

FISCAL YEAR 2026 REVENUE, EXPENDITURES, AND CASH BALANCE ANALYSIS THROUGH

1. YEAR-TO-DATE ACTUALS COMPARED TO PREVIOUS YEAR

TOTAL REVENUES ARE

\$2,219,274

HIGHER THAN THE PREVIOUS YEAR

TOTAL EXPENDITURES ARE

\$1,748,810

HIGHER THAN THE PREVIOUS YEAR

THE CASH BALANCE IS

\$(19,047,717)

LOWER THAN THE PREVIOUS YEAR

2. CURRENT ACTUAL/ESTIMATE TREND COMPARED TO FORECAST -- VARIANCE ANALYSIS

REVENUE IS TRENDING

\$8,286

FAVORABLE COMPARED TO FORECAST

EXPENDITURE TREND IS

\$932,337

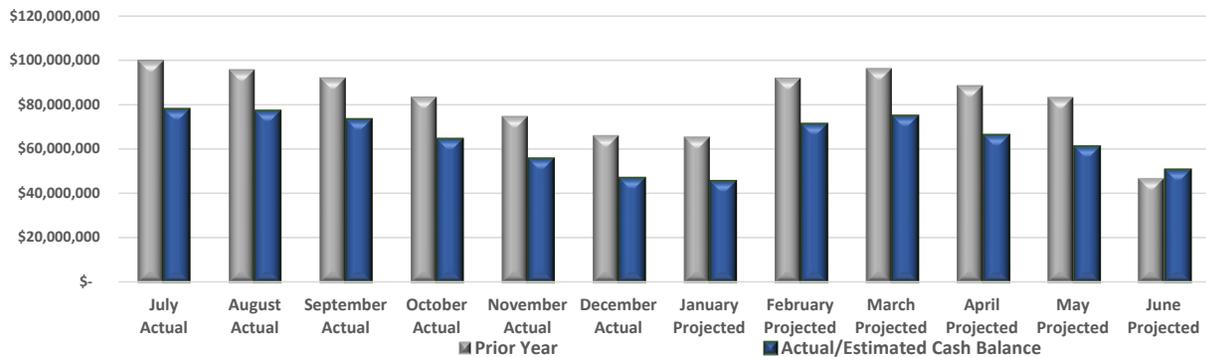
FAVORABLE COMPARED TO FORECAST

NET POTENTIAL TREND IS

\$940,622

FAVORABLE IMPACT ON THE CASH BALANCE

3. VARIANCE AND CASH BALANCE COMPARISON



JUNE 30 ACTUAL CASH BALANCE WAS

\$46,859,165

AT THE END OF THE PREVIOUS FISCAL YEAR

JUNE 30 CASH BALANCE IS ESTIMATED TO BE

\$50,741,650

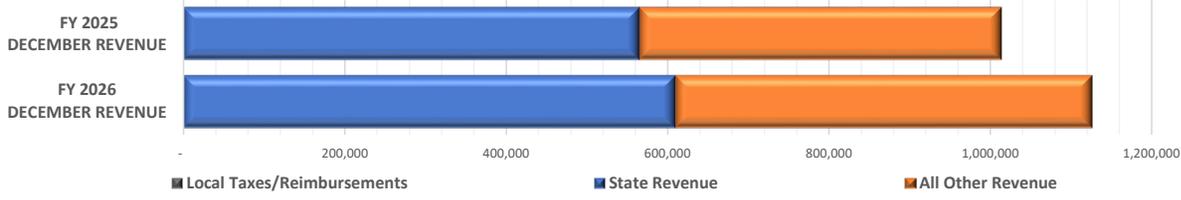
AT THE END OF THE CURRENT FISCAL YEAR

FISCAL YEAR 2026 MONTHLY REVENUE ANALYSIS - DECEMBER

1. DECEMBER REVENUE COLLECTIONS COMPARED TO PRIOR YEAR

Month to Date	Actual Revenue Collections For December	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	-	-	-
State Revenue	610,026	565,472	44,555
All Other Revenue	515,240	447,945	67,295
Total Revenue	1,125,266	1,013,416	111,850

Actual revenue for the month was up **\$111,850** compared to last year.

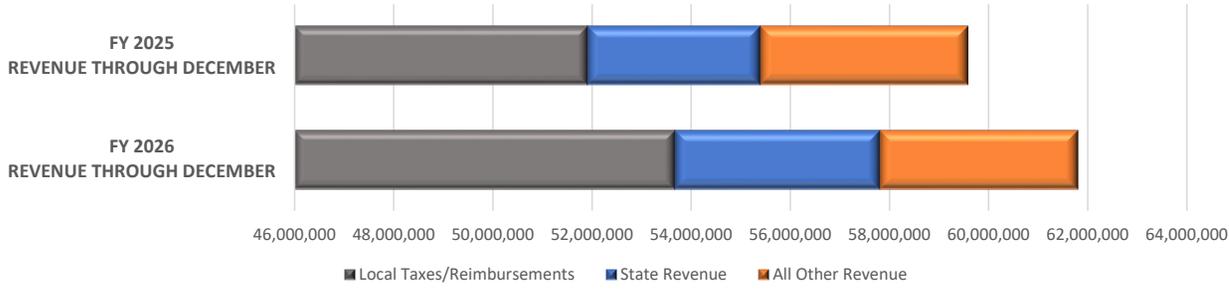


Actual revenue for the month was up \$111,850 compared to last year. Categories with the largest variance included: higher unrestricted state aid of \$75,363, and higher investment earnings of \$48,140. Fiscal year-to-date results below, with additional months of revenue activity can provide more insight.

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

Fiscal Year to Date	Actual Revenue Collections For July - December	Prior Year Revenue Collections For July - December	Current Year Compared to Last Year
Local Taxes/Reimbursements	53,665,321	51,909,596	1,755,725
State Revenue	4,136,588	3,491,145	645,443
All Other Revenue	4,003,128	4,185,022	(181,894)
Total Revenue	61,805,037	59,585,763	2,219,274

TOTAL REVENUES ARE **\$2,219,274** HIGHER THAN THE PREVIOUS YEAR



Revenue through December totaled \$61,805,037, which is \$2,219,274 or 3.7% higher than the amount collected last year. Through December, the largest categorical variances when compared to last year, are: real estate taxes higher by \$979,640, and public utility per. prop. tax higher by \$759,373.

FISCAL YEAR 2026 MONTHLY EXPENDITURE ANALYSIS - DECEMBER

1. DECEMBER EXPENDITURES COMPARED TO PRIOR YEAR

Month to Date	Actual Expenses For December	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	8,647,172	8,331,376	● 315,796
Purchased Services	1,111,653	1,212,468	● (100,816)
All Other Expenses	118,687	162,436	● (43,749)
Total Expenditures	9,877,513	9,706,281	● 171,232

Actual expenses for the month were up
\$171,232
compared to last year.

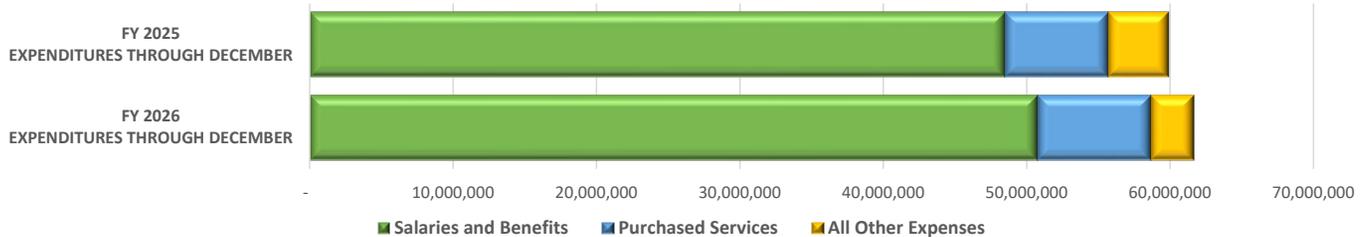


Actual expenses for the month were up \$171,232 compared to last year. Categories with the largest variance included: higher certified regular salaries of \$220,032, and higher health insurance of \$63,447. A single month's results can be skewed compared to a prior year because of the timing when expenses are incurred. The fiscal year-to-date results, when involving additional months of expense activity can provide more insight.

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

Fiscal Year to Date	Actual Expenses For July - December	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	50,741,245	48,481,857	● 2,259,387
Purchased Services	7,904,284	7,226,990	● 677,294
All Other Expenses	3,010,543	4,198,415	● (1,187,871)
Total Expenditures	61,656,072	59,907,262	● 1,748,810

TOTAL EXPENDITURES ARE
\$1,748,810
HIGHER THAN THE PREVIOUS YEAR



Fiscal year-to-date General Fund expenses totaled \$61,656,072 through December, which is \$1,748,810 or 2.9% higher than the amount expended last year. Through December, the largest categorical variances when compared to last year, are: certified regular salaries higher by \$1,412,360 due to increased staff and annual raises, and transfers out lower by -\$1,000,000 due to timing as this transfer was made in June 2025 (last fiscal year).

FISCAL YEAR 2026 FORECAST TREND VARIANCE ANALYSIS - JULY - DECEMBER

3. REVENUE ANALYSIS

REVENUE IS TRENDING

\$8,286

FAVORABLE COMPARED TO FORECAST

Revenue Forecast Compare	Forecast Annual Revenue Estimates	Cash Flow Actual/Estimated Calculated Annual Amount	Current Year Forecast Compared to Actual/Estimated
Loc. Taxes/Reimbur.	114,260,324	114,260,325	1
State Revenue	8,603,010	8,561,031	● (41,979)
All Other Revenue	7,284,539	7,334,803	● 50,264
Total Revenue	130,147,873	130,156,159	● 8,286

The top two categories (miscellaneous receipts and restricted state aid), represents 279.5% of the variance between current revenue estimates and the amounts projected in the five year forecast. Restricted State Aid is less than expected due to the ODEW reducing the amount of Reading of Science stipends that were expected to be reimbursed.

The total variance of \$8,286 (current revenue estimates vs. amounts projected in the five year forecast) is equal to .01% of the total Forecasted annual revenue

<u>Top Forecast vs. Cash Flow Actual/Estimated Amounts</u>	
Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Miscellaneous Receipts ●	52,497
Restricted State Aid ●	(29,339)
Unrestricted State Aid ●	(12,640)
Student Activities ●	(9,376)
All Other Revenue Categories ●	7,143
Total Revenue ●	8,285

4. EXPENDITURE ANALYSIS

EXPENDITURE TREND IS

\$932,337

FAVORABLE COMPARED TO FORECAST

Expenditure Forecast Compare	Forecasted Annual Expenses	Cash Flow Actual/Estimated Calculated Annual Amount	Forecasted amount compared to Actual/Estimated
Salaries and Benefits	103,478,905	103,335,639	● (143,266)
Purchased Services	17,065,404	16,894,983	● (170,421)
All Other Expenses	6,661,701	6,043,052	● (618,649)
Total Expenditures	127,206,011	126,273,674	● (932,337)

The top category (textbooks) represents 44.1% of the variance between current expense estimates and the amounts projected in the five year forecast. The variance in new textbooks is due to timing of expenditures - originally planned for this school year but will be the following year. Additionally, the dues and fees variance is due to a refund of real estate and assessment fees from the County Auditor - this refund was not budgeted.

The total variance of \$932,337 (current expense estimates vs. amounts projected in the five year forecast) is equal to .7% of the total Forecasted annual expenses.

<u>Top Forecast vs. Cash Flow Actual/Estimated Amounts</u>	
Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Textbooks ●	(411,482)
Dues and Fees ●	(156,677)
Certified Regular Salaries ●	(96,676)
General Supplies ●	(51,894)
All Other Expense Categories ●	(215,607)
Total Expenses ●	(932,337)

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	\$ 46,859,165.48	\$ 1,125,265.64	\$ 61,805,037.10	\$ 9,877,512.51	\$ 61,656,071.59	\$ 47,008,130.99	\$ 7,291,700.34	\$ 39,716,430.65
		\$ 46,859,165.48	\$ 1,125,265.64	\$ 61,805,037.10	\$ 9,877,512.51	\$ 61,656,071.59	\$ 47,008,130.99	\$ 7,291,700.34	\$ 39,716,430.65
Fund: 002									
002-0000	Bond Retirement Fund	9,979,667.21	0.00	7,789,255.20	0.00	11,926,461.44	5,842,460.97	3,462,413.75	2,380,047.22
		\$ 9,979,667.21	\$ 0.00	\$ 7,789,255.20	\$ 0.00	11,926,461.44	\$ 5,842,460.97	\$ 3,462,413.75	\$ 2,380,047.22
Fund: 003									
003-0000	Capital Project Fund	7,500,357.24	39,130.68	1,842,426.31	(210,603.84)	2,186,282.08	7,156,501.47	1,496,460.62	5,660,040.85
		\$ 7,500,357.24	\$ 39,130.68	\$ 1,842,426.31	\$ (210,603.84)	\$ 2,186,282.08	\$ 7,156,501.47	\$ 1,496,460.62	\$ 5,660,040.85
Fund: 006									
006-0000	Food Service Fund	1,964,464.31	224,783.21	1,539,260.35	212,869.97	1,367,132.95	2,136,591.71	117,035.58	2,019,556.13
006-9000	Food Service Fund	127,260.40	0.00	0.00	10,165.75	58,332.75	68,927.65	13,809.60	55,118.05
006-9001	FY26 Grow Ohio Grant	0.00	2,661.54	2,661.54	877.55	3,539.09	(877.55)	3,150.00	(4,027.55)
		\$ 2,091,724.71	\$ 227,444.75	\$ 1,541,921.89	\$ 223,913.27	\$ 1,429,004.79	\$ 2,204,641.81	\$ 133,995.18	\$ 2,070,646.63
Fund: 007									
007-9000	Unclaimed Funds	8,297.24	0.00	(730.00)	0.00	0.00	7,567.24	0.00	7,567.24
007-9004	BECS Building Fund Reserve	25,674.25	73.90	607.91	0.00	0.00	26,282.16	0.00	26,282.16
007-9009	Classified Account Fund	214.59	0.00	0.00	0.00	0.00	214.59	0.00	214.59
007-9010	Barrington Fundraiser	0.00	3,708.00	3,708.00	3,708.00	3,708.00	0.00	0.00	0.00
007-9040	Greensview Fundraiser	0.00	9,263.41	10,958.41	0.00	0.00	10,958.41	8,956.17	2,002.24
007-9045	Greensview Staff/Flower Fund	150.73	0.00	2.91	0.00	0.00	153.64	0.00	153.64
007-9055	Tremont Staff Fund	611.82	13.05	84.66	40.65	40.65	655.83	0.00	655.83
007-9066	Wickliffe Flower Fund	512.34	23.43	244.48	0.00	458.38	298.44	200.00	98.44
007-9080	Hastings Flower Fund	2,626.48	66.32	510.24	120.97	1,723.32	1,413.40	0.00	1,413.40
007-9091	Jones Scholarships	15,075.14	0.00	150.00	0.00	0.00	15,225.14	0.00	15,225.14
007-9110	Barrington Staff Fund	199.47	4.69	3,039.41	720.46	1,297.92	1,940.96	114.75	1,826.21
007-9170	Windermere Flower Fund	1,590.20	0.00	104.44	0.00	0.00	1,694.64	0.00	1,694.64
007-9250	Central Office Staff Fund	324.70	4.42	42.19	0.00	26.88	340.01	0.00	340.01
007-9251	Leadership Team Fund	252.07	0.00	0.00	199.60	264.60	(12.53)	0.00	(12.53)
007-9252	BECS STAFF FUND	1,360.42	34.77	172.66	0.00	439.02	1,094.06	260.98	833.08
007-9254	Operational Services Staff Fund	282.71	32.04	205.68	105.00	105.00	383.39	0.00	383.39
007-9255	Transportation Staff Fund	1,657.75	1.78	134.55	0.00	0.00	1,792.30	0.00	1,792.30
007-9256	Mincy Staff Flower Fund	258.92	0.00	0.00	38.90	79.19	179.73	0.00	179.73
007-9257	District Flower Fund	29,481.09	0.00	0.00	0.00	4,033.91	25,447.18	0.00	25,447.18
007-9259	Jones Staff Fund	271.65	11.30	121.56	188.10	188.10	205.11	0.00	205.11
007-9802	Hastings Scholarships	17,011.42	0.00	1,430.00	0.00	3,914.00	14,527.42	0.00	14,527.42
007-9804	Hastings Fundraiser	0.00	0.00	2,239.41	0.00	2,239.41	0.00	0.00	0.00
007-9904	BECS Family Fund	12,450.58	36.54	542.78	0.00	0.00	12,993.36	0.00	12,993.36
007-9999	Debi Casto UAHS Scholarship Fund	933,873.31	0.00	0.00	0.00	19,000.00	914,873.31	0.00	914,873.31

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
		\$ 1,052,176.88	\$ 13,273.65	\$ 23,569.29	\$ 5,121.68	\$ 37,518.38	\$ 1,038,227.79	\$ 9,531.90	\$ 1,028,695.89
Fund:	009								
009-9010	USS Barrington	\$ 156.40	\$ 150.00	\$ 18,450.00	\$ 206.73	\$ 11,035.82	\$ 7,570.58	\$ 255.00	\$ 7,315.58
009-9040	USS Greensview	1,537.64	100.00	10,800.00	123.28	7,898.57	4,439.07	202.76	4,236.31
009-9050	USS Tremont	5,269.61	325.00	16,050.00	346.64	9,009.60	12,310.01	167.75	12,142.26
009-9060	USS Wickliffe	4,306.41	150.00	10,775.00	124.36	8,497.39	6,584.02	0.00	6,584.02
009-9070	USS Windermere	1,925.34	225.00	13,430.00	530.02	8,271.91	7,083.43	154.50	6,928.93
009-9080	USS Hastings	11,500.00	438.00	35,789.24	7,063.93	29,717.19	17,572.05	1,728.19	15,843.86
009-9090	USS Jones	11,500.00	363.00	37,127.00	4,889.77	26,962.96	21,664.04	376.89	21,287.15
009-9100	USS High School Workbooks	10,523.84	322.00	22,096.00	15,561.11	16,701.01	15,918.83	1,126.60	14,792.23
009-9102	USS High School - Art	13,798.53	816.00	33,075.00	5,868.87	21,916.81	24,956.72	3,658.21	21,298.51
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	16,171.52	425.00	36,492.50	1,139.51	7,859.68	44,804.34	1,244.65	43,559.69
009-9903	Jones Life Skills Fund	2,489.59	0.00	0.00	0.00	0.00	2,489.59	0.00	2,489.59
		\$ 81,421.36	\$ 3,314.00	\$ 234,084.74	\$ 35,854.22	\$ 147,870.94	\$ 167,635.16	\$ 8,914.55	\$ 158,720.61
Fund:	018								
018-9005	BECS Principal Account	2,494.44	0.00	0.00	20.00	120.00	2,374.44	100.00	2,274.44
018-9010	Barrington Principal Fund	10,327.39	0.00	11,036.00	2,179.13	7,072.61	14,290.78	0.00	14,290.78
018-9040	Greensview Principal Fund	24,996.36	6.60	403.47	0.00	3,622.36	21,777.47	721.40	21,056.07
018-9050	Tremont Principal Fund	4,135.20	12.00	13,207.00	221.45	8,956.96	8,385.24	570.48	7,814.76
018-9060	Wickliffe Principal Fund	9,092.59	0.00	0.00	0.00	155.87	8,936.72	114.75	8,821.97
018-9065	Wickliffe Artist off Campus	3,500.00	0.00	0.00	0.00	0.00	3,500.00	0.00	3,500.00
018-9070	Windermere Principal Fund	17,576.48	0.00	2,536.63	0.00	6,498.46	13,614.65	114.75	13,499.90
018-9080	Hastings Principal Fund	13,008.02	146.51	8,630.06	2,972.58	6,816.24	14,821.84	906.09	13,915.75
018-9090	Jones Principal Fund	3,766.83	38.12	75.20	103.98	1,148.78	2,693.25	2,229.93	463.32
018-9100	High School Principal Fund	46,700.88	1,932.75	28,237.58	3,755.21	11,260.09	63,678.37	3,753.39	59,924.98
018-9101	PHYSICS TRIP	3,660.64	0.00	0.00	0.00	0.00	3,660.64	0.00	3,660.64
018-9105	Transcript Process	75,140.43	3,331.70	11,039.71	161.47	938.47	85,241.67	1,581.00	83,660.67
018-9110	HS AP Fund	96,238.11	85.00	1,603.00	1,868.00	13,509.25	84,331.86	1,392.04	82,939.82
018-9112	HUB Principal Fund	500.00	0.00	0.00	0.00	0.00	500.00	150.00	350.00
018-9252	Career Education Fund	27,394.27	0.00	0.00	0.00	0.00	27,394.27	0.00	27,394.27
		\$ 338,531.64	\$ 5,552.68	\$ 76,768.65	\$ 11,281.82	\$ 60,099.09	\$ 355,201.20	\$ 11,633.83	\$ 343,567.37
Fund:	019								
019-9000	EF Tours	6,572.76	2,653.68	9,219.04	2,889.26	8,689.26	7,102.54	0.00	7,102.54
019-9001	DRA	234,756.68	0.00	2,505.39	(16,700.00)	(4,595.00)	241,857.07	0.00	241,857.07
019-9003	Class Gifts	21,181.72	0.00	1,783.54	0.00	0.00	22,965.26	0.00	22,965.26
019-9005	Greensview UAEF Grant	0.00	14,571.37	24,571.37	0.00	0.00	24,571.37	22,175.00	2,396.37
019-9006	Scotland Exchange Program	4,453.90	450.00	2,000.00	99.00	619.50	5,834.40	0.00	5,834.40
019-9007	French Exchange Program	3,726.55	0.00	0.00	0.00	0.00	3,726.55	0.00	3,726.55
019-9050	Tremont UAEF Grants	0.00	0.00	3,245.50	0.00	0.00	3,245.50	0.00	3,245.50

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
019-9081	FOSTER FAMILY	\$ 0.00	\$ 0.00	\$ 11,600.00	\$ 2,917.82	\$ 2,917.82	\$ 8,682.18	\$ 0.00	\$ 8,682.18
019-9100	Conley Media Literacy Fund	1,740.95	0.00	0.00	0.00	1,648.92	92.03	0.00	92.03
019-9101	UAHS Athletic Complex	48,580.52	496.94	1,230.94	0.00	0.00	49,811.46	0.00	49,811.46
019-9103	UA Rotary Foundation Fund	342.03	0.00	0.00	0.00	0.00	342.03	0.00	342.03
019-9105	Auditorium - UAHS	250,492.43	7,355.15	7,355.15	1,320.98	3,933.98	253,913.60	0.00	253,913.60
019-9110	HIGH SCHOOL UAEF GRANT	0.00	0.00	3,500.00	(3,850.00)	(350.00)	3,850.00	3,850.00	0.00
019-9112	Excellence Activities	285.10	0.00	0.00	0.00	0.00	285.10	0.00	285.10
019-9116	Digital Conversion Protection Plan	187,877.49	202.00	139,400.00	0.00	172,467.95	154,809.54	0.00	154,809.54
019-9200	Grant/ Advertising - First Merchants	250.01	0.00	0.00	0.00	0.00	250.01	0.00	250.01
019-9203	Pepsi/Other	59,047.57	0.00	0.00	0.00	0.00	59,047.57	0.00	59,047.57
019-9700	Windermere UAEF Grant	0.00	0.00	6,000.00	0.00	6,000.00	0.00	0.00	0.00
019-9801	HASTINGS AMLE GRANT	3,776.18	0.00	0.00	0.00	0.00	3,776.18	0.00	3,776.18
Fund: 020		\$ 823,083.89	\$ 25,729.14	\$ 212,410.93	\$ (13,322.94)	\$ 191,332.43	\$ 844,162.39	\$ 26,025.00	\$ 818,137.39
020-9000	School Age Child Care Fund	652,266.14	108,154.05	334,032.76	64,856.24	371,891.00	614,407.90	37,123.21	577,284.69
020-9004	BECS Early Childhood Program Fund	649,440.57	230,048.56	1,237,014.28	247,942.05	1,312,437.27	574,017.58	80,879.04	493,138.54
020-9006	Summer Academy	51,358.28	0.00	1,625.00	0.00	32,051.01	20,932.27	0.00	20,932.27
020-9054	Personnel Fund - Background Checks	4,962.00	782.00	7,528.00	2,280.00	20,202.00	(7,712.00)	4,760.00	(12,472.00)
Fund: 022		\$ 1,358,026.99	\$ 338,984.61	\$ 1,580,200.04	\$ 315,078.29	\$ 1,736,581.28	\$ 1,201,645.75	\$ 122,762.25	\$ 1,078,883.50
022-0000	Agency Fund - UAFA	350.16	0.00	14,373.25	5,192.24	12,980.02	1,743.39	0.00	1,743.39
022-9181	UAHS Tournament Account	0.00	(221.89)	12,908.11	781.67	12,908.11	0.00	4,000.00	(4,000.00)
Fund: 024		\$ 350.16	\$ (221.89)	\$ 27,281.36	\$ 5,973.91	\$ 25,888.13	\$ 1,743.39	\$ 4,000.00	\$ (2,256.61)
024-9001	Self Insurance - Medical	6,555,841.43	1,221,452.44	7,541,762.35	1,684,515.92	8,841,981.99	5,255,621.79	1,670,414.36	3,585,207.43
024-9005	Workers Compensation - Self Insurance	665,699.97	10,257.07	63,633.25	2,007.68	115,105.57	614,227.65	27,695.43	586,532.22
Fund: 026		\$ 7,221,541.40	\$ 1,231,709.51	\$ 7,605,395.60	\$ 1,686,523.60	\$ 8,957,087.56	\$ 5,869,849.44	\$ 1,698,109.79	\$ 4,171,739.65
026-0000	Employee Benefits Fund	573,940.08	129,974.52	797,346.57	150,050.21	857,674.05	513,612.60	194,283.83	319,328.77
Fund: 027		\$ 573,940.08	\$ 129,974.52	\$ 797,346.57	\$ 150,050.21	\$ 857,674.05	\$ 513,612.60	\$ 194,283.83	\$ 319,328.77
027-9017	Workers Comp (OCIP) - Self Insurance	299,886.87	0.00	0.00	0.00	406.51	299,480.36	14,959.92	284,520.44
Fund: 035		\$ 299,886.87	\$ 0.00	\$ 0.00	\$ 0.00	\$ 406.51	\$ 299,480.36	\$ 14,959.92	\$ 284,520.44
035-0000	Termination Benefits Fund	9,301,302.04	0.00	0.00	46,520.98	1,551,017.74	7,750,284.30	800,328.89	6,949,955.41
Fund: 070		\$ 9,301,302.04	\$ 0.00	\$ 0.00	\$ 46,520.98	\$ 1,551,017.74	\$ 7,750,284.30	\$ 800,328.89	\$ 6,949,955.41

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
070-9025	Capital Projects Future Fund 6/2025	\$ 14,150,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 14,150,000.00	\$ 0.00	\$ 14,150,000.00
070-9050	Capital Projects Fund 6/2025	3,600,000.00	0.00	0.00	0.00	0.00	3,600,000.00	0.00	3,600,000.00
070-9099	Capital Projects Reserve Fund 6/2024	4,128,976.86	10,659.83	827,084.41	0.00	0.00	4,956,061.27	0.00	4,956,061.27
070-9519	Legacy Capital Projects 4/2019	1,204,402.46	26,151.72	103,026.53	0.00	3,814.68	1,303,614.31	99,297.25	1,204,317.06
		\$ 23,083,379.32	\$ 36,811.55	\$ 930,110.94	\$ 0.00	\$ 3,814.68	\$ 24,009,675.58	\$ 99,297.25	\$ 23,910,378.33
Fund:	200								
200-9100	High School Arlingtonian	0.00	11,456.00	13,334.71	0.00	7,950.00	5,384.71	10,250.00	(4,865.29)
200-9101	High School Key Club Fund	2,614.14	0.00	782.00	754.00	754.00	2,642.14	0.00	2,642.14
200-9102	High School Environmental Club Fund	1,376.70	0.00	0.00	0.00	0.00	1,376.70	0.00	1,376.70
200-9103	High School Norwester Fund	19,878.88	100.00	2,025.00	0.00	1,894.95	20,008.93	0.00	20,008.93
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	963.43	544.67	5,949.67	210.00	513.00	6,400.10	2,612.00	3,788.10
200-9106	High School Drama Club Fund	15,185.15	785.00	5,773.21	460.35	6,257.89	14,700.47	0.00	14,700.47
200-9107	High School In The Know Fund	9,563.19	0.00	0.00	0.00	9,563.19	0.00	0.00	0.00
200-9108	High School Spirit Club Fund	3,506.86	0.00	358.75	0.00	403.78	3,461.83	0.00	3,461.83
200-9109	UAHS Medical Club	856.76	0.00	0.00	0.00	380.21	476.55	0.00	476.55
200-9111	High School Student Council Fund	8,922.83	50.00	40,109.75	3,145.00	28,019.11	21,013.47	1,175.72	19,837.75
200-9114	High School WARL TV Fund	0.00	700.00	700.00	0.00	0.00	700.00	0.00	700.00
200-9115	High School Science Club Fund	14,099.16	5,225.00	13,300.00	0.00	4,600.00	22,799.16	600.00	22,199.16
200-9117	High School Fencing Fund	3,751.55	325.00	9,936.00	1,300.00	7,360.00	6,327.55	0.00	6,327.55
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
200-9121	High School Tri-M Music Honor Society	2,488.05	300.00	450.00	0.00	0.00	2,938.05	100.00	2,838.05
200-9125	High School Photo Club Fund	679.35	0.00	0.00	0.00	679.35	0.00	0.00	0.00
200-9127	UAHS Science Fair - Olympiad	1,045.35	1,068.84	1,068.84	0.00	516.75	1,597.44	270.00	1,327.44
200-9128	High School JSA Club	931.66	0.00	0.00	0.00	931.66	0.00	0.00	0.00
200-9131	High School Computer Science Club	1,848.38	0.00	220.00	0.00	196.56	1,871.82	61.00	1,810.82
200-9132	High School Educators Rising	115.00	0.00	0.00	115.00	115.00	0.00	0.00	0.00
200-9160	High School Class of 2026	26,915.09	(36.00)	10,584.00	0.00	2,707.33	34,791.76	250.00	34,541.76
200-9161	High School Class of 2028	3,426.21	0.00	31.50	0.00	0.00	3,457.71	0.00	3,457.71
200-9165	High School Class of 2025	16,988.49	0.00	0.00	0.00	16,988.49	0.00	0.00	0.00
200-9166	High School German Club	939.09	0.00	0.00	0.00	0.00	939.09	0.00	939.09
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	340.06	0.00	1,075.00	0.00	0.00	1,415.06	0.00	1,415.06
200-9170	High School Class of 2027	17,194.33	(31.50)	9,297.00	0.00	21,391.76	5,099.57	17,194.33	(12,094.76)
200-9178	High School-Class of 2029	0.00	0.00	3.71	0.00	0.00	3.71	0.00	3.71
200-9179	UAHS Engineering Club	0.00	0.00	100.00	0.00	0.00	100.00	0.00	100.00

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
200-9180	Class of 2026 - Senior Celebration	\$ 7,300.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,500.00	\$ 4,800.00	\$ 4,337.40	\$ 462.60
200-9181	Class of 2028 - Senior Celebration	10,372.00	0.00	0.00	0.00	0.00	10,372.00	0.00	10,372.00
200-9182	High School First Robotics	3,661.83	0.00	8,600.00	1,197.47	7,582.79	4,679.04	371.55	4,307.49
200-9185	Class of 2025 Senior Celebration	4,184.20	0.00	0.00	4,184.20	4,184.20	0.00	0.00	0.00
200-9186	Class of 2027 Senior Celebration	9,237.00	0.00	0.00	0.00	0.00	9,237.00	0.00	9,237.00
200-9199	High School Scholarship Fund	3,292.07	0.00	0.00	0.00	500.00	2,792.07	500.00	2,292.07
200-9802	Hastings Drama Club Fund	41,322.90	410.35	7,461.95	3,978.54	7,677.45	41,107.40	1,260.85	39,846.55
200-9804	Hastings Yearbook Fund	1,996.02	0.00	0.00	0.00	0.00	1,996.02	0.00	1,996.02
200-9806	Hastings French Club Fund	333.26	0.00	0.00	0.00	0.00	333.26	0.00	333.26
200-9807	Hastings German Club Fund	610.04	0.00	0.00	0.00	0.00	610.04	0.00	610.04
200-9808	Hastings Spanish Club Fund	114.35	0.00	0.00	0.00	0.00	114.35	0.00	114.35
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	219.28	0.00	0.00	0.00	0.00	219.28	0.00	219.28
200-9823	Hastings Class of 2029	2.43	0.00	0.00	0.00	2.43	0.00	0.00	0.00
200-9825	Hastings Service Club Fund	72.34	0.00	0.00	0.00	0.00	72.34	0.00	72.34
200-9827	Hastings Class of 2030	5,204.41	0.00	3,575.00	0.00	0.00	8,779.41	0.00	8,779.41
200-9828	Hastings Class of 2031	2,766.34	0.00	4,200.00	0.00	0.00	6,966.34	0.00	6,966.34
200-9830	Hastings Class of 2032	0.00	0.00	4,300.00	0.00	0.00	4,300.00	0.00	4,300.00
200-9901	Jones Fall Production Fund	67,484.54	954.38	26,442.18	1,285.72	35,146.45	58,780.27	1,616.71	57,163.56
200-9904	Jones Student Council Fund	526.27	0.00	0.00	0.00	0.00	526.27	0.00	526.27
200-9905	Jones Yearbook Fund	44,661.26	0.00	0.00	655.00	705.10	43,956.16	0.00	43,956.16
200-9911	Jones German Club	205.00	0.00	0.00	0.00	0.00	205.00	0.00	205.00
200-9924	Jones Class of 2030	6,796.47	0.00	3,975.00	0.00	1,600.00	9,171.47	0.00	9,171.47
200-9925	Jones Class of 2029	1.28	0.00	0.00	0.00	1.28	0.00	0.00	0.00
200-9927	Jones Class of 2032	0.00	0.00	4,175.00	0.00	0.00	4,175.00	0.00	4,175.00
200-9928	Jones Class of 2031	1,195.00	0.00	4,075.00	0.00	0.00	5,270.00	4,021.65	1,248.35
		\$ 372,858.56	\$ 21,851.74	\$ 181,903.27	\$ 17,285.28	\$ 171,122.73	\$ 383,639.10	\$ 44,621.21	\$ 339,017.89
Fund:	300								
300-9001	Booster/PTO Supplementals	4,722.90	16,018.16	123,011.18	2,173.50	96,370.18	31,363.90	0.00	31,363.90
300-9010	Barrington School Library Fund	1,495.42	0.00	0.00	0.00	233.45	1,261.97	87.15	1,174.82
300-9050	Tremont Library Fund	4,703.87	0.00	0.00	276.20	1,629.42	3,074.45	1,029.49	2,044.96
300-9060	Wickliffe Library Fund	6,067.81	0.00	2,173.00	0.00	426.67	7,814.14	0.00	7,814.14
300-9066	Wickliffe Playground Fund	10,156.32	0.00	0.00	0.00	480.00	9,676.32	0.00	9,676.32
300-9070	Windermere Library Fund	267.74	0.00	7,356.64	1,219.49	5,477.45	2,146.93	626.59	1,520.34
300-9126	High School National Art Honor Society	2,670.49	0.00	0.00	0.00	0.00	2,670.49	0.00	2,670.49
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	47,211.05	2,048.67	21,763.69	1,794.95	16,909.29	52,065.45	6,696.88	45,368.57

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
300-9133	High School Learning Center Fund	\$ 4,520.84	\$ 0.00	\$ 47.98	\$ 0.00	\$ 1,445.84	\$ 3,122.98	\$ 0.00	\$ 3,122.98
300-9137	High School Bear Paws Fund	2,224.05	700.00	700.00	0.00	0.00	2,924.05	300.00	2,624.05
300-9140	High School Literary Magazine Fund	6.31	0.00	0.00	0.00	6.31	0.00	0.00	0.00
300-9141	High School Store Fund	223,966.18	8,282.44	66,006.04	1,734.23	59,018.14	230,954.08	14,881.15	216,072.93
300-9143	High School Band Fund	2,663.55	0.00	4,250.00	0.00	1,000.00	5,913.55	2,000.00	3,913.55
300-9144	High School Orchestra Fund	3,764.60	721.45	3,748.27	40.00	3,994.50	3,518.37	4,466.88	(948.51)
300-9145	High School Athletic Fund	316,963.45	23,266.31	308,578.97	20,261.80	181,759.18	443,783.24	139,492.52	304,290.72
300-9148	UAHS Print Shop - Paw Prints	4,235.96	1,056.00	2,077.18	822.88	2,297.33	4,015.81	0.00	4,015.81
300-9152	High School Student Account Fund	5,000.00	552.80	798.36	552.80	798.36	5,000.00	0.00	5,000.00
300-9154	High School Vocal Music	4,208.74	0.00	1,900.00	0.00	0.00	6,108.74	2,000.00	4,108.74
300-9158	Girl Basketball Camp	1,738.12	0.00	0.00	0.00	680.66	1,057.46	0.00	1,057.46
300-9159	Wrestling Camp	1,362.38	0.00	0.00	0.00	642.50	719.88	0.00	719.88
300-9160	Girls Volleyball Camp	313.13	0.00	0.00	0.00	0.00	313.13	0.00	313.13
300-9161	Tennis Camp	2,915.76	0.00	0.00	0.00	182.39	2,733.37	0.00	2,733.37
300-9162	Baseball Camp	31,166.25	263.11	263.11	1,329.41	13,690.76	17,738.60	0.00	17,738.60
300-9163	Field Hockey Camp	5,928.46	0.00	8,231.45	0.00	2,512.50	11,647.41	0.00	11,647.41
300-9164	Softball Camp	8,999.25	2,450.00	2,450.00	0.00	4,713.44	6,735.81	4,032.00	2,703.81
300-9165	High School Mock Trial	928.34	0.00	0.00	170.00	365.00	563.34	0.00	563.34
300-9168	High School R&D Lab	5,636.56	0.00	0.00	0.00	992.40	4,644.16	0.00	4,644.16
300-9169	High School Ambassadors of Change	155.42	0.00	0.00	0.00	0.00	155.42	0.00	155.42
300-9170	Strength and Conditioning Camp	4,000.00	0.00	0.00	3,353.95	3,353.95	646.05	0.00	646.05
300-9171	Gymnastic Club	0.00	3,230.00	3,230.00	0.00	0.00	3,230.00	0.00	3,230.00
300-9176	Track and Field Camp	585.00	0.00	0.00	0.00	0.00	585.00	0.00	585.00
300-9177	Girls Lacrosse Camp	18,719.04	144.60	2,588.00	1,550.00	11,854.77	9,452.27	0.00	9,452.27
300-9178	Swim Camp	1,800.00	0.00	0.00	0.00	1,800.00	0.00	0.00	0.00
300-9179	Water Polo Camp	2,093.00	0.00	0.00	0.00	2,882.53	(789.53)	0.00	(789.53)
300-9181	UAHS Tournament Account	0.00	0.00	0.00	(781.67)	0.00	0.00	0.00	0.00
300-9210	Barrington Field Trip	28,623.77	0.00	20,666.38	2,199.20	2,898.20	46,391.95	6,483.73	39,908.22
300-9240	Greensview Field Trip	5,668.00	0.00	15,426.56	100.00	1,346.06	19,748.50	3,632.86	16,115.64
300-9250	Tremont Field Trip	9,534.48	0.00	20,497.16	0.00	4,362.76	25,668.88	1,735.32	23,933.56
300-9260	Wickliffe Field Trip	2,072.28	0.00	9,365.64	0.00	0.00	11,437.92	2,792.18	8,645.74
300-9261	Wickliffe Field Trip Admissions	8,886.00	0.00	10,925.00	0.00	1,353.00	18,458.00	400.00	18,058.00
300-9270	Windermere Field Trip	912.23	0.00	12,535.85	200.00	1,858.00	11,590.08	6,864.75	4,725.33
300-9805	Hastings Garden Fund	6,600.45	0.00	0.00	0.00	628.52	5,971.93	200.00	5,771.93
300-9815	Hastings Athletic Fund	27,941.12	2,820.92	34,813.11	4,076.60	21,327.85	41,426.38	11,596.00	29,830.38
300-9816	Hastings/Jones DC Class Trip	29,332.31	0.00	33,000.00	4,000.00	4,130.10	58,202.21	0.00	58,202.21
300-9817	Hastings BEARS	394.01	0.00	0.00	47.48	47.48	346.53	0.00	346.53
300-9820	Hastings Media Center Fund	102.15	0.00	0.00	0.00	0.00	102.15	0.00	102.15

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
300-9821	Hastings Band Fund	\$ 3,718.77	\$ 0.00	\$ 103.00	\$ 0.00	\$ 549.80	\$ 3,271.97	\$ 410.20	\$ 2,861.77
300-9822	Hastings Ski Club Fund	36,043.36	3,000.00	37,250.00	2,000.00	2,056.49	71,236.87	47,196.00	24,040.87
300-9823	Hastings Orchestra Fund	11,242.28	736.63	7,479.56	250.00	4,761.76	13,960.08	978.68	12,981.40
300-9824	Hastings Vocal Music Fund	5,251.86	1,130.35	3,999.89	1,080.00	3,897.35	5,354.40	566.79	4,787.61
300-9826	Hastings 6th Grade Camp	10,775.83	0.00	70,975.00	2,000.00	60,553.40	21,197.43	0.00	21,197.43
300-9827	Hastings 7th Grade Trip	1,465.23	0.00	4,248.00	360.00	4,160.00	1,553.23	0.00	1,553.23
300-9828	Hastings 6th Grade Mentor Program	1,613.00	0.00	1,805.00	0.00	935.00	2,483.00	0.00	2,483.00
300-9909	Jones Vocal Music Fund	5,437.16	75.00	90.00	136.20	136.20	5,390.96	0.00	5,390.96
300-9910	Jones Band Fund	10,313.20	0.00	0.00	0.00	0.00	10,313.20	0.00	10,313.20
300-9911	Jones Athletic Fund	25,975.11	3,668.18	42,970.75	5,286.95	21,794.38	47,151.48	12,072.64	35,078.84
300-9913	Jones Ski Club Fund	84,484.79	10,375.00	44,250.00	2,000.00	2,000.00	126,734.79	55,062.00	71,672.79
300-9916	Jones Media Center Fund	2,335.33	0.00	57.00	0.00	115.60	2,276.73	73.60	2,203.13
300-9918	Jones Orchestra	8,365.95	1,703.76	5,555.44	0.00	2,050.61	11,870.78	250.00	11,620.78
300-9921	Jones Mentor Program Fund	1,102.00	0.00	1,655.00	0.00	914.19	1,842.81	0.00	1,842.81
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	6,135.36	0.00	40,995.00	19,410.04	31,936.35	15,194.01	1,621.49	13,572.52
300-9927	Jones 7th Grade Camp Club	341.82	0.00	0.00	0.00	0.00	341.82	0.00	341.82
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
		\$ 1,075,729.83	\$ 82,243.38	\$ 977,837.21	\$ 77,644.01	\$ 589,330.12	\$ 1,464,236.92	\$ 327,548.90	\$ 1,136,688.02
Fund:	401								
401-9024	Auxiliary Services - St Agatha	14,369.22	0.00	56.58	0.00	14,425.80	0.00	0.00	0.00
401-9026	Auxiliary Services - St Agatha	0.00	120.68	102,511.95	15,541.34	59,592.01	42,919.94	58,967.99	(16,048.05)
401-9124	Auxiliary Services - St Andrews	177,109.79	0.00	697.45	0.00	177,807.24	0.00	0.00	0.00
401-9126	Auxiliary Services - St Andrews	0.00	475.81	214,393.58	1,736.61	45,179.83	169,213.75	14,049.02	155,164.73
		\$ 191,479.01	\$ 596.49	\$ 317,659.56	\$ 17,277.95	\$ 297,004.88	\$ 212,133.69	\$ 73,017.01	\$ 139,116.68
Fund:	499								
499-9025	FY25 School Safety Grant	29,761.21	0.00	0.00	0.00	0.00	29,761.21	29,761.21	0.00
499-9026	FY26 Psych Intern Grant	0.00	5,339.64	8,815.71	3,727.14	9,317.85	(502.14)	0.00	(502.14)
499-9126	Career Tech Grant	0.00	37,519.62	115,918.25	0.00	115,918.25	0.00	0.00	0.00
499-9226	FY26 School Safety Grant	0.00	29,839.19	29,839.19	0.00	0.00	29,839.19	0.00	29,839.19
		\$ 29,761.21	\$ 72,698.45	\$ 154,573.15	\$ 3,727.14	\$ 125,236.10	\$ 59,098.26	\$ 29,761.21	\$ 29,337.05
Fund:	516								
516-9025	IDEA PART B GRANTS	(68,053.87)	0.00	310,917.66	0.00	232,988.71	9,875.08	0.00	9,875.08
516-9026	IDEA PART B GRANTS	0.00	0.00	432,821.30	166,187.64	728,156.43	(295,335.13)	20,651.00	(315,986.13)
		\$ (68,053.87)	\$ 0.00	\$ 743,738.96	\$ 166,187.64	\$ 961,145.14	\$ (285,460.05)	\$ 20,651.00	\$ (306,111.05)
Fund:	551								
551-9025	LIMITED ENGLISH PROFICIENCY	(1,275.39)	0.00	1,275.39	0.00	2,100.59	(2,100.59)	0.00	(2,100.59)
551-9026	LIMITED ENGLISH PROFICIENCY	0.00	0.00	0.00	45.00	1,061.25	(1,061.25)	730.00	(1,791.25)
		\$ (1,275.39)	\$ 0.00	\$ 1,275.39	\$ 45.00	\$ 3,161.84	\$ (3,161.84)	\$ 730.00	\$ (3,891.84)

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: 572									
572-9025	TITLE I DISADVANTAGED CHILDREN	\$ (9,727.80)	\$ 0.00	\$ 15,171.80	\$ 0.00	\$ 5,444.00	\$ 0.00	\$ 0.00	\$ 0.00
572-9026	TITLE I DISADVANTAGED CHILDREN	0.00	30,038.20	92,265.45	19,960.03	98,257.22	(5,991.77)	0.00	(5,991.77)
		\$ (9,727.80)	\$ 30,038.20	\$ 107,437.25	\$ 19,960.03	\$ 103,701.22	\$ (5,991.77)	\$ 0.00	\$ (5,991.77)
Fund: 584									
584-9025	TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAMS	(688.00)	0.00	1,188.00	0.00	500.00	0.00	0.00	0.00
584-9026	TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAMS	0.00	0.00	1,076.94	0.00	1,076.94	0.00	0.00	0.00
584-9124	TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAMS	0.00	0.00	0.00	0.00	6,000.00	(6,000.00)	0.00	(6,000.00)
		\$ (688.00)	\$ 0.00	\$ 2,264.94	\$ 0.00	\$ 7,576.94	\$ (6,000.00)	\$ 0.00	\$ (6,000.00)
Fund: 590									
590-9025	IMPROVING TEACHER QUALITY	(38,878.53)	0.00	38,878.53	5,078.21	14,885.21	(14,885.21)	0.00	(14,885.21)
590-9026	IMPROVING TEACHER QUALITY	0.00	0.00	350.00	34,476.43	34,826.43	(34,476.43)	0.00	(34,476.43)
		\$ (38,878.53)	\$ 0.00	\$ 39,228.53	\$ 39,554.64	\$ 49,711.64	\$ (49,361.64)	\$ 0.00	\$ (49,361.64)
Grand Total									
		112,115,760.29	\$ 3,384,397.10	\$ 86,991,726.88	\$ 12,475,585.40	\$ 93,075,101.30	\$ 106,032,385.87	\$ 15,870,746.43	\$ 90,161,639.44

**Upper Arlington City Schools
Concentration Bank Reconciliation
December 31, 2025**

Description	Beg. Bal.	Receipts	Disburse	End. Bal.
Accounts				
Huntington Bank - General	1,163,271.59	17,390,584.56	12,101,558.09	6,452,298.06
Huntington Bank - Workers' Comp Acct	9,823.73	1,357.68	1,357.68	9,823.73
Star Ohio	21,217,488.19	47,186.12	15,000,000.00	6,264,674.31
Legacy Campaign	1,258,231.73	22,500.00		1,280,731.73
Dragonfly Pay	60,545.92	19,000.00		79,545.92
Investments				
Huntington Investment Account - General	86,735,716.91	479,626.39		87,215,343.30
Huntington Investment Account - Building	3.21	0.01		3.22
Huntington Investment Account - CP Reserve	4,942,034.24	10,659.83		4,952,694.07
Columbus Foundation Legacy Fund	4,983.92			4,983.92
Outstanding Checks				
Less O/S checks prior month	(269,061.64)		(269,061.64)	-
Add: O/S checks current month			228,248.76	(228,248.76)
Less: Worker's Comp O/S current Month				-
Add: Worker's Comp O/S prior Month	176.27			176.27
Petty Cash Accounts:				
Early Childhood Program Petty Cash	50.00			50.00
Food Service (H.S.) Petty Cash	10.10			10.10
UAHS Book Store Change Funds	300.00			300.00
				-
				-
				-
BANK TOTALS	115,123,574.17	17,970,914.59	27,062,102.89	106,032,385.87
BOOK TOTALS	115,123,574.17	3,384,397.10	12,475,585.40	106,032,385.87