NEW ALBANY-PLAIN LOCAL SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

JUNE FY26

REBECCA JENKINS, TREASURER/CFO

Financial Report Summary
JUNE FY26

Revenue:

- Because the Franklin County Auditor's office was able to deposit our 1st half final RE tax collections at the end of May we received our Rollback/homestead payment 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 -1.24% of projections. The positive variance is realizing attrition savings and new hire cost avoidance.

- Purchased services ended lower than projections due to a special education payment that was not required and overall utility costs were lower than expected.

- 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:

Overall, the District ended the fiscal year with total revenues within 2.6% of projections and total expenditures are within -2.7% of FYTD projections. These positive variances helped the district end the fiscal year $3.4 million better than projected which helps the long-term finances of the district.

New Albany-Plain Local School District

Financial Report

JUNE FY26

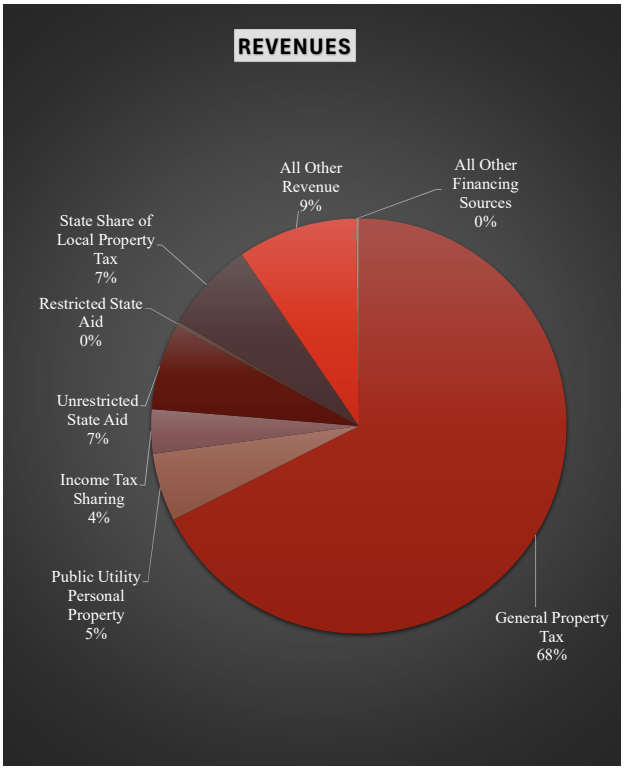
		Forecasted		Actual				
		Fiscal Year 2026	FTD 2026	Monthly FY2026	FTD 2026	Fiscal YTD Variance	% FTD Variance	% Receipted/ Expended
FF Line	**Revenues**							
1.01	General Property Tax (Real Estate)	$57,591,364	$57,591,864	$0	$60,910,718	$3,318,854	5.8%	105.8%
1.02	Public Utility Personal Property	$5,173,085	$5,173,085	$0	$4,696,097	($476,988)	-9.2%	90.8%
2.06	Income Tax Sharing	$2,900,000	$3,000,000	$95,998	$2,954,930	($45,070)	-1.5%	101.9%
1.035	Unrestricted State Grants-in-Aid	$6,796,570	$6,796,570	$508,879	$6,394,113	($402,457)	-5.9%	94.1%
1.04	Restricted State Grants-in-Aid	$321,569	$321,569	($8,318)	$325,614	$4,045	1.3%	101.3%
1.05	State Share of Local Property Tax (Rollback/Homestead)	$5,970,998	$5,970,998	$2,994,941	$5,960,518	($10,480)	-0.2%	99.8%
1.06	All Other Operating Revenue	$5,360,773	$5,260,773	$374,349	$5,100,171	($160,602)	-3.1%	95.1%
2.06	All Other Financing Sources	$208,000	$208,000	$108,127	$138,885	($69,115)	-33.2%	66.8%
2.08	**Total Revenues**	$84,322,359	$84,322,859	$4,073,976	$86,481,047	$2,158,188	2.6%	102.6%
	Expenditures							
3.01	Personnel Services	$53,096,029	$53,096,029	$4,560,383	$51,990,370	($1,105,659)	-2.1%	98%
3.02	Employees' Retirement/Insurance Benefits	$16,754,973	$16,754,973	$1,340,894	$16,997,530	$242,557	1.4%	101%
3.03	Purchased Services	$8,563,238	$8,563,238	$979,931	$7,968,694	($594,544)	-6.9%	93%
3.04	Supplies and Materials	$2,178,000	$2,178,000	$109,766	$2,140,415	($37,585)	-1.7%	98%
3.05	Capital Outlay	$911,205	$911,205	$61,066	$234,100	($677,105)	-74.3%	26%
4.30	Other Objects	$1,315,373	$1,315,373	$24,670	$1,222,869	($92,504)	-7.0%	93.0%
4.50	**Total Operating Expenditures**	$82,818,818	$82,818,818	$7,076,710	$80,553,978	($2,264,840)	-2.7%	97%
5.01	Operating Transfers Out	$1,735,085	$1,735,085	$2,735,085	$2,735,085	$1,000,000	57.6%	157.6%
5.03	All Other Finacing Uses (Win Win)	$850,000	$850,000	$0	$830,762	($19,238)	-2.3%	97.7%
5.05	Total Expenditures	$85,403,903	$85,403,903	$9,811,795	$84,119,825	($1,284,078)	-1.5%	98.5%
6.01	**Excess of Revenues over (under) Expenditures**	($1,081,544)	($1,081,044)	($5,737,819)	$2,361,222	$3,442,266		
7.01	**Beginning Cash Balance**	$36,900,108	$36,900,107	$44,999,148	$36,900,107			
7.02	**Ending Cash Balance**	$35,818,564	$35,819,063	$39,261,329	$39,261,329	$3,442,266	9.6%	
8.01	Encumbrances	$700,689	$700,689	$687,845	$687,845			
10.01	**Unencumbered Ending Cash Balance**	$35,117,875	$35,118,374	$38,573,484	$38,573,484	$3,455,110		

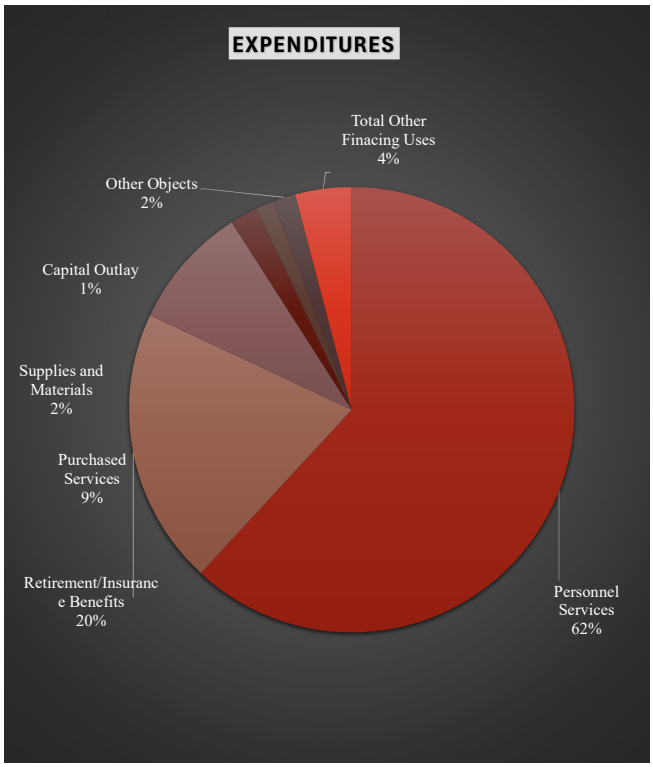
NOTE: Forecasted numbers are based on Oct 15, 2025 Five-Year Forecast

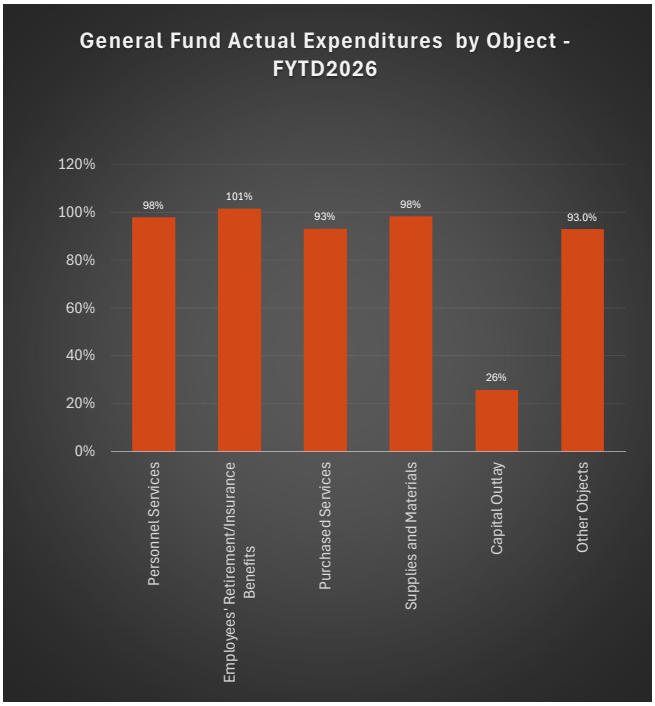
New Albany-Plain Local School District

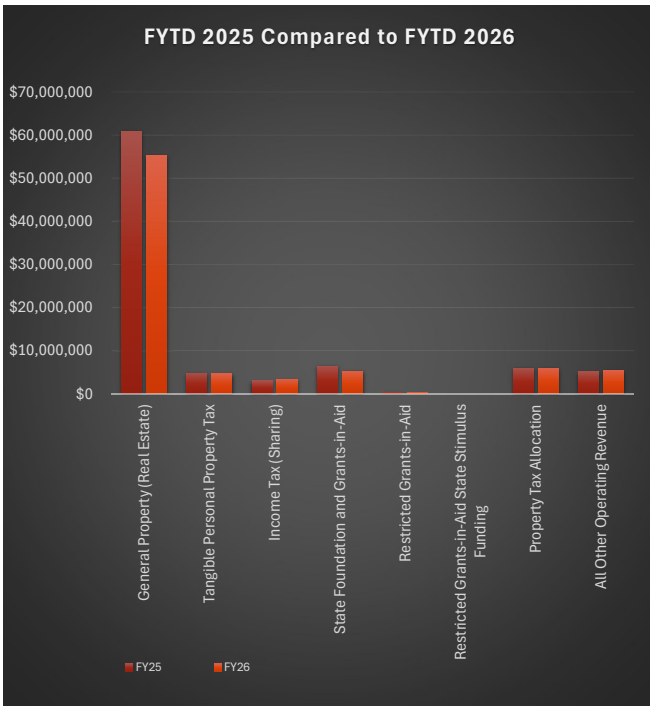
Operating Fund Fiscal Year Comparative Financial Report

		CURRENT FY26 FTD ACTUAL	PRIOR FY25 FTD ACTUAL	VARIANCE	PERCENT VARIANCE
	REVENUES (SOURCES)				
1.01	General Property (Real Estate)	$60,910,718	$55,273,402	$5,637,316	10.2%
1.02	Tangible Personal Property Tax	4,696,097	4,594,658	101,439	0.0%
1.06	Income Tax (Sharing)	2,954,930	3,400,393	(445,463)	-13.1%
1.03	State Foundation and Grants-in-Aid	6,394,113	5,315,319	1,078,794	20.3%
1.035	Restricted Grants-in-Aid	325,614	288,229	37,385	13.0%
1.045	Restricted Grants-in-Aid State Stimulus Funding	0	0	0	0.0%
1.05	Property Tax Allocation	5,960,518	5,914,413	46,105	0.8%
1.06	All Other Operating Revenue	5,100,171	5,505,047	(404,876)	-7.4%
1.07	**Total Revenue**	**$86,342,162**	**80,291,461**	**$6,050,700**	**7.5%**
	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	138,885	336,059	(197,174)	-58.7%
2.07	Total Other Financing Sources	138,885	336,059	(197,174)	-58.7%
2.08	**Total Revenues and Other Financing Sources**	**$86,481,047**	**$80,627,521**	**$5,853,526**	**7.3%**
	EXPENDITURES (USES)				
3.01	Personal Services (Wages)	$51,990,370	$49,368,923	$2,621,447	5.3%
3.02	Employees' Retirement/Insurance Benefits	16,997,530	15,651,451	1,346,078	8.6%
3.01	Purchased Services	7,968,694	6,915,018	1,053,676	15.2%
3.05	Supplies and Materials	2,140,415	1,733,068	407,347	23.5%
3.06	Capital Outlay	234,100	167,581	66,519	39.7%
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	1,222,869	1,104,329	118,540	10.7%
4.5	**Total Expenditures**	**$80,553,978**	**74,940,372**	**$5,613,607**	7.5%
	OTHER FINANCING USES				
5.01	Operational Transfers - Out	2,735,085	16,735,085	(14,000,000)	-83.7%
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	3,565,847	17,553,578	(13,987,731)	-79.7%
5.05	**Total Expenditure and Other Financing Uses**	**$84,119,825**	**$92,493,950**	**($8,374,124)**	-9.1%
6.01	**Excess Rev & Oth Financing Sources over(under)**	2,361,222	(11,866,429)	14,227,651	-119.9%
7.01	**Beginning Cash Balance**	$36,900,107	48,766,537	($11,866,430)	-24.3%
7.02	**Ending Cash Balance**	**$39,261,329**	**$36,900,108**	**$2,361,221**	**6.4%**


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
120%
100%
80%
60%
40%
20%
0%
98%
101%
93%
98%
26%
93.0%
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

JUNE FY26 CASH RECONCILIATION

Date: 07/01/2026 NEW ALBANY/PLAIN LOCAL SD
Time: 10:04 Cash Reconciliation as of 06/30/2026 Page: 1

Gross Depository Balances:		
US Bank - Budgetary Account	$3,410,005.75	
US Bank - Self Insurance Account	$5,319,117.10	
Total Depository Balances (Gross)		$8,729,122.85
Adjustments to Bank Balance:		
Cash in Transit to Bank	$70,731.85	
Outstanding Checks	($483,224.21)	
Adjustments:		
PNC Charge Reconciling Items/Credit on File with DragonFly	$8,009.56	
Transferred to PR to cover Chard Snyder	$2,000.00	
Total Adjustments to Bank Balance		($402,482.80)
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	$133,161,463.00	
Total Investments		$155,668,742.84
Cash on Hand:		
Petty Cash:		
Change Cash:		
Cash with Fiscal Agent	$0.00	
Total Cash on Hand		$0.00
Total Balances		$163,995,382.89
Total Fund Balance		$163,995,382.89
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	FY26 Appropriation	Expended	% Exp	Encumbered	Appropriation Balance
					(Includes Blanket PO's)	
	General Fund					
1100	REGULAR INSTRUCTION	$36,264,972	$35,581,242	98.1%	$12,264	$671,466
1200	SPECIAL INSTRUCTION	11,818,825	11,394,712	96.4%	42,220	381,894
1900	OTHER INSTRUCTION	91,500	80,173	87.6%	0	11,327
2100	SUPPORT SERVICES - PUPILS	8,842,964	8,474,707	95.8%	291,582	76,675
2200	SUPP SERV- INSTRUCTIONAL STAFF	3,783,638	3,708,604	98.0%	45,443	29,591
2300	SUPPORT SERV.-BD. OF EDUCATION	402,261	367,331	91.3%	28,597	6,333
2400	SUPPORT SERV- ADMINISTRATIVE	6,689,564	6,614,446	98.9%	52,091	23,027
2500	FISCAL SERVICES	2,080,057	2,036,689	97.9%	6,182	37,186
2600	SUPPORT SERVICES - BUSINESS	814,807	113,226	13.9%	2,272	699,310
2700	OPERATION & MAINT OF PLANT SER	7,054,147	6,845,538	97.0%	110,410	98,199
2800	SUPPORT SERV - PUPIL TRANSPOR.	3,155,582	2,867,749	90.9%	37,971	249,861
2900	SUPPORT SERVICES - CENTRAL	605,583	536,486	88.6%	42,269	26,828
3200	COMMUNITY SERVICES	133,545	116,165	87.0%	16,545	834
4100	ACADEMIC & SUBJECT ORIENTED	310,560	310,230	100%	0	331
4500	SPORT ORIENTED ACTIVITIES	1,501,582	1,289,331	85.9%	0	212,251
4600	SCHL & PUBLIC SERV CO-CURRIC.	217,850	217,348	99.8%	0	502
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	2,735,085	100.0%	0	0
7900	Other Uses (Win-Win)	830,762	830,762	100.0%	0	0
	Total General Fund	**$87,533,286**	**$84,119,825**	**96.1%**	**$687,845**	**$2,725,616**
	Other Funds					
2	BOND RETIREMENT	$14,478,290	$14,476,898	100.0%	$0	$1,392
3	PERMANENT IMPROVEMENT	12,974,295	2,773,181	21.4%	218,290	9,982,824
4	CAPITAL BUILDING FUND	73,886,955	6,398,112	8.7%	55,860,548	11,628,295
6	FOOD SERVICE	4,045,454	3,041,514	75.2%	765,842	238,097
7	SPECIAL TRUST	181,268	62,577	34.5%	22,946	95,744
8	ENDOWMENT	47,286	0	0.0%	0	47,286
9	SCHOOL SUPPLY FEES FUND	494,963	381,138	77.0%	6,379	107,446
11	ROTARY FUND - IMPACT PROGRAM	759,867	511,392	67.3%	6,954	241,521
14	ROTARY FUND - INTERNAL PROGRAMS	5,906	0	0.0%	0	5,906
18	BUILDING ACTIVITY FUND	2,537,995	1,571,418	61.9%	14,860	951,717
19	LOCAL GRANT FUND	470,022	311,057	66.2%	24,953	134,013
22	DISTRICT AGENCY	347,546	239,012	68.8%	9,014	99,520
24	EMPLOYEE BENEFITS SELF INSURANCE FUND	11,967,777	7,894,944	66.0%	1,239,180	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	287,846	42.6%	24,672	362,690
300	DISTRICT MANAGED ACTIVITY FUND	1,281,433	815,646	63.7%	59,221	406,566
440	ENTRY YEAR PROGRAMS	3,850	3,850	100.0%	0	0
499	MISC. STATE FUNDS	93,007	70,986	76.3%	10,962	11,059
516	IDEA PART B GRANTS	1,609,739	1,276,231	79.3%	150,808	182,699
551	LEP	61,954	41,505	67.0%	8,003	12,446
572	TITLE I DISADVANTAGED CHILDREN	383,241	328,546	85.7%	3,237	51,458
584	TITLE IV-A	32,802	24,466	74.6%	0	8,336
587	IDEA PRESCHOOL	30,855	25,618	83.0%	0	5,237
590	IMPROVING TEACHER QUALITY	100,697	83,135	82.6%	0	17,562
	Total Other Funds	**127,528,383**	**41,055,733**	**32.2%**	**$58,425,869**	**$28,046,782**
	Grand Total All Funds	**$215,061,669**	**$125,175,558**	**58.2%**	**$59,113,713**	**$30,772,397**

Beginning Cash Balance (All Funds)	**$**	**166,605,946.73**
FYTD Receipts:		122,564,995
FYTD Expenditures:		125,175,558
Current Cash Balance (All Funds):		**$163,995,383**

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

Permanent Improvement - Levy Proceeds

AS OF JUNE 2026	Actual Revnue and Expenditures	
	Monthly FY2026	FYTD 2026
REVENUE		
Real Estate Tax Collection		$ 2,117,185
State Share of Local Property Tax Reimbursement	$ 2,170	$ 4,523
Refund of Prior Year Expenditures	$ -	$ -
Total Revenues	$ 2,170	$ 2,121,707
EXPENDITURES		
Safety/Security	$ -	$ -
School Roofs	$ -	$ -
HVAC/Boilers	$ -	$ 416,540
Transportation	$ 441,894	$ 713,990
Technology/Technology Infrastructure	$ 20,579	$ 510,492
Campus Infrastructure/Concrete/Asphalt	$ -	$ 116,008
Auditor/Treasurer Tax Collection Fee	$ 74	$ 26,477
Total Expenditures	$ 462,547	$ 1,783,506
Encumbrances	$ 75,320	$ 75,320

Permanent Improvement -Transfers In from General Fund

AS OF JUNE 2026	Actual	
	Monthly FY2026	FYTD 2026
REVENUE		
Transfers In	$ 1,765,085	$ 1,765,085
MISC (eRate, Parking, Sale of Prop, Other, Donations	$ -	$ 20,854
Insuarance Claims	$ -	$ -
Total Revenues	$ 1,765,085	$ 1,785,939
EXPENDITURES		
Asphalt/Concrete	$ -	$ -
Technology	$ -	$ 710,057
Transportation	$ -	$ -
Maintenance	$ -	$ 63,391
Flooring/Furniture/Miscellaneous	$ 16,050	$ 120,231
Maintenance/General	$ 4,087	$ 31,182
Athletics	$ -	$ 64,814
Playground	$ -	$ -
Total Expenditures	$ 20,137	$ 989,675
Encumbrances	$ 142,970	$ 142,970
SUMMARY LEVY AND TRANSFERS		
Beginning Balance - Levy and Transfers		$ 20,441,137
Total Expenditures plus Encumbrances		($2,991,471)
Ending Balance		$ 17,449,666

Permanent Improvement -Turf Fields/Scoreboard Replacement

AS OF JUNE 2026	Actual	
RESTRICTED TRANSFERS	Monthly FY2026	FYTD 2026
REVENUE		
Advertising Rights	$ -	$ -
Donations	$ -	$ -
Transfers In	$ 20,000	$ 20,000
Total Revenues	$ 20,000	$ 20,000
Expenditures	$ -	$ -
Encumbrances		
Beginning Balance		$ 1,723,159
Total Expenditures and Encumbrances		$ -
Ending Balance		$ 1,723,159

NEW CONSTRUCTION - PHASE I

DETAILED EXPENDITURES AS OF JUNE 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	$ 2,555,951	$ 2,053,460
Building Construction/Infrastructure Imp	$ 65,490,300	$ -	$ 65,490,300	$ 3,797,857	$ 61,692,443
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	$ 6,353,808	$ 68,169,003
	Total Expenditures To Date			$ 7,491,397	

New Albany-Plain Local School District

JUNE 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	4,073,976.16	86,481,046.96	9,811,795.07	84,119,825.23	$ 39,261,328.84	687,844.60	$ 38,573,484.24
Total For Fund Type 12 Special Revenue Funds	$ 3,428,038.12	955,779.22	5,477,096.85	(26,583.08)	5,276,963.26	$ 3,628,171.71	296,715.51	$ 3,331,456.20
Total For Fund Type 13 Debt Service Fund	$ 11,540,793.22	400,730.10	10,726,877.37	811.62	14,476,898.44	$ 7,790,772.15	-	$ 7,790,772.15
Total For Fund Type 14 Capital Projects Fund	$ 104,791,505.09	2,231,704.12	6,994,595.54	1,567,658.53	9,171,293.55	$ 102,614,807.08	56,078,837.78	$ 46,535,969.30
Total For Fund Type 21 Enterprise Fund	$ 3,588,929.56	39,738.43	3,628,033.97	330,119.43	3,934,043.90	$ 3,282,919.63	779,175.64	$ 2,503,743.99
Total For Fund Type 22 Internal Service Fund	$ 5,813,109.59	768,945.91	8,830,077.16	562,784.77	7,894,944.38	$ 6,748,242.37	1,239,179.58	$ 5,509,062.79
Total For Fund Type 33 Custodial Fund	$ 363,620.50	206,381.20	274,673.26	24,538.14	239,012.42	$ 399,281.34	9,013.52	$ 390,267.82
Total For Fund Type 34 Investment Trust Fund	$ 16,264.48	6,210.00	25,394.00	-	16,550.00	$ 25,108.48	11,540.00	$ 13,568.48
Total For Fund Type 35 Private Purpose Trust Fund	$ 163,579.06	50,624.08	127,199.47	262.98	46,027.24	$ 244,751.29	11,406.47	$ 233,344.82
GRAND TOTAL ALL FUNDS:	$ 166,605,946.73	$ 8,734,089.22	$ 122,564,994.58	$ 12,271,387.46	$ 125,175,558.42	$ 163,995,382.89	$ 59,113,713.10	$ 104,881,669.79