NEW ALBANY-PLAIN LOCAL SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

MAY FY26

REBECCA JENKINS, TREASURER/CFO

Financial Report Summary
MAY FY26

Revenue:

- The Franklin County Auditor's office was able to deposit our 1st half final RE tax collections at the end of May which is a relief as we were told they may not be deposited until mid-June. This should also ensure our Rollback/homestead payment is received prior to the end of our fiscal year.

- Our overall RE tax collections are over projections by $2.8 million. This is driven by TIF payments higher than anticipated due to a late payment on one parcel paid in 1st half and a value increase on another parcel for years 21-24.

- 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. As of the end of may they are up 4% or $108K.

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

Expenditure:

- Salaries and benefits continue to run as expected and are within 1.58% 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 over projections due to the a one-time TIF payment.

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 4.1% of projections and total expenditures are within -2.2% of FYTD projections.

New Albany-Plain Local School District

Financial Report

MAY FY26

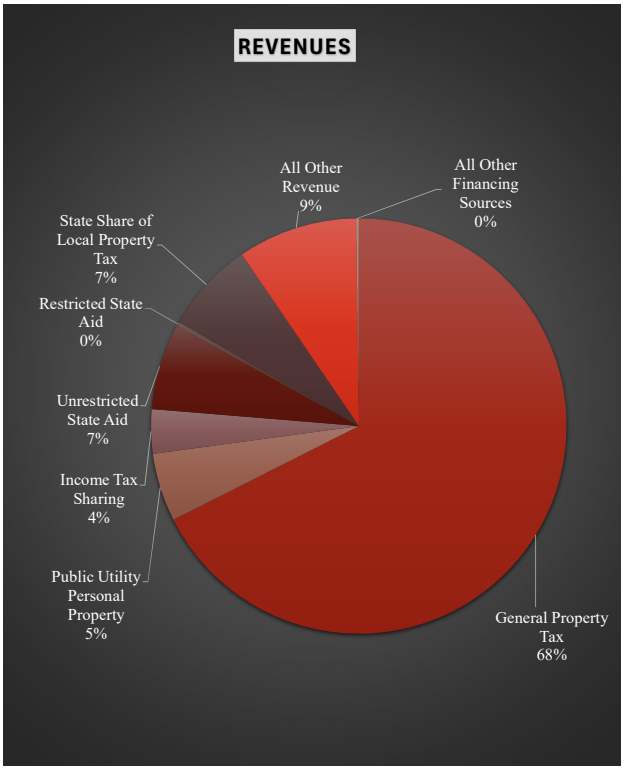
		Forecasted		Actual				
		Fiscal Year 2026	FTD 2026	Monthly FY2026	FTD 2026	Fiscal YTD Variance	% FTD Variance	% Receipted/ Expended
FF Line	**Revenues**							
1.01	General Property Tax (Real Estate)	$57,591,364	$57,591,864	$12,729,202	$60,910,718	$3,318,854	5.8%	105.8%
1.02	Public Utility Personal Property	$5,173,085	$5,173,085	$2,232,037	$4,696,097	($476,988)	-9.2%	90.8%
2.06	Income Tax Sharing	$2,900,000	$2,750,000	$217,779	$2,858,932	$108,932	4.0%	98.6%
1.035	Unrestricted State Grants-in-Aid	$6,796,570	$6,166,200	$501,922	$5,885,234	($280,966)	-4.6%	86.6%
1.04	Restricted State Grants-in-Aid	$321,569	$291,420	$26,745	$333,932	$42,512	14.6%	103.8%
1.05	State Share of Local Property Tax (Rollback/Homestead)	$5,970,998	$2,988,600	$10,795	$2,965,578	($23,022)	-0.8%	49.7%
1.06	All Other Operating Revenue	$5,360,773	$4,112,000	$272,603	$4,725,822	$613,822	14.9%	88.2%
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	$79,198,675	$15,991,084	$82,407,071	$3,208,396	4.1%	97.7%
	Expenditures							
3.01	Personnel Services	$53,096,029	$48,727,000	$4,158,223	$47,429,988	($1,297,012)	-2.7%	89%
3.02	Employees' Retirement/Insurance Benefits	$16,754,973	$15,465,000	$1,335,579	$15,656,635	$191,635	1.2%	93%
3.03	Purchased Services	$8,563,238	$7,143,000	$587,449	$6,988,763	($154,237)	-2.2%	82%
3.04	Supplies and Materials	$2,178,000	$1,989,852	$109,075	$2,030,649	$40,797	2.1%	93%
3.05	Capital Outlay	$911,205	$504,180	$33,912	$173,034	($331,146)	-65.7%	19%
4.30	Other Objects	$1,315,373	$1,290,848	$613,353	$1,198,199	($92,649)	-7.2%	91.1%
4.50	**Total Operating Expenditures**	$82,818,818	$75,119,880	$6,837,591	$73,477,268	($1,642,612)	-2.2%	89%
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	$850,000	$830,762	$830,762	($19,238)	-2.3%	97.7%
5.05	Total Expenditures	$85,403,903	$75,969,880	$7,668,353	$74,308,030	($1,661,850)	-2.2%	87.0%
6.01	**Excess of Revenues over (under) Expenditures**	($1,081,544)	$3,228,795	$8,322,731	$8,099,041	$4,870,246		
7.01	**Beginning Cash Balance**	$36,900,108	$36,900,107	$36,676,417	$36,900,107			
7.02	**Ending Cash Balance**	$35,818,564	$40,128,902	$44,999,148	$44,999,148	$4,870,246	12.1%	
8.01	Encumbrances	$700,689	$2,500,000	$1,987,843	$1,987,843			
10.01	**Unencumbered Ending Cash Balance**	$35,117,875	$37,628,902	$43,011,305	$43,011,305	$5,382,403		

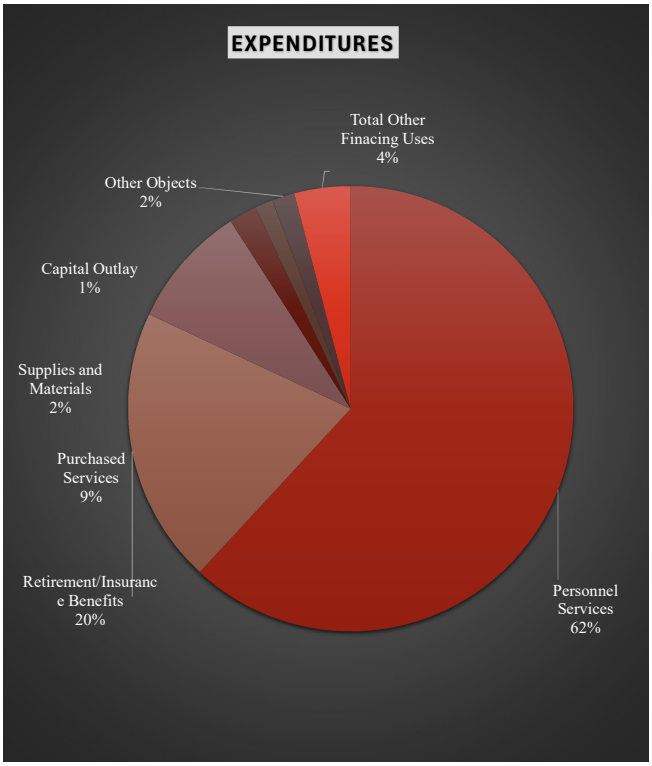
NOTE: Forecasted numbers are based on Oct 15, 2025 Five-Year Forecast

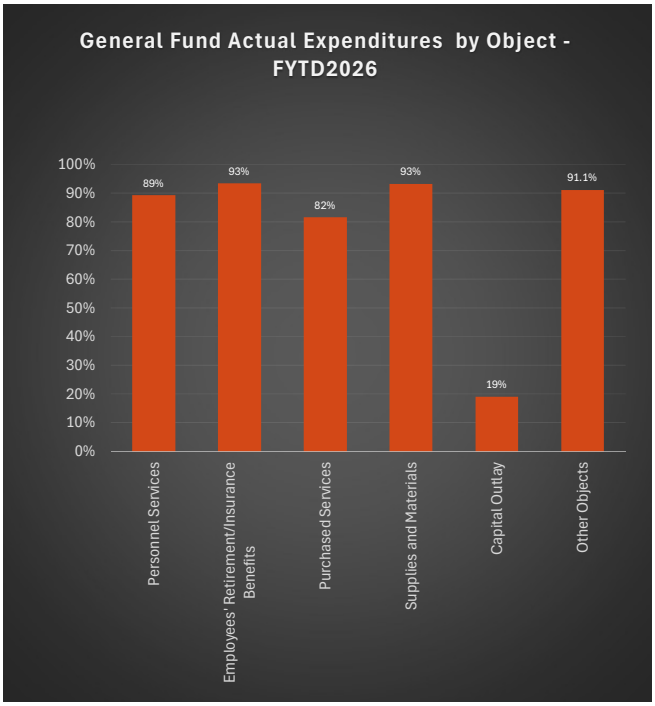
New Albany-Plain Local School District

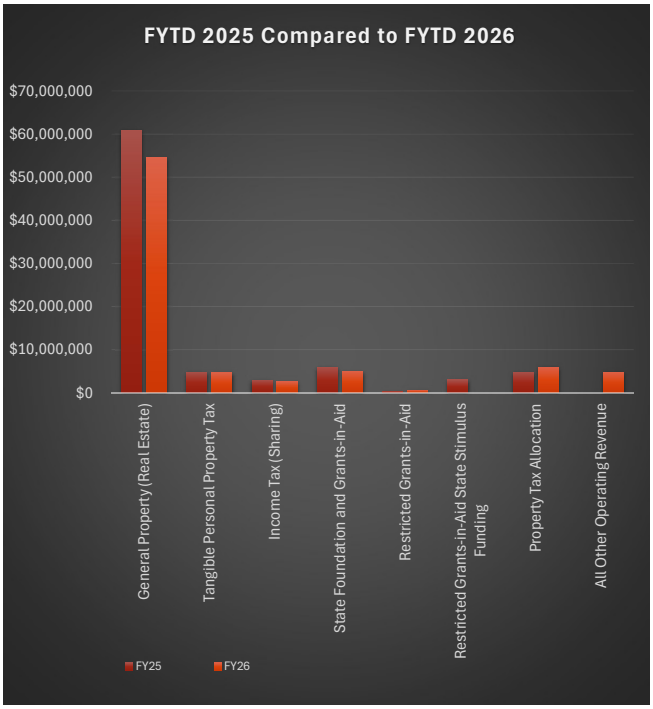
Operating Fund Fiscal Year Comparative Financial Report

		CURRENT FY26 FTD ACTUAL	PRIOR FY25 FTD ACTUAL	VARIANCE	PERCENT VARIANCE
	REVENUES (SOURCES)				
1.01	General Property (Real Estate)	$60,910,718	$54,511,240	$6,399,478	11.7%
1.02	Tangible Personal Property Tax	4,696,097	4,594,658	101,439	0.0%
1.06	Income Tax (Sharing)	2,858,932	2,563,609	295,323	11.5%
1.03	State Foundation and Grants-in-Aid	5,885,234	4,887,958	997,276	20.4%
1.035	Restricted Grants-in-Aid	333,932	577,456	(243,525)	-42.2%
1.045	Restricted Grants-in-Aid State Stimulus Funding	2,965,578	0	2,965,578	0.0%
1.05	Property Tax Allocation	4,725,822	5,914,413	(1,188,591)	-20.1%
1.06	All Other Operating Revenue	30,758	4,757,112	(4,726,354)	-99.4%
1.07	**Total Revenue**	**$82,407,071**	**77,806,446**	**$4,600,625**	**5.9%**
	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	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**	**$82,407,071**	**$77,981,436**	**$4,425,635**	**5.7%**
	EXPENDITURES (USES)				
3.01	Personal Services (Wages)	$47,429,988	$45,245,778	$2,184,210	4.8%
3.02	Employees' Retirement/Insurance Benefits	15,656,635	14,477,397	1,179,238	8.1%
3.01	Purchased Services	6,988,763	5,278,404	1,710,359	32.4%
3.05	Supplies and Materials	2,030,649	1,645,344	385,305	23.4%
3.06	Capital Outlay	173,034	106,924	66,110	61.8%
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	1,198,199	1,081,400	116,799	10.8%
4.5	**Total Expenditures**	**$73,477,268**	**67,835,246**	**$5,642,022**	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	830,762	818,493	12,269	1.5%
5.04	Total Other Financing Uses	830,762	818,493	12,269	1.5%
5.05	**Total Expenditure and Other Financing Uses**	**$74,308,030**	**$68,653,739**	**$5,654,291**	8.2%
6.01	**Excess Rev & Oth Financing Sources over(under)**	8,099,041	9,327,697	(1,228,656)	-13.2%
7.01	**Beginning Cash Balance**	$36,900,107	48,766,537	($11,866,430)	-24.3%
7.02	**Ending Cash Balance**	**$44,999,148**	**$58,094,234**	**($13,095,086)**	**-22.5%**


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%
89%
93%
82%
93%
19%
91.1%
Personnel Services
Employees' Retirement/Insurance Benefits
Purchased Services
Supplies and Materials
Capital Outlay
Other Objects


FYTD 2025 Compared to FYTD 2026
$70,000,000
$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

MAY FY26 CASH RECONCILIATION

Date: 06/01/2026
Time: 13:45

NEW ALBANY/PLAIN LOCAL SD
Cash Reconciliation as of 05/31/2026

Gross Depository Balances:		
US Bank - Budgetary Account	$5,132,844.10	
US Bank - Self Insurance Account	$5,109,355.96	
Total Depository Balances (Gross)		$10,242,200.06
Adjustments to Bank Balance:		
Cash in Transit to Bank	$52,181.63	
Outstanding Checks	($383,867.44)	
Adjustments:		
PNC Charge Reconciling Items/Credit on File with DragonFly	$7,140.76	
PaySchools Receipts posted to USAS in May/bank in June	$6,639.20	
Transferred to PR to cover Chard Snyder	$2,000.00	
Total Adjustments to Bank Balance		($315,905.85)
Investments:		
Treasury Bonds and Notes	$0.00	
Certificate of Deposits	$0.00	
Other Securities	$0.00	
Other Investments:		
Star Ohio	$22,507,279.84	
RedTree Investments	$135,099,107.08	
Total Investments		$157,606,386.92
Cash on Hand:		
Petty Cash:		
Change Cash:		
Cash with Fiscal Agent	$0.00	
Total Cash on Hand		$0.00
Total Balances		$167,532,681.13
Total Fund Balance		$167,532,681.13
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 5/31/2026

	Account Description	FY26 Appropriation	Expended	% Exp	Encumbered	Appropriation Balance
					(Includes Blanket PO's)	
	General Fund					
1100	REGULAR INSTRUCTION	$36,565,772	$32,628,154	89.2%	$45,451	$3,892,167
1200	SPECIAL INSTRUCTION	11,818,825	10,027,289	84.8%	759,918	1,031,619
1900	OTHER INSTRUCTION	66,500	115,376	173.5%	6,500	(55,376)
2100	SUPPORT SERVICES - PUPILS	8,839,944	7,770,057	87.9%	443,805	626,082
2200	SUPP SERV- INSTRUCTIONAL STAFF	3,783,638	3,359,443	88.8%	90,236	333,959
2300	SUPPORT SERV.-BD. OF EDUCATION	402,261	352,291	87.6%	38,379	11,591
2400	SUPPORT SERV- ADMINISTRATIVE	6,416,784	6,143,360	95.7%	92,256	181,168
2500	FISCAL SERVICES	2,080,057	1,954,412	94.0%	15,952	109,694
2600	SUPPORT SERVICES - BUSINESS	814,807	104,612	12.8%	10,991	699,205
2700	OPERATION & MAINT OF PLANT SER	7,054,147	6,333,161	89.8%	304,204	416,783
2800	SUPPORT SERV - PUPIL TRANSPOR.	3,155,582	2,604,684	82.5%	92,445	458,453
2900	SUPPORT SERVICES - CENTRAL	605,583	505,179	83.4%	66,394	34,009
3200	COMMUNITY SERVICES	133,545	111,439	83.4%	21,313	793
4100	ACADEMIC & SUBJECT ORIENTED	260,560	208,664	80%	0	51,897
4500	SPORT ORIENTED ACTIVITIES	1,606,582	1,131,001	70.4%	0	475,581
4600	SCHL & PUBLIC SERV CO-CURRIC.	162,850	128,148	78.7%	0	34,703
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)	830,762	830,762	100.0%	0	0
	Total General Fund	**$87,533,286**	**$74,308,030**	**84.9%**	**$1,987,843**	**$11,237,413**
	Other Funds					
2	BOND RETIREMENT	$14,463,290	$14,476,087	100.1%	$0	($12,797)
3	PERMANENT IMPROVEMENT	12,974,295	2,290,498	17.7%	631,991	10,051,806
4	CAPITAL BUILDING FUND	73,886,955	5,313,137	7.2%	56,913,622	11,660,195
6	FOOD SERVICE	3,295,454	2,802,536	85.0%	320,838	172,079
7	SPECIAL TRUST	181,268	62,314	34.4%	23,304	95,650
8	ENDOWMENT	47,286	0	0.0%	0	47,286
9	SCHOOL SUPPLY FEES FUND	494,963	366,152	74.0%	23,252	105,559
11	ROTARY FUND - IMPACT PROGRAM	759,867	435,236	57.3%	50,027	274,604
14	ROTARY FUND - INTERNAL PROGRAMS	5,906	0	0.0%	0	5,906
18	BUILDING ACTIVITY FUND	2,537,995	1,870,716	73.7%	30,152	637,127
19	LOCAL GRANT FUND	470,022	266,108	56.6%	59,109	144,805
22	DISTRICT AGENCY	347,546	214,474	61.7%	19,558	113,514
24	EMPLOYEE BENEFITS SELF INSURANCE FUND	11,967,777	7,332,160	61.3%	1,801,964	2,833,653
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	276,755	41.0%	40,217	358,235
300	DISTRICT MANAGED ACTIVITY FUND	1,281,433	786,808	61.4%	77,258	417,367
440	ENTRY YEAR PROGRAMS	3,850	3,850	100.0%	0	0
499	MISC. STATE FUNDS	93,007	66,024	71.0%	10,962	16,021
516	IDEA PART B GRANTS	1,609,739	1,131,880	70.3%	234,278	243,581
551	LEP	61,954	39,413	63.6%	9,212	13,329
572	TITLE I DISADVANTAGED CHILDREN	383,241	301,092	78.6%	4,796	77,353
584	TITLE IV-A	32,802	24,466	74.6%	0	8,336
587	IDEA PRESCHOOL	30,855	23,442	76.0%	0	7,413
590	IMPROVING TEACHER QUALITY	100,697	76,336	75.8%	0	24,362
	Total Other Funds	**126,763,383**	**38,596,141**	**30.4%**	**$60,250,542**	**$27,916,701**
	Grand Total All Funds	**$214,296,669**	**$112,904,171**	**52.7%**	**$62,238,384**	**$39,154,114**

Beginning Cash Balance (All Funds)	**$ 166,605,946.73**
FYTD Receipts:	113,830,905
FYTD Expenditures:	112,904,171
Current Cash Balance (All Funds):	**$167,532,681**

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

Permanent Improvement - Levy Proceeds

AS OF MAY 2026	Actual Revnue and Expenditures	
	Monthly FY2026	FYTD 2026
REVENUE		
Real Estate Tax Collection	$ 268,345	$ 2,117,185
State Share of Local Property Tax Reimbursement	$ -	$ 2,353
Refund of Prior Year Expenditures	$ -	$ -
Total Revenues	$ 268,345	$ 2,119,537
EXPENDITURES		
Safety/Security	$ -	$ -
School Roofs	$ -	$ -
HVAC/Boilers	$ -	$ 416,540
Transportation	$ -	$ 272,096
Technology/Technology Infrastructure	$ 5,998	$ 489,913
Campus Infrastructure/Concrete/Asphalt	$ -	$ 116,008
Auditor/Treasurer Tax Collection Fee	$ 17,089	$ 26,404
Total Expenditures	$ 23,087	$ 1,320,959
Encumbrances	$ 537,793	$ 537,793

Permanent Improvement -Transfers In from General Fund

AS OF MAY 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	$ -	$ 710,057
Transportation	$ -	$ -
Maintenance	$ -	$ 63,391
Flooring/Furniture/Miscellaneous	$ -	$ 104,181
Maintenance/General	$ -	$ 27,095
Athletics	$ -	$ 64,814
Playground	$ -	$ -
Total Expenditures	$ -	$ 969,538
Encumbrances	$ 94,199	$ 94,199
SUMMARY LEVY AND TRANSFERS		
Beginning Balance - Levy and Transfers		$ 20,441,137
Total Expenditures plus Encumbrances		($2,922,489)
Ending Balance		$ 17,518,648

Permanent Improvement -Turf Fields/Scoreboard Replacement

AS OF MAY 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 MAY 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	$ 2,455,113	$ 2,154,298
Building Construction/Infrastructure Imp	$ 65,490,300	$ -	$ 65,490,300	$ 2,817,345	$ 62,672,955
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	$ 5,272,459	$ 69,250,352
	Total Expenditures To Date			$ 6,410,048	

New Albany-Plain Local School District

MAY 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	15,991,084.00	82,407,070.80	7,668,353.04	74,308,030.16	$ 44,999,147.75	1,987,842.68	$ 43,011,305.07
Total For Fund Type 12 Special Revenue Funds	$ 3,428,038.12	539,042.36	4,521,317.63	394,343.38	5,303,546.34	$ 2,645,809.41	465,984.95	$ 2,179,824.46
Total For Fund Type 13 Debt Service Fund	$ 11,540,793.22	1,259,393.36	10,326,147.27	2,525,317.23	14,476,086.82	$ 7,390,853.67	-	$ 7,390,853.67
Total For Fund Type 14 Capital Projects Fund	$ 104,791,505.09	678,200.13	4,762,891.42	1,561,925.03	7,603,635.02	$ 101,950,761.49	57,545,613.69	$ 44,405,147.80
Total For Fund Type 21 Enterprise Fund	$ 3,588,929.56	333,440.66	3,588,295.54	476,258.38	3,603,924.47	$ 3,573,300.63	394,116.77	$ 3,179,183.86
Total For Fund Type 22 Internal Service Fund	$ 5,813,109.59	764,999.98	8,061,131.25	470,472.43	7,332,159.61	$ 6,542,081.23	1,801,964.35	$ 4,740,116.88
Total For Fund Type 33 Custodial Fund	$ 363,620.50	8,790.22	68,292.06	47,352.68	214,474.28	$ 217,438.28	19,557.69	$ 197,880.59
Total For Fund Type 34 Investment Trust Fund	$ 16,264.48	1,218.00	19,184.00	-	16,550.00	$ 18,898.48	11,540.00	$ 7,358.48
Total For Fund Type 35 Private Purpose Trust Fund	$ 163,579.06	9,000.00	76,575.39	395.53	45,764.26	$ 194,390.19	11,764.07	$ 182,626.12
GRAND TOTAL ALL FUNDS:	$ 166,605,946.73	$ 19,585,168.71	$ 113,830,905.36	$ 13,144,417.70	$ 112,904,170.96	$ 167,532,681.13	$ 62,238,384.20	$ 105,294,296.93