Clark Shawnee Local School District

Board of Education Meeting November 19,2026

IDEA Special Education Hearing

- Estimated IDEA Federal Revenue:$472,077

  Less Transfer to Risen Christ Lutheran School:-$21,777

  Total IDEA Remaining Clark Shawnee:$450,300

- Estimated Expenditures: $450,300

  Personnel Salaries:$306,656

  Personnel Benefits: $109,842

  Contracted Services :$20,147

  Supplies/Equipment:$13,654

IDEA Special Education Hearing

- Estimated Other Special Education Funding: $1,169,117
  - State Formula Special Education: $524,107
  - State English Learners: $6,529
  - State Preschool: $126,982
  - State Catastrophic Aid: $85,000
  - Other District Excess Cost Non-Resident: $75,000
  - State Funding Transportation: $99,692
  - Tuition other Districts: $28,150
  - Medicaid Reimbursement: $220,657

- Estimated General Fund Expenses:$5,149,341
  - Personnel Salaries:$2,748,345
  - Personnel Benefits:$1,220,589
  - Contracted Services/Tuition Other Districts:$1,163,982
  - Supplies/Equipment:$16,425

IDEA Special Education Hearing

- Total Estimated Revenue: $1,619,417
- Total Estimated Expenditures: $5,599,641
- Excess Revenue: -$3,980,224

The revenue gap is made up by local taxes

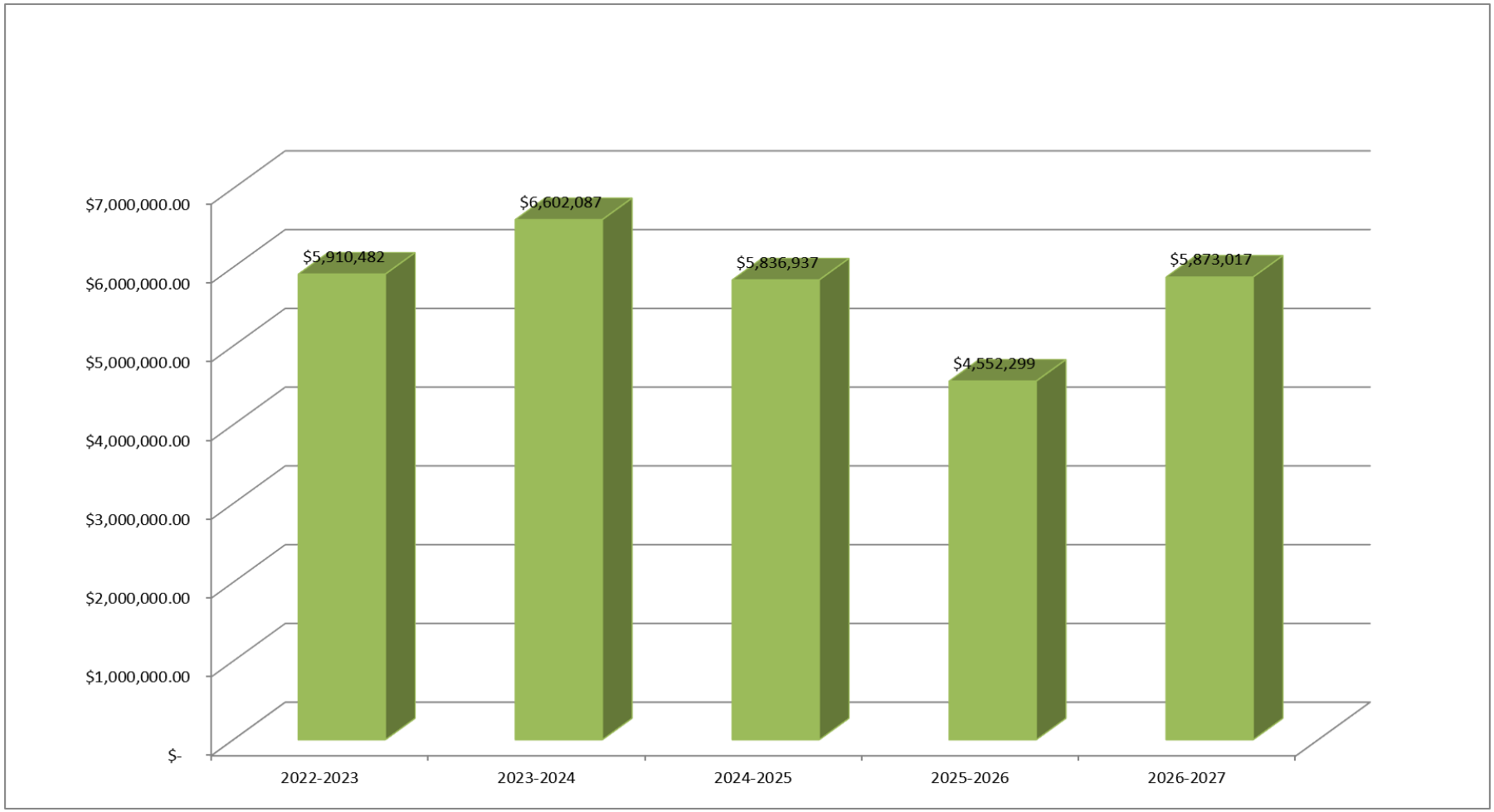
Monthly Financial Report

Total Fund Balance	$10,355,339.05		**Total Encumbrances**	$2,193,619.67		**Total Unencumbered Balance**	$8,161,719.38
General Fund Balance FY27	$7,023,890.76		**Total Unencumbered Balance FY27**	$5,873,016.98		**Encumbrances FY27**	$1,150,873.78
General Fund Balance FY26	$5,843,891.07		**Total Unencumbered Balance FY26**	$4,552,298.71		**Encumbrances FY26**	$1,291,592.36
					Notes from Treasurer		
General Fund FYTD Receipts FY27	$9,655,846.64		**General Fund FYTD Expenditures FY27**	$7,753,286.52			
General Fund FYTD Receipts FY26	$9,615,517.32		**General Fund FYTD Expenditures FY26**	$8,173,570.30			
Total Checks Written	214		$3,398,757.09				
Total Checks Written Over $5000.00	31		$3,247,759.45				

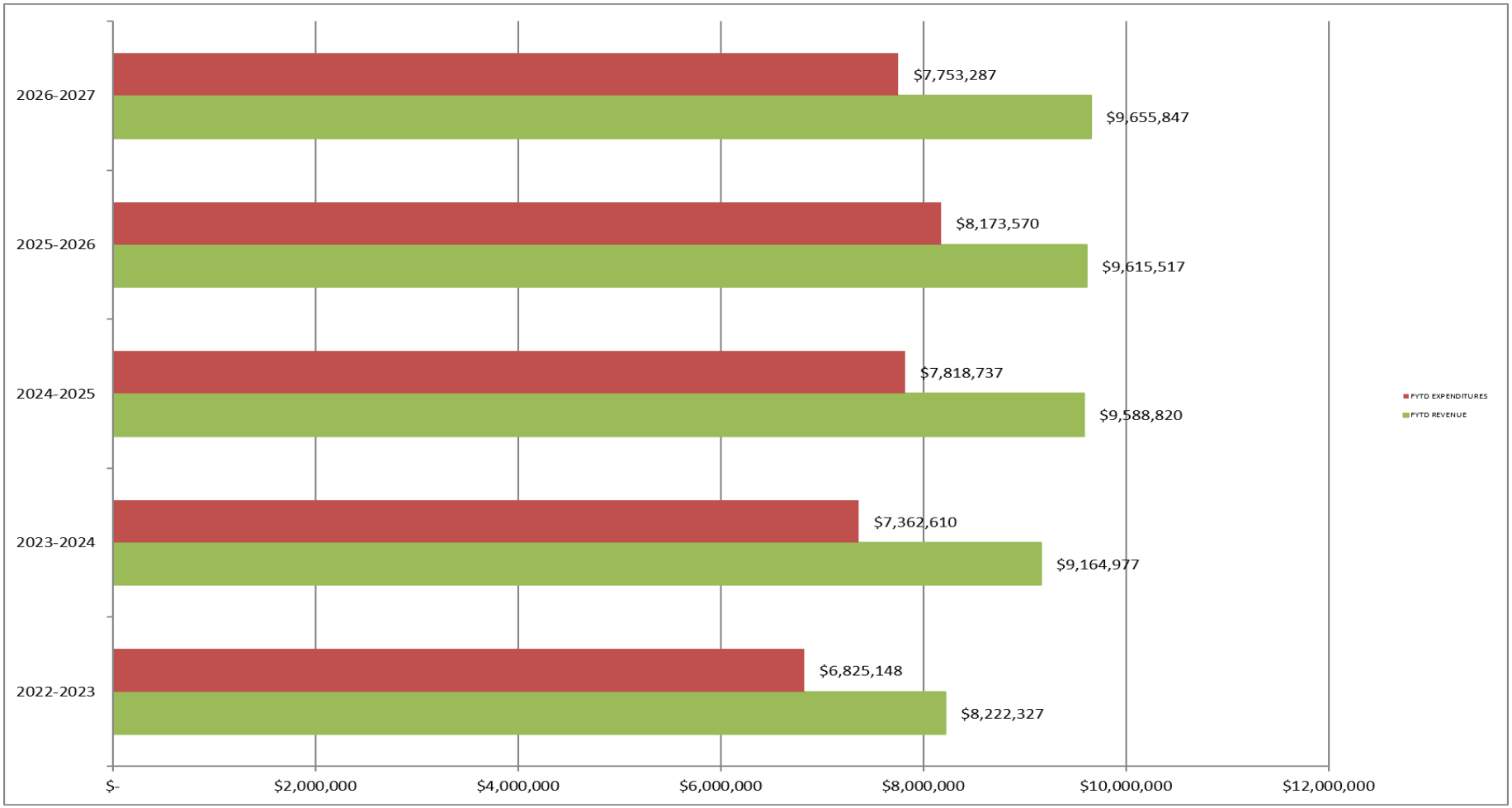
Monthly Financial Report

Institution	Balance		Total Balance All Funds	$10,355,339.05
Key Bank Money Market Checking	$885,735.80			
Park National	$488,574.14			
RedTree Financial/US Bank	$4,455,307.40			
Star Ohio	$4,656,414.91			
Total Balance All Institutions	$10,486,032.25		**Total Balance All Institutions**	$10,355,339.05
Adjustments				
Outstanding Checks	-$135,253.20			
Cash in Transit	$2,560.00			
Athletic Change Fund	$2,000.00		**Variance**	**$0.00**
Over Transfer Medicare				
Total Balance All Institutions	**$10,355,339.05**			

Monthly Financial Report Unencumbered General Fund Cash Balance



Revenue Vs. Expenditures



Appropriations 26-27

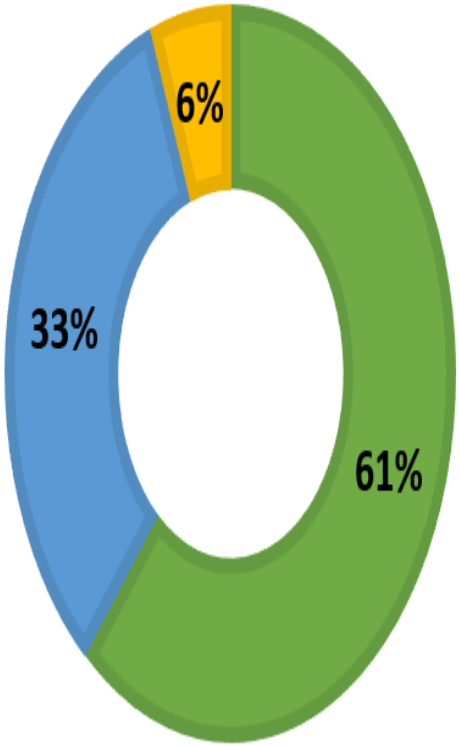
FUND	DESCRIPTION	BEGINNING UNENCUMBERED BALANCE	ESTIMATED RECEIPTS	TOTAL RESOURCES	TOTAL APPROPRIATED	REMAINING RESOURCES
001	GENERAL FUND	$4,996,328	$23,626,664	$28,622,992	$23,823,302	$4,799,690
002	BOND RETIREMENT FUND	$1,226,854	$1,979,550	$3,206,404	$1,916,425	$1,289,979
004	LOCALLY FUNDED INITIATIVE	$958,613	$0	$958,613	$958,613	$0
003	PERMANENT IMPROVEMENT	$813,703	$695,648	$1,509,351	$661,776	$847,575
006	LUNCHROOM	$345,812	$841,627	$1,187,439	$842,777	$344,662
007	TRUST FUNDS	$61,534	$4,900	$66,434	$6,785	$59,649
018	PRINCIPAL SUPPORT FUNDS	$48,155	$37,800	$85,955	$39,868	$46,087
020	LATCHKEY	$14,546	$40,000	$54,546	$28,207	$26,340
022	STAFF APPRECIATION/BENEVOLENCE	$5,329	$4,850	$10,179	$4,216	$5,963
034	MAINTENANCE FUND	$474,831	$191,908	$666,739	$383,291	$283,448
200	STUDENT ACTIVITIES	$68,365	$41,090	$109,455	$44,734	$64,721
300	ATHLETICS/EXTRA CURRICULARS	$59,673	$324,683	$384,356	$318,418	$65,938
451	STATE CONNECTIVITY	$775	$5,400	$6,175	$6,175	$0
499	OHIO SAFETY GRANT	($2,693)	$6,244	$3,551	$3,551	$0
516	IDEA	$8,545	$413,719	$422,264	$422,264	$0
572	TITLE I-A	$10,446	$389,083	$399,529	$399,529	$0
587	IDEA-EARLY CHILDHOOD	$0	$11,371	$11,371	$11,371	$0
590	TITLE-II-A	$0	$57,150	$57,150	$57,150	$0
584	TITLE-VI	$0	$33,956	$33,956	$33,956	$0
TOTAL RESOURCES		**$9,090,816**	**$28,705,643**	**$37,796,459**	**$29,962,408**	**$7,834,052**

Revenue General Fund

GENERAL FUND RECEIPTS	DESCRIPTION	CERTIFIED REVENUE	FYTD RECEIPTS	REMAINING	% REMAINING	% OF TOTAL REVENUE
1111	REAL ESTATE TAXES	$12,640,117	$5,436,285	$7,203,832	56.99%	53.50%
1122	TPP PROPERTY TAX	$1,816,012	$865,889	$950,123	52.32%	7.69%
1190	OTHER LOCAL TAXES	$3,371	$1,408	$1,963	58.23%	0.01%
1200	TUITION	$205,866	$84,226	$121,640	59.09%	0.87%
1410	INTEREST	$220,944	$88,065	$132,879	60.14%	0.94%
1700	STUDENT FEES	$90,100	$20,487	$69,613	77.26%	0.38%
1800	MISC. REVENUE	$30,000	$15,794	$14,206	47.35%	0.13%
1900	SALE OF DEVICES	$6,150	$0	$6,150	100.00%	0.03%
3110	FOUNDATION PAYMENTS	$5,948,754	$2,075,227	$3,873,527	65.11%	25.18%
3131	12.5% ROLL BACK	$1,251,281	$628,746	$622,535	49.75%	5.30%
2400	CEDA AGREEMENT/TAX SETTLEMENT	$451,154	$80,620	$370,534	82.13%	1.91%
3190	CASINO MONEY	$115,185	$58,302	$56,883	49.38%	0.49%
3200	RESTRICTED AID	$477,879	$130,067	$347,812	72.78%	2.02%
4221	MEDICAID	$220,657	$4,049	$216,608	98.17%	0.93%
5100	TRANSFERS IN	$0	$0	$0	0.00%	0.00%
5220	RETURN OF ADVANCES	$119,000	$119,000	$0	0.00%	0.50%
5300	REFUND PRIOR YR. EXPENSE	$30,194	$47,683	($17,489)	-57.92%	0.13%
TOTAL GENERAL FUND REVENUE		**$23,626,664**	**$9,655,847**	**$13,970,817**	**59.13%**	**100.00%**

Revenue General Fund

Revenue Sources



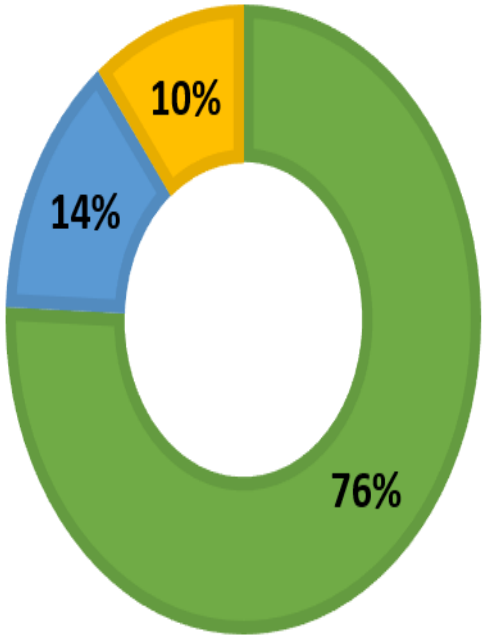
Local Taxes	
Real Estate Tax	53.50%
Public Utility Tax	7.69%
Income Tax	0.00%
State Sources	
State Funding	25.67%
Restricted Aid	2.02%
State Reimb Prop Tax Cre	5.30%
All Other Revenue	
Other Revenue	5.17%
Other Sources	0.66%

Appropriations General Fund

GENERAL FUND EXPENDITURES	DESCRIPTION	FYTD EXPENDABLES	FYTD EXPENDITURES	REMAINING	% REMAINING	% OF TOTAL EXPENDITURES
100	SALARIES	$12,394,996	$4,017,025	$8,377,971	67.59%	52.03%
200	BENEFITS	$5,625,119	$1,718,377	$3,906,742	69.45%	23.61%
400	PURCHASE SERVICES	$3,305,140	$1,221,847	$2,083,294	63.03%	13.87%
500	SUPPLIES	$1,049,420	$275,463	$773,957	73.75%	4.41%
600	NEW EQUIPMENT	$218,239	$26,712	$191,527	87.76%	0.92%
800	MISC. EXPENDITURES	$484,740	$166,039	$318,701	65.75%	2.03%
900	OTHER USES	$745,648	$327,824	$417,824	56.04%	3.13%
TOTAL GENERAL FUND EXPENDITURES		**$23,823,302**	**$7,753,287**	**$16,070,015**	**67.46%**	**100.00%**

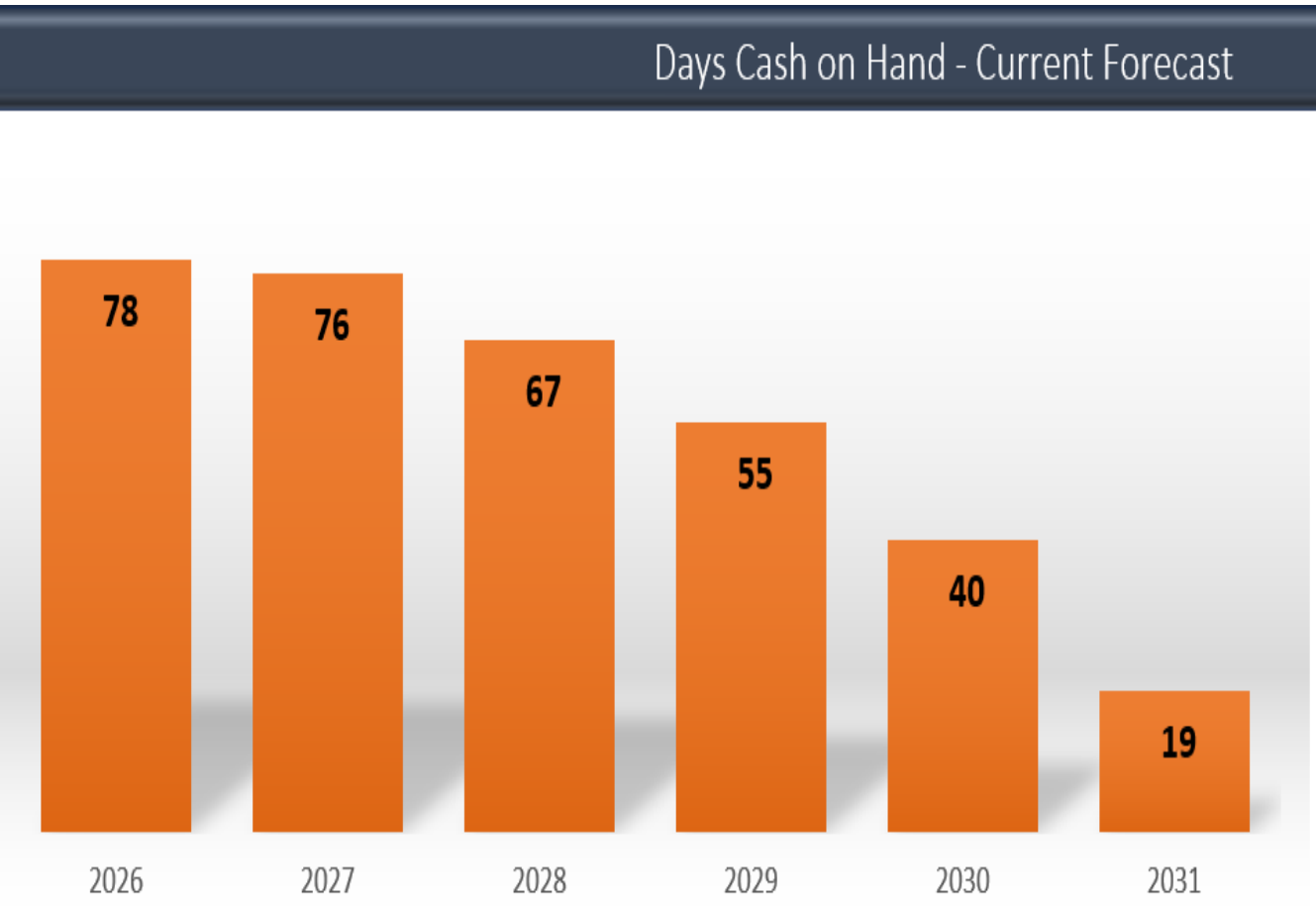
Appropriations General Fund

Expenditure Categories



Personnel Costs	
Salaries	52.03%
Benefits	23.61%
Purchased Services	13.87%
All Other Expenditures	
Supplies, Capital, Debt, Other Obj	7.36%
Other Uses	3.13%

Estimated Days Of Cash



Days cash on hand is projected to decline and is less than 60 days by 2031.

*based on 365 days