

FISCAL YEAR 2023 REVENUE AND EXPENDITURE ANALYSIS THROUGH AUGUST

1. ACTUAL COMPARED TO FORECAST VARIANCE AND NET FAVORABILITY ANALYSIS

CURRENT YEAR-TO-DATE
REVENUE COLLECTIONS
INDICATE A

\$979,129

FAVORABLE COMPARED TO
FORECAST

CURRENT YEAR-TO-DATE
EXPENDITURES INDICATE A

\$395,817

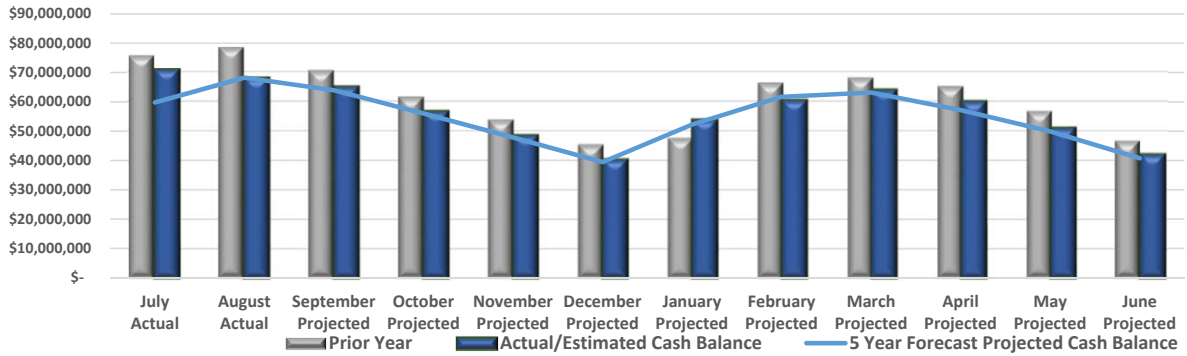
FAVORABLE COMPARED TO
FORECAST

POTENTIAL NET IMPACT
WOULD RESULT IN A

\$1,374,946

FAVORABLE IMPACT ON THE
CASH BALANCE

2. VARIANCE AND CASH BALANCE COMPARISON



CURRENT MONTHLY CASH FLOW
ESTIMATES A JUNE 30, 2023 CASH
BALANCE OF

\$42,114,909

Current monthly cash flow estimates, including actual data through August indicate that the June 30, 2023 cash balance will be \$42,114,909, which is \$1,374,946 more than the five year forecast of \$40,739,963.

June 30 ESTIMATED CASH
BALANCE IS

\$1,374,946

MORE THAN THE
FORECAST/BUDGET AMOUNT

3. FISCAL YEAR 2023 REVENUE SHORTFALL/SURPLUS ANALYSIS (BASED UPON ACTUAL/ESTIMATED VARIANCE)

FY 2022 June Cash
Balance

\$46,781,024

Estimated
FY 2023 June
Cash Balance

\$42,114,909

OPERATING DEFICIT OF

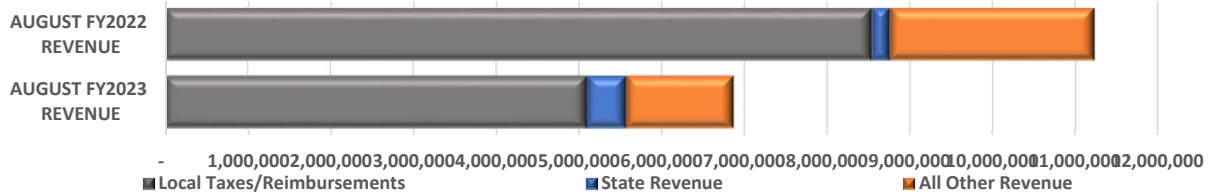
\$(4,666,115)

WILL DECREASE THE CASH BALANCE
BY THE END OF THE FISCAL YEAR

Current cash flow monthly trend-estimates indicate this year's ending June 30 cash balance will DECREASE \$4,666,115 compared to last fiscal year ending June 30. This shortfall outcome is the result of the cash flow revenue estimate of \$102,792,690 totaling more than estimated cash flow expenditures of \$107,458,805.

FISCAL YEAR 2023 MONTHLY REVENUE ANALYSIS - AUGUST

1. AUGUST REVENUE COLLECTIONS COMPARED TO PRIOR YEAR



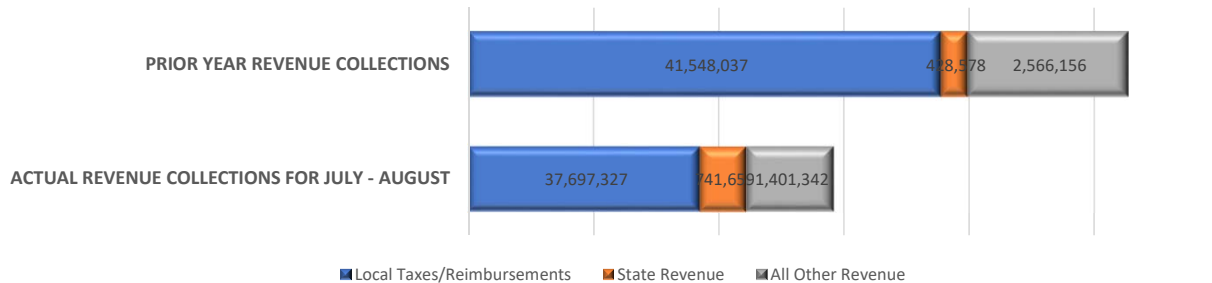
	Actual Revenue Collections For August	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	5,097,227	8,541,837	▼ (3,444,609)
State Revenue	476,315	214,289	▲ 262,026
All Other Revenue	1,295,662	2,474,888	▼ (1,179,226)
Total Revenue	6,869,204	11,231,013	▼ (4,361,809)

Actual revenue for the month was down

\$4,361,809
compared to last year.

Overall total revenue for August is down -38.8% (-\$4,361,809). The largest change in this August's revenue collected compared to August of FY2022 is lower homestead and rollback and other state reimbursements (-\$4,576,894) and higher local taxes (\$1,132,284). A single month's results can be skewed compared to a prior year because of the timing of revenue received. The fiscal year-to-date results, when involving additional months of revenue activity can provide more insight.

2. ACTUAL REVENUE RECEIVED THROUGH AUGUST COMPARED TO THE PRIOR YEAR



	Actual Revenue Collections For July - August	Prior Year Revenue Collections For July - August	Current Year Compared to Last Year
Local Taxes/Reimbursements	37,697,327	41,548,037	▼ (3,850,709)
State Revenue	741,659	428,578	▲ 313,081
All Other Revenue	1,401,342	2,566,156	▼ (1,164,814)
Total Revenue	39,840,328	44,542,771	▼ (4,702,442)

COMPARED TO THE SAME PERIOD, TOTAL REVENUES ARE

\$4,702,442
LOWER THAN THE PREVIOUS YEAR

Fiscal year-to-date General Fund revenue collected totaled \$39,840,328 through August, which is -\$4,702,442 or -10.6% lower than the amount collected last year. The largest difference in revenue when comparing current year-to-date revenue collected through August to the same period last year is homestead and rollback and other state reimbursements revenue coming in -\$4,576,894 lower compared to the previous year, followed by advances in coming in -\$732,812 lower.

FISCAL YEAR 2023 REVENUE ANALYSIS - JULY - AUGUST

3. POSSIBLE CASH FLOW VARIANCE FROM FORECAST DUE TO FYTD ACTUAL RESULTS

CURRENT YEAR-TO-DATE REVENUE COLLECTIONS INDICATE A
\$979,129
FAVORABLE COMPARED TO FORECAST

	Forecast Annual Revenue Estimates	Cash Flow Actual/Estimated Calculated Annual Amount	Current Year Forecast Compared to Actual/Estimated
Loc. Taxes/Reimbur.	94,215,240	94,789,558	574,318
State Revenue	3,667,572	3,679,231	11,659
All Other Revenue	3,930,749	4,323,901	393,152
Total Revenue	101,813,561	102,792,690	979,129

The top two categories (local taxes and investment earnings), represents 97.3% of the variance between current revenue estimates and the amounts projected in the five year forecast.

The total variance of \$979,129 (current revenue estimates vs. amounts projected in the five year forecast) is equal to .96% forecast annual revenue

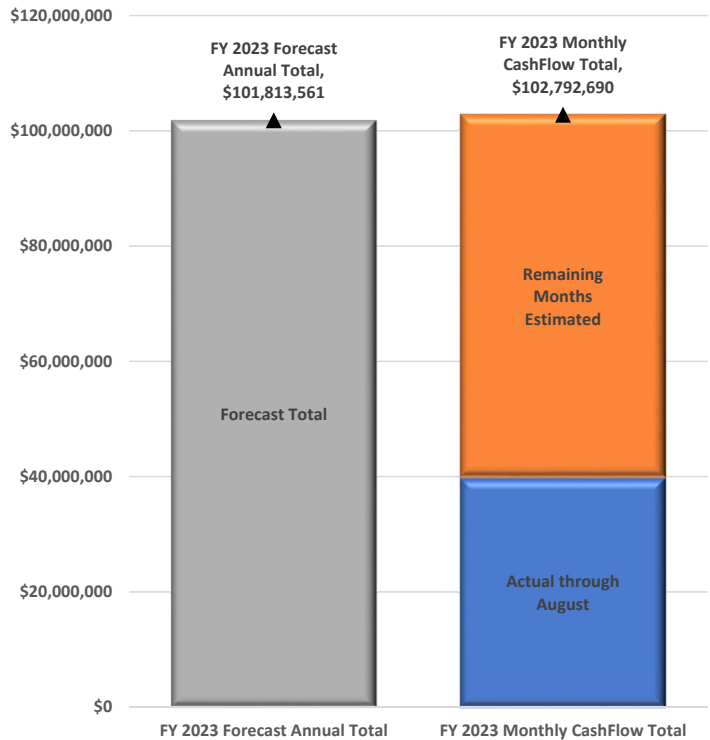
Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Local Taxes ▲	574,318
Investment Earnings ▲	378,410
Miscellaneous Receipts ▲	60,265
Tuition and Patron Payments ▼	(23,807)
All Other Revenue Categories ▼	(10,058)
Total Revenue ▲	979,129

4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

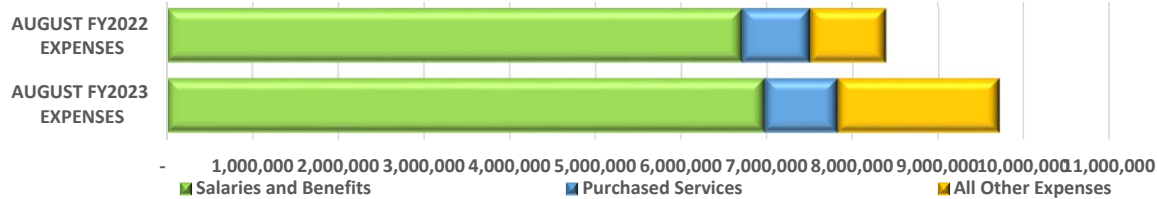
Results through August indicate a favorable variance of \$979,129 compared to the forecast total annual revenue. This means the forecast cash balance could be improved.

The fiscal year is 17% complete. Monthly cash flow, comprised of 2 actual months plus 10 estimated months indicates revenue totaling \$102,792,690 which is \$979,129 more than total revenue projected in the district's current forecast of \$101,813,561



FISCAL YEAR 2023 MONTHLY EXPENDITURE ANALYSIS - AUGUST

1. AUGUST EXPENDITURES COMPARED TO PRIOR YEAR



	Actual Expenses For August	Prior Year Expenditure Incurred		Actual Compared to Last Year
Salaries and Benefits	6,973,240	6,706,722	▲	266,518
Purchased Services	851,894	796,983	▲	54,911
All Other Expenses	1,887,333	884,535	▲	1,002,798
Total Expenditures	9,712,467	8,388,239	▲	1,324,227



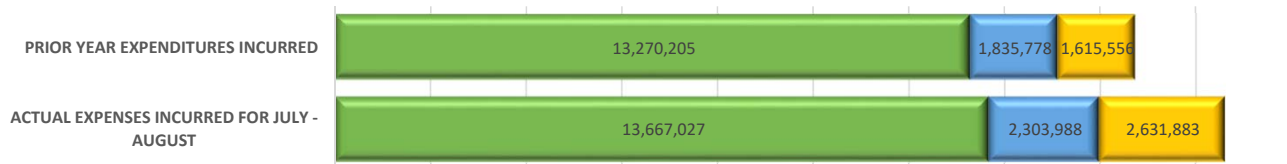
Actual expenses for the month was up

\$1,324,227

compared to last year.

Overall total expenses for August are up 15.8% (\$1,324,227). The largest change in this August's expenses compared to August of FY2022 is higher transfers out (\$1,006,162), higher professional and technical services (\$217,697) and higher retirement classified (\$160,833). A single month's results can be skewed compared to a prior year because of the timing when expenses are incurred. The fiscal year-to-date results, when involving additional months of expense activity can provide more insight.

2. ACTUAL EXPENSES INCURRED THROUGH AUGUST COMPARED TO THE PRIOR YEAR



	Actual Expenses For July - August	Prior Year Expenditures Incurred		Actual Compared to Last Year
Salaries and Benefits	13,667,027	13,270,205	▲	396,822
Purchased Services	2,303,988	1,835,778	▲	468,209
All Other Expenses	2,631,883	1,615,556	▲	1,016,327
Total Expenditures	18,602,898	16,721,539	▲	1,881,359

Compared to the same period, total expenditures are

\$1,881,359

higher than the previous year

Fiscal year-to-date General Fund expenses totaled \$18,602,898 through August, which is \$1,881,359 or 11.3% higher than the amount expended last year. The largest difference in expenditures when comparing current year-to-date expenditures through August to the same period last year is that transfers out costs are \$1,006,162 higher compared to the previous year, followed by non - utility property services coming in \$396,424 higher and retirement classified coming in \$169,253 higher.

FISCAL YEAR 2023 EXPENDITURE ANALYSIS - JULY - AUGUST

3. POSSIBLE CASH FLOW VARIANCE FROM FORECAST DUE TO FYTD ACTUAL RESULTS

**CURRENT YEAR-TO-DATE
EXPENDITURES INDICATE A**

\$395,817

**FAVORABLE COMPARED TO
FORECAST**

	Forecasted Annual Expenses	Cash Flow Actual/Estimated Calculated Annual Amount	Forecasted amount compared to Actual/Estimated
Salaries and Benefits	87,172,601	86,894,313	▼ (278,288)
Purchased Services	14,906,539	14,878,493	▼ (28,046)
All Other Expenses	5,775,482	5,685,999	▼ (89,483)
Total Expenditures	107,854,622	107,458,805	▼ (395,817)

The top two categories (professional and technical services and utilities), represents 3.5% of the variance between current expense estimates and the amounts projected in the five year forecast.

The total variance of \$395,817 (current expense estimates vs. amounts projected in the five year forecast) is equal to .4% of the total Forecasted annual expenses.

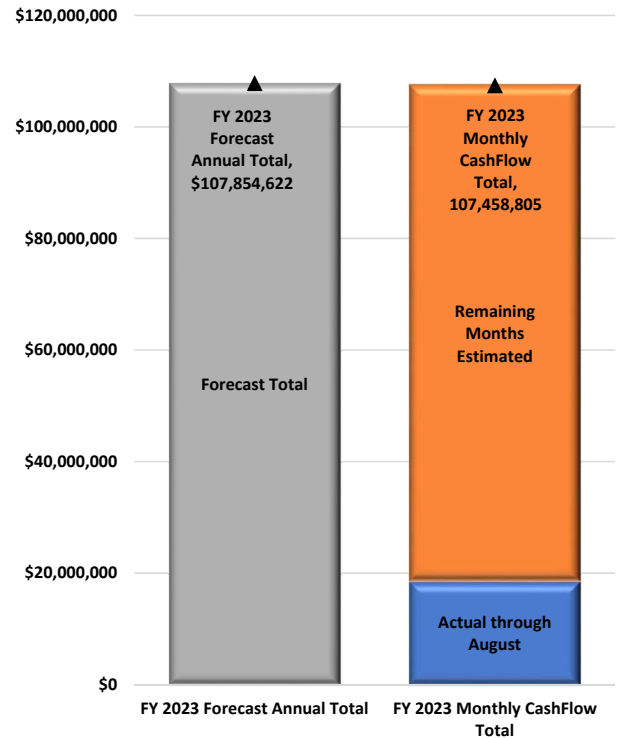
Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Professional and Technical Services ▼	(117,837)
Utilities ▲	104,115
All Other Certified Salaries ▼	(76,693)
General Supplies ▼	(52,846)
All Other Expense Categories ▼	(252,557)
Total Expenses ▼	(395,817)

4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through August indicate that Fiscal Year 2023 actual/estimated expenditures could total \$107,458,805 which has a favorable expenditure variance of \$395,817. This means the forecast cash balance could be improved.

The fiscal year is approximately 17% complete. Monthly cash flow, comprised of 2 actual months plus 10 estimated months indicates expenditures totaling \$107,458,805 which is -\$395,817 less than total expenditures projected in the district's current forecast of \$107,854,622



Upper Arlington City Schools Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
Fund:	001								
001-0000	General Fund	\$ 46,727,143.09	\$ 6,869,186.40	\$ 39,840,285.20	\$ 9,710,631.51	\$ 18,600,610.35	\$ 67,966,817.94	\$ 11,253,624.63	\$ 56,713,193.31
001-9519	Legacy Capital Campaign	53,880.95	17.64	43.05	1,835.09	2,288.02	51,635.98	0.00	51,635.98
		\$ 46,781,024.04	\$ 6,869,204.04	\$ 39,840,328.25	\$ 9,712,466.60	\$ 18,602,898.37	\$ 68,018,453.92	\$ 11,253,624.63	\$ 56,764,829.29
Fund:	002								
002-0000	Bond Retirement Fund	8,142,356.02	1,263,196.36	6,512,596.36	77,509.67	77,509.67	14,577,442.71	0.00	14,577,442.71
		\$ 8,142,356.02	\$ 1,263,196.36	\$ 6,512,596.36	\$ 77,509.67	\$ 77,509.67	\$ 14,577,442.71	\$ 0.00	\$ 14,577,442.71
Fund:	003								
003-0000	Capital Project Fund	5,855,980.45	174,992.83	1,373,938.50	516,375.03	804,812.49	6,425,106.46	890,707.19	5,534,399.27
		\$ 5,855,980.45	\$ 174,992.83	\$ 1,373,938.50	\$ 516,375.03	\$ 804,812.49	\$ 6,425,106.46	\$ 890,707.19	\$ 5,534,399.27
Fund:	004								
004-9017	2017 Construction & Renovations	7,707,865.84	8,081.02	22,599.50	850,276.66	1,117,058.66	6,613,406.68	3,661,852.57	2,951,554.11
		\$ 7,707,865.84	\$ 8,081.02	\$ 22,599.50	\$ 850,276.66	\$ 1,117,058.66	\$ 6,613,406.68	\$ 3,661,852.57	\$ 2,951,554.11
Fund:	006								
006-0000	Food Service Fund	1,106,590.12	224,843.48	227,459.97	172,806.23	270,009.45	1,064,040.64	190,240.83	873,799.81
006-9000	Food Service Fund	110,264.75	0.00	0.00	578.76	578.76	109,685.99	17,380.73	92,305.26
		\$ 1,216,854.87	\$ 224,843.48	\$ 227,459.97	\$ 173,384.99	\$ 270,588.21	\$ 1,173,726.63	\$ 207,621.56	\$ 966,105.07
Fund:	007								
007-9000	Unclaimed Funds	12,466.27	(2,200.00)	(2,200.00)	0.00	0.00	10,266.27	0.00	10,266.27
007-9004	BECS Building Fund Reserve	23,224.84	7.94	18.92	0.00	0.00	23,243.76	0.00	23,243.76
007-9009	Classified Account Fund	2,197.03	0.00	0.00	0.00	0.00	2,197.03	0.00	2,197.03
007-9045	Greensview Staff/Flower Fund	79.58	0.00	0.00	0.00	0.00	79.58	0.00	79.58
007-9055	Tremont Staff/Flower Fund	328.20	0.00	0.48	314.96	314.96	13.72	0.00	13.72
007-9066	Wickliffe Flower Fund	73.85	0.00	0.00	88.06	88.06	(14.21)	0.00	(14.21)
007-9080	Hastings Flower Fund	397.35	7.15	8.44	0.00	0.00	405.79	324.56	81.23
007-9091	Jones Scholarships	11,895.14	0.00	0.00	0.00	0.00	11,895.14	0.00	11,895.14
007-9170	Windermere Flower Fund	3.86	2,389.61	2,398.82	0.00	0.00	2,402.68	0.00	2,402.68
007-9250	Central Office Staff Fund	1,163.68	0.00	0.00	0.00	0.00	1,163.68	0.00	1,163.68
007-9251	Leadership Team Fund	578.67	0.00	0.00	0.00	0.00	578.67	0.00	578.67
007-9252	Burbank Office Fund	2,062.10	16.89	16.89	35.66	35.66	2,043.33	0.00	2,043.33
007-9254	Operational Services Staff Fund	792.88	0.00	10.24	0.00	0.00	803.12	0.00	803.12
007-9255	Transportation Staff Fund	1,546.13	15.67	34.84	0.00	0.00	1,580.97	0.00	1,580.97
007-9256	Mincy Staff Flower Fund	128.97	215.00	215.00	50.00	50.00	293.97	0.00	293.97
007-9257	District Trust Account	36,210.36	0.00	0.00	0.00	0.00	36,210.36	0.00	36,210.36
007-9259	Jones Staff Fund	239.14	11.43	11.43	0.00	74.97	175.60	116.24	59.36
007-9802	Hastings Student Community Fund	17,413.42	20.00	20.00	0.00	0.00	17,433.42	0.00	17,433.42
007-9904	BECS Family Fund	11,262.76	3.85	9.17	0.00	0.00	11,271.93	0.00	11,271.93
		\$ 122,064.23	\$ 487.54	\$ 544.23	\$ 488.68	\$ 563.65	\$ 122,044.81	\$ 440.80	\$ 121,604.01
Fund:	009								
009-9010	USS Barrington	5,905.43	18,325.00	18,325.00	4,825.77	4,825.77	19,404.66	1,589.47	17,815.19

Upper Arlington City Schools Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
009-9040	USS Greensview	\$ 3,427.92	\$ 10,925.00	\$ 10,925.00	\$ 3,867.11	\$ 3,867.11	\$ 10,485.81	\$ 41.58	\$ 10,444.23
009-9050	USS Tremont	11,613.97	14,600.00	14,600.00	0.00	0.00	26,213.97	3,343.07	22,870.90
009-9060	USS Wickliffe	1,244.15	10,425.00	10,425.00	2,275.24	2,286.43	9,382.72	3,088.00	6,294.72
009-9070	USS Windermere	13,764.11	12,750.00	12,750.00	104.00	104.00	26,410.11	874.45	25,535.66
009-9080	USS Hastings	6,450.57	11,355.20	11,405.20	911.60	6,646.65	11,209.12	836.82	10,372.30
009-9090	USS Jones	19,369.80	11,389.70	11,389.70	7,243.12	7,243.12	23,516.38	2,215.83	21,300.55
009-9091	Jones USF Phys Ed.	149.73	0.00	0.00	0.00	0.00	149.73	0.00	149.73
009-9100	USS High School Workbooks	9,113.28	0.00	0.00	0.00	0.00	9,113.28	1,448.69	7,664.59
009-9102	USS High School - Art	6,967.64	65.00	85.00	709.50	886.66	6,165.98	7,829.06	(1,663.08)
009-9103	USS High School - Industrial Tech	2,242.48	0.00	0.00	0.00	0.00	2,242.48	0.00	2,242.48
009-9113	USS UAHS - Science	13,993.09	30.00	40.00	520.94	990.70	13,042.39	351.49	12,690.90
009-9903	Jones Life Skills Fund	4,015.57	0.00	0.00	0.00	0.00	4,015.57	0.00	4,015.57
		\$ 98,257.74	\$ 89,864.90	\$ 89,944.90	\$ 20,457.28	\$ 26,850.44	\$ 161,352.20	\$ 21,618.46	\$ 139,733.74
Fund:	018								
018-9005	BECS Principal Account	10,941.87	0.00	0.00	447.20	927.20	10,014.67	52.80	9,961.87
018-9010	Barrington Principal Fund	14,577.08	0.00	5.45	5,139.08	9,246.57	5,335.96	2,444.34	2,891.62
018-9040	Greensview Principal Fund	39,433.39	0.00	0.00	369.10	1,971.35	37,462.04	4,769.76	32,692.28
018-9050	Tremont Principal Fund	2,681.41	0.00	0.00	88.90	88.90	2,592.51	229.31	2,363.20
018-9060	Wickliffe Principal Fund	8,429.43	0.00	0.00	0.00	500.00	7,929.43	0.00	7,929.43
018-9070	Windermere Principal Fund	15,359.35	0.00	0.00	0.00	375.00	14,984.35	0.00	14,984.35
018-9080	Hastings Principal Fund	23,812.13	736.02	898.25	1,660.99	1,721.98	22,988.40	3,662.54	19,325.86
018-9090	Jones Principal Fund	4,745.58	0.00	0.00	3,761.98	3,857.96	887.62	2,226.14	(1,338.52)
018-9100	High School Principal Fund	20,037.66	5,324.66	5,510.57	2,114.23	2,962.23	22,586.00	1,376.24	21,209.76
018-9104	IB Testing	600.00	0.00	0.00	0.00	0.00	600.00	0.00	600.00
018-9105	Transcript Process	41,334.10	169.63	266.85	0.00	0.00	41,600.95	2,104.77	39,496.18
018-9110	HS AP Fund	130,611.77	0.00	0.00	782.98	792.98	129,818.79	636.93	129,181.86
		\$ 312,563.77	\$ 6,230.31	\$ 6,681.12	\$ 14,364.46	\$ 22,444.17	\$ 296,800.72	\$ 17,502.83	\$ 279,297.89
Fund:	019								
019-9000	Other Grants-District Wide	11,927.21	6,648.00	6,648.00	0.00	0.00	18,575.21	1,500.00	17,075.21
019-9001	DRA	521,887.46	3,418.85	3,418.85	65,945.23	65,945.23	459,361.08	61,651.13	397,709.95
019-9005	Greensview	0.00	0.00	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00
019-9006	Cultural Links	6,864.61	0.00	0.00	0.00	0.00	6,864.61	0.00	6,864.61
019-9012	Barrington	0.00	0.00	3,255.00	2,876.23	2,876.23	378.77	0.00	378.77
019-9066	Wickliffe MH Local Grant	489.38	0.00	0.00	462.26	462.26	27.12	0.00	27.12
019-9083	Hastings Grants	0.00	1,040.00	1,040.00	0.00	0.00	1,040.00	1,040.00	0.00
019-9093	Borghi Digital Library Fund	11,011.97	0.00	0.00	0.00	0.00	11,011.97	0.00	11,011.97
019-9094	Jones Grant	0.00	5,500.00	5,500.00	0.00	0.00	5,500.00	5,500.00	0.00
019-9100	Conley Media Literacy Fund	2,206.44	0.00	0.00	0.00	0.00	2,206.44	0.00	2,206.44
019-9101	UAHS Athletic Complex	37,006.40	0.00	0.00	0.00	0.00	37,006.40	1,788.97	35,217.43
019-9103	UA Rotary Foundation Fund	2,014.38	0.00	0.00	0.00	0.00	2,014.38	0.00	2,014.38

Upper Arlington City Schools Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
019-9105	Auditorium - UAHS	\$ 107,302.92	\$ 0.00	\$ 0.00	\$ 5,958.88	\$ 6,825.52	\$ 100,477.40	\$ 0.00	\$ 100,477.40
019-9110	HIGH SCHOOL GRANT	0.00	6,600.00	6,600.00	0.00	0.00	6,600.00	0.00	6,600.00
019-9116	Digital Conversion Protection Plan	90,605.87	136,475.00	136,225.00	0.00	0.00	226,830.87	0.00	226,830.87
019-9200	Grant/ Advertising - Arlington Bank PNC	13,283.01	0.00	0.00	0.00	0.00	13,283.01	0.00	13,283.01
019-9203	Pepsi/Other	37,536.32	0.00	0.00	0.00	0.00	37,536.32	0.00	37,536.32
019-9700	Windermere Grant account	0.00	414.96	414.96	0.00	0.00	414.96	390.75	24.21
019-9801	HASTINGS AMLE GRANT	3,776.18	0.00	0.00	0.00	0.00	3,776.18	0.00	3,776.18
019-9904	BECS-Library Fund	394.80	0.00	0.00	0.00	0.00	394.80	0.00	394.80
Fund:	020	\$ 846,306.95	\$ 160,096.81	\$ 164,301.81	\$ 75,242.60	\$ 76,109.24	\$ 934,499.52	\$ 71,870.85	\$ 862,628.67
020-9000	School Age Child Care Fund	437,663.97	18,435.19	18,585.19	50,314.36	80,300.98	375,948.18	65,150.53	310,797.65
020-9004	BECS Early Childhood Program Fund	922,243.98	226,234.52	388,989.93	176,200.79	298,283.63	1,012,950.28	73,786.08	939,164.20
020-9006	Summer Academy	35,118.42	0.00	0.00	0.00	0.00	35,118.42	0.00	35,118.42
020-9054	Personnel Fund - Background Checks	0.00	2,243.00	3,649.00	1,358.00	3,324.50	324.50	6,675.50	(6,351.00)
Fund:	022	\$ 1,395,026.37	\$ 246,912.71	\$ 411,224.12	\$ 227,873.15	\$ 381,909.11	\$ 1,424,341.38	\$ 145,612.11	\$ 1,278,729.27
022-0000	Agency Fund - UAEA	3,469.29	0.00	0.00	0.00	0.00	3,469.29	0.00	3,469.29
022-9181	UAHS Tournament Account	21,164.61	1,488.00	1,488.00	4,910.29	4,910.29	17,742.32	0.00	17,742.32
Fund:	024	\$ 24,633.90	\$ 1,488.00	\$ 1,488.00	\$ 4,910.29	\$ 4,910.29	\$ 21,211.61	\$ 0.00	\$ 21,211.61
024-9001	Self Insurance - Medical	9,951,675.89	1,038,696.65	2,050,035.56	1,389,415.79	1,960,969.76	10,040,741.69	3,398,219.58	6,642,522.11
024-9005	Workers Compensation - Self Insurance	662,494.22	6,883.01	13,712.70	1,402.00	46,659.71	629,547.21	64,350.00	565,197.21
Fund:	026	\$ 10,614,170.11	\$ 1,045,579.66	\$ 2,063,748.26	\$ 1,390,817.79	\$ 2,007,629.47	\$ 10,670,288.90	\$ 3,462,569.58	\$ 7,207,719.32
026-0000	Employee Benefits Fund	560,640.11	102,481.75	204,905.62	113,288.36	291,878.43	473,667.30	734,953.02	(261,285.72)
Fund:	027	\$ 560,640.11	\$ 102,481.75	\$ 204,905.62	\$ 113,288.36	\$ 291,878.43	\$ 473,667.30	\$ 734,953.02	\$ (261,285.72)
027-9017	Workers Comp (OCIP) - Self Insurance	337,773.53	0.00	0.00	2,898.76	5,358.63	332,414.90	97,101.24	235,313.66
Fund:	035	\$ 337,773.53	\$ 0.00	\$ 0.00	\$ 2,898.76	\$ 5,358.63	\$ 332,414.90	\$ 97,101.24	\$ 235,313.66
035-0000	Termination Benefits Fund	557,242.90	1,000,000.00	1,000,000.00	0.00	0.00	1,557,242.90	0.00	1,557,242.90
Fund:	070	\$ 557,242.90	\$ 1,000,000.00	\$ 1,000,000.00	\$ 0.00	\$ 0.00	\$ 1,557,242.90	\$ 0.00	\$ 1,557,242.90
070-9519	Legacy Capital Projects	5,740,244.25	13,840.27	228,525.85	1,228,583.18	2,385,625.33	3,583,144.77	4,205,529.50	(622,384.73)
Fund:	200	\$ 5,740,244.25	\$ 13,840.27	\$ 228,525.85	\$ 1,228,583.18	\$ 2,385,625.33	\$ 3,583,144.77	\$ 4,205,529.50	\$ (622,384.73)
200-9100	High School Arlingtonian	3,336.05	382.90	382.90	0.00	0.00	3,718.95	0.00	3,718.95
200-9101	High School Service Club Fund	2,624.09	0.00	0.00	0.00	0.00	2,624.09	0.00	2,624.09

Upper Arlington City Schools Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
200-9102	High School Environmental Club Fund	\$ 1,660.54	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,660.54	\$ 0.00	\$ 1,660.54
200-9103	High School Norwester Fund	30,947.76	0.00	0.00	0.00	0.00	30,947.76	0.00	30,947.76
200-9104	High School Art Club	271.99	0.00	0.00	0.00	0.00	271.99	0.00	271.99
200-9105	High School Debate Fund	2,235.69	280.00	280.00	0.00	0.00	2,515.69	920.00	1,595.69
200-9106	High School Drama Club Fund	8,248.96	0.00	0.00	0.00	0.00	8,248.96	1,460.00	6,788.96
200-9107	High School In The Know Fund	9,769.61	0.00	0.00	0.00	0.00	9,769.61	0.00	9,769.61
200-9108	High School Spirit Club Fund	2,260.77	0.00	0.00	0.00	0.00	2,260.77	0.00	2,260.77
200-9109	UAHS Medical Club	597.33	0.00	0.00	0.00	0.00	597.33	0.00	597.33
200-9111	High School Student Council Fund	12,793.39	0.00	0.00	595.00	595.00	12,198.39	9,810.00	2,388.39
200-9114	High School WARL TV Fund	52.00	0.00	0.00	0.00	0.00	52.00	0.00	52.00
200-9115	High School Science Club Fund	9,807.93	0.00	0.00	0.00	0.00	9,807.93	0.00	9,807.93
200-9117	High School Fencing Fund	889.03	0.00	0.00	0.00	0.00	889.03	0.00	889.03
200-9119	High School Global Language Fund	4,737.31	0.00	0.00	0.00	0.00	4,737.31	0.00	4,737.31
200-9120	High School Math Club Fund	1,873.05	0.00	0.00	0.00	0.00	1,873.05	0.00	1,873.05
200-9123	High School Chess Club Fund	877.73	0.00	0.00	0.00	0.00	877.73	0.00	877.73
200-9125	High School Photo Club Fund	770.18	0.00	0.00	0.00	0.00	770.18	0.00	770.18
200-9127	High School Science Fair Activity Acct.	2,051.35	0.00	0.00	0.00	0.00	2,051.35	0.00	2,051.35
200-9128	High School JSA Club	931.66	0.00	0.00	0.00	0.00	931.66	0.00	931.66
200-9130	UA IDEA DAY	11,863.23	0.00	0.00	0.00	0.00	11,863.23	10,000.00	1,863.23
200-9160	High School Class of 2026	0.00	55.00	55.00	0.00	0.00	55.00	0.00	55.00
200-9165	High School Class of 2025	365.64	0.00	0.00	0.00	0.00	365.64	0.00	365.64
200-9166	High School German Club	1,154.09	0.00	0.00	0.00	0.00	1,154.09	0.00	1,154.09
200-9167	High School French Club	111.29	0.00	0.00	0.00	0.00	111.29	0.00	111.29
200-9169	High School Spanish Club	599.78	0.00	0.00	0.00	0.00	599.78	0.00	599.78
200-9172	High School Class of 2021	4,620.46	0.00	0.00	0.00	0.00	4,620.46	0.00	4,620.46
200-9174	High School Class of 2024	7,095.19	7,297.50	7,297.50	2,034.89	2,034.89	12,357.80	11,531.04	826.76
200-9176	High School Class of 2023	24,470.55	8,340.00	8,340.00	914.53	914.53	31,896.02	700.00	31,196.02
200-9178	High School-Class of 2022	10,294.47	0.00	0.00	559.50	559.50	9,734.97	440.90	9,294.07
200-9179	High Engineering Club	2,555.58	0.00	0.00	356.14	356.14	2,199.44	433.84	1,765.60
200-9181	Class of 2022 - Senior Celebration	5,294.59	0.00	0.00	0.00	634.48	4,660.11	0.00	4,660.11
200-9182	High School First Robotics	25,393.95	50.00	(250.00)	220.81	220.81	24,923.14	75.36	24,847.78
200-9184	Class of 2024 Senior Celebration	3,300.00	0.00	0.00	0.00	0.00	3,300.00	0.00	3,300.00
200-9185	Class of 2025 Senior Celebration	3,300.00	0.00	0.00	0.00	0.00	3,300.00	0.00	3,300.00
200-9199	High School Scholarship Fund	6,017.07	0.00	0.00	0.00	0.00	6,017.07	0.00	6,017.07
200-9802	Hastings Drama Club Fund	28,390.79	70.00	70.00	2,072.70	2,072.70	26,388.09	340.00	26,048.09
200-9804	Hastings Yearbook Fund	1,944.62	0.00	0.00	0.00	0.00	1,944.62	0.00	1,944.62
200-9806	Hastings French Club Fund	333.26	0.00	0.00	0.00	0.00	333.26	0.00	333.26

Upper Arlington City Schools Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
200-9807	Hastings German Club Fund	\$ 576.96	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 576.96	\$ 0.00	\$ 576.96
200-9808	Hastings Spanish Club Fund	134.14	0.00	0.00	0.00	0.00	134.14	0.00	134.14
200-9809	Hastings Life Skills Fund	1,812.74	0.00	0.00	0.00	0.00	1,812.74	300.00	1,512.74
200-9814	Hastings MS Literary Magazine	867.91	0.00	0.00	0.00	0.00	867.91	0.00	867.91
200-9815	Hastings MS Robotics Club	1,682.06	0.00	0.00	0.00	0.00	1,682.06	0.00	1,682.06
200-9816	Hastings Best Buddies	363.00	0.00	0.00	0.00	0.00	363.00	0.00	363.00
200-9823	Hastings Class of 2029	0.00	4,875.00	4,875.00	0.00	0.00	4,875.00	0.00	4,875.00
200-9825	Hastings Service Club Fund	72.34	0.00	0.00	0.00	0.00	72.34	0.00	72.34
200-9826	Hastings Class of 2027	2,626.11	4,250.00	4,250.00	100.00	100.00	6,776.11	0.00	6,776.11
200-9829	HASTINGS CLASS 2028	2,584.90	4,325.00	4,325.00	100.00	100.00	6,809.90	0.00	6,809.90
200-9830	Hastings Class of 2026	1,530.52	0.00	0.00	0.00	0.00	1,530.52	0.00	1,530.52
200-9901	Jones Fall Production Fund	36,508.54	0.00	0.00	171.60	171.60	36,336.94	4,750.00	31,586.94
200-9904	Jones Student Council Fund	1,022.26	0.00	0.00	0.00	0.00	1,022.26	0.00	1,022.26
200-9905	Jones Yearbook Fund	48,257.03	200.00	200.00	0.00	0.00	48,457.03	0.00	48,457.03
200-9911	Jones German Club	205.00	0.00	0.00	0.00	0.00	205.00	0.00	205.00
200-9921	Jones Class of 2028	2,566.03	4,950.00	4,950.00	0.00	0.00	7,516.03	0.00	7,516.03
200-9922	Jones Class of 2027	690.37	4,300.00	4,300.00	0.00	0.00	4,990.37	0.00	4,990.37
200-9925	Jones Class of 2029	0.00	4,175.00	4,175.00	0.00	0.00	4,175.00	0.00	4,175.00
200-9927	Jones Class of 2026	2,972.71	0.00	0.00	0.00	0.00	2,972.71	0.00	2,972.71
		\$ 338,313.60	\$ 43,550.40	\$ 43,250.40	\$ 7,125.17	\$ 7,759.65	\$ 373,804.35	\$ 40,761.14	\$ 333,043.21
Fund:	300								
300-9001	Booster/PTO Supplementals	0.00	27,314.27	30,713.53	32,288.33	33,810.07	(3,096.54)	0.00	(3,096.54)
300-9010	Barrington School Library Fund	3,656.60	0.00	0.00	0.00	0.00	3,656.60	0.00	3,656.60
300-9050	Tremont Library Fund	2,280.66	0.00	0.00	0.00	0.00	2,280.66	0.00	2,280.66
300-9060	Wickliffe Library Fund	4,125.84	857.00	857.00	0.00	0.00	4,982.84	851.38	4,131.46
300-9070	Windermere Library Fund	2,442.12	0.00	3,099.00	3,250.02	3,250.02	2,291.10	67.00	2,224.10
300-9126	High School National Art Honor Society	2,781.24	0.00	0.00	0.00	0.00	2,781.24	0.00	2,781.24
300-9128	High School - Community High School Fund	8,010.41	0.00	0.00	0.00	0.00	8,010.41	0.00	8,010.41
300-9129	High School Science National Honor Society	250.30	0.00	0.00	0.00	0.00	250.30	0.00	250.30
300-9130	Rise Cafe - Highschool	17,627.82	2,483.15	2,483.15	1,511.62	1,649.46	18,461.51	5,961.25	12,500.26
300-9133	High School Learning Center Fund	4,131.42	32.34	32.34	0.00	0.00	4,163.76	0.00	4,163.76
300-9137	High School Bear Paws Fund	3,818.82	0.00	0.00	0.00	0.00	3,818.82	0.00	3,818.82
300-9140	High School Literary Magazine Fund	348.31	0.00	0.00	0.00	0.00	348.31	0.00	348.31
300-9141	High School Store Fund	197,050.94	28,559.55	33,536.85	14,238.25	15,622.26	214,965.53	47,609.17	167,356.36
300-9143	High School Band Fund	6,411.94	1,900.00	1,900.00	0.00	0.00	8,311.94	0.00	8,311.94
300-9144	High School Orchestra Fund	2,584.79	1,920.50	1,920.50	0.00	0.00	4,505.29	0.00	4,505.29
300-9145	High School Athletic Fund	165,241.17	96,674.23	102,974.23	46,729.93	68,032.23	200,183.17	88,061.31	112,121.86

Upper Arlington City Schools Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
300-9148	HIGH SCHOOL PRINT SHOP	\$ 2,409.56	\$ 0.00	\$ 46.00	\$ 0.00	\$ 0.00	\$ 2,455.56	\$ 0.00	\$ 2,455.56
300-9152	High School Student Account Fund	9,599.99	0.00	0.00	0.00	1,450.00	8,149.99	0.00	8,149.99
300-9154	High School Vocal Music	5,742.59	1,900.00	1,900.00	0.00	0.00	7,642.59	0.00	7,642.59
300-9158	Girl Basketball Camp	4,006.34	0.00	11,638.00	1,386.28	11,250.28	4,394.06	0.00	4,394.06
300-9159	Wrestling Camp	1,211.71	95.35	2,193.05	172.00	1,172.00	2,232.76	0.00	2,232.76
300-9160	Girls Volleyball Camp	11,692.39	0.00	(50.00)	2,513.47	6,513.47	5,128.92	854.00	4,274.92
300-9161	Tennis Camp	5,650.00	0.00	0.00	0.00	0.00	5,650.00	0.00	5,650.00
300-9162	Baseball Camp	9,450.00	0.00	300.00	504.60	6,160.20	3,589.80	0.00	3,589.80
300-9166	ESL	779.45	0.00	0.00	0.00	0.00	779.45	0.00	779.45
300-9168	High School R&D Lab	11,608.99	0.00	0.00	0.00	0.00	11,608.99	3,337.49	8,271.50
300-9169	High School Ambassadors of Change	246.90	0.00	0.00	0.00	0.00	246.90	0.00	246.90
300-9210	Barrington Field Trip	41,498.18	0.00	0.00	0.00	0.00	41,498.18	1,924.08	39,574.10
300-9240	Greensview Field Trip	6,627.76	0.00	0.00	0.00	0.00	6,627.76	0.00	6,627.76
300-9260	Wickliffe Field Trip	205.35	0.00	0.00	0.00	0.00	205.35	0.00	205.35
300-9270	Windermere Field Trip	909.27	0.00	0.00	0.00	0.00	909.27	0.00	909.27
300-9805	Hastings Garden Fund	1,106.89	0.00	0.00	0.00	0.00	1,106.89	0.00	1,106.89
300-9815	Hastings Athletic Fund	11,721.01	23,135.00	23,135.00	2,544.73	6,997.42	27,858.59	24,433.56	3,425.03
300-9816	Hastings/Jones DC Class Trip	0.00	0.00	28,571.50	9,794.03	9,794.03	18,777.47	0.00	18,777.47
300-9817	Hastings BEARS	966.59	0.00	0.00	0.00	0.00	966.59	0.00	966.59
300-9820	Hastings Media Center Fund	102.15	0.00	0.00	0.00	0.00	102.15	0.00	102.15
300-9821	Hastings Band Fund	10,344.94	0.00	0.00	0.00	815.29	9,529.65	308.73	9,220.92
300-9822	Hastings Ski Club Fund	33,672.25	0.00	0.00	152.21	152.21	33,520.04	0.00	33,520.04
300-9823	Hastings Orchestra Fund	12,670.20	1,920.00	1,920.00	0.00	2,183.50	12,406.70	4,650.00	7,756.70
300-9824	Hastings Vocal Music Fund	4,557.75	0.00	0.00	0.00	0.00	4,557.75	625.00	3,932.75
300-9826	Hastings 6th Grade Camp	11,183.74	20,925.00	20,925.00	0.00	0.00	32,108.74	15,116.73	16,992.01
300-9828	Hastings 6th Grade Mentor Program	2,394.00	11.00	11.00	0.00	0.00	2,405.00	0.00	2,405.00
300-9909	Jones Vocal Music Fund	6,335.13	0.00	0.00	0.00	0.00	6,335.13	240.00	6,095.13
300-9910	Jones Band Fund	12,955.54	0.00	0.00	0.00	0.00	12,955.54	0.00	12,955.54
300-9911	Jones Athletic Fund	1,343.14	22,875.00	22,875.00	2,066.75	8,142.68	16,075.46	25,729.96	(9,654.50)
300-9913	Jones Ski Club Fund	60,199.08	0.00	0.00	0.00	0.00	60,199.08	0.00	60,199.08
300-9916	Jones Media Center Fund	3,465.67	0.00	153.00	0.00	0.00	3,618.67	137.19	3,481.48
300-9918	Jones Orchestra	3,411.45	1,920.00	1,920.00	1,286.00	1,286.00	4,045.45	0.00	4,045.45
300-9919	Upper Arlington Taekwondo Club	1,033.47	0.00	0.00	0.00	0.00	1,033.47	0.00	1,033.47
300-9920	Jones 7th Grade Service Club	3,547.67	0.00	0.00	0.00	0.00	3,547.67	0.00	3,547.67
300-9921	JONES MENTOR PROGRAM FUND	3,468.49	494.00	494.00	0.00	1,600.00	2,362.49	698.60	1,663.89
300-9923	Jones - ROX	2,069.00	0.00	0.00	0.00	0.00	2,069.00	0.00	2,069.00
300-9926	Jones 6th Grade Camp	5,487.04	18,600.00	18,600.00	0.00	0.00	24,087.04	1,500.00	22,587.04
300-9927	Jones 7th Grade Camp Club	8,121.55	0.00	0.00	0.00	0.00	8,121.55	0.00	8,121.55

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Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
300-9928	Jones Track and Field Fund	\$ 7,552.69	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,552.69	\$ 0.00	\$ 7,552.69
		\$ 740,110.30	\$ 251,616.39	\$ 312,148.15	\$ 118,438.22	\$ 179,881.12	\$ 872,377.33	\$ 222,105.45	\$ 650,271.88
Fund:	401								
401-9022	AUXILIARY SERVICES	57,838.38	44,986.67	45,012.25	7,789.40	17,687.50	85,163.13	46,473.93	38,689.20
401-9122	AUXILIARY SERVICES	173,629.46	98,004.75	98,086.08	13,734.62	17,958.81	253,756.73	53,417.07	200,339.66
		\$ 231,467.84	\$ 142,991.42	\$ 143,098.33	\$ 21,524.02	\$ 35,646.31	\$ 338,919.86	\$ 99,891.00	\$ 239,028.86
Fund:	467								
467-9020	Student Wellness and Success	245,693.70	0.00	0.00	7,825.52	11,651.05	234,042.65	91,000.00	143,042.65
		\$ 245,693.70	\$ 0.00	\$ 0.00	\$ 7,825.52	\$ 11,651.05	\$ 234,042.65	\$ 91,000.00	\$ 143,042.65
Fund:	507								
507-9022	ESSER 2	(134,827.00)	0.00	134,827.00	1,469.95	20,663.73	(20,663.73)	390.00	(21,053.73)
507-9122	ESSERS III	(23,163.60)	0.00	23,163.60	99,542.35	226,016.83	(226,016.83)	472,751.00	(698,767.83)
507-9123	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND	0.00	0.00	0.00	20,748.79	33,957.97	(33,957.97)	0.00	(33,957.97)
		\$ (157,990.60)	\$ 0.00	\$ 157,990.60	\$ 121,761.09	\$ 280,638.53	\$ (280,638.53)	\$ 473,141.00	\$ (753,779.53)
Fund:	516								
516-9022	IDEA PART B GRANTS	(170,551.74)	0.00	170,551.74	98,305.94	208,178.34	(208,178.34)	0.00	(208,178.34)
516-9023	IDEA PART B GRANTS	0.00	0.00	0.00	12,784.58	12,784.58	(12,784.58)	53,273.33	(66,057.91)
516-9122	ARP IDEA Part B	(51,028.18)	51,028.18	51,028.18	23,003.97	35,683.11	(35,683.11)	8,000.00	(43,683.11)
		\$ (221,579.92)	\$ 51,028.18	\$ 221,579.92	\$ 134,094.49	\$ 256,646.03	\$ (256,646.03)	\$ 61,273.33	\$ (317,919.36)
Fund:	572								
572-9022	TITLE I DISADVANTAGED CHILDREN	(41,268.57)	0.00	41,268.57	27,488.36	54,976.74	(54,976.74)	0.00	(54,976.74)
572-9122	TITLE I DISADVANTAGED CHILDREN	(7,031.36)	0.00	7,031.36	0.00	0.00	0.00	0.00	0.00
		\$ (48,299.93)	\$ 0.00	\$ 48,299.93	\$ 27,488.36	\$ 54,976.74	\$ (54,976.74)	\$ 0.00	\$ (54,976.74)
Fund:	584								
584-9022	TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAMS	(733.67)	0.00	733.67	0.00	0.00	0.00	1,315.75	(1,315.75)
		\$ (733.67)	\$ 0.00	\$ 733.67	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,315.75	\$ (1,315.75)
Fund:	590								
590-9022	IMPROVING TEACHER QUALITY	(34,278.86)	0.00	34,278.86	0.00	2,539.25	(2,539.25)	0.00	(2,539.25)
590-9023	IMPROVING TEACHER QUALITY	0.00	0.00	0.00	1,583.00	1,583.00	(1,583.00)	6,200.00	(7,783.00)
		\$ (34,278.86)	\$ 0.00	\$ 34,278.86	\$ 1,583.00	\$ 4,122.25	\$ (4,122.25)	\$ 6,200.00	\$ (10,322.25)
Grand Total		\$ 91,405,707.54	\$ 11,696,486.07	\$ 53,109,666.35	\$ 14,848,777.37	\$ 26,907,467.84	\$ 117,607,906.05	\$ 25,766,692.01	\$ 91,841,214.04

**Upper Arlington City Schools
Concentration Bank Reconciliation
August 31, 2022**

Description	Beg. Bal.	Receipts	Disburse	End. Bal.
Accounts				
Huntington Bank - General	41,121,552.30	8,772,649.38	12,174,581.86	37,719,619.82
Huntington Bank - Workers' Comp Acct	-	-	-	-
Star Ohio	5,900,034.06	11,408.29	-	5,911,442.35
Legacy Campaign	1,054,696.99	1,197.36	-	1,055,894.35
Board of Education	10,000.00	-	-	10,000.00
Wells Fargo - Worker's Comp	9,000.00	-	-	9,000.00
Arbiter Pay	1,376.95	30,000.00	-	31,376.95
Investments				
Huntington Investment Account - General	61,282,847.91	20,067.14	-	61,302,915.05
Huntington Investment Account - Building	7,722,384.32	8,081.02	365,975.31	7,364,490.03
Huntington Investment Account - Bond Retirement	-	-	-	-
Huntington Investment Account - Legacy	4,238,279.91	5,969.61	-	4,244,249.52
Columbus Foundation Legacy Fund	12,072.82	6,673.30	-	18,746.12
Outstanding Checks				
Less O/S checks prior month	(592,447.91)	-	(592,447.91)	-
Add: O/S checks current month	-	-	60,241.14	(60,241.14)
Less: Worker's Comp O/S prior Month	-	-	-	-
Add: Worker's Comp O/S current Month	-	-	-	-
Petty Cash Accounts:				
Early Childhood Program Petty Cash	50.00	-	-	50.00
Food Service (H.S.) Petty Cash	50.00	-	-	50.00
UAHS Book Store Change Funds	300.00	-	-	300.00
Aug				
NSF check	-	-	-	13.00
BANK TOTALS	120,760,197.35	8,856,046.10	12,008,350.40	117,607,906.05
BOOK TOTALS	120,760,197.35	11,696,486.07	14,848,777.37	117,607,906.05

SUMMARY OF PHASE 1 PROJECTS IN THE BUILDING FUND

As of 8/31/2022

PROJECT	PROJECT ALLOCATIONS	EXPENDITURES	COMMITTED FUNDS
Barrington	\$ 28,352,050.28	\$ 28,128,647.65	\$ 223,402.63
Greensview	\$ 20,186,286.42	\$ 20,146,284.84	\$ 40,001.58
Tremont	\$ 15,408,259.36	\$ 15,366,007.34	\$ 42,252.02
Wickliffe	\$ 21,728,263.91	\$ 21,611,450.66	\$ 116,813.25
Windermere	\$ 22,036,301.61	\$ 20,787,151.81	\$ 1,249,149.80
*UAHS	\$ 120,336,423.18	\$ 118,473,808.44	\$ 1,862,614.74
Tremont Fields	\$ 1,762,909.46	\$ 1,762,909.46	\$ -
District (expenses not allocated to projects)	\$ 2,986,157.00	\$ 2,877,807.45	\$ 108,349.55
	<u>\$ 232,796,651.22</u>	<u>\$ 229,154,067.65</u>	<u>\$ 3,642,583.57</u>

* excludes the \$5,000,000 of Legacy Campaign

Funds to be allocated to projects based on future change orders \$ 703,348.78