NEW ALBANY-PLAIN LOCAL SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

JULY FY27

REBECCA JENKINS, TREASURER/CFO

Financial Report Summary
JULY FY27

Revenue:

- Real estate tax 2nd half collections began in July. These collections are slightly lower than projections due to timing of payments from the Franklin County Auditor's office. This revenue source will be on track by the final settlement expected in late August.

- All other operating revenue is running within projections which is expected as this is the first month of the new fiscal year.

Expenditure:

- All expenditures are running within projections as expected as this is the first month of the new fiscal year.

FYTD Variance Summary:

- Overall, the District continues to be on plan with projections as total revenues are within 1% of projections and total expenditures are within -1.2% of FYTD projections.

New Albany-Plain Local School District

Financial Report

JULY FY27

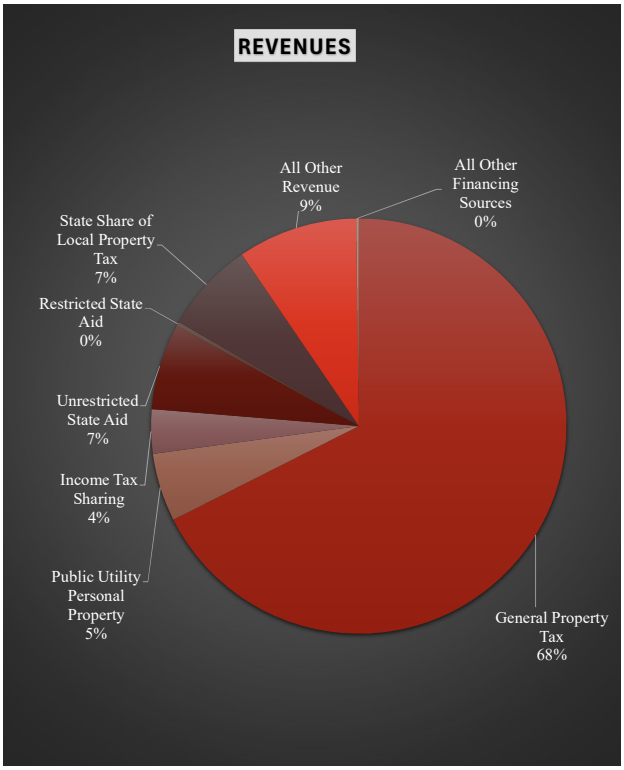
		Forecasted		Actual				
		Fiscal Year 2027	FTD 2027	Monthly FY2027	FTD 2027	Fiscal YTD Variance	% FTD Variance	% Receipted/ Expended
FF Line	**Revenues**							
1.01	General Property Tax (Real Estate)	$59,601,135	$ 5,600,000	$5,366,488	$5,366,488	($233,512)	-4.2%	9.0%
1.02	Public Utility Personal Property	$4,821,307	$ -	$ -	$ -	$ -	$ -	$ -
2.06	Income Tax Sharing	$3,900,000	$ 450,000	$493,074	$493,074	$43,074	9.6%	12.6%
1.035	Unrestricted State Grants-in-Aid	$7,697,644	$ 500,000	$558,806	$558,806	$58,806	11.8%	7.3%
1.04	Restricted State Grants-in-Aid	$362,500	$ 23,220	$30,388	$30,388	$7,168	30.9%	8.4%
1.05	State Share of Local Property Tax (Rollback/Homestead)	$5,822,269	$ -	$ -	$ -	$ -	$ -	$ -
1.06	All Other Operating Revenue	$4,194,058	$ 200,000	$254,053	$254,053	$54,053	27.0%	6.1%
2.06	All Other Financing Sources	$138,885	$ 35,000	$36,263	$36,263	$1,263	3.6%	26.1%
2.08	**Total Revenues**	$86,537,798	$6,808,220	$6,739,073	$6,739,073	($69,147)	-1.0%	7.8%
	Expenditures							
3.01	Personnel Services	$56,542,803	$ 4,100,000	$4,119,464	$4,119,464	$19,464	0.5%	7%
3.02	Employees' Retirement/Insurance Benefits	$18,316,112	$ 1,350,000	$1,334,396	$1,334,396	($15,604)	-1.2%	7%
3.03	Purchased Services	$7,629,398	$ 1,050,000	$1,088,727	$1,088,727	$38,727	3.7%	14%
3.04	Supplies and Materials	$1,900,000	$ 546,000	$587,811	$587,811	$41,811	7.7%	31%
3.05	Capital Outlay	$916,040	$ 28,000	$30,576	$30,576	$2,576	9.2%	3%
4.30	Other Objects	$1,326,526	$ 90,000	$82,952	$82,952	($7,048)	-7.8%	6.3%
4.50	**Total Operating Expenditures**	$86,630,879	$7,164,000	$7,243,925	$7,243,925	$79,925	1.12%	8%
5.01	Operating Transfers Out	$1,985,085	$ -	$ -	$ -	$ -	0.0%	0%
5.03	All Other Finacing Uses (Win Win)	$900,000	$ -	$ -	$ -	$ -	0.0%	0.0%
5.05	Total Expenditures	$89,515,964	$7,164,000	$7,243,925	$7,243,925	$79,925	1.1%	8.1%
6.01	**Excess of Revenues over (under) Expenditures**	($2,978,166)	($355,780)	($504,852)	($504,852)	($149,072)		
7.01	**Beginning Cash Balance**	$39,261,329	$39,261,329	$39,261,329	$39,261,329			
7.02	**Ending Cash Balance**	$36,283,163	$38,905,549	$38,756,477	$38,756,477	($149,072)	-0.4%	
8.01	Encumbrances	$8,000,000	$8,000,000	$7,979,697	$7,979,697			
10.01	**Unencumbered Ending Cash Balance**	$28,283,163	$30,905,549	$30,776,780	$30,776,780	($128,769)		

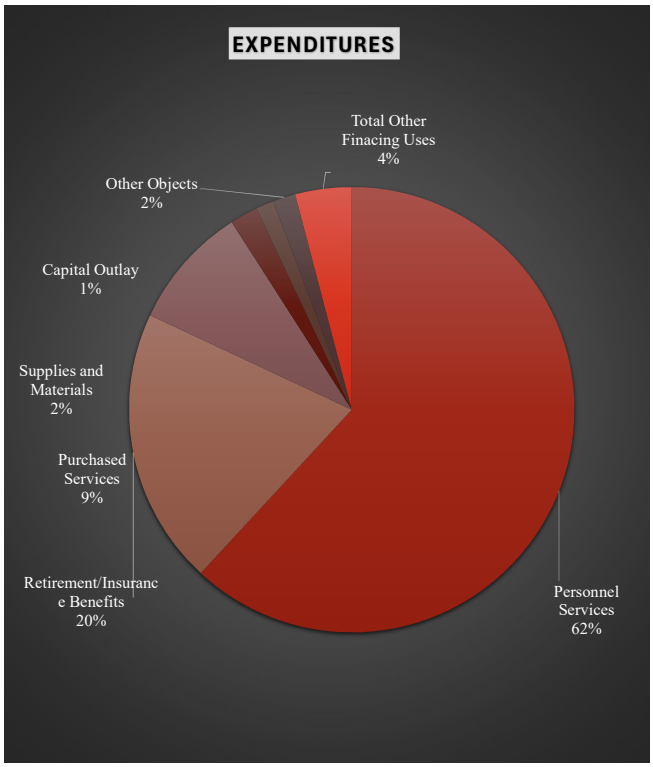
NOTE: Forecasted numbers are based on Oct 15, 2025 Five-Year Forecast

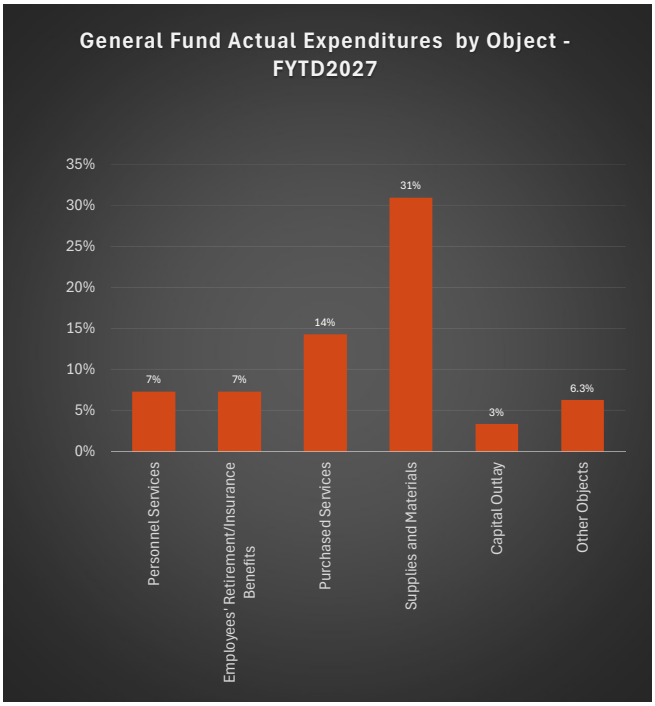
New Albany-Plain Local School District

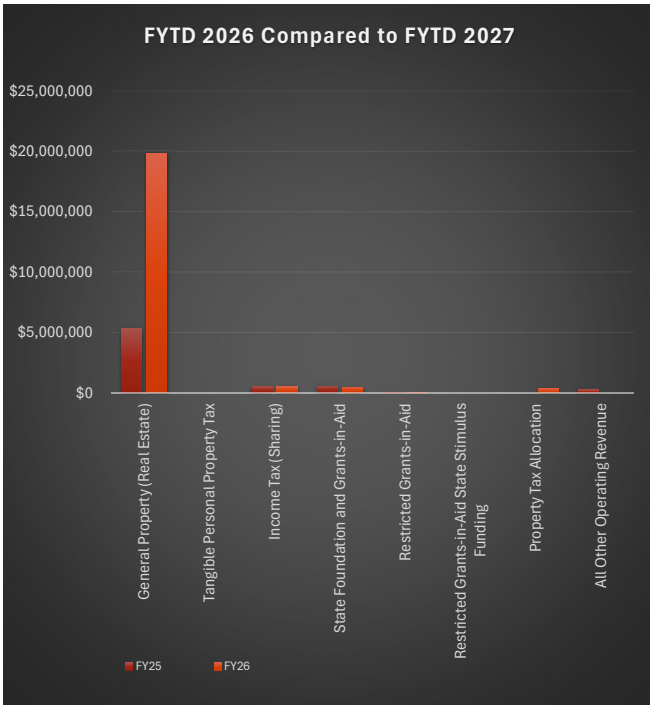
Operating Fund Fiscal Year Comparative Financial Report

		CURRENT FY27 FTD ACTUAL	PRIOR FY26 FTD ACTUAL	VARIANCE	PERCENT VARIANCE
	REVENUES (SOURCES)				
1.01	General Property (Real Estate)	$5,366,488	$19,835,800	($14,469,312)	-72.9%
1.02	Tangible Personal Property Tax	0	0	0	0.0%
1.06	Income Tax (Sharing)	493,074	484,123	8,951	1.8%
1.03	State Foundation and Grants-in-Aid	558,806	451,536	107,270	23.8%
1.035	Restricted Grants-in-Aid	30,388	27,147	3,241	11.9%
1.045	Restricted Grants-in-Aid State Stimulus Funding	0	0	0	0.0%
1.05	Property Tax Allocation	0	334,202	(334,202)	-100.0%
1.06	All Other Operating Revenue	254,053	4,219	249,834	5921.6%
1.07	**Total Revenue**	**$6,702,810**	**21,137,027**	**($14,434,217)**	**-68.3%**
	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	36,263	0	36,263	0.0%
2.07	Total Other Financing Sources	36,263	0	36,263	0.0%
2.08	**Total Revenues and Other Financing Sources**	**$6,739,073**	**$21,137,027**	**($14,397,954)**	**-68.1%**
	EXPENDITURES (USES)				
3.01	Personal Services (Wages)	$4,119,464	$4,012,778	$106,686	2.7%
3.02	Employees' Retirement/Insurance Benefits	1,334,396	1,260,281	74,115	5.9%
3.01	Purchased Services	1,088,727	810,456	278,271	34.3%
3.05	Supplies and Materials	587,811	585,570	2,241	0.4%
3.06	Capital Outlay	30,576	0	30,576	#DIV/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	82,952	20,878	62,074	297.3%
4.5	**Total Expenditures**	**$7,243,925**	**6,689,963**	**$553,962**	8.3%
	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**	**$7,243,925**	**$6,689,963**	**$553,962**	8.3%
6.01	**Excess Rev & Oth Financing Sources over(under)**	(504,852)	14,447,064	(14,951,916)	-103.5%
7.01	**Beginning Cash Balance**	$39,261,329	36,900,107	$2,361,222	6.4%
7.02	**Ending Cash Balance**	**$38,756,477**	**$51,347,171**	**($12,590,694)**	**-24.5%**


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 - FYTD2027
35%
30%
25%
20%
15%
10%
5%
0%
7%
7%
14%
31%
3%
6.3%
Personnel Services
Employees' Retirement/Insurance Benefits
Purchased Services
Supplies and Materials
Capital Outlay
Other Objects


FYTD 2026 Compared to FYTD 2027
$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 FY27 CASH RECONCILIATION

Date: 08/17/2026
Time: 11:13

NEW ALBANY/PLAIN LOCAL SD
Cash Reconciliation as of 07/31/2026

Gross Depository Balances:		
US Bank - Budgetary Account	$10,986,539.70	
US Bank - Self Insurance Account	$5,467,227.73	
Total Depository Balances (Gross)		$16,453,767.43
Adjustments to Bank Balance:		
Cash in Transit to Bank	$62,462.00	
Outstanding Checks	($723,876.90)	
Adjustments:		
PNC Charge Reconciling Items/Credit on File with DragonFly	$8,009.56	
July STRS Foundation Shortage paid in August	($50,540.70)	
PaySchools Receipts posted to USAS in July/bank in August	$1,390.49	
Total Adjustments to Bank Balance		($702,555.55)
Investments:		
Treasury Bonds and Notes	$0.00	
Certificate of Deposits	$0.00	
Other Securities	$0.00	
Other Investments:		
Star Ohio	$15,507,279.84	
RedTree Investments	$131,671,786.95	
Total Investments		$147,179,066.79
Cash on Hand:		
Petty Cash:		
Change Cash:		
Cash with Fiscal Agent	$0.00	
Total Cash on Hand		$0.00
Total Balances		$162,930,278.67
Total Fund Balance		$162,930,278.67
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 6/30/2026

	Account Description	FY27 Appropriation	Expended	% Exp	Encumbered	Appropriation Balance
					(Includes Blanket PO's)	
	General Fund					
1100	REGULAR INSTRUCTION	$37,486,708	$2,886,994	7.7%	$995,645	$33,604,068
1200	SPECIAL INSTRUCTION	12,986,642	880,316	6.8%	1,013,208	11,093,118
1900	OTHER INSTRUCTION	66,500	0	0.0%	0	66,500
2100	SUPPORT SERVICES - PUPILS	9,564,065	1,236,520	12.9%	1,482,884	6,844,661
2200	SUPP SERV- INSTRUCTIONAL STAFF	3,462,166	293,163	8.5%	150,119	3,018,885
2300	SUPPORT SERV.-BD. OF EDUCATION	437,074	78,500	18.0%	270,883	87,691
2400	SUPPORT SERV- ADMINISTRATIVE	6,767,882	490,549	7.2%	672,802	5,604,531
2500	FISCAL SERVICES	2,095,829	112,699	5.4%	135,429	1,847,701
2600	SUPPORT SERVICES - BUSINESS	867,747	39,086	4.5%	56,619	772,042
2700	OPERATION & MAINT OF PLANT SER	7,139,451	755,079	10.6%	2,268,986	4,115,386
2800	SUPPORT SERV - PUPIL TRANSPOR.	3,416,075	268,329	7.9%	479,046	2,668,700
2900	SUPPORT SERVICES - CENTRAL	633,732	162,608	25.7%	334,252	136,872
3200	COMMUNITY SERVICES	144,445	10,372	7.2%	113,716	20,358
4100	ACADEMIC & SUBJECT ORIENTED	290,854	0	0%	0	290,854
4500	SPORT ORIENTED ACTIVITIES	1,724,979	29,712	1.7%	6,108	1,689,160
4600	SCHL & PUBLIC SERV CO-CURRIC.	181,784	0	0.0%	0	181,784
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	1,985,085	0	0.0%	0	1,985,085
7900	Other Uses (Win-Win)	900,000	0	0.0%	0	900,000
	Total General Fund	**$90,351,018**	**$7,243,925**	**8.0%**	**$7,979,697**	**$75,127,396**
	Other Funds					
2	BOND RETIREMENT	$10,666,703	$0	0.0%	$3,750	$10,662,953
3	PERMANENT IMPROVEMENT	22,218,290	208,619	0.9%	959,256	21,050,414
4	CAPITAL BUILDING FUND	70,318,561	2,002,602	2.8%	53,861,462	14,454,497
6	FOOD SERVICE	3,900,314	104,760	2.7%	2,478,227	1,317,327
7	SPECIAL TRUST	220,827	0	0.0%	100,596	120,231
8	ENDOWMENT	53,309	0	0.0%	0	53,309
9	SCHOOL SUPPLY FEES FUND	421,811	8,990	2.1%	39,721	373,101
11	ROTARY FUND - IMPACT PROGRAM	724,768	11,066	1.5%	443,692	270,010
14	ROTARY FUND - INTERNAL PROGRAMS	5,906	0	0.0%	0	5,906
18	BUILDING ACTIVITY FUND	2,211,852	160,252	7.2%	73,564	1,978,036
19	LOCAL GRANT FUND	275,633	28,137	10.2%	19,072	228,425
22	DISTRICT AGENCY	323,639	14,082	4.4%	192,750	116,807
24	EMPLOYEE BENEFITS SELF INSURANCE FUND	10,874,180	617,949	5.7%	8,446,837	1,809,394
35	TERMINATION BENEFITS	660,875	0	0.0%	0	660,875
70	CAPITAL PROJECTS	8,500,000	0	0.0%	0	8,500,000
200	STUDENT MANAGED ACTIVITY FUND	600,430	10,303	1.7%	36,577	553,551
300	DISTRICT MANAGED ACTIVITY FUND	1,312,694	54,619	4.2%	219,137	1,038,938
499	MISC. STATE FUNDS	71,898	4,962	6.9%	10,962	55,974
516	IDEA PART B GRANTS	1,445,722	108,454	7.5%	175,370	1,161,898
551	LEP	47,948	1,443	3.0%	7,443	39,063
572	TITLE I DISADVANTAGED CHILDREN	341,639	27,460	8.0%	3,241	310,938
584	TITLE IV-A	23,323	0	0.0%	21,600	1,723
587	IDEA PRESCHOOL	31,991	2,176	6.8%	0	29,815
590	IMPROVING TEACHER QUALITY	96,460	6,798	7.0%	0	89,662
	Total Other Funds	**135,348,772**	**3,372,671**	**2.5%**	**$67,093,256**	**$64,882,845**
	Grand Total All Funds	**$225,699,790**	**$10,616,596**	**4.7%**	**$75,072,953**	**$140,010,240**

Beginning Cash Balance (All Funds)	**$ 163,995,382.89**
FYTD Receipts:	9,551,492
FYTD Expenditures:	10,616,596
Current Cash Balance (All Funds):	**$162,930,279**

Note: Appropriation includes"Carry Over" Purchase Orders Encumbered at Fiscal Year End 6/30/26.

Permanent Improvement - Levy Proceeds

AS OF JULY 2026	Actual Revnue and Expenditures	
	Monthly FY2027	FYTD 2027
REVENUE		
Real Estate Tax Collection	$ 215,752	$ 215,752
State Share of Local Property Tax Reimbursement	$ -	$ -
Refund of Prior Year Expenditures	$ -	$ -
Total Revenues	$ 215,752	$ 215,752
EXPENDITURES		
Safety/Security	$ -	$ -
School Roofs	$ -	$ -
HVAC/Boilers	$ -	$ -
Transportation	$ -	$ -
Technology/Technology Infrastructure	$ -	$ -
Campus Infrastructure/Concrete/Asphalt	$ 143,412	$ 143,412
Auditor/Treasurer Tax Collection Fee	$ -	$ -
Total Expenditures	$ 143,412	$ 143,412
Encumbrances	$ 425,735	$ 425,735

Permanent Improvement -Transfers In from General Fund

AS OF JULY 2026	Actual	
	Monthly FY2027	FYTD 2027
REVENUE		
Transfers In	$ -	$ -
MISC (eRate, Parking, Sale of Prop, Other, Donations	$ -	$ -
Insuarance Claims	$ -	$ -
Total Revenues	$ -	$ -
EXPENDITURES		
Asphalt/Concrete	$ -	$ -
Technology	$ 13,568	$ 13,568
Transportation	$ -	$ -
Maintenance	$ -	$ -
Flooring/Furniture/Miscellaneous	$ -	$ -
Maintenance/General	$ 44,360	$ 44,360
Athletics	$ 7,279	$ 7,279
Playground	$ -	$ -
Total Expenditures	$ 65,207	$ 65,207
Encumbrances	$ 533,521	$ 533,521
SUMMARY LEVY AND TRANSFERS		
Beginning Balance - Levy and Transfers		$ 21,575,601
Total Expenditures plus Encumbrances		($1,167,876)
Ending Balance		$ 20,407,725

Permanent Improvement -Turf Fields/Scoreboard Replacement

AS OF JULY 2026	Actual	
RESTRICTED TRANSFERS	Monthly FY2027	FYTD 2027
REVENUE		
Advertising Rights	$ -	$ -
Donations	$ -	$ -
Transfers In	$ -	$ -
Total Revenues	$ -	$ -
Expenditures	$ -	$ -
Encumbrances		
Beginning Balance		$ 1,743,159
Total Expenditures and Encumbrances		$ -
Ending Balance		$ 1,743,159

NEW CONSTRUCTION - PHASE I

DETAILED EXPENDITURES AS OF JUNE 2026	Original Budget	Prior Fiscal Year(s) Expenditures	FY27 Beginning Balance	FYTD Actual Expenditures
Commissioning	$ 245,000	$ -	$ 245,000	$ -
Legal Fees/Builders Risk Insurance	$ 287,000	$ -	$ 287,000	$ -
Architectural Services/Pre Construction	$ 5,747,000	$ 3,693,540	$ 2,053,460	$ 96,157.28
Building Construction/Infrastructure Imp	$ 65,490,300	$ 3,797,857	$ 61,692,443	$ 1,902,929.00
Construction Fees	$ 750,000	$ -	$ 750,000	$ -
Contingency	$ 3,141,100	$ -	$ 3,141,100	$ -
	$ 75,660,400	$ 7,491,397	$ 68,169,003	$ 1,999,086
	Total Expenditures To Date			$ 9,490,483

Remaining Balance
$ 245,000
$ 287,000
$ 1,957,303
$ 59,789,514
$ 750,000
$ 3,141,100
$ 66,169,917

New Albany-Plain Local School District

JULY FY27 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	$ 39,261,328.84	6,739,072.99	6,739,072.99	7,243,925.21	7,243,925.21	$ 38,756,476.62	7,979,697.02	$ 30,776,779.60
Total For Fund Type 12 Special Revenue Funds	$ 3,628,171.71	345,836.90	345,836.90	404,603.27	404,603.27	$ 3,569,405.34	566,964.94	$ 3,002,440.40
Total For Fund Type 13 Debt Service Fund	$ 7,790,772.15	1,076,760.30	1,076,760.30	-	-	$ 8,867,532.45	3,750.00	$ 8,863,782.45
Total For Fund Type 14 Capital Projects Fund	$ 102,614,807.08	533,978.60	533,978.60	2,211,221.74	2,211,221.74	$ 100,937,563.94	54,820,717.98	$ 46,116,845.96
Total For Fund Type 21 Enterprise Fund	$ 3,282,919.63	93,125.57	93,125.57	124,815.92	124,815.92	$ 3,251,229.28	2,961,639.50	$ 289,589.78
Total For Fund Type 22 Internal Service Fund	$ 6,748,242.37	755,322.24	755,322.24	617,948.62	617,948.62	$ 6,885,615.99	8,446,836.76	$ (1,561,220.77)
Total For Fund Type 33 Custodial Fund	$ 399,281.34	5,662.32	5,662.32	14,081.62	14,081.62	$ 390,862.04	192,750.47	$ 198,111.57
Total For Fund Type 34 Investment Trust Fund	$ 25,108.48	210.00	210.00	-	-	$ 25,318.48	25,540.00	$ (221.52)
Total For Fund Type 35 Private Purpose Trust Fund	$ 244,751.29	1,523.24	1,523.24	-	-	$ 246,274.53	75,056.47	$ 171,218.06
GRAND TOTAL ALL FUNDS:	$ 163,995,382.89	$ 9,551,492.16	$ 9,551,492.16	$ 10,616,596.38	$ 10,616,596.38	$ 162,930,278.67	$ 75,072,953.14	$ 87,857,325.53