	$36,676,417	$36,676,417	($2,930,216)	-7.4%	
8.01	Encumbrances	$700,689	$3,200,000	$2,388,637	$2,388,637			
10.01	**Unencumbered Ending Cash Balance**	$35,117,875	$36,406,633	$34,287,780	$34,287,780	($2,118,853)		

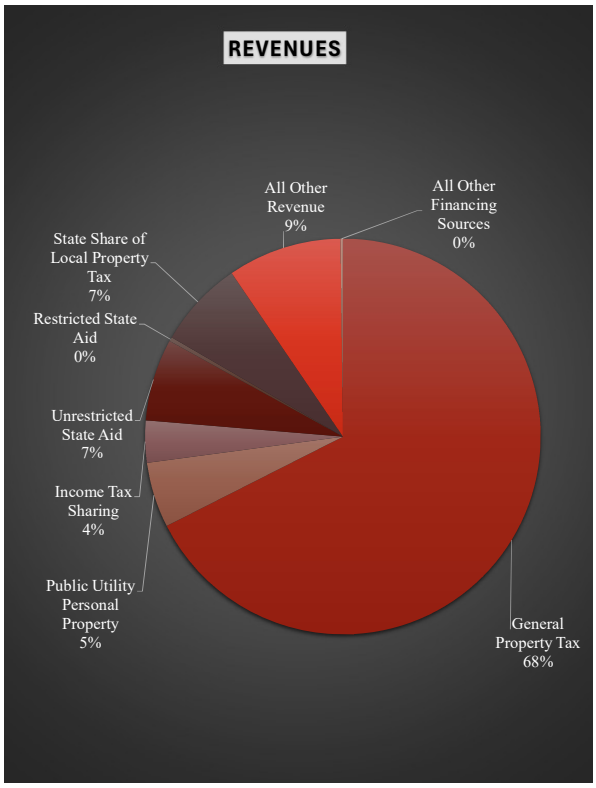
NOTE: Forecasted numbers are based on Oct 15, 2025 Five-Year Forecast

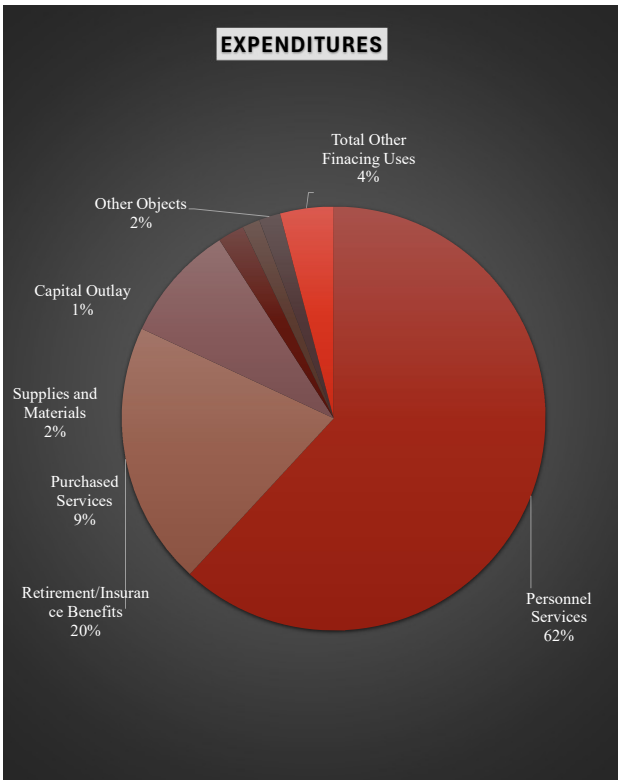
New Albany-Plain Local School District

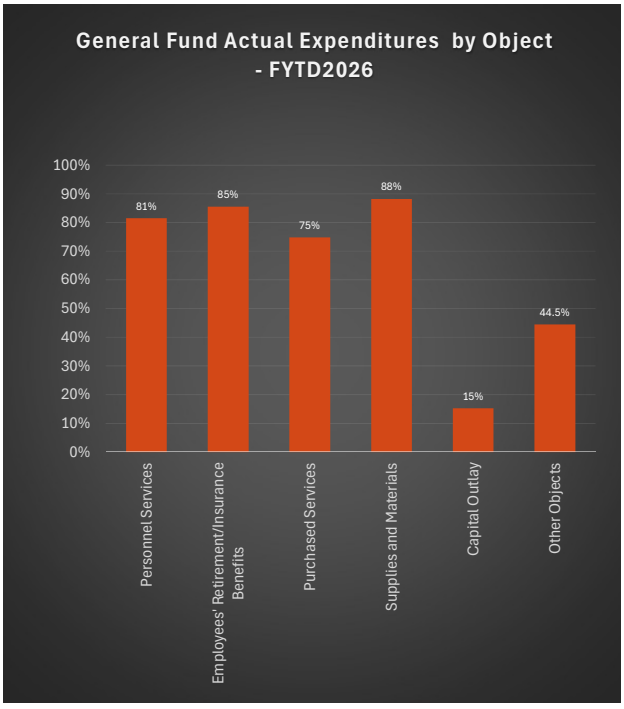
Operating Fund Fiscal Year Comparative Financial Report

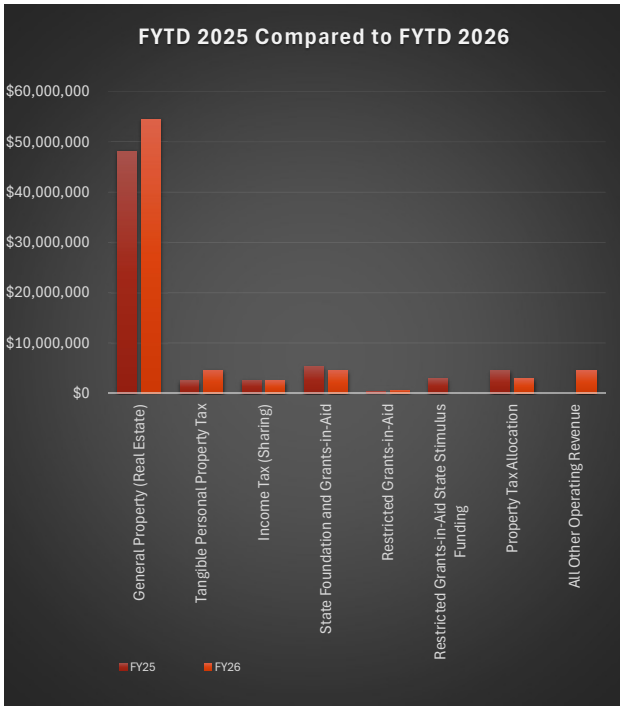
		CURRENT FY26 FTD ACTUAL	PRIOR FY25 FTD ACTUAL	VARIANCE	PERCENT VARIANCE
	REVENUES (SOURCES)				
1.01	General Property (Real Estate)	$48,181,515	$54,511,240	($6,329,725)	-11.6%
1.02	Tangible Personal Property Tax	2,464,060	4,594,658	(2,130,598)	0.0%
1.06	Income Tax (Sharing)	2,641,153	2,463,739	177,414	7.2%
1.03	State Foundation and Grants-in-Aid	5,383,312	4,468,975	914,337	20.5%
1.035	Restricted Grants-in-Aid	307,186	553,946	(246,760)	-44.5%
1.045	Restricted Grants-in-Aid State Stimulus Funding	2,954,782	0	2,954,782	0.0%
1.05	Property Tax Allocation	4,453,219	2,945,058	1,508,161	51.2%
1.06	All Other Operating Revenue	30,758	4,444,320	(4,413,562)	-99.3%
1.07	**Total Revenue**	**$66,415,987**	**73,981,937**	**($7,565,950)**	**-10.2%**
	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	174,990	(174,990)	-100.0%
2.07	Total Other Financing Sources	0	174,990	(174,990)	-100.0%
2.08	**Total Revenues and Other Financing Sources**	**$66,415,987**	**$74,156,927**	**($7,740,940)**	**-10.4%**
	EXPENDITURES (USES)				
3.01	Personal Services (Wages)	$43,271,765	$41,267,666	$2,004,099	4.9%
3.02	Employees' Retirement/Insurance Benefits	14,321,056	13,263,208	1,057,848	8.0%
3.01	Purchased Services	6,401,315	5,190,018	1,211,297	23.3%
3.05	Supplies and Materials	1,921,574	1,429,104	492,470	34.5%
3.06	Capital Outlay	139,122	95,225	43,897	46.1%
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	584,846	1,053,735	(468,889)	-44.5%
4.5	**Total Expenditures**	**$66,639,677**	**62,298,956**	**$4,340,721**	7.0%
	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**	**$66,639,677**	**$62,298,956**	**$4,340,721**	7.0%
6.01	**Excess Rev & Oth Financing Sources over(under)**	(223,690)	11,857,971	(12,081,661)	-101.9%

7.01	**Beginning Cash Balance**	$36,900,107	48,766,537	($11,866,430)	-24.3%
7.02	**Ending Cash Balance**	**$36,676,417**	**$60,624,508**	**($23,948,091)**	**-39.5%**


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
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
81%
85%
75%
88%
15%
44.5%
Personnel Services
Employees' Retirement/Insurance Benefits
Purchased Services
Supplies and Materials
Capital Outlay
Other Objects


FYTD 2025 Compared to FYTD 2026
$60,000,000
$50,000,000
$40,000,000
$30,000,000
$20,000,000
$10,000,000
$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

APRIL FY26 CASH RECONCILIATION

Date: 05/01/2026 NEW ALBANY/PLAIN LOCAL SD
Time: 14:42 Cash Reconciliation as of 04/30/2026 Page: 1

Gross Depository Balances:		
US Bank - Budgetary Account	$1,151,366.84	
US Bank - Self Insurance Account	$4,809,139.36	
Total Depository Balances (Gross)		$5,960,506.20
Adjustments to Bank Balance:		
Cash in Transit to Bank	$62,273.25	
Outstanding Checks	($808,039.38)	
Adjustments:		
PNC Charge Reconciling Items/Credit on File with DragonFly	$11,950.21	
PaySchools Receipts posted to USAS in April/bank in May	$10,566.67	
Total Adjustments to Bank Balance		($723,249.25)
Investments:		
Treasury Bonds and Notes	$0.00	
Certificate of Deposits	$0.00	
Other Securities	$0.00	
Other Investments:		
Star Ohio	$19,945,152.14	
RedTree Investments	$135,909,521.03	
Total Investments		$155,854,673.17
Cash on Hand:		
Petty Cash:		
Change Cash:		
Cash with Fiscal Agent	$0.00	
Total Cash on Hand		$0.00
Total Balances		$161,091,930.12
Total Fund Balance		$161,091,930.12
Depository Clearance Accounts:		
Total Clearance Account Balances		$0.00

Treasurer

Rewards Programs

Program Name	Type	Frequency	Total	Use
PNC	Cash Back	Annual	$ 4,708	Deposited into misc revenue
American Express	Points	Monthly	1,410,597	N/A

FINANCIAL REPORT - APPROPRIATIONS 4/30/2026

	Account Description	FY26 Appropriation	Expended	% Exp	Encumbered	Appropriation Balance
					(Includes Blanket PO's)	
	General Fund					
1100	REGULAR INSTRUCTION	$36,565,772	$29,636,980	81.1%	$127,519	$6,801,274
1200	SPECIAL INSTRUCTION	11,818,825	9,103,516	77.0%	784,799	1,930,511
1900	OTHER INSTRUCTION	66,500	115,376	173.5%	6,500	(55,376)
2100	SUPPORT SERVICES - PUPILS	8,839,944	7,146,535	80.8%	366,143	1,327,266
2200	SUPP SERV- INSTRUCTIONAL STAFF	3,783,638	3,072,014	81.2%	154,918	556,707
2300	SUPPORT SERV.-BD. OF EDUCATION	372,261	309,508	83.1%	59,160	3,592
2400	SUPPORT SERV- ADMINISTRATIVE	6,416,784	5,687,827	88.6%	113,392	615,565
2500	FISCAL SERVICES	2,090,819	1,280,101	61.2%	20,295	790,424
2600	SUPPORT SERVICES - BUSINESS	814,807	101,366	12.4%	12,431	701,010
2700	OPERATION & MAINT OF PLANT SER	7,054,147	5,869,771	83.2%	444,999	739,377
2800	SUPPORT SERV - PUPIL TRANSPOR.	3,155,582	2,325,973	73.7%	173,419	656,191
2900	SUPPORT SERVICES - CENTRAL	605,583	477,669	78.9%	86,107	41,807
3200	COMMUNITY SERVICES	133,545	100,112	75.0%	32,906	527
4100	ACADEMIC & SUBJECT ORIENTED	260,560	194,061	74%	0	66,500
4500	SPORT ORIENTED ACTIVITIES	1,606,582	1,096,625	68.3%	6,050	503,907
4600	SCHL & PUBLIC SERV CO-CURRIC.	162,850	122,246	75.1%	0	40,605
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**	**$66,639,677**	**76.1%**	**$2,388,637**	**$18,504,972**
	Other Funds					
2	BOND RETIREMENT	$14,463,290	$11,950,770	82.6%	$2,437,872	$74,648
3	PERMANENT IMPROVEMENT	12,974,295	2,267,410	17.5%	629,421	10,077,464
4	CAPITAL BUILDING FUND	73,886,955	3,774,300	5.1%	58,448,779	11,663,876
6	FOOD SERVICE	3,295,454	2,519,381	76.5%	486,167	289,906
7	SPECIAL TRUST	181,268	61,919	34.2%	23,688	95,662
8	ENDOWMENT	47,286	0	0.0%	0	47,286
9	SCHOOL SUPPLY FEES FUND	494,963	219,051	44.3%	170,362	105,550
11	ROTARY FUND - IMPACT PROGRAM	759,867	389,234	51.2%	81,952	288,680
14	ROTARY FUND - INTERNAL PROGRAMS	5,906	0	0.0%	0	5,906
18	BUILDING ACTIVITY FUND	2,537,995	1,688,700	66.5%	63,265	786,030
19	LOCAL GRANT FUND	470,022	250,565	53.3%	69,547	149,910
22	DISTRICT AGENCY	347,546	167,122	48.1%	53,748	126,676
24	EMPLOYEE BENEFITS SELF INSURANCE FUND	11,967,777	6,861,687	57.3%	2,272,694	2,833,397
35	TERMINATION BENEFITS	557,975	436,658	78.3%	0	121,317
70	CAPITAL PROJECTS	500,000	0	0.0%	0	500,000
200	STUDENT MANAGED ACTIVITY FUND	675,207	245,792	36.4%	62,903	366,512
300	DISTRICT MANAGED ACTIVITY FUND	1,281,433	756,143	59.0%	94,746	430,544
440	ENTRY YEAR PROGRAMS	3,850	0	0.0%	0	3,850
499	MISC. STATE FUNDS	93,007	50,905	54.7%	21,119	20,983
516	IDEA PART B GRANTS	1,609,739	1,056,654	65.6%	250,351	302,733
551	LEP	61,954	33,783	54.5%	13,966	14,205
572	TITLE I DISADVANTAGED CHILDREN	383,241	274,733	71.7%	8,145	100,362
584	TITLE IV-A	32,802	24,466	74.6%	0	8,336
587	IDEA PRESCHOOL	30,855	21,266	68.9%	0	9,589
590	IMPROVING TEACHER QUALITY	100,697	69,538	69.1%	0	31,159
	Total Other Funds	**126,763,383**	**33,120,076**	**26.1%**	**$65,188,726**	**$28,454,581**
	Grand Total All Funds	**$214,296,669**	**$99,759,753**	**46.6%**	**$67,577,363**	**$46,959,553**

Beginning Cash Balance (All Funds)	**$ 166,605,946.73**
FYTD Receipts:	94,245,737
FYTD Expenditures:	99,759,753
Current Cash Balance (All Funds):	**$161,091,930**

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

Permanent Improvement - Levy Proceeds

AS OF APRIL 2026	Actual Revnue and Expenditures	
	Monthly FY2026	FYTD 2026
REVENUE		
Real Estate Tax Collection	$ -	$ 1,848,839
State Share of Local Property Tax Reimbursement	$ -	$ 2,353
Refund of Prior Year Expenditures	$ -	$ -
Total Revenues	$ -	$ 1,851,192
EXPENDITURES		
Safety/Security	$ -	$ -
School Roofs	$ -	$ -
HVAC/Boilers	$ 315,505	$ 416,540
Transportation	$ -	$ 272,096
Technology/Technology Infrastructure	$ 390,649	$ 483,915
Campus Infrastructure/Concrete/Asphalt	$ -	$ 116,008
Auditor/Treasurer Tax Collection Fee	$ -	$ 9,314
Total Expenditures	$ 706,154	$ 1,297,872
Encumbrances	$ 543,791	$ 543,791

Permanent Improvement -Transfers In from General Fund

AS OF APRIL 2026	Actual	
	Monthly FY2026	FYTD 2026
REVENUE		
Transfers In	$ -	$ -
MISC (eRate, Parking, Sale of Prop, Other, Donations	$ -	$ 20,854
Insuarance Claims	$ -	$ -
Total Revenues	$ -	$ 20,854
EXPENDITURES		
Asphalt/Concrete	$ -	$ -
Technology	$ 473,986	$ 710,057
Transportation	$ -	$ -
Maintenance	$ 24,717	$ 63,391
Flooring/Furniture/Miscellaneous	$ -	$ 104,181
Maintenance/General	$ -	$ 27,095
Athletics	$ 96	$ 64,814
Playground	$ -	$ -
Total Expenditures	$ 498,799	$ 969,538
Encumbrances	$ 85,630	$ 85,630
SUMMARY LEVY AND TRANSFERS		
Beginning Balance - Levy and Transfers		$ 20,441,137
Total Expenditures plus Encumbrances		($2,896,831)
Ending Balance		$ 17,544,306

Permanent Improvement -Turf Fields/Scoreboard Replacement

AS OF APRIL 2026	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 APRIL 2026	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	$ 2,372,210	$ 2,237,201
Building Construction/Infrastructure Imp	$ 65,490,300	$ -	$ 65,490,300	$ 1,365,092	$ 64,125,208
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	$ 3,737,302	$ 70,785,509
	Total Expenditures To Date			$ 4,874,891	

New Albany-Plain Local School District

MARCH 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	1,145,826.19	66,415,986.80	6,330,984.12	66,639,677.12	$ 36,676,416.79	2,388,636.54	$ 34,287,780.25
Total For Fund Type 12 Special Revenue Funds	$ 3,428,038.12	458,902.48	3,982,275.27	487,806.28	4,909,202.96	$ 2,501,110.43	584,043.73	$ 1,917,066.70
Total For Fund Type 13 Debt Service Fund	$ 11,540,793.22	-	9,066,753.91	-	11,950,769.59	$ 8,656,777.54	2,437,872.30	$ 6,218,905.24
Total For Fund Type 14 Capital Projects Fund	$ 104,791,505.09	106,381.34	4,084,691.29	2,621,350.05	6,041,709.99	$ 102,834,486.39	59,078,200.42	$ 43,756,285.97
Total For Fund Type 21 Enterprise Fund	$ 3,588,929.56	368,230.82	3,254,854.88	300,363.82	3,127,666.09	$ 3,716,118.35	738,480.97	$ 2,977,637.38
Total For Fund Type 22 Internal Service Fund	$ 5,813,109.59	764,697.35	7,296,131.27	580,562.72	6,861,687.18	$ 6,247,553.68	2,272,693.58	$ 3,974,860.10
Total For Fund Type 33 Custodial Fund	$ 363,620.50	3,228.34	59,501.84	14,343.24	167,121.60	$ 256,000.74	53,747.86	$ 202,252.88
Total For Fund Type 34 Investment Trust Fund	$ 16,264.48	2,234.00	17,966.00	-	16,550.00	$ 17,680.48	11,540.00	$ 6,140.48
Total For Fund Type 35 Private Purpose Trust Fund	$ 163,579.06	1,510.29	67,575.39	227.38	45,368.73	$ 185,785.72	12,147.60	$ 173,638.12
GRAND TOTAL ALL FUNDS:	$ 166,605,946.73	$ 2,851,010.81	$ 94,245,736.65	$ 10,335,637.61	$ 99,759,753.26	$ 161,091,930.12	$ 67,577,363.00	$ 93,514,567.12