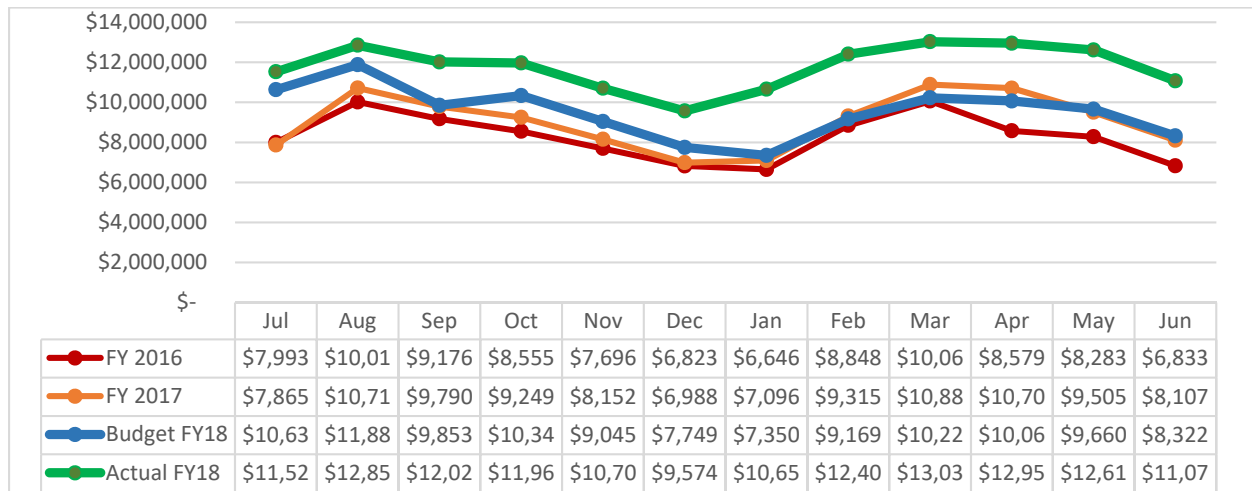


Northeastern Local School District

Cash Basis Financial Report

For the Fiscal Year Ended June 30, 2018



The June 30, 2018 statements and schedules contained in this report are unaudited

Prepared by:
 Northeastern Local School District Treasurer's Office
 Dale R Miller, CPA, Treasurer/CFO
 937-325-7616

Northeastern Local School District

Cash Basis Summary

June 30, 2018

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Northeastern Local School District
Financial Review (Cash Basis)
For Fiscal Year Ended June 30, 2018

Fiscal Year 2018 was the first year under the State biennium budget HB49. HB 49 basically maintained the funding formula as status quo however, school districts have dealt with four new versions since 2009. The funding formula is very complex and uses close to 375 independent variables to calculate the state funding. For the Northeastern Local School District, the complex calculation has resulted in total state aid of \$ 13,351,189. Since 2010, in eight years the districts state aid has increased \$1,193,847 from \$12,157,348 or just 1.2% per year.

The other major revenue sources for the district is the Property Tax. The issue of Current Agricultural Use Value and the housing market has also stressed the district revenues. The complexity of the property taxes, the effects of HB920, and Board of Revision/ Tax Appeals has effected the district revenue streams. For FY18 the property tax revenues remained flat with total general fund revenues of \$ 11,531,355. Since 2010, in eight years the revenues have dropped \$ 595,758 or 5.1% less in collections.

The two largest revenue sources for the district in FY18 increased a total of \$166,256 or less than 7/10%. The increase is equally insignificant amount for the past eight years on an increase of only 3/10%. These factors truly put the financial support of the district on our local taxpayers.

The extremely large positive to the district finances is the 1% Earned Income Tax. The taxpayers passed the new levy in 2015 and the collections began in 2016. An income tax takes 18 months to reach full collection levels. The April 2018 income tax settlement completed the full collection cycle and resulted in revenues of \$4,724,454. The support of our taxpayers is truly appreciated and the entire Board of Education and Administrative offer a "Thank You". The income tax is one of the major factors that has the May 2018 Five Year Forecast with a positive fund balance at the end of fiscal year 2022.

Overall, District Total Revenues (excluding other financing sources/uses) were \$1.6 million (4.4%) more than the prior year and total expenditures (excluding other financing sources/uses) were \$237,092 less than the prior year. The net result of which was a total increase in all fund balances was \$2,900,903. Similar information for the General Fund which accounts for most of the district financial activity, General Fund Revenues (excluding other financing sources/uses) were \$2.18 million (6.8%) more than the prior year and total expenditures (excluding other financing sources/uses) were \$401,910 (1.3%) more than the prior year. The net result of which was a total increase in the general fund balances was \$2,968,944.

Factor contributing to the increase in revenues and expenditures are as follows:

- As mentioned early the income tax received \$ 843,045 more in receipts than budgeted to complete the first eighteen months to full collection. The district should see a small reduction in the revenue in FY19 to an annual amount of \$4.3 million as FY19 will be the first complete year.
- The combined salary and benefits total increased \$279,526 but were significantly under budget. Step increases and a one percent negotiated increase was offset with reduction in force to right size staff due to loss of enrollment. These cuts will be compounded within the five year forecast and was another major factor in the change in the financial outlook of the district.
- Purchased Services increased \$528,157, of that increase \$524,763 were dollars paid community school, charters, and open enrollment for our students that attend one of these instructional institutions. Just three year ago in fiscal year 2016 NELSD lost \$1,553,244 and now the loss is \$2,974,614, almost double expenditures with no supporting revenue.
- Supplies decreased \$147,636 however we have added to the One-to-One and Curriculum late in fiscal year 2018 some of the exp[enditure will be paid in FY19.
- Capital Outlay for fiscal year 2018 most relates to additional computers for the One-to-One, some safety equipment, a new bus, and a new van.
- General Fund Cash Balance at June 30, 2018 is \$11,076,719.

Summary

Financially, fiscal year 2018 ended with the District fund balances increasing by \$2.9 million. Enrollment has equated to issues in the state funding formula as we struggle as a district on the guarantee and the risk that could be cut in any biennium budget. Concerns from FY18 include the continued loss of federal funds as the District received \$ 266,975 less in federal funds with the same expenditures necessary to maintain the programs. The General Fund provided more financial support to maintain these programs. Each year we review the available funds in these program and adjust according. The reduction in staffing to align with the enrollment in the fall of 2017 has the district on stable financial ground. The risk in the near future continues to relate to state funding with each biennium budget. The District maintain control over the expenditures as we look to continue the student one-to-one computer, improvements to curriculum, and prepare for the building projects. Again, we need to thank our taxpayers for the support in a new 7.96 mil bond levy for essential need to update the District's facilities.

TAXPAYERS OF NORTHEASTERN LOCAL SCHOOL DISTRICT – THANK YOU FOR YOUR SUPPORT!!!

Northeastern Local School District

Accumulated Monthly Financial Report

For the Month Ended June 30, 2018



Page 1 - General Fund Variance Report Summary

- Cash Balance
- Revenue
- Expenditures

Page 2 - SM2M General Fund Monthly Budget vs Actual with Year-to Date

Page 3 – Notes

Pages 4-11 – Cash Financial Report by Fund

Page 12 - Cash Fund Balance Reconciliation to Bank

Pages 13-15 - Redtree Investment Report

Prepared by:

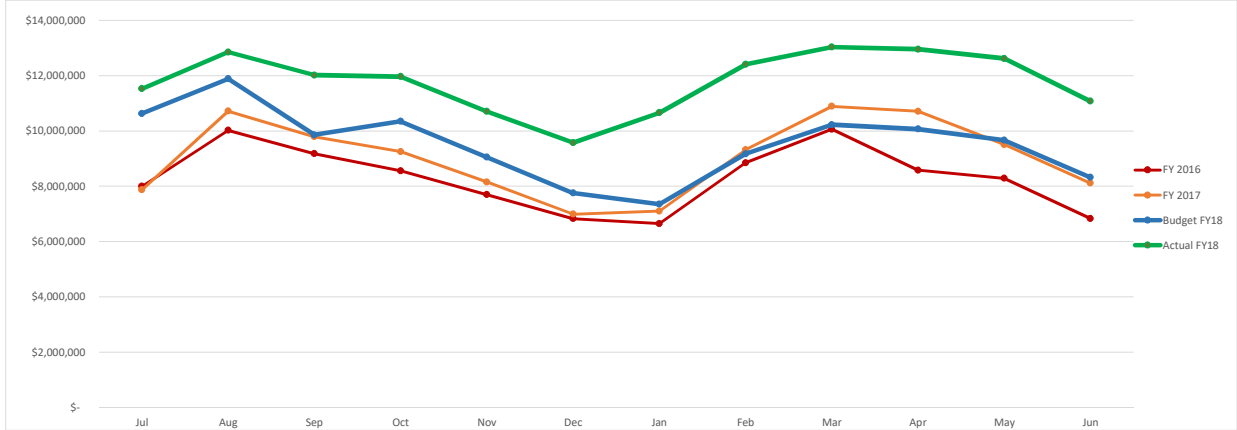
Northeastern Local School District Treasurer's Office

Dale R Miller, CPA, Treasurer/CFO

937-325-7616

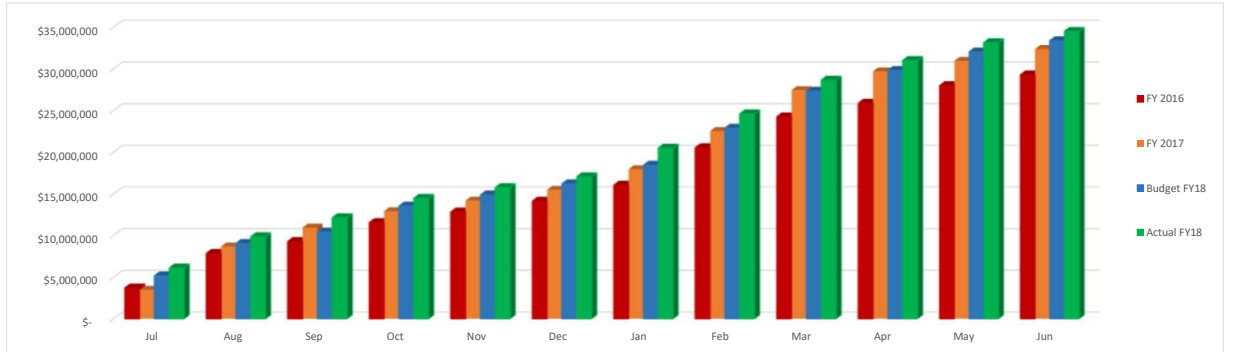
**Northeastern Local School District
General Fund & Related Fund Balances
Variance Report June 30, 2018**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY 2016	\$ 7,993,965	\$ 10,019,553	\$ 9,176,907	\$ 8,555,842	\$ 7,696,820	\$ 6,823,949	\$ 6,646,363	\$ 8,848,167	\$ 10,063,933	\$ 8,579,660	\$ 8,283,642	\$ 6,833,070
FY 2017	\$ 7,865,073	\$ 10,717,469	\$ 9,790,834	\$ 9,249,543	\$ 8,152,653	\$ 6,988,883	\$ 7,096,974	\$ 9,315,893	\$ 10,886,774	\$ 10,709,623	\$ 9,505,615	\$ 8,107,778
Budget FY18	\$ 10,630,948	\$ 11,883,632	\$ 9,853,263	\$ 10,341,921	\$ 9,045,510	\$ 7,749,099	\$ 7,350,355	\$ 9,169,504	\$ 10,223,494	\$ 10,069,569	\$ 9,660,560	\$ 8,322,148
Actual FY18	\$ 11,526,029	\$ 12,853,296	\$ 12,020,211	\$ 11,968,901	\$ 10,703,522	\$ 9,574,459	\$ 10,655,227	\$ 12,407,040	\$ 13,032,667	\$ 12,954,189	\$ 12,619,415	\$ 11,076,721



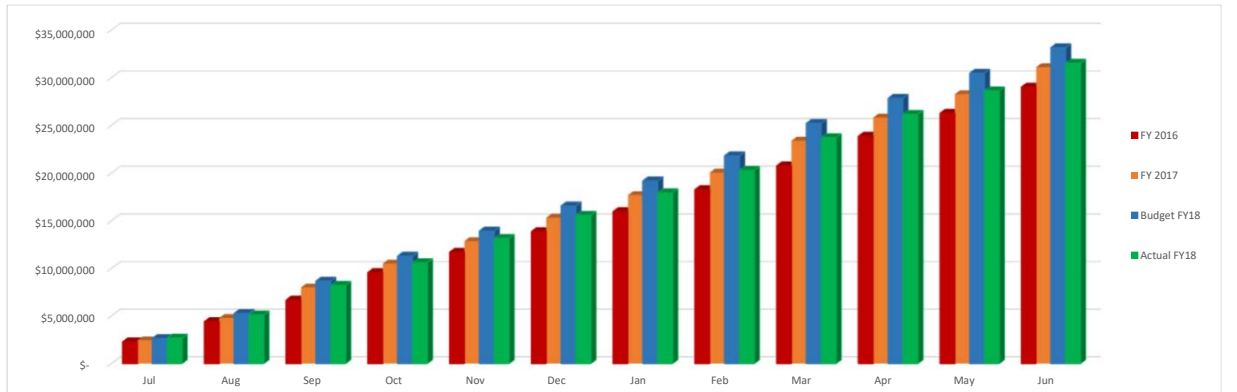
**Northeastern Local School District
General Fund & Related Fund Revenues
Variance Report June 30, 2018**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY 2016	\$ 3,679,516	\$ 7,831,315	\$ 9,262,387	\$ 11,528,599	\$ 12,807,031	\$ 14,095,570	\$ 16,018,102	\$ 20,517,432	\$ 24,223,687	\$ 25,848,629	\$ 27,970,099	\$ 29,251,224
FY 2017	\$ 3,476,788	\$ 8,668,571	\$ 10,943,076	\$ 12,913,914	\$ 14,180,109	\$ 15,467,964	\$ 17,942,280	\$ 22,524,777	\$ 27,438,698	\$ 29,692,033	\$ 30,946,442	\$ 32,365,813
Budget FY18	\$ 5,153,648	\$ 9,036,810	\$ 10,402,078	\$ 13,521,215	\$ 14,855,281	\$ 16,189,348	\$ 18,421,083	\$ 22,870,710	\$ 27,320,337	\$ 29,796,890	\$ 32,018,358	\$ 33,352,425
Actual FY18	\$ 6,092,333	\$ 9,846,698	\$ 12,125,589	\$ 14,451,009	\$ 15,739,961	\$ 17,031,185	\$ 20,478,054	\$ 24,582,094	\$ 28,627,975	\$ 30,992,917	\$ 33,128,499	\$ 34,479,057



**Northeastern Local School District
General Fund & Related Fund Expenditures
Variance Report June 30, 2018**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY 2016	\$ 2,268,742	\$ 4,394,954	\$ 6,668,671	\$ 9,555,948	\$ 11,693,402	\$ 13,854,813	\$ 15,954,931	\$ 18,252,457	\$ 20,742,946	\$ 23,852,161	\$ 26,269,649	\$ 29,001,345
FY 2017	\$ 2,444,785	\$ 4,784,173	\$ 7,985,313	\$ 10,497,441	\$ 12,860,526	\$ 15,312,151	\$ 17,678,376	\$ 20,041,955	\$ 23,384,995	\$ 25,815,481	\$ 28,273,897	\$ 31,091,105
Budget FY18	\$ 2,630,478	\$ 5,260,956	\$ 8,656,593	\$ 11,287,071	\$ 13,917,549	\$ 16,548,028	\$ 19,178,506	\$ 21,808,984	\$ 25,204,621	\$ 27,835,099	\$ 30,465,577	\$ 33,138,055
Actual FY18	\$ 2,674,081	\$ 5,101,179	\$ 8,213,155	\$ 10,589,885	\$ 13,144,216	\$ 15,564,503	\$ 17,930,604	\$ 20,282,831	\$ 23,703,085	\$ 26,146,505	\$ 28,616,861	\$ 31,510,113



DATE: 07/02/2018
TIME: 11:17:38

FORM SM-2
OHIO DEPARTMENT OF EDUCATION - OFFICE OF SCHOOL MANAGEMENT ASSISTANCE
ANNUAL SPENDING PLAN (CURRENT OPERATION - GENERAL FUND ONLY - O.R.C. 5705.391)

PAGE: 1

SCHOOL DISTRICT: Northeastern Local School Dist IRN # 046250 COUNTY: Clark FISCAL YEAR: 2018 MONTH: 06

	MONTHLY ESTIMATE	MONTHLY ACTUAL	MONTHLY DIFFERENCE	FISCAL YTD ESTIMATE	FISCAL YTD ACTUAL	FISCAL YTD DIFFERENCE
<hr/>						
REVENUES						
01.010 General Property (Real Estate)	0	0	0	11,329,310	10,881,277	448,033-
01.020 Tangible Personal Property Tax	0	0	0	0	650,058	650,058
01.030 Income Tax	0	0	0	4,080,310	4,725,454	645,144
01.035 Unrestricted Grants-in-Aid	1,086,102	1,031,560	54,542-	13,033,235	13,010,783	22,452-
01.040 Restricted Grants-in-Aid	27,280	116,310	89,030	327,370	340,406	13,036
01.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
01.050 Property Tax Allocation	0	0	0	1,774,803	1,775,928	1,125
01.060 All Other Operating Revenue	218,183	167,858	50,325-	2,618,196	2,878,034	259,838
01.070 Total Revenue	1,331,565	1,315,728	15,837-	33,163,224	34,261,940	1,098,716
OTHER FINANCING SOURCES						
02.010 Proceeds from Sale of Notes	0	0	0	0	0	0
02.020 State Emergency Loans & Advancements (Approved)	0	0	0	0	0	0
02.040 Operating Transfers-In	0	0	0	0	0	0
02.050 Advances-In	0	0	0	159,202	50,949	108,253-
02.060 All Other Financing Sources	2,500	34,830	32,330	30,000	166,168	136,168
02.070 Total Other Financing Sources	2,500	34,830	32,330	189,202	217,117	27,915
02.080 Total Revenues and Other Financing Sources	1,334,065	1,350,558	16,493	33,352,426	34,479,057	1,126,631
EXPENDITURES						
03.010 Personal Services	1,403,961	1,431,021	27,060	18,251,502	17,729,603	521,899-
03.020 Employees' Retirement/Insurance Benefits	526,788	560,549	33,761	6,447,804	6,313,282	134,522-
03.030 Purchased Services	513,694	642,551	128,857	6,164,383	5,727,828	436,555-
03.040 Supplies and Materials	111,170	91,731	19,439-	1,334,044	981,343	352,701-
03.050 Capital Outlay	44,980	54,812	9,832	539,770	282,722	257,048-
03.060 Intergovernmental	0	0	0	0	0	0
04.010 Debt Service: All Principal (Historical)	0	0	0	0	0	0
04.020 Debt Service: Principal - Notes	0	0	0	0	0	0
04.030 Debt Service: Principal - State Loans	0	0	0	0	0	0
04.040 Debt Service: Principal - State Advancements	0	0	0	0	0	0
04.050 Debt Service: Principal - HB 264 Loans	0	0	0	0	0	0
04.055 Debt Service: Principal - Other	0	0	0	0	0	0
04.060 Debt Service: Interest and Fiscal Charges	0	0	0	0	0	0
04.300 Other Objects	29,880	2,236	27,644-	358,552	364,983	6,431
04.500 Total Expenditures	2,630,473	2,782,900	152,427	33,096,055	31,399,761	1,696,294-
OTHER FINANCING USES						
05.010 Operating Transfers - Out	42,000	40,815	1,185-	42,000	40,815	1,185-
05.020 Advances - Out	0	69,537	69,537	0	69,537	69,537
05.030 All Other Financing Uses	0	0	0	0	0	0
05.040 Total Other Financing Uses	42,000	110,352	68,352	42,000	110,352	68,352
05.050 Total Expenditure and Other Financing Uses	2,672,473	2,893,252	220,779	33,138,055	31,510,113	1,627,942-
06.010 Excess Rev & Oth Financing Sources over(under) Exp &	1,338,408-	1,542,694-	204,286-	214,371	2,968,944	2,754,573
07.010 Beginning Cash Balance	9,660,556	12,619,415	2,958,859	8,107,777	8,107,777	0
07.020 Ending Cash Balance	8,322,148	11,076,721	2,754,573	8,322,148	11,076,721	2,754,573
08.010 Outstanding Encumbrances	0	671,106	671,106	0	671,106	671,106

Notes

Revenues –Positive Good Negative Bad

Line 1.01 Property Taxes – All Property Taxes are posted \$202,025 (1.8%)over budget of \$11,329,310.

Line 1.03 Income Tax – All collections are posted \$645,144 (15.8%) over budget of \$4,080,310.

Line 1.035 and Line 1.04 on \$43,904 under budget \$12,247,223.

Line 1.05 Property Tax Allocation is the Rollback and Homestead – All reimbursements are posted \$1,125 over budget of \$1,774,803

Line 1.06 All Other Revenues are currently under budget by \$4,415 under budget of \$182,257 budget.

Total Revenues were 3.3% over budget – good news.

Expenditures – Negative Good Positive Bad

Line 3.01 Personal Services – Payroll The variance through the end of June was \$521,899 of a budget of \$18,251,502. These are the positions that were reduced and the variance should grow for the remainder of the fiscal year.

Line 3.02 Benefits – directly related to line 3.1 – benefits are 36% of salary for FY18. Benefits were \$134,522 under budget of \$6,447,804

Line 3.03 Purchased Services – The largest variance is related to the students leaving the district in the EdChoice, Open Enrollment, and Community School over budget by \$199,614 the total dollars sent to other schools equal \$2,974,614, an increase of \$524,763. Several items may have been included in the budget for repairs, maintenance, and/or consolidation we did not spend to hold the total purchased services and remain under by \$436,555.

Line 3.04 Supplies – Curriculum Update – have been ordered with this fiscal years' money, the invoice will be paid in FY19. Supplies were under budget by \$352,701 less the curriculum of \$144,000 to pay or approximately \$208,000.

Line 3.05 Repairs, maintenance, and/or consolidation we will not spend the budget amount in this line as well. We may get a purchase order out against the appropriations for a purchase of the one-to-one computers.

Total Expenditures were 4.9% under budget. Good news.

Summary – currently we have added \$2,968,944 to the budget reserves with carryover purchase orders of \$671,106. The original budget for FY18 had a \$214,000 surplus. We are in Fiscal Year 2019 effective July 2 and budgets are in the system and reflect and estimated operating surplus of \$906,818.

Date: 07/02/2018
Time: 8:26 am

Northeastern Local School Dist
Financial Report by Fund/SCC

Page: 1
(FINSUM)

Fund #	Fund Description	FYTD	MTD	FYTD	Current	Current	Unencumbered	Bank
Begin	Balance	Receipts	Expenditures	Expenditures	Fund Balance	Encumbrances	Fund Balance	Code
001 0000 GENERAL								
8,107,777.20	1,350,558.24	34,479,056.35	2,893,252.16	31,510,114.15	11,076,719.40	671,584.57	10,405,134.83	
002 0000 BOND RETIREMENT FUND								
901,277.73	0.00	433,116.42	0.00	428,392.47	906,001.68	0.00	906,001.68	9
003 9900 PERM IMPROVE								
279,516.01	0.00	466,061.59	38.00	510,133.49	235,444.11	8,904.84	226,539.27	9
006 0000 FOOD SERVICE								
0.00	81,873.90	874,624.73	57,130.48	874,248.73	376.00	0.00	376.00	
007 9002 Kevin Smith Memorial								
802.00	0.00	0.00	0.00	0.00	802.00	0.00	802.00	9
007 9003 Nick Foss Memorial Scholarship Fnd								
5,289.89	0.00	0.00	500.00	2,500.00	2,789.89	0.00	2,789.89	
007 9011 Roger and Suzanne Runyan Memorial Scholarship								
250.00	0.00	500.00	0.00	250.00	500.00	0.00	500.00	
007 9012 Union Club Scholarships								
2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00	2,500.00	
007 9013 CADY REED MEMORIAL SCHOLARSHIP FUND								
650.00	0.00	0.00	0.00	0.00	650.00	0.00	650.00	
007 9017 Warren Gene Cordell Memorial Scholarship Fund								
500.00	0.00	0.00	0.00	0.00	500.00	0.00	500.00	
007 9021 Mark&Suzanne Klopfenstein Scholarship								
500.00	0.00	1,100.00	500.00	1,100.00	500.00	500.00	0.00	
007 9055 Roger Compton Endowment								
7,751.00	0.00	2,500.00	0.00	2,500.00	7,751.00	0.00	7,751.00	9
007 905K District 5K Fund								
5,769.06	0.00	0.00	0.00	0.00	5,769.06	0.00	5,769.06	
007 9102 Tricia Wirth Memorial Fund								
550.00	0.00	500.00	0.00	500.00	550.00	0.00	550.00	
007 9319 Hattie Farrell Memorial Fund								
2,284.46	0.00	0.00	0.00	55.00	2,229.46	0.00	2,229.46	
008 9001 NORTHEASTERN-FERN TINGLEY ENDOWMENT								
10,068.70	0.00	0.00	0.00	0.00	10,068.70	0.00	10,068.70	9

Date: 07/02/2018
Time: 8:26 am

Northeastern Local School Dist
Financial Report by Fund/SCC

Page: 2
(FINSUM)

Fund #	Fund Description	FYTD	MTD	FYTD	Current	Current	Unencumbered	Bank
Begin	Balance	Receipts	Expenditures	Expenditures	Fund Balance	Encumbrances	Fund Balance	Code
018 9002	KENTON RIDGE-RENAISSANCE							
	4,934.10	7.69	3,534.25	66.00	3,801.90	4,666.45	0.00	4,666.45 9
018 9003	NORTHRIDGE-PUBLIC SCHOOL SUPPORT							
	26,944.36	43.25	11,915.01	696.36	12,626.36	26,233.01	72.00	26,161.01 9
018 9004	SOUTH VIENNA-PUBLIC SCHOOL SUPPORT							
	46,685.06	2,497.77-	14,004.61	812.27	21,370.36	39,319.31	493.52	38,825.79 9
018 9008	ROLLING HILLS-PUBLIC SCHOOL SUPPORT							
	31,801.56	60.40	22,549.03	138.48	17,713.98	36,636.61	0.00	36,636.61 9
018 9102	Kenton Ridge Academic Program							
	6.05	0.00	0.00	0.00	0.00	6.05	0.00	6.05 9
018 9104	Ohio Action 4 Healthy Kids-Wheeler Grant							
	906.51	0.00	0.00	0.00	0.00	906.51	0.00	906.51
018 9202	Kenton Ridge-Evening of Excellence							
	2,229.96	4.32	1,177.90	0.00	788.65	2,619.21	0.00	2,619.21 9
018 9204	Leader in Me							
	5,802.75	2,598.56	19,695.97	196.00	16,414.78	9,083.94	0.00	9,083.94
018 9901	Northeastern H.S. Renaissance Program							
	2,937.60	6.84	2,465.69	0.00	1,251.15	4,152.14	450.00	3,702.14 9
018 9902	PUBLIC SCHOOL SUPPORT-COMPUTER CLUB							
	1,856.46	3.10	21.78	0.00	0.00	1,878.24	0.00	1,878.24 9
019 9001	NORTHEASTERN-SPECIAL TRUST							
	419.89	0.00	1,330.00	175.25	1,549.27	200.62	207.35	6.73- 9
019 9002	KENTON RIDGE-SPECIAL TRUST							
	3,567.42	5.48	1,130.36	0.00	1,374.31	3,323.47	0.00	3,323.47 9
019 9003	NORTHRIDGE-SPECIAL TRUST							
	360.47	0.00	0.00	0.00	160.00	200.47	0.00	200.47 9
019 9004	SOUTH VIENNA-SPECIAL TRUST							
	104.40	0.00	1,015.67	76.25	792.35	327.72	0.00	327.72 9
019 9008	ROLLING HILLS-SPECIAL TRUST							
	2,862.60	4.50	291.43	0.00	424.80	2,729.23	0.00	2,729.23 9
019 9009	INCENTIVE AND RECOGNITION COMMITTEE							
	141.68	0.00	0.00	0.00	0.00	141.68	0.00	141.68 9

Date: 07/02/2018
Time: 8:26 am

Northeastern Local School Dist
Financial Report by Fund/SCC

Page: 3
(FINSUM)

Fund #	Fund Description	FYTD	MTD	FYTD	Current	Current	Unencumbered	Bank
Begin	Balance	Receipts	Expenditures	Expenditures	Fund Balance	Encumbrances	Fund Balance	Code
019 9055	District Wellness Fund							
	17,269.25	0.00	16,883.00	3,780.20	22,662.09	11,490.16	0.00	11,490.16
019 9099	Kenton Ridge-Della Selsor Grant							
	72.50	0.00	0.00	0.00	0.00	72.50	0.00	72.50 9
019 9115	HSTW/MMGW HIGH SCHOOLS THAT WORK							
	0.37	0.00	0.00	0.00	0.37	0.00	0.00	0.00
019 9117	HSTW Presentation Grant for NRMS - Great Oaks							
	2,845.00	0.00	0.00	0.00	789.44	2,055.56	0.00	2,055.56
019 9903	Martha Holden Jennings - Jill Cook							
	5.21	0.00	0.00	0.00	0.00	5.21	0.00	5.21
020 9003	NORTHRIDGE-LATCHKEY							
	56,108.21	0.00	71,937.63	3,835.31	60,131.44	67,914.40	0.00	67,914.40 9
020 9004	SOUTH VIENNA-LATCHKEY							
	26,863.95	30.00	40,767.11	3,582.78	43,807.72	23,823.34	0.00	23,823.34 9
020 9008	ROLLING HILLS-LATCHKEY							
	51,879.10	0.00	60,658.50	2,869.10	51,324.93	61,212.67	87.59	61,125.08 9
022 9001	OHSAA TOURNAMENT AGENCY FUND							
	0.00	0.00	4,699.00	0.00	4,699.00	0.00	0.00	0.00
022 9002	OHSAA TOURNAMENT AGENCY FUND							
	0.00	0.00	6,141.00	804.00	6,141.00	0.00	0.00	0.00
027 0000	WORKERS COMPENSATION INTERNAL SERVICE FUND							
	149,400.19	1,006.00	39,050.98	0.00	102,466.00	85,985.17	0.00	85,985.17
031 0000	UNDERGROUND STORAGE TANK FUND							
	11,000.00	0.00	0.00	0.00	0.00	11,000.00	0.00	11,000.00 9
200 9101	NORTHEASTERN-STUDENT GOVERNMENT							
	6,131.73	10.58	3,138.92	0.00	2,854.15	6,416.50	0.00	6,416.50 9
200 9102	KENTON RIDGE-STUDENT GOVERNMENT							
	3,677.90	5.97	6,134.73	39.00	6,190.78	3,621.85	0.00	3,621.85 9
200 9103	NORTHRIDGE-STUDENT GOVERNMENT							
	5,615.84	4.40	31.01	0.00	2,975.00	2,671.85	0.00	2,671.85 9
200 9104	SOUTH VIENNA-STUDENT GOVERNMENT							
	3,164.81	5.71	1,243.50	763.14	947.52	3,460.79	0.00	3,460.79 9

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Fund #	Fund Description		FYTD	MTD	FYTD	Current	Current	Unencumbered	Bank
Begin	Balance	MTD Receipts	Receipts	Expenditures	Expenditures	Fund Balance	Encumbrances	Fund Balance	Code
200 9111	TRANSITION SKILLS								
	228.88	0.00	161.50	0.00	139.42	250.96	0.00	250.96	
200 9131	NORTHEASTERN-DRAMA								
	8,466.52	12.25	4,768.74	60.37	5,806.72	7,428.54	0.00	7,428.54	9
200 9132	KENTON RIDGE-DRAMA								
	4,955.51	6.23	9,879.91	0.00	11,058.59	3,776.83	0.00	3,776.83	9
200 9133	NORTHRIDGE-DRAMA								
	124.27	0.00	0.00	0.00	0.00	124.27	0.00	124.27	9
200 9134	SOUTH VIENNA-DRAMA								
	85.39	0.00	0.00	0.00	0.00	85.39	0.00	85.39	9
200 9164	SOUTH VIENNA-PHOTOGRAPHY								
	2,623.79	4.38	30.80	0.00	0.00	2,654.59	240.00	2,414.59	9
200 9182	KENTON RIDGE-GOVERNMENT CLUB								
	46.27	0.00	0.00	0.00	0.00	46.27	0.00	46.27	9
200 9183	NORTHRIDGE-SOCIAL STUDIES								
	0.00	0.00	2.22	0.00	0.00	2.22	0.00	2.22	9
200 9201	NORTHEASTERN-FCCLA								
	594.53	0.00	112.00	0.00	399.65	306.88	0.00	306.88	9
200 9202	KENTON RIDGE-FCCLA								
	297.51	0.00	5,447.40	0.00	5,016.11	728.80	0.00	728.80	9
200 9231	NORTHEASTERN-EUROPEAN LANGUAGE								
	1,516.16	2.74	4,742.12	0.00	4,596.95	1,661.33	0.00	1,661.33	9
200 9252	KENTON RIDGE-FRENCH CLUB								
	517.79	0.00	91.00	0.00	446.00	162.79	0.00	162.79	9
200 9282	KENTON RIDGE-SPANISH CLUB								
	437.22	0.00	4,274.62	0.00	3,803.30	908.54	0.00	908.54	9
200 9301	NORTHEASTERN-FUTURE FARMERS								
	10,067.01	232.10	29,464.35	59.23	29,161.01	10,370.35	0.00	10,370.35	9
200 9302	KENTON RIDGE-SADD								
	420.05	0.00	0.00	0.00	0.00	420.05	0.00	420.05	9
200 9311	NORTHEASTERN-LEO CLUB								
	311.50	0.00	140.00	0.00	0.00	451.50	0.00	451.50	9

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Fund #	Fund Description	FYTD	MTD	FYTD	Current	Current	Unencumbered	Bank
Begin	Balance	Receipts	Expenditures	Expenditures	Fund Balance	Encumbrances	Fund Balance	Code
200 9312	Kenton Ridge-Leo Club							
	1,937.63	3.03	763.10	0.00	860.91	1,839.82	0.00	1,839.82 9
200 9332	INTERNATIONAL CLUB							
	1,502.15	5.01	2,694.04	0.00	1,155.82	3,040.37	0.00	3,040.37
200 9348	Gifted Education Fund							
	0.00	0.00	2,353.23	200.00	1,892.09	461.14	0.00	461.14
200 9351	NEHS-Financial Skills Club							
	67.01	0.00	0.00	0.00	0.00	67.01	0.00	67.01 9
200 9361	NORTHEASTERN-INSTRUMENTAL ENSEMBLE							
	4.00	0.00	0.00	0.00	45.00-	49.00	0.00	49.00 9
200 9364	SOUTH VIENNA-INSTRUMENTAL MUSIC							
	150.45	0.00	0.00	0.00	0.00	150.45	0.00	150.45 9
200 9371	NORTHEASTERN-VOCAL ENSEMBLE							
	1,650.75	3.53	2,133.02	0.00	1,643.08	2,140.69	0.00	2,140.69 9
200 9372	KENTON RIDGE-VOCAL ENSEMBLE							
	155.83	0.00	0.00	0.00	126.72	29.11	0.00	29.11 9
200 9374	SOUTH VIENNA-VOCAL ENSEMBLE							
	3,747.55	6.58	2,897.78	371.46	2,655.43	3,989.90	0.00	3,989.90 9
200 9394	SOUTH VIENNA-MUSIC PRODUCTION							
	3,477.60	5.64	40.00	0.00	97.35	3,420.25	0.00	3,420.25 9
200 9402	Kenton Ridge-Audio Visual Club							
	13.81	0.00	0.00	0.00	0.00	13.81	0.00	13.81 9
200 9411	NORTHEASTERN-NATIONAL HONOR SOCIETY							
	267.05	0.00	2,205.85	1,805.00	2,017.71	455.19	0.00	455.19 9
200 9412	KENTON RIDGE-NATIONAL HONOR SOCIETY							
	1,421.38	2.78	712.94	0.00	450.25	1,684.07	0.00	1,684.07 9
200 9423	NORTHRIDGE-NATIONAL JR HONOR SOCIETY							
	225.05	0.00	0.00	0.00	225.05	0.00	0.00	0.00 9
200 9424	SOUTH VIENNA-NATIONAL JR HONOR SOCIETY							
	632.74	0.00	191.00	0.00	236.03	587.71	0.00	587.71 9
200 9532	Kenton Ridge Cougar Cheerleading Club							
	7,326.45	13.09	10,579.11	3,002.50	9,965.44	7,940.12	0.00	7,940.12 9

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Fund #	Fund Description	FYTD	MTD	FYTD	Current	Current	Unencumbered	Bank
Begin	Balance	Receipts	Expenditures	Expenditures	Fund Balance	Encumbrances	Fund Balance	Code
200 9533	NRMS CHEER ACCOUNT							
	7,442.41	7.71	16.26	141.00-	2,782.06	4,676.61	4,221.70	454.91
200 9701	Northeastern-Class of 2020							
	496.70	1.94	680.68	0.00	0.00	1,177.38	0.00	1,177.38
200 9702	KENTON RIDGE-Class of 2020							
	300.00	1,279.98	4,942.76	0.00	500.00	4,742.76	0.00	4,742.76 9
200 9703	Northridge-8th Grade Class							
	960.81	5.07	2,113.21	0.00	0.00	3,074.02	0.00	3,074.02 9
200 9704	South Vienna-Middle School Grade Class							
	2,206.31	5.48	11,815.61	3,098.27	10,698.65	3,323.27	0.00	3,323.27 9
200 9711	Northeastern High School-Class of 2011							
	0.00	0.00	1,182.11	0.00	709.10	473.01	0.00	473.01 9
200 9712	Kenton Ridge-Class of 2011							
	0.00	75.00	278.00	0.00	101.50	176.50	0.00	176.50 9
200 9742	KENTON RIDGE-CLASS OF 2014							
	1,696.85	2.83	19.91	0.00	0.00	1,716.76	0.00	1,716.76 9
200 9752	KENTON RIDGE-CLASS OF 2015							
	1,345.74	2.24	15.79	0.00	0.00	1,361.53	0.00	1,361.53 9
200 9761	Northeastern-Class of 2016							
	0.00	0.00	0.00	0.00	1.98-	1.98	0.00	1.98 9
200 9762	Kenton Ridge-Class of 2016							
	959.50	0.00	0.00	0.00	0.00	959.50	0.00	959.50 9
200 9771	Northeastern - Class of 2017							
	2,963.00	5.06	104.95	0.00	0.00	3,067.95	0.00	3,067.95 9
200 9772	KENTON RIDGE-CLASS OF 2017							
	223.13	0.00	4.42	0.00	0.00	227.55	0.00	227.55 9
200 9781	Northeastern-Class of 2018							
	3,288.86	3.11	755.50	132.00	2,156.34	1,888.02	0.00	1,888.02 9
200 9782	KENTON RIDGE - CLASS OF 2018							
	4,462.57	0.00	32.52	0.00	4,441.43	53.66	0.00	53.66 9
200 9791	NORTHEASTERN-CLASS OF 2019							
	1,215.73	3.19	11,368.43	0.00	10,747.77	1,836.39	0.00	1,836.39 9

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Fund #	Fund Description	FYTD	MTD	FYTD	Current	Current	Unencumbered	Bank
Begin	Balance	Receipts	Expenditures	Expenditures	Fund Balance	Encumbrances	Fund Balance	Code
200 9792	KENTON RIDGE-CLASS OF 2019							
	6,953.38	8.31	10,704.88	0.00	12,618.98	5,039.28	0.00	5,039.28 9
200 9803	NORTHRIDGE-YEARBOOK							
	85.62	1.72	880.49	0.00	80.00-	1,046.11	0.00	1,046.11 9
200 9851	Northeastern - 2015 Yearbook							
	4,434.83	0.00	10.72	0.00	4,445.55	0.00	0.00	0.00 9
200 9861	Northeastern - 2016 Yearbook							
	2,653.90	0.00	6.41	0.00	2,660.31	0.00	0.00	0.00 9
200 9862	Kenton Ridge - 2016 Yearbook							
	17,008.87	0.00	31.65	0.00	17,040.52	0.00	0.00	0.00 9
200 9871	Northeastern - 2017 Yearbook							
	1,750.73	9.35	7,457.66	0.00	3,534.29	5,674.10	0.00	5,674.10
200 9872	Kenton Ridge-2017 yearbook							
	7,321.43	28.55	17,442.42	0.00	7,445.02	17,318.83	0.00	17,318.83
200 9881	NORTHEASTERN-2018 YEARBOOK							
	0.00	5.17	3,267.65	128.57	128.57	3,139.08	2,000.00	1,139.08 9
200 9882	Kenton Ridge - 2018 Yearbook							
	0.00	86.30	7,192.15	0.00	334.92	6,857.23	0.00	6,857.23
200 9901	NORTHEASTERN-CBI VOCATIONAL CLUB							
	701.36	0.00	0.00	45.96	366.75	334.61	0.00	334.61 9
200 9902	KENTON RIDGE-OWA VOCATIONAL CLUB							
	166.89	0.00	0.00	0.00	0.00	166.89	0.00	166.89 9
200 9904	SOUTH VIENNA-NEWSPAPER							
	121.75	0.00	0.00	0.00	0.00	121.75	0.00	121.75 9
200 9912	KENTON RIDGE-OWE VOCATIONAL CLUB							
	117.75	0.00	0.00	0.00	0.00	117.75	0.00	117.75 9
200 9914	SOUTH VIENNA-STUDENT MAGAZINE							
	13.82	0.00	0.00	0.00	0.00	13.82	0.00	13.82 9
300 9001	NORTHEASTERN-ATHLETICS							
	2,440.82	744.80	81,882.59	1,135.94	72,310.76	12,012.65	4,367.00	7,645.65 9
300 9002	KENTON RIDGE-ATHLETICS							
	9,803.83	329.94	101,161.18	960.90	101,902.65	9,062.36	8,689.80	372.56 9

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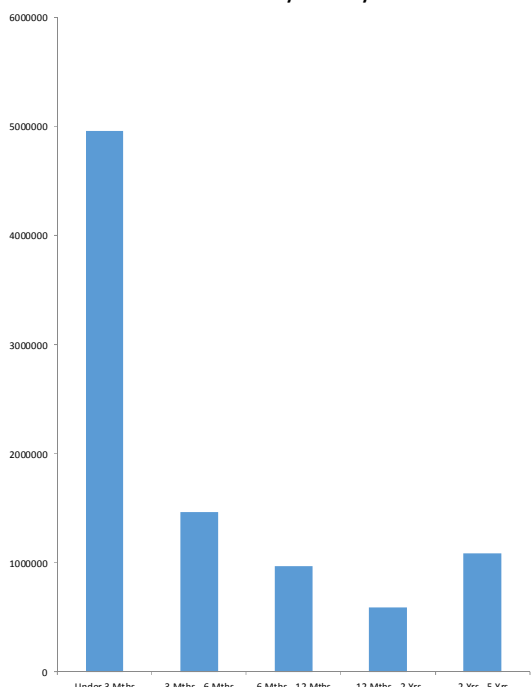
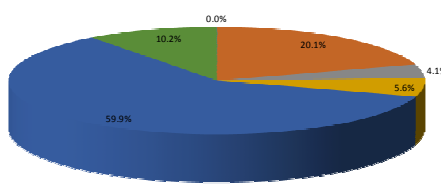
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Fund #	Fund Description	FYTD	MTD	FYTD	Current	Current	Unencumbered	Bank
Begin	Balance	Receipts	Expenditures	Expenditures	Fund Balance	Encumbrances	Fund Balance	Code
300 9003	NORTHRIDGE-ATHLETICS							
	4,069.26	0.00	18,478.42	221.72	21,950.53	597.15	250.00	347.15 9
300 9004	SOUTH VIENNA-ATHLETICS							
	249.53	100.00	10,498.26	53.93	9,883.86	863.93	772.50	91.43 9
401 9017	FY 17 AUXILIARY SERVICES							
	33,501.94	0.00	19.35	0.00	33,521.29	0.00	0.00	0.00
401 9018	FY 18 AUXILIARY EMMANUEL CHRISTIAN							
	0.00	86.61	250,982.32	37,066.01	198,445.34	52,536.98	0.00	52,536.98
451 9018	PUBLIC SCHOOLS CONNECTIVITY GRANT							
	0.00	0.00	12,600.00	0.00	12,600.00	0.00	0.00	0.00
461 9017	HSTW/MMGW							
	0.00	0.00	6,819.55	0.00	6,819.55	0.00	0.00	0.00
461 9018	HSTW/MMGW							
	0.00	1,634.01	7,092.15	100.80	7,092.15	0.00	1,900.00	1,900.00-
499 9006	BWC Transitional Work Grant							
	600.00	0.00	0.00	0.00	0.00	600.00	0.00	600.00 9
499 9015	NE YOUTH TOBACCO SURVEY FY 15							
	0.28	0.00	0.00	0.00	0.00	0.28	0.00	0.28
516 9017	IDEA-B SPECIAL EDUCATION							
	0.00	0.00	123,453.30	0.00	123,453.30	0.00	0.00	0.00
516 9018	IDEA-B SPECIAL EDUCATION							
	0.00	77,195.00	427,424.34	34,934.02	427,424.34	0.00	25,994.61	25,994.61-
572 9018	TITLE I-A IMPROVING BASIC PROGRAMS							
	0.00	48,319.22	245,610.74	23,939.11	245,610.74	0.00	0.00	0.00
587 9018	IDEA EARLY CHILDHOOD SPECIAL EDUCATION							
	0.00	0.00	11,099.91	0.00	11,099.91	0.00	0.00	0.00
590 9018	TITLE II-A IMPROVING TEACHER QUALITY							
	0.00	8,543.78	67,876.51	3,806.18	67,876.51	0.00	0.00	0.00
GRAND TOTALS:								
	9,963,910.43	1,572,512.90	38,116,283.70	3,080,235.75	35,215,380.53	12,864,813.60	730,735.48	12,134,078.12

**Northeastern Local School District
General Accounts Reconciliation
For Month Ended June 30, 2018**

Bank Balance per Statements	\$ 275,056.39
Money Market Account	1,231,190.02
Fern Tingley Trust Certificate of Deposit	10,000.00
Tri State Capital Bank CDARS	2,000,000.00
Star Ohio	252,535.53
Star Ohio Plus	1,256,113.69
Total Investments	9,074,253.37
Total Reconciling Items	(1,234,335.40)
	<u>\$ 12,864,813.60</u>
Cash Balance-General Fund	\$ 11,076,719.40
Cash Balance-Debt Service	906,001.68
Cash Balance-Permanent Improvement	235,444.11
Cash Balance-Other Funds	646,648.41
	<u>\$ 12,864,813.60</u>

Monthly Investment Summary
Northeastern Local School District
US Bank Custodian Acct Ending x70762
 June 30, 2018

Monthly Cash Flow Activity		Market Value Summary				
From 05-31-18 through 06-30-18						
Beginning Book Value	9,058,875.81					
Contributions	0.00					
Withdrawals	0.00					
Prior Month Management Fees	-754.25					
Realized Gains/Losses	595.00					
Gross Interest Earnings	15,536.81					
Ending Book Value	9,074,253.37					
		Security Type	Market Value	Pct. Assets	Avg Yield at Cost	Wght Avg Mat
		Money Market Fund				
		MONEY MARKET FUND	3,464.31	0.0	1.75	0.00
		Fixed Income				
		U.S. GOVERNMENT AGENCY DISCOUNT NOTES	504,344.00	5.6	1.85	0.07
		U.S. GOVERNMENT AGENCY NOTES	1,820,886.67	20.1	1.38	1.88
		U.S. TREASURY BILLS	372,820.12	4.1	1.95	0.30
		Accrued Interest	7,309.97	0.1		
		Commercial Paper				
		COMMERCIAL PAPER	5,424,634.55	59.9	2.36	0.20
		Certificate of Deposit				
		CERTIFICATES OF DEPOSIT	926,475.34	10.2	1.72	0.38
		Accrued Interest	3,169.23	0.0		
		TOTAL PORTFOLIO	9,063,104.19	100.0	2.05	0.56
Maturity Distribution		Security Type Allocation				
Distribution by Maturity 						

Disclosures:

RedTree's internal accounting system is used as the source of the market value of this account. Although obtained from a source believed to be reliable, we cannot guarantee its accuracy. You should review all account statements provided by the custodian and compare with the statements provided by RedTree.

**Portfolio Holdings Report
 Northeastern Local School District
 US Bank Custodian Acct Ending x70762
 June 30, 2018**

Quantity	Cusip	Security Description	Moody's	S&P	Cost Basis	Market Value	Yield at Cost	Wtd Maturity	Purchase Date
U.S. GOVERNMENT AGENCY NOTES									
155,000	3134GA6U3	Federal Home Ln Mtg 1.450% Due 05-28-19	Aaa	AA+	155,000.00	153,387.84	1.45	0.90	02-28-17
275,000	3135G0M59	Federal Natl Mtg Assoc 1.125% Due 07-26-19	Aaa	AA+	275,000.00	271,409.32	1.12	1.05	07-26-16
325,000	313381C94	Federal Home Ln Bank 1.250% Due 12-13-19	Aaa	AA+	325,000.00	319,203.30	1.25	1.43	02-23-16
300,000	3136G3J71	Federal Natl Mtg Assoc 1.420% Due 07-27-20	Aaa	AA+	300,000.00	292,056.00	1.42	2.01	07-27-16
310,000	3136G35C5	Federal Natl Mtg Assoc 1.400% Due 08-28-20	Aaa	AA+	310,000.00	301,735.40	1.40	2.10	08-30-16
185,000	3135G0Q97	Federal Natl Mtg Assoc 1.500% Due 10-28-20	Aaa	AA+	185,000.00	180,036.45	1.50	2.26	10-28-16
315,000	3136G34Y8	Federal Natl Mtg Assoc 1.600% Due 08-24-21	Aaa	AA+	315,000.00	303,058.35	1.60	3.02	08-30-16
Accrued Interest						7,309.97			
					1,865,000.00	1,828,196.64	1.38	1.88	
U.S. TREASURY BILLS									
375,000	912796QD4	US Treasury Bill 0.000% Due 10-18-18	P-1	A-1+	371,341.04	372,820.12	1.95	0.30	04-19-18
CERTIFICATES OF DEPOSIT									
205,000	02587CDQ0	American Express Nat'l Bank, UT (formerly AmEx Bank FSB) 1.700% Due 07-16-18			205,000.00	204,962.07	1.70	0.04	07-15-15
245,000	140420UR9	Capital One Bank USA, Glen Allen, VA 1.750% Due 08-27-18			245,000.00	244,904.45	1.75	0.16	08-26-15
248,000	33767AQV6	Firstbank of Puerto Rico, PR 1.500% Due 10-29-18			248,000.00	247,566.99	1.50	0.33	10-29-15
230,000	02587DZF8	American Express Nat'l Bank, UT (formerly AmEx Centurion Bank) 1.950% Due 06-24-19			230,000.00	229,041.82	1.95	0.97	06-24-15
Accrued Interest						3,169.23			
					928,000.00	929,644.56	1.72	0.38	
U.S. GOVERNMENT AGENCY DISCOUNT NOTES									
505,000	313385ZW9	Federal Home Ln Bank Discount Note 0.000% Due 07-27-18	P-1	A-1+	504,274.93	504,344.00	1.85	0.07	06-29-18
COMMERCIAL PAPER									
250,000	09659CG93	BNP Paribas 0.000% Due 07-09-18	P-1	A-1	248,578.13	249,900.00	2.26	0.02	04-09-18
725,000	62479MGD9	MUFG Bank 0.000% Due 07-13-18	P-1	A-1	720,729.95	724,543.25	2.34	0.04	04-13-18
560,000	89233HGG3	Toyota Motor Credit 0.000% Due 07-16-18	P-1	A-1+	556,744.22	559,552.00	2.31	0.04	04-16-18
165,000	89233HGS7	Toyota Motor Credit 0.000% Due 07-26-18	P-1	A-1+	163,729.50	164,773.95	2.33	0.07	03-28-18
725,000	36960MGW7	General Electric CP 0.000% Due 07-30-18	P-1	A-1+	720,803.26	723,840.00	2.30	0.08	04-30-18
130,000	46640QH61	JP Morgan 0.000% Due 08-06-18	P-1	A-1	129,003.04	129,728.30	2.34	0.10	04-09-18
725,000	22533UHT3	Credit Agricole NY 0.000% Due 08-27-18	P-1	A-1	719,535.92	722,578.50	2.30	0.16	04-30-18

Disclosures:

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Questions? Call 888.596.2293 or email info@redtreeinv.com

Portfolio Holdings Report
Northeastern Local School District
US Bank Custodian Acct Ending x70762
 June 30, 2018

Quantity	Cusip	Security Description	Moody's	S&P	Cost Basis	Market Value	Yield at Cost	Wtd Maturity	Purchase Date
725,000	63873KJT5	Natixis NY 0.000% Due 09-27-18	P-1	A-1	717,780.21	721,114.00	2.41	0.25	04-30-18
400,000	89119BLU8	TD USA 0.000% Due 11-28-18	P-1	A-1+	396,056.00	396,108.00	2.34	0.42	06-28-18
450,000	09659KLV0	BNP Paribas 0.000% Due 11-29-18	P-1	A-1	445,505.63	445,594.50	2.37	0.42	06-29-18
595,000	46640QNJ6	JP Morgan 0.000% Due 01-18-19	P-1	A-1	583,707.23	586,902.05	2.59	0.55	04-24-18
					5,402,173.09	5,424,634.55	2.36	0.20	
MONEY MARKET FUND									
	USBMMF	First American Treasury Obligations Fund			3,464.31	3,464.31	1.75		
TOTAL PORTFOLIO					9,074,253.37	9,063,104.19	2.05	0.56	

Disclosures:

RedTree's internal accounting system is used as the source of the market value of this account. Although obtained from a source believed to be reliable, we cannot guarantee its accuracy. You should review all account statements provided by the custodian and compare with the statements provided by RedTree.

Questions? Call 888.596.2293 or email info@redtreeinv.com

Northeastern Local School District
Schedule of Fiscal Year Fund Balances
For the Fiscal Year Ended June 30, 2018

Fund and Cost Center	Beginning Balance July 1, 2017	FYTD RECEIPTS	FYTD EXPENDITURE	Ending Balance June 30, 2018
001-GENERAL	\$ 8,107,777.20	\$ 34,479,056.35	\$ 31,510,114.15	\$ 11,076,719.40
0000-GENERAL	\$ 8,107,777.20	\$ 34,479,056.35	\$ 31,510,114.15	\$ 11,076,719.40
002-BOND RETIREMENT	\$ 901,277.73	\$ 433,116.42	\$ 428,392.47	\$ 906,001.68
0000-BOND RETIREMENT FUND	\$ 901,277.73	\$ 433,116.42	\$ 428,392.47	\$ 906,001.68
003-PERMANENT IMPROVEMENT	\$ 279,516.01	\$ 466,061.59	\$ 510,133.49	\$ 235,444.11
9900-PERM IMPROVE	\$ 279,516.01	\$ 466,061.59	\$ 510,133.49	\$ 235,444.11
006-FOOD SERVICE	\$ -	\$ 874,624.73	\$ 874,248.73	\$ 376.00
0000-FOOD SERVICE	\$ -	\$ 874,624.73	\$ 874,248.73	\$ 376.00
007-SPECIAL TRUST	\$ 26,846.41	\$ 4,600.00	\$ 6,905.00	\$ 24,541.41
9002-Kevin Smith Memorial	\$ 802.00	\$ -	\$ -	\$ 802.00
9003-Nick Foss Memorial Scholarship Fnd	\$ 5,289.89	\$ -	\$ 2,500.00	\$ 2,789.89
9011-Roger and Suzanne Runyan Memorial Scholarship	\$ 250.00	\$ 500.00	\$ 250.00	\$ 500.00
9012-Union Club Scholarships	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00
9013-CADY REED MEMORIAL SCHOLARSHIP FUND	\$ 650.00	\$ -	\$ -	\$ 650.00
9017-Warren Gene Cordell Memorial Scholarship Fund	\$ 500.00	\$ -	\$ -	\$ 500.00
9021-Mark&Suzanne Klopfenstein Scholarship	\$ 500.00	\$ 1,100.00	\$ 1,100.00	\$ 500.00
9055-Roger Compton Endowment	\$ 7,751.00	\$ 2,500.00	\$ 2,500.00	\$ 7,751.00
905K-District 5K Fund	\$ 5,769.06	\$ -	\$ -	\$ 5,769.06
9102-Tricia Wirth Memorial Fund	\$ 550.00	\$ 500.00	\$ 500.00	\$ 550.00
9319-Hattie Farrell Memorial Fund	\$ 2,284.46	\$ -	\$ 55.00	\$ 2,229.46
008-ENDOWMENT	\$ 10,068.70	\$ -	\$ -	\$ 10,068.70
9001-NORTHEASTERN-FERN TINGLEY ENDOWMENT	\$ 10,068.70	\$ -	\$ -	\$ 10,068.70
018-PUBLIC SCHOOL SUPPORT	\$ 124,104.41	\$ 75,364.24	\$ 73,967.18	\$ 125,501.47
9002-KENTON RIDGE-RENAISSANCE	\$ 4,934.10	\$ 3,534.25	\$ 3,801.90	\$ 4,666.45
9003-NORTHBRIDGE-PUBLIC SCHOOL SUPPORT	\$ 26,944.36	\$ 11,915.01	\$ 12,626.36	\$ 26,233.01
9004-SOUTH VIENNA-PUBLIC SCHOOL SUPPORT	\$ 46,685.06	\$ 14,004.61	\$ 21,370.36	\$ 39,319.31
9008-ROLLING HILLS-PUBLIC SCHOOL SUPPORT	\$ 31,801.56	\$ 22,549.03	\$ 17,713.98	\$ 36,636.61
9102-Kenton Ridge Academic Program	\$ 6.05	\$ -	\$ -	\$ 6.05
9104-Ohio Action 4 Healthy Kids-Wheeler Grant	\$ 906.51	\$ -	\$ -	\$ 906.51
9202-Kenton Ridge-Evening of Excellence	\$ 2,229.96	\$ 1,177.90	\$ 788.65	\$ 2,619.21
9204-Leader in Me	\$ 5,802.75	\$ 19,695.97	\$ 16,414.78	\$ 9,083.94
9901-Northeastern H.S. Renaissance Program	\$ 2,937.60	\$ 2,465.69	\$ 1,251.15	\$ 4,152.14
9902-PUBLIC SCHOOL SUPPORT-COMPUTER CLUB	\$ 1,856.46	\$ 21.78	\$ -	\$ 1,878.24
019-OTHER GRANT	\$ 27,648.79	\$ 20,650.46	\$ 27,752.63	\$ 20,546.62
9001-NORTHEASTERN-SPECIAL TRUST	\$ 419.89	\$ 1,330.00	\$ 1,549.27	\$ 200.62
9002-KENTON RIDGE-SPECIAL TRUST	\$ 3,567.42	\$ 1,130.36	\$ 1,374.31	\$ 3,323.47
9003-NORTHBRIDGE-SPECIAL TRUST	\$ 360.47	\$ -	\$ 160.00	\$ 200.47
9004-SOUTH VIENNA-SPECIAL TRUST	\$ 104.40	\$ 1,015.67	\$ 792.35	\$ 327.72
9008-ROLLING HILLS-SPECIAL TRUST	\$ 2,862.60	\$ 291.43	\$ 424.80	\$ 2,729.23
9009-INCENTIVE AND RECOGNITION COMMITTEE	\$ 141.68	\$ -	\$ -	\$ 141.68
9055-District Wellness Fund	\$ 17,269.25	\$ 16,883.00	\$ 22,662.09	\$ 11,490.16
9099-Kenton Ridge-Della Selsor Grant	\$ 72.50	\$ -	\$ -	\$ 72.50
9115-HSTW/MMGW HIGH SCHOOLS THAT WORK	\$ 0.37	\$ -	\$ 0.37	\$ -
9117-HSTW Presentation Grant for NRMS - Great Oaks	\$ 2,845.00	\$ -	\$ 789.44	\$ 2,055.56
9903-Martha Holden Jennings - Jill Cook	\$ 5.21	\$ -	\$ -	\$ 5.21
020-SPECIAL ENTERPRISE FUND	\$ 134,851.26	\$ 173,363.24	\$ 155,264.09	\$ 152,950.41
9003-NORTHBRIDGE-LATCHKEY	\$ 56,108.21	\$ 71,937.63	\$ 60,131.44	\$ 67,914.40
9004-SOUTH VIENNA-LATCHKEY	\$ 26,863.95	\$ 40,767.11	\$ 43,807.72	\$ 23,823.34
9008-ROLLING HILLS-LATCHKEY	\$ 51,879.10	\$ 60,658.50	\$ 51,324.93	\$ 61,212.67
022-DISTRICT AGENCY	\$ -	\$ 10,840.00	\$ 10,840.00	\$ -
9001-OHSAA TOURNAMENT AGENCY FUND	\$ -	\$ 4,699.00	\$ 4,699.00	\$ -
9002-OHSAA TOURNAMENT AGENCY FUND	\$ -	\$ 6,141.00	\$ 6,141.00	\$ -
027-WORKMANS COMPENSATION-S	\$ 149,400.19	\$ 39,050.98	\$ 102,466.00	\$ 85,985.17
0000-WORKERS COMPENSATION INTERNAL SERVICE FUND	\$ 149,400.19	\$ 39,050.98	\$ 102,466.00	\$ 85,985.17
031-UNDERGROUND STORAGE TAN	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00
0000-UNDERGROUND STORAGE TANK FUND	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00
200-STUDENT MANAGED ACTIVIT	\$ 140,754.07	\$ 174,557.07	\$ 175,305.86	\$ 140,005.28

Northeastern Local School District
Schedule of Fiscal Year Fund Balances
For the Fiscal Year Ended June 30, 2018

Fund and Cost Center	Beginning Balance July 1, 2017	FYTD RECEIPTS	FYTD EXPENDITURE	Ending Balance June 30, 2018
9101-NORTHEASTERN-STUDENT GOVERNMENT	\$ 6,131.73	\$ 3,138.92	\$ 2,854.15	\$ 6,416.50
9102-KENTON RIDGE-STUDENT GOVERNMENT	\$ 3,677.90	\$ 6,134.73	\$ 6,190.78	\$ 3,621.85
9103-NORTHRIDGE-STUDENT GOVERNMENT	\$ 5,615.84	\$ 31.01	\$ 2,975.00	\$ 2,671.85
9104-SOUTH VIENNA-STUDENT GOVERNMENT	\$ 3,164.81	\$ 1,243.50	\$ 947.52	\$ 3,460.79
9111-TRANSITION SKILLS	\$ 228.88	\$ 161.50	\$ 139.42	\$ 250.96
9131-NORTHEASTERN-DRAMA	\$ 8,466.52	\$ 4,768.74	\$ 5,806.72	\$ 7,428.54
9132-KENTON RIDGE-DRAMA	\$ 4,955.51	\$ 9,879.91	\$ 11,058.59	\$ 3,776.83
9133-NORTHRIDGE-DRAMA	\$ 124.27	\$ -	\$ -	\$ 124.27
9134-SOUTH VIENNA-DRAMA	\$ 85.39	\$ -	\$ -	\$ 85.39
9164-SOUTH VIENNA-PHOTOGRAPHY	\$ 2,623.79	\$ 30.80	\$ -	\$ 2,654.59
9182-KENTON RIDGE-GOVERNMENT CLUB	\$ 46.27	\$ -	\$ -	\$ 46.27
9183-NORTHRIDGE-SOCIAL STUDIES	\$ -	\$ 2.22	\$ -	\$ 2.22
9201-NORTHEASTERN-FCCLA	\$ 594.53	\$ 112.00	\$ 399.65	\$ 306.88
9202-KENTON RIDGE-FCCLA	\$ 297.51	\$ 5,447.40	\$ 5,016.11	\$ 728.80
9231-NORTHEASTERN-EUROPEAN LANGUAGE	\$ 1,516.16	\$ 4,742.12	\$ 4,596.95	\$ 1,661.33
9252-KENTON RIDGE-FRENCH CLUB	\$ 517.79	\$ 91.00	\$ 446.00	\$ 162.79
9282-KENTON RIDGE-SPANISH CLUB	\$ 437.22	\$ 4,274.62	\$ 3,803.30	\$ 908.54
9301-NORTHEASTERN-FUTURE FARMERS	\$ 10,067.01	\$ 29,464.35	\$ 29,161.01	\$ 10,370.35
9302-KENTON RIDGE-SADD	\$ 420.05	\$ -	\$ -	\$ 420.05
9311-NORTHEASTERN-LEO CLUB	\$ 311.50	\$ 140.00	\$ -	\$ 451.50
9312-Kenton Ridge-Leo Club	\$ 1,937.63	\$ 763.10	\$ 860.91	\$ 1,839.82
9332-INTERNATIONAL CLUB	\$ 1,502.15	\$ 2,694.04	\$ 1,155.82	\$ 3,040.37
9348-Gifted Education Fund	\$ -	\$ 2,353.23	\$ 1,892.09	\$ 461.14
9351-NEHS-Financial Skills Club	\$ 67.01	\$ -	\$ -	\$ 67.01
9361-NORTHEASTERN-INSTRUMENTAL ENSEMBLE	\$ 4.00	\$ -	\$ (45.00)	\$ 49.00
9364-SOUTH VIENNA-INSTRUMENTAL MUSIC	\$ 150.45	\$ -	\$ -	\$ 150.45
9371-NORTHEASTERN-VOCAL ENSEMBLE	\$ 1,650.75	\$ 2,133.02	\$ 1,643.08	\$ 2,140.69
9372-KENTON RIDGE-VOCAL ENSEMBLE	\$ 155.83	\$ -	\$ 126.72	\$ 29.11
9374-SOUTH VIENNA-VOCAL ENSEMBLE	\$ 3,747.55	\$ 2,897.78	\$ 2,655.43	\$ 3,989.90
9394-SOUTH VIENNA-MUSIC PRODUCTION	\$ 3,477.60	\$ 40.00	\$ 97.35	\$ 3,420.25
9402-Kenton Ridge-Audio Visual Club	\$ 13.81	\$ -	\$ -	\$ 13.81
9411-NORTHEASTERN-NATIONAL HONOR SOCIETY	\$ 267.05	\$ 2,205.85	\$ 2,017.71	\$ 455.19
9412-KENTON RIDGE-NATIONAL HONOR SOCIETY	\$ 1,421.38	\$ 712.94	\$ 450.25	\$ 1,684.07
9423-NORTHRIDGE-NATIONAL JR HONOR SOCIETY	\$ 225.05	\$ -	\$ 225.05	\$ -
9424-SOUTH VIENNA-NATIONAL JR HONOR SOCIETY	\$ 632.74	\$ 191.00	\$ 236.03	\$ 587.71
9532-Kenton Ridge Cougar Cheerleading Club	\$ 7,326.45	\$ 10,579.11	\$ 9,965.44	\$ 7,940.12
9533-NRMS CHEER ACCOUNT	\$ 7,442.41	\$ 16.26	\$ 2,782.06	\$ 4,676.61
9701-Northeastern-Class of 2020	\$ 496.70	\$ 680.68	\$ -	\$ 1,177.38
9702-KENTON RIDGE-Class of 2020	\$ 300.00	\$ 4,942.76	\$ 500.00	\$ 4,742.76
9703-Northridge-8th Grade Class	\$ 960.81	\$ 2,113.21	\$ -	\$ 3,074.02
9704-South Vienna-Middle School Grade Class	\$ 2,206.31	\$ 11,815.61	\$ 10,698.65	\$ 3,323.27
9711-Northeastern High School-Class of 2011	\$ -	\$ 1,182.11	\$ 709.10	\$ 473.01
9712-Kenton Ridge-Class of 2011	\$ -	\$ 278.00	\$ 101.50	\$ 176.50
9742-KENTON RIDGE-CLASS OF 2014	\$ 1,696.85	\$ 19.91	\$ -	\$ 1,716.76
9752-KENTON RIDGE-CLASS OF 2015	\$ 1,345.74	\$ 15.79	\$ -	\$ 1,361.53
9761-Northeastern-Class of 2016	\$ -	\$ -	\$ (1.98)	\$ 1.98
9762-Kenton Ridge-Class of 2016	\$ 959.50	\$ -	\$ -	\$ 959.50
9771-Northeastern - Class of 2017	\$ 2,963.00	\$ 104.95	\$ -	\$ 3,067.95
9772-KENTON RIDGE-CLASS OF 2017	\$ 223.13	\$ 4.42	\$ -	\$ 227.55
9781-Northeastern-Class of 2018	\$ 3,288.86	\$ 755.50	\$ 2,156.34	\$ 1,888.02
9782-KENTON RIDGE - CLASS OF 2018	\$ 4,462.57	\$ 32.52	\$ 4,441.43	\$ 53.66
9791-NORTHEASTERN-CLASS OF 2019	\$ 1,215.73	\$ 11,368.43	\$ 10,747.77	\$ 1,836.39
9792-KENTON RIDGE-CLASS OF 2019	\$ 6,953.38	\$ 10,704.88	\$ 12,618.98	\$ 5,039.28
9803-NORTHRIDGE-YEARBOOK	\$ 85.62	\$ 880.49	\$ (80.00)	\$ 1,046.11
9851-Northeastern - 2015 Yearbook	\$ 4,434.83	\$ 10.72	\$ 4,445.55	\$ -
9861-Northeastern - 2016 Yearbook	\$ 2,653.90	\$ 6.41	\$ 2,660.31	\$ -
9862-Kenton Ridge - 2016 Yearbook	\$ 17,008.87	\$ 31.65	\$ 17,040.52	\$ -

**Northeastern Local School District
Schedule of Fiscal Year Fund Balances
For the Fiscal Year Ended June 30, 2018**

Fund and Cost Center	Beginning Balance July 1, 2017	FYTD RECEIPTS	FYTD EXPENDITURE	Ending Balance June 30, 2018
9871-Northeastern - 2017 Yearbook	\$ 1,750.73	\$ 7,457.66	\$ 3,534.29	\$ 5,674.10
9872-Kenton Ridge-2017 yearbook	\$ 7,321.43	\$ 17,442.42	\$ 7,445.02	\$ 17,318.83
9881-NORTHEASTERN-2018 YEARBOOK	\$ -	\$ 3,267.65	\$ 128.57	\$ 3,139.08
9882-Kenton Ridge - 2018 Yearbook	\$ -	\$ 7,192.15	\$ 334.92	\$ 6,857.23
9901-NORTHEASTERN-CBI VOCATIONAL CLUB	\$ 701.36	\$ -	\$ 366.75	\$ 334.61
9902-KENTON RIDGE-OWA VOCATIONAL CLUB	\$ 166.89	\$ -	\$ -	\$ 166.89
9904-SOUTH VIENNA-NEWSPAPER	\$ 121.75	\$ -	\$ -	\$ 121.75
9912-KENTON RIDGE-OWE VOCATIONAL CLUB	\$ 117.75	\$ -	\$ -	\$ 117.75
9914-SOUTH VIENNA-STUDENT MAGAZINE	\$ 13.82	\$ -	\$ -	\$ 13.82
300-DISTRICT MANAGED ACTIVI	\$ 16,563.44	\$ 212,020.45	\$ 206,047.80	\$ 22,536.09
9001-NORTHEASTERN-ATHLETICS	\$ 2,440.82	\$ 81,882.59	\$ 72,310.76	\$ 12,012.65
9002-KENTON RIDGE-ATHLETICS	\$ 9,803.83	\$ 101,161.18	\$ 101,902.65	\$ 9,062.36
9003-NORTHRIDGE-ATHLETICS	\$ 4,069.26	\$ 18,478.42	\$ 21,950.53	\$ 597.15
9004-SOUTH VIENNA-ATHLETICS	\$ 249.53	\$ 10,498.26	\$ 9,883.86	\$ 863.93
401-AUXILIARY SERVICES	\$ 33,501.94	\$ 251,001.67	\$ 231,966.63	\$ 52,536.98
9017-FY 17 AUXILIARY SERVICES	\$ 33,501.94	\$ 19.35	\$ 33,521.29	\$ -
9018-FY 18 AUXILIARY EMMANUEL CHRISTIAN	\$ -	\$ 250,982.32	\$ 198,445.34	\$ 52,536.98
451-DATA COMMUNICATION FUND	\$ -	\$ 12,600.00	\$ 12,600.00	\$ -
9018-PUBLIC SCHOOLS CONNECTIVITY GRANT	\$ -	\$ 12,600.00	\$ 12,600.00	\$ -
461-VOCATIONAL EDUC. ENHANC	\$ -	\$ 13,911.70	\$ 13,911.70	\$ -
9017-HSTW/MMGW	\$ -	\$ 6,819.55	\$ 6,819.55	\$ -
9018-HSTW/MMGW	\$ -	\$ 7,092.15	\$ 7,092.15	\$ -
499-MISCELLANEOUS STATE GRA	\$ 600.28	\$ -	\$ -	\$ 600.28
9006-BWC Transitional Work Grant	\$ 600.00	\$ -	\$ -	\$ 600.00
9015-NE YOUTH TOBACCO SURVEY FY 15	\$ 0.28	\$ -	\$ -	\$ 0.28
516-IDEA PART B GRANTS	\$ -	\$ 550,877.64	\$ 550,877.64	\$ -
9017-IDEA-B SPECIAL EDUCATION	\$ -	\$ 123,453.30	\$ 123,453.30	\$ -
9018-IDEA-B SPECIAL EDUCATION	\$ -	\$ 427,424.34	\$ 427,424.34	\$ -
572-TITLE I DISADVANTAGED C	\$ -	\$ 245,610.74	\$ 245,610.74	\$ -
9018-TITLE I-A IMPROVING BASIC PROGRAMS	\$ -	\$ 245,610.74	\$ 245,610.74	\$ -
587-IDEA PRESCHOOL-HANDICAP	\$ -	\$ 11,099.91	\$ 11,099.91	\$ -
9018-IDEA EARLY CHILDHOOD SPECIAL EDUCATION	\$ -	\$ 11,099.91	\$ 11,099.91	\$ -
590-IMPROVING TEACHER QUALI	\$ -	\$ 67,876.51	\$ 67,876.51	\$ -
9018-TITLE II-A IMPROVING TEACHER QUALITY	\$ -	\$ 67,876.51	\$ 67,876.51	\$ -
Grand Total	\$ 9,963,910.43	\$ 38,116,283.70	\$ 35,215,380.53	\$ 12,864,813.60

Northeastern Local Schools
Cash Basis Financial Statements
For the Fiscal Year Ended June 30, 2018

	001 GENERAL FUND	002 BOND RETIREMENT FUND	003 PERMANENT IMPROVEMENT FUND	006 FOOD SERVICE	007 SPECIAL TRUST FUNDS
REVENUES:					
Property and Other Local Taxes	\$ 11,551,609	\$ 371,930	\$ 400,990	\$ -	\$ -
Income Tax	\$ 4,725,455	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ 15,131,037	\$ 61,186	\$ 65,072	\$ 447,054	\$ -
Interest	\$ 155,620	\$ -	\$ -	\$ -	\$ -
Tuition and Fees	\$ 2,611,944	\$ -	\$ -	\$ -	\$ -
Rent	\$ 750	\$ -	\$ -	\$ -	\$ -
Extracurricular Activities	\$ 71,450	\$ -	\$ -	\$ -	\$ -
Gifts and Donations	\$ -	\$ -	\$ -	\$ -	\$ 4,600
Customer Sales and Services	\$ -	\$ -	\$ -	\$ 384,926	\$ -
Miscellaneous	\$ 24,588	\$ -	\$ -	\$ 20	\$ -
Total Revenues	<u>\$ 34,272,453</u>	<u>\$ 433,116</u>	<u>\$ 466,062</u>	<u>\$ 832,000</u>	<u>\$ 4,600</u>
EXPENDITURES:					
Current:					
Instruction:					
Regular	\$ 14,945,682	\$ -	\$ 324,054	\$ -	\$ 4,405
Special	\$ 3,593,670	\$ -	\$ 2,422	\$ -	\$ -
Vocational	\$ 640,111	\$ -	\$ -	\$ -	\$ -
Student Intervention Services	\$ 25,120	\$ -	\$ -	\$ -	\$ -
Other	\$ 957,401	\$ -	\$ -	\$ -	\$ -
Support Services:					
Pupils	\$ 1,939,532	\$ -	\$ -	\$ -	\$ 2,500
Instructional Staff	\$ 1,168,231	\$ -	\$ -	\$ -	\$ -
Board of Education	\$ 136,207	\$ -	\$ -	\$ -	\$ -
Administration	\$ 2,272,840	\$ -	\$ -	\$ -	\$ -
Fiscal	\$ 824,274	\$ 6,667	\$ 7,181	\$ -	\$ -
Operation and Maintenance of Plant	\$ 2,242,155	\$ -	\$ 75,988	\$ -	\$ -
Pupil Transportation	\$ 1,960,506	\$ -	\$ 79,973	\$ -	\$ -
Central	\$ 18,203	\$ -	\$ -	\$ -	\$ -
Operation of Non-Instructional/Shared Services:					
Food Service Operations	\$ -	\$ -	\$ -	\$ 874,250	\$ -
Community Services	\$ 77	\$ -	\$ -	\$ -	\$ -
Extracurricular Activities:					
Academic Oriented Activities	\$ 41,478	\$ -	\$ -	\$ -	\$ -
Sport Oriented Activities	\$ 598,005	\$ -	\$ 20,514	\$ -	\$ -
School and Public Service Co-Curricular Activities	\$ -	\$ -	\$ -	\$ -	\$ -
School and Public Service Co-Curricular Activities	\$ 36,275	\$ -	\$ -	\$ -	\$ -
Debt Service:					
Principal	\$ -	\$ 400,000	\$ -	\$ -	\$ -
Interest	\$ -	\$ 21,725	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ 31,399,767</u>	<u>\$ 428,392</u>	<u>\$ 510,132</u>	<u>\$ 874,250</u>	<u>\$ 6,905</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ 2,872,686</u>	<u>\$ 4,724</u>	<u>\$ (44,070)</u>	<u>\$ (42,250)</u>	<u>\$ (2,305)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In	\$ -	\$ -	\$ -	\$ 40,815	\$ -
Advances In	\$ 50,949	\$ -	\$ -	\$ -	\$ -
Refund of Prior Year Expenditures	\$ 155,655	\$ -	\$ -	\$ 1,811	\$ -
Transfer Out	\$ (40,815)	\$ -	\$ -	\$ -	\$ -
Advances Out	\$ (69,537)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources and Uses	<u>\$ 96,252</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,626</u>	<u>\$ -</u>
Net Change in Fund Balances	<u>\$ 2,968,938</u>	<u>\$ 4,724</u>	<u>\$ (44,070)</u>	<u>\$ 376</u>	<u>\$ (2,305)</u>
Fund Balance (Deficit) at Beginning of Year	<u>\$ 8,107,777</u>	<u>\$ 901,278</u>	<u>\$ 279,514</u>	<u>\$ -</u>	<u>\$ 36,915</u>
Prior Year Encumbrances Appropriated	\$ 671,585	\$ -	\$ 8,905	\$ -	\$ 500
Fund Balance (Deficit) at End of Year	<u>\$ 10,405,130</u>	<u>\$ 906,002</u>	<u>\$ 226,539</u>	<u>\$ 376</u>	<u>\$ 34,110</u>

These financial statements have not been subjected to an audit or review engagement

Northeastern Local Schools
Cash Basis Financial Statements
For the Fiscal Year Ended June 30, 2018

	018 PUBLIC SCHOOL SUPPORT FUND	019 OTHER GRANT FUNDS	020 SPECIAL ENTERPRISE LATCHKEY FUND	022 AGENCY FUNDS	027 WORKERS' COMP FUND
REVENUES:					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 1,384	\$ 72	\$ -	\$ -	\$ -
Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Rent	\$ 2,270	\$ -	\$ -	\$ -	\$ -
Extracurricular Activities	\$ -	\$ -	\$ -	\$ 10,840	\$ -
Gifts and Donations	\$ 19,134	\$ 19,695	\$ -	\$ -	\$ -
Customer Sales and Services	\$ 36,726	\$ -	\$ 173,364	\$ -	\$ -
Miscellaneous	\$ 15,850	\$ 884	\$ -	\$ -	\$ 39,051
Total Revenues	\$ 75,364	\$ 20,651	\$ 173,364	\$ 10,840	\$ 39,051
EXPENDITURES:					
Current:					
Instruction:					
Regular	\$ 73,967	\$ -	\$ -	\$ -	\$ -
Special	\$ -	\$ -	\$ -	\$ -	\$ -
Vocational	\$ -	\$ -	\$ -	\$ -	\$ -
Student Intervention Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Support Services:					
Pupils	\$ -	\$ 90	\$ -	\$ -	\$ -
Instructional Staff	\$ -	\$ 789	\$ -	\$ -	\$ -
Board of Education	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal	\$ -	\$ -	\$ -	\$ -	\$ -
Operation and Maintenance of Plant	\$ -	\$ 4,300	\$ -	\$ -	\$ -
Pupil Transportation	\$ -	\$ -	\$ -	\$ -	\$ -
Central	\$ -	\$ 22,572	\$ -	\$ -	\$ 102,466
Operation of Non-Instructional/Shared Services:					
Food Service Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	\$ -	\$ -	\$ 155,264	\$ -	\$ -
Extracurricular Activities:					
Academic Oriented Activities	\$ -	\$ -	\$ -	\$ -	\$ -
Sport Oriented Activities	\$ -	\$ -	\$ -	\$ 10,840	\$ -
School and Public Service Co-Curricular Activities	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service:					
Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 73,967	\$ 27,751	\$ 155,264	\$ 10,840	\$ 102,466
Excess of Revenues Over (Under) Expenditures	\$ 1,397	\$ (7,100)	\$ 18,100	\$ -	\$ (63,415)
OTHER FINANCING SOURCES AND USES:					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Advances In	\$ -	\$ -	\$ -	\$ -	\$ -
Refund of Prior Year Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -
Advances Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources and Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 1,397	\$ (7,100)	\$ 18,100	\$ -	\$ (63,415)
Fund Balance (Deficit) at Beginning of Year	\$ 124,105	\$ 27,648	\$ 134,851	\$ -	\$ 149,400
Prior Year Encumbrances Appropriated	\$ 1,016	\$ 207	\$ 88	\$ -	\$ -
Fund Balance (Deficit) at End of Year	\$ 124,486	\$ 20,341	\$ 152,863	\$ -	\$ 85,985

These financial statements have not been subject to

Northeastern Local Schools
Cash Basis Financial Statements
For the Fiscal Year Ended June 30, 2018

	031 UNDERGROUND TANKS FUNDS	200 STUDENT MANAGED ACTIVITIES FUND	300 DISTRICT MANAGED STUDENT ACTIVITIES FUND	FY 18 AUXILIARY FUND	451 PUBLIC SCHOOLS CONNECTIVITY GRANT
REVENUES:					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ 250,039	\$ 12,600
Interest	\$ -	\$ 1,593	\$ 490	\$ 962	\$ -
Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Rent	\$ -	\$ -	\$ -	\$ -	\$ -
Extracurricular Activities	\$ -	\$ 60,846	\$ 196,644	\$ -	\$ -
Gifts and Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Sales and Services	\$ -	\$ 66,831	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ 21,140	\$ 14,886	\$ -	\$ -
Total Revenues	\$ -	\$ 150,410	\$ 212,020	\$ 251,001	\$ 12,600
EXPENDITURES:					
Current:					
Instruction:					
Regular	\$ -	\$ -	\$ -	\$ -	\$ -
Special	\$ -	\$ -	\$ -	\$ -	\$ -
Vocational	\$ -	\$ -	\$ -	\$ -	\$ -
Student Intervention Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Support Services:					
Pupils	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Staff	\$ -	\$ -	\$ -	\$ -	\$ 12,600
Board of Education	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal	\$ -	\$ -	\$ -	\$ -	\$ -
Operation and Maintenance of Plant	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Transportation	\$ -	\$ -	\$ -	\$ -	\$ -
Central	\$ -	\$ -	\$ -	\$ -	\$ -
Operation of Non-Instructional/Shared Services:					
Food Service Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	\$ -	\$ -	\$ -	\$ 231,965	\$ -
Extracurricular Activities:					
Academic Oriented Activities	\$ -	\$ 70,093	\$ -	\$ -	\$ -
Sport Oriented Activities	\$ -	\$ 12,748	\$ 206,050	\$ -	\$ -
School and Public Service Co-Curricular Activities	\$ -	\$ 68,318	\$ -	\$ -	\$ -
Debt Service:					
Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 151,159	\$ 206,050	\$ 231,965	\$ 12,600
Excess of Revenues Over (Under) Expenditures	\$ -	\$ (749)	\$ 5,970	\$ 19,036	\$ -
OTHER FINANCING SOURCES AND USES:					
Transfers In	\$ -	\$ 24,147	\$ -	\$ -	\$ -
Advances In	\$ -	\$ -	\$ -	\$ -	\$ -
Refund of Prior Year Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	\$ -	\$ (24,147)	\$ -	\$ -	\$ -
Advances Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources and Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ -	\$ (749)	\$ 5,970	\$ 19,036	\$ -
Fund Balance (Deficit) at Beginning of Year	\$ 11,000	\$ 140,754	\$ 16,566	\$ 33,501	\$ -
Prior Year Encumbrances Appropriated	\$ -	\$ 6,462	\$ 14,078	\$ -	\$ -
Fund Balance (Deficit) at End of Year	\$ 11,000	\$ 133,543	\$ 8,458	\$ 52,537	\$ -

These financial statements have not been subject to

Northeastern Local Schools
Cash Basis Financial Statements
For the Fiscal Year Ended June 30, 2018

	461 HIGH SCHOOL TO WORK GRANT FUND	499 OTHER STATE GRANT FUNDS	516 IDEA-B SPECIAL EDUCATION GRANT FUND	572 TITLE I-A IMPROVING BASIC PROGRAMS GRANT FUND	587 IDEA EARLY CHILDHOOD SPECIAL EDUCATION GRANT FUND
REVENUES:					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ 12,278	\$ -	\$ 515,943	\$ 218,310	\$ 11,100
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Rent	\$ -	\$ -	\$ -	\$ -	\$ -
Extracurricular Activities	\$ -	\$ -	\$ -	\$ -	\$ -
Gifts and Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Sales and Services	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>\$ 12,278</u>		<u>\$ 515,943</u>	<u>\$ 218,310</u>	<u>\$ 11,100</u>
EXPENDITURES:					
Current:					
Instruction:					
Regular	\$ 7,093	\$ -	\$ -	\$ -	\$ -
Special	\$ -	\$ -	\$ 420,135	\$ 245,610	\$ 11,100
Vocational	\$ -	\$ -	\$ -	\$ -	\$ -
Student Intervention Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Support Services:					
Pupils	\$ -	\$ -	\$ 81,853	\$ -	\$ -
Instructional Staff	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Education	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal	\$ -	\$ -	\$ -	\$ -	\$ -
Operation and Maintenance of Plant	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Transportation	\$ -	\$ -	\$ -	\$ -	\$ -
Central	\$ -	\$ -	\$ -	\$ -	\$ -
Operation of Non-Instructional/Shared Services:					
Food Service Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	\$ -	\$ -	\$ 4,761	\$ -	\$ -
Extracurricular Activities:					
Academic Oriented Activities	\$ -	\$ -	\$ -	\$ -	\$ -
Sport Oriented Activities	\$ -	\$ -	\$ -	\$ -	\$ -
School and Public Service Co-Curricular Activities	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service:					
Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ 12,600</u>	<u>\$ 12,600</u>	<u>\$ 506,749</u>	<u>\$ 245,610</u>	<u>\$ 11,100</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ 6,820</u>	<u>\$ 12,600</u>	<u>\$ 9,194</u>	<u>\$ (27,300)</u>	<u>\$ -</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In	\$ -	\$ -	\$ 34,934	\$ -	\$ -
Advances In	\$ -	\$ -	\$ -	\$ 27,300	\$ -
Refund of Prior Year Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	\$ (6,820)	\$ -	\$ (44,129)	\$ -	\$ -
Advances Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources and Uses	<u>\$ (6,820)</u>	<u>\$ -</u>	<u>\$ (9,195)</u>	<u>\$ 27,300</u>	<u>\$ -</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance (Deficit) at Beginning of Year	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Prior Year Encumbrances Appropriated	\$ 1,900		\$ 25,995	\$ -	\$ -
Fund Balance (Deficit) at End of Year	<u><u>\$ (1,900)</u></u>	<u><u>\$ 600</u></u>	<u><u>\$ (25,996)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

These financial statements have not been subjected to an audit.

Northeastern Local Schools
Cash Basis Financial Statements
For the Fiscal Year Ended June 30, 2018

	590 TITLE II-A IMPROVING TEACHER QUALITY GRANT FUND	DISTRICT TOTALS
REVENUES:		
Property and Other Local Taxes	\$ -	\$ 12,324,529
Income Tax	\$ -	\$ 4,725,455
Intergovernmental	\$ 62,207	\$ 16,786,826
Interest	\$ -	\$ 160,121
Tuition and Fees	\$ -	\$ 2,611,944
Rent	\$ -	\$ 3,020
Extracurricular Activities	\$ -	\$ 339,780
Gifts and Donations	\$ -	\$ 43,429
Customer Sales and Services	\$ -	\$ 661,847
Miscellaneous	\$ -	\$ 116,419
Total Revenues	<u>\$ 62,207</u>	<u>\$ 37,773,370</u>
EXPENDITURES:		
Current:		
Instruction:		
Regular	\$ 67,876	\$ 15,423,077
Special	\$ -	\$ 4,272,937
Vocational	\$ -	\$ 640,111
Student Intervention Services	\$ -	\$ 25,120
Other	\$ -	\$ 957,401
Support Services:		
Pupils	\$ -	\$ 2,023,975
Instructional Staff	\$ -	\$ 1,181,620
Board of Education	\$ -	\$ 136,207
Administration	\$ -	\$ 2,272,840
Fiscal	\$ -	\$ 838,122
Operation and Maintenance of Plant	\$ -	\$ 2,322,443
Pupil Transportation	\$ -	\$ 2,040,479
Central	\$ -	\$ 143,241
Operation of Non-Instructional/Shared Services:		
Food Service Operations	\$ -	\$ 874,250
Community Services	\$ -	\$ 392,067
Extracurricular Activities:		
Academic Oriented Activities	\$ -	\$ 688,612
Sport Oriented Activities	\$ -	\$ 229,638
School and Public Service Co-Curricular Activities	\$ -	\$ 104,593
Debt Service:		
Principal	\$ -	\$ 400,000
Interest	\$ -	\$ 21,725
Total Expenditures	<u>\$ 67,876</u>	<u>\$ 35,048,043</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (5,669)</u>	<u>\$ 2,757,669</u>
OTHER FINANCING SOURCES AND USES:		
Transfers In	\$ -	\$ 99,896
Advances In	\$ 5,669	\$ 83,918
Refund of Prior Year Expenditures	\$ -	\$ 157,466
Transfer Out	\$ -	\$ (115,911)
Advances Out	\$ -	\$ (69,537)
Total Other Financing Sources and Uses	<u>\$ 5,669</u>	<u>\$ 155,832</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ 2,900,901</u>
Fund Balance (Deficit) at Beginning of Year	<u>\$ -</u>	<u>\$ 9,963,910</u>
Prior Year Encumbrances Appropriated	\$ -	\$ 730,736
Fund Balance (Deficit) at End of Year	<u><u>\$ -</u></u>	<u><u>\$ 12,134,075</u></u>

These financial statements have not been subject to

Northeastern Local School District
Revenue (Tax Budget) Budget versus Actual
Cash Basis July 1, 2017 through June 30, 2018

Fund-Revenue Code	Budget	Actual	Variance
001 -GENERAL	\$ 32,532,672	\$ 34,479,056	\$ 1,946,384
1100-TAXES	\$ 15,103,386	\$ 16,277,063	\$ 1,173,677
1200-TUITION	\$ 2,272,000	\$ 2,393,652	\$ 121,652
1400-EARNINGS ON INVESTMENTS	\$ 80,000	\$ 155,618	\$ 75,618
1600-EXTRA CURRIC (STUDENT)	\$ 75,200	\$ 71,460	\$ (3,740)
1700-CLASSROOM MATERIALS AND	\$ 187,350	\$ 218,292	\$ 30,942
1800-MISC. RECEIPTS - LOCAL	\$ -	\$ 14,819	\$ 14,819
1900-OTHER RECEIPTS - LOCAL	\$ -	\$ 10,512	\$ 10,512
3100-UNRESTRICTED GRANTS-IN-	\$ 14,723,524	\$ 14,786,712	\$ 63,188
3200-RESTRICTED GRANTS-IN-AI	\$ 47,212	\$ 340,406	\$ 293,194
3300-REVENUE FOR/ON BEHALF S	\$ 44,000	\$ 3,920	\$ (40,080)
5200-ADVANCES-IN	\$ -	\$ 50,949	\$ 50,949
5300-REFND OF PRIOR YEAR EXP	\$ -	\$ 155,655	\$ 155,655
002 -BOND RETIREMENT	\$ 440,500	\$ 433,116	\$ (7,384)
1100-TAXES	\$ 380,500	\$ 371,930	\$ (8,570)
3100-UNRESTRICTED GRANTS-IN-	\$ 60,000	\$ 61,186	\$ 1,186
003 -PERMANENT IMPROVEMENT	\$ 447,500	\$ 466,062	\$ 18,562
1100-TAXES	\$ 380,500	\$ 400,990	\$ 20,490
3100-UNRESTRICTED GRANTS-IN-	\$ 67,000	\$ 65,072	\$ (1,928)
006 -FOOD SERVICE	\$ 890,000	\$ 874,625	\$ (15,375)
1500-FOOD SERVICES	\$ 392,775	\$ 384,925	\$ (7,850)
1800-MISC. RECEIPTS - LOCAL	\$ -	\$ 20	\$ 20
3200-RESTRICTED GRANTS-IN-AI	\$ 10,000	\$ 8,146	\$ (1,854)
4100-UNRESTRICTED GRANTS-IN-	\$ 447,225	\$ 438,908	\$ (8,317)
5100-TRANSFERS-IN	\$ 40,000	\$ 40,815	\$ 815
5300-REFND OF PRIOR YEAR EXP	\$ -	\$ 1,811	\$ 1,811
007 -SPECIAL TRUST	\$ -	\$ 4,600	\$ 4,600
1800-MISC. RECEIPTS - LOCAL	\$ -	\$ 4,600	\$ 4,600
018 -PUBLIC SCHOOL SUPPORT	\$ 74,490	\$ 75,364	\$ 874
1400-EARNINGS ON INVESTMENTS	\$ 90	\$ 1,384	\$ 1,294
1600-EXTRA CURRIC (STUDENT)	\$ 27,300	\$ 38,996	\$ 11,696
1800-MISC. RECEIPTS - LOCAL	\$ 47,100	\$ 34,984	\$ (12,116)
019 -OTHER GRANT	\$ 5,600	\$ 20,650	\$ 15,050
1400-EARNINGS ON INVESTMENTS	\$ -	\$ 72	\$ 72
1800-MISC. RECEIPTS - LOCAL	\$ 5,600	\$ 20,578	\$ 14,978
020 -SPECIAL ENTERPRISE FUND	\$ 116,916	\$ 173,363	\$ 56,447
1800-MISC. RECEIPTS - LOCAL	\$ 116,916	\$ 173,363	\$ 56,447
022 -DISTRICT AGENCY	\$ -	\$ 10,840	\$ 10,840
1600-EXTRA CURRIC (STUDENT)	\$ -	\$ 10,840	\$ 10,840
027 -WORKMANS COMPENSATION-S	\$ -	\$ 39,051	\$ 39,051

Northeastern Local School District
Revenue (Tax Budget) Budget versus Actual
Cash Basis July 1, 2017 through June 30, 2018

Fund-Revenue Code	Budget	Actual	Variance
1800-MISC. RECEIPTS - LOCAL	\$ -	\$ 39,051	\$ 39,051
200 -STUDENT MANAGED ACTIVIT	\$ 214,137	\$ 174,557	\$ (39,580)
1400-EARNINGS ON INVESTMENTS	\$ 1,002	\$ 1,593	\$ 591
1600-EXTRA CURRIC (STUDENT)	\$ 191,235	\$ 127,677	\$ (63,558)
1800-MISC. RECEIPTS - LOCAL	\$ 21,900	\$ 21,140	\$ (760)
5100-TRANSFERS-IN	\$ -	\$ 24,147	\$ 24,147
300 -DISTRICT MANAGED ACTIVI	\$ 257,223	\$ 212,020	\$ (45,202)
1400-EARNINGS ON INVESTMENTS	\$ 10,900	\$ 491	\$ (10,409)
1600-EXTRA CURRIC (STUDENT)	\$ 184,700	\$ 196,644	\$ 11,944
1800-MISC. RECEIPTS - LOCAL	\$ 19,200	\$ 14,886	\$ (4,314)
1900-OTHER RECEIPTS - LOCAL	\$ 500	\$ -	\$ (500)
5100-TRANSFERS-IN	\$ 41,923	\$ -	\$ (41,923)
401 -AUXILIARY SERVICES	\$ -	\$ 251,002	\$ 251,002
1400-EARNINGS ON INVESTMENTS	\$ -	\$ 962	\$ 962
3300-REVENUE FOR/ON BEHALF S	\$ -	\$ 250,039	\$ 250,039
451 -DATA COMMUNICATION FUND	\$ -	\$ 12,600	\$ 12,600
3200-RESTRICTED GRANTS-IN-AI	\$ -	\$ 12,600	\$ 12,600
461 -VOCATIONAL EDUC. ENHANC	\$ 1,634	\$ 13,912	\$ 12,278
3200-RESTRICTED GRANTS-IN-AI	\$ -	\$ 12,278	\$ 12,278
5200-ADVANCES-IN	\$ 1,634	\$ 1,634	\$ -
516 -IDEA PART B GRANTS	\$ -	\$ 550,878	\$ 550,878
4200-RESTRICTED GRANTS-IN-AI	\$ -	\$ 515,944	\$ 515,944
5200-ADVANCES-IN	\$ -	\$ 34,934	\$ 34,934
572 -TITLE I DISADVANTAGED C	\$ -	\$ 245,611	\$ 245,611
4200-RESTRICTED GRANTS-IN-AI	\$ -	\$ 218,311	\$ 218,311
5200-ADVANCES-IN	\$ -	\$ 27,300	\$ 27,300
587 -IDEA PRESCHOOL-HANDICAP	\$ -	\$ 11,100	\$ 11,100
4200-RESTRICTED GRANTS-IN-AI	\$ -	\$ 11,100	\$ 11,100
590 -IMPROVING TEACHER QUALI	\$ 2,000	\$ 67,877	\$ 65,877
4200-RESTRICTED GRANTS-IN-AI	\$ 2,000	\$ 62,207	\$ 60,207
5200-ADVANCES-IN	\$ -	\$ 5,669	\$ 5,669
Grand Total	\$ 34,982,672	\$ 38,116,284	\$ 3,133,612

Northeastern Local School District
Expenditures Budget versus Actual by Function
Cash Basis July 1, 2017 through June 30,2018

Fund - Special Cost Center	Appropriations	Carryovers	Budget	Actual	Encumbrances	Variance
001 -GENERAL	\$ 33,037,439	\$ 238,114	\$ 33,275,552	\$ 31,510,114	\$ 671,603	\$ 1,093,835
1100-REGULAR INSTRUCTION	\$ 15,577,048	\$ 22,972	\$ 15,600,020	\$ 14,945,682	\$ 393,768	\$ 260,570
1200-SPECIAL INSTRUCTION	\$ 3,451,307	\$ 9,265	\$ 3,460,571	\$ 3,593,670	\$ 25,765	\$ (158,863)
1300-VOCATIONAL INSTRUCTION	\$ 724,706	\$ 887	\$ 725,593	\$ 640,111	\$ 6,562	\$ 78,921
1900-OTHER INSTRUCTION	\$ 836,587	\$ 2,008	\$ 838,595	\$ 982,522	\$ -	\$ (143,927)
2100-SUPPORT SERVICES - PUPI	\$ 2,075,359	\$ 1,009	\$ 2,076,368	\$ 1,939,531	\$ 51,562	\$ 85,276
2200-SUPP SERV- INSTRUCTIONA	\$ 1,297,957	\$ 97,232	\$ 1,395,189	\$ 1,168,230	\$ 2,111	\$ 224,848
2300-SUPPORT SERV.-BD. OF ED	\$ 145,719	\$ 7,421	\$ 153,140	\$ 136,206	\$ 52,621	\$ (35,687)
2400-SUPPORT SERV- ADMINISTR	\$ 2,437,354	\$ 13,188	\$ 2,450,543	\$ 2,272,836	\$ 17,274	\$ 160,432
2500-FISCAL SERVICES	\$ 851,772	\$ 10,477	\$ 862,249	\$ 824,275	\$ 23,650	\$ 14,325
2700-OPERATION & MAINT OF PL	\$ 2,551,819	\$ 57,504	\$ 2,609,323	\$ 2,242,153	\$ 77,315	\$ 289,855
2800-SUPPORT SERV - PUPIL TR	\$ 2,244,043	\$ 1,753	\$ 2,245,796	\$ 1,960,510	\$ 18,757	\$ 266,529
2900-SUPPORT SERVICES - CENT	\$ 21,332	\$ -	\$ 21,332	\$ 18,203	\$ -	\$ 3,129
3200-COMMUNITY RECREATION SE	\$ 155	\$ -	\$ 155	\$ 77	\$ -	\$ 78
4100-ACADEMIC & SUBJECT ORIE	\$ 47,944	\$ -	\$ 47,944	\$ 41,479	\$ -	\$ 6,465
4500-SPORT ORIENTED ACTIVITI	\$ 745,815	\$ 14,397	\$ 760,212	\$ 598,005	\$ 2,218	\$ 159,989
4600-SCHL & PUBLIC SERV CO-C	\$ 28,521	\$ -	\$ 28,521	\$ 36,274	\$ -	\$ (7,753)
7200-TRANSFERS	\$ -	\$ -	\$ -	\$ 40,815	\$ -	\$ (40,815)
7400-ADVANCES OUT	\$ -	\$ -	\$ -	\$ 69,537	\$ -	\$ (69,537)
002 -BOND RETIREMENT	\$ 429,725	\$ -	\$ 429,725	\$ 428,392	\$ -	\$ 1,333
2500-FISCAL SERVICES	\$ 8,000	\$ -	\$ 8,000	\$ 6,667	\$ -	\$ 1,333
6100-REPAYMENT OF DEBT	\$ 421,725	\$ -	\$ 421,725	\$ 421,725	\$ -	\$ -
003 -PERMANENT IMPROVEMENT	\$ 521,026	\$ 8,000	\$ 529,026	\$ 510,133	\$ 8,905	\$ 9,987
1100-REGULAR INSTRUCTION	\$ 375,819	\$ -	\$ 375,819	\$ 324,055	\$ -	\$ 51,765
1200-SPECIAL INSTRUCTION	\$ -	\$ -	\$ -	\$ 2,422	\$ -	\$ (2,422)
2500-FISCAL SERVICES	\$ 4,299	\$ -	\$ 4,299	\$ 7,181	\$ -	\$ (2,881)
2700-OPERATION & MAINT OF PL	\$ 100,150	\$ 8,000	\$ 108,150	\$ 75,988	\$ 8,750	\$ 23,412
2800-SUPPORT SERV - PUPIL TR	\$ 30,000	\$ -	\$ 30,000	\$ 79,973	\$ -	\$ (49,973)
4100-ACADEMIC & SUBJECT ORIE	\$ 10,757	\$ -	\$ 10,757	\$ 20,514	\$ 155	\$ (9,912)
006 -FOOD SERVICE	\$ 901,625	\$ -	\$ 901,625	\$ 874,249	\$ -	\$ 27,376
3100-FOOD SERVICES OPERATION	\$ 901,625	\$ -	\$ 901,625	\$ 874,249	\$ -	\$ 27,376
007 -SPECIAL TRUST	\$ 11,400	\$ 500	\$ 11,900	\$ 6,905	\$ 500	\$ 4,495
1100-REGULAR INSTRUCTION	\$ 7,100	\$ 500	\$ 7,600	\$ 4,405	\$ 500	\$ 2,695
1300-VOCATIONAL INSTRUCTION	\$ 550	\$ -	\$ 550	\$ -	\$ -	\$ 550
2100-SUPPORT SERVICES - PUPI	\$ 3,750	\$ -	\$ 3,750	\$ 2,500	\$ -	\$ 1,250
018 -PUBLIC SCHOOL SUPPORT	\$ 111,008	\$ 6,169	\$ 117,177	\$ 73,967	\$ 1,016	\$ 42,195
1100-REGULAR INSTRUCTION	\$ 110,608	\$ 6,169	\$ 116,777	\$ 73,967	\$ 1,016	\$ 41,795
4300-OCCUPATION ORIENTED ACT	\$ 400	\$ -	\$ 400	\$ -	\$ -	\$ 400
019 -OTHER GRANT	\$ 32,706	\$ 1,500	\$ 34,206	\$ 27,753	\$ 207	\$ 6,246
1100-REGULAR INSTRUCTION	\$ 2,995	\$ -	\$ 2,995	\$ -	\$ -	\$ 2,995
2100-SUPPORT SERVICES - PUPI	\$ 250	\$ -	\$ 250	\$ 90	\$ -	\$ 160
2200-SUPP SERV- INSTRUCTIONA	\$ 2,845	\$ -	\$ 2,845	\$ 790	\$ -	\$ 2,056
2700-OPERATION & MAINT OF PL	\$ 7,150	\$ -	\$ 7,150	\$ 4,301	\$ 207	\$ 2,642
2900-SUPPORT SERVICES - CENT	\$ 19,466	\$ 1,500	\$ 20,966	\$ 22,572	\$ -	\$ (1,606)
020 -SPECIAL ENTERPRISE FUND	\$ 162,884	\$ -	\$ 162,884	\$ 155,264	\$ 88	\$ 7,532
3200-COMMUNITY RECREATION SE	\$ 162,884	\$ -	\$ 162,884	\$ 155,264	\$ 88	\$ 7,532
022 -DISTRICT AGENCY	\$ 8,371	\$ -	\$ 8,371	\$ 10,840	\$ -	\$ (2,469)
4500-SPORT ORIENTED ACTIVITI	\$ 8,371	\$ -	\$ 8,371	\$ 10,840	\$ -	\$ (2,469)
027 -WORKMANS COMPENSATION-S	\$ 122,219	\$ -	\$ 122,219	\$ 102,466	\$ -	\$ 19,753
3900-OTHER OPERATION OF NON-	\$ 122,219	\$ -	\$ 122,219	\$ 102,466	\$ -	\$ 19,753
200 -STUDENT MANAGED ACTIVIT	\$ 293,542	\$ 10,400	\$ 303,942	\$ 175,306	\$ 6,462	\$ 122,175
4100-ACADEMIC & SUBJECT ORIE	\$ 51,587	\$ -	\$ 51,587	\$ 35,010	\$ 240	\$ 16,337
4300-OCCUPATION ORIENTED ACT	\$ 36,112	\$ -	\$ 36,112	\$ 35,083	\$ -	\$ 1,029
4500-SPORT ORIENTED ACTIVITI	\$ 22,650	\$ 7,900	\$ 30,550	\$ 12,748	\$ 4,222	\$ 13,581
4600-SCHL & PUBLIC SERV CO-C	\$ 153,196	\$ 2,500	\$ 155,696	\$ 68,318	\$ 2,000	\$ 85,377
7200-TRANSFERS	\$ 29,998	\$ -	\$ 29,998	\$ 24,147	\$ -	\$ 5,851
300 -DISTRICT MANAGED ACTIVI	\$ 225,428	\$ 6,529	\$ 231,957	\$ 206,048	\$ 14,079	\$ 11,830
4500-SPORT ORIENTED ACTIVITI	\$ 225,428	\$ 6,529	\$ 231,957	\$ 206,048	\$ 14,079	\$ 11,830

Northeastern Local School District
Expenditures Budget versus Actual by Function
Cash Basis July 1, 2017 through June 30,2018

Fund - Special Cost Center	Appropriations	Carryovers	Budget	Actual	Encumbrances	Variance
401 -AUXILIARY SERVICES	\$ 275,588	\$ -	\$ 275,588	\$ 231,967	\$ -	\$ 43,621
3200-COMMUNITY RECREATION SE	\$ 271,390	\$ -	\$ 271,390	\$ 227,769	\$ -	\$ 43,621
7500-REFUND OF PRIOR YEARS R	\$ 4,197	\$ -	\$ 4,197	\$ 4,197	\$ -	\$ -
451 -DATA COMMUNICATION FUND	\$ 6,300	\$ -	\$ 6,300	\$ 12,600	\$ -	\$ (6,300)
2200-SUPP SERV- INSTRUCTIONA	\$ 6,300	\$ -	\$ 6,300	\$ 12,600	\$ -	\$ (6,300)
461 -VOCATIONAL EDUC. ENHANC	\$ 22,820	\$ -	\$ 22,820	\$ 13,912	\$ 1,900	\$ 7,008
1100-REGULAR INSTRUCTION	\$ 16,000	\$ -	\$ 16,000	\$ 7,092	\$ 1,900	\$ 7,008
7400-ADVANCES OUT	\$ 6,820	\$ -	\$ 6,820	\$ 6,820	\$ -	\$ -
516 -IDEA PART B GRANTS	\$ 841,808	\$ -	\$ 841,808	\$ 550,878	\$ 25,995	\$ 264,935
1200-SPECIAL INSTRUCTION	\$ 396,715	\$ -	\$ 396,715	\$ 420,134	\$ -	\$ (23,419)
2100-SUPPORT SERVICES - PUPI	\$ 266,111	\$ -	\$ 266,111	\$ 81,854	\$ 25,995	\$ 158,263
3200-COMMUNITY RECREATION SE	\$ 134,852	\$ -	\$ 134,852	\$ 4,761	\$ -	\$ 130,092
7400-ADVANCES OUT	\$ 44,129	\$ -	\$ 44,129	\$ 44,129	\$ -	\$ -
572 -TITLE I DISADVANTAGED C	\$ 282,927	\$ -	\$ 282,927	\$ 245,611	\$ -	\$ 37,317
1200-SPECIAL INSTRUCTION	\$ 282,927	\$ -	\$ 282,927	\$ 245,611	\$ -	\$ 37,317
587 -IDEA PRESCHOOL-HANDICAP	\$ 11,100	\$ -	\$ 11,100	\$ 11,100	\$ -	\$ -
1200-SPECIAL INSTRUCTION	\$ 11,100	\$ -	\$ 11,100	\$ 11,100	\$ -	\$ -
590 -IMPROVING TEACHER QUALI	\$ 77,402	\$ -	\$ 77,402	\$ 67,877	\$ -	\$ 9,525
1100-REGULAR INSTRUCTION	\$ 66,805	\$ -	\$ 66,805	\$ 67,877	\$ -	\$ (1,072)
3200-COMMUNITY RECREATION SE	\$ 10,597	\$ -	\$ 10,597	\$ -	\$ -	\$ 10,597
599 -MISCELLANEOUS FED. GRAN	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
2200-SUPP SERV- INSTRUCTIONA	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
Grand Total	\$ 37,385,317	\$ 271,212	\$ 37,656,530	\$ 35,215,381	\$ 730,754	\$ 1,710,395

Northeastern Local School District
Expenditures Budget versus Actual by Object
Cash Basis July 1, 2017 through June 30,2018

	Appropriations	Carryovers	Budget	Actual	Encumbrances	Variance
001 -GENERAL	\$ 33,037,439	\$ 238,114	\$ 33,275,552	\$ 31,510,114	\$ 671,603	\$ 1,093,835
100-PERSONAL SERVICES - SAL	\$ 18,464,360	\$ -	\$ 18,464,360	\$ 17,729,603	\$ -	\$ 734,757
200-EMPLOYEES RETIRE. & INS	\$ 6,438,029	\$ (11)	\$ 6,438,018	\$ 6,313,282	\$ (11)	\$ 124,747
400-PURCHASED SERVICES	\$ 5,944,022	\$ 207,984	\$ 6,152,006	\$ 5,727,827	\$ 231,479	\$ 192,700
500-SUPPLIES AND MATERIALS	\$ 1,301,467	\$ 24,709	\$ 1,326,176	\$ 981,344	\$ 198,905	\$ 145,927
600-CAPITAL OUTLAY	\$ 536,603	\$ -	\$ 536,603	\$ 282,721	\$ 228,838	\$ 25,045
800-MISCELLANEOUS OBJECTS	\$ 352,958	\$ 5,431	\$ 358,389	\$ 364,984	\$ 12,393	\$ (18,988)
900-OTHER USES OF FUNDS	\$ -	\$ -	\$ -	\$ 110,352	\$ -	\$ (110,352)
002 -BOND RETIREMENT	\$ 429,725	\$ -	\$ 429,725	\$ 428,392	\$ -	\$ 1,333
800-MISCELLANEOUS OBJECTS	\$ 429,725	\$ -	\$ 429,725	\$ 428,392	\$ -	\$ 1,333
003 -PERMANENT IMPROVEMENT	\$ 521,026	\$ 8,000	\$ 529,026	\$ 510,133	\$ 8,905	\$ 9,987
400-PURCHASED SERVICES	\$ 50,150	\$ -	\$ 50,150	\$ 28,343	\$ 750	\$ 21,057
500-SUPPLIES AND MATERIALS	\$ 190,000	\$ -	\$ 190,000	\$ 158,083	\$ -	\$ 31,917
600-CAPITAL OUTLAY	\$ 276,576	\$ 8,000	\$ 284,576	\$ 316,527	\$ 8,155	\$ (40,106)
800-MISCELLANEOUS OBJECTS	\$ 4,299	\$ -	\$ 4,299	\$ 7,181	\$ -	\$ (2,881)
006 -FOOD SERVICE	\$ 901,625	\$ -	\$ 901,625	\$ 874,249	\$ -	\$ 27,376
100-PERSONAL SERVICES - SAL	\$ 453,700	\$ -	\$ 453,700	\$ 424,870	\$ -	\$ 28,830
200-EMPLOYEES RETIRE. & INS	\$ 122,150	\$ -	\$ 122,150	\$ 128,422	\$ -	\$ (6,272)
400-PURCHASED SERVICES	\$ 19,200	\$ -	\$ 19,200	\$ 14,470	\$ -	\$ 4,730
500-SUPPLIES AND MATERIALS	\$ 306,325	\$ -	\$ 306,325	\$ 306,487	\$ -	\$ (162)
800-MISCELLANEOUS OBJECTS	\$ 250	\$ -	\$ 250	\$ -	\$ -	\$ 250
007 -SPECIAL TRUST	\$ 11,400	\$ 500	\$ 11,900	\$ 6,905	\$ 500	\$ 4,495
500-SUPPLIES AND MATERIALS	\$ -	\$ -	\$ -	\$ 55	\$ -	\$ (55)
800-MISCELLANEOUS OBJECTS	\$ 11,400	\$ 500	\$ 11,900	\$ 6,850	\$ 500	\$ 4,550
018 -PUBLIC SCHOOL SUPPORT	\$ 111,008	\$ 6,169	\$ 117,177	\$ 73,967	\$ 1,016	\$ 42,195
100-PERSONAL SERVICES - SAL	\$ 4,006	\$ -	\$ 4,006	\$ 4,482	\$ -	\$ (476)
200-EMPLOYEES RETIRE. & INS	\$ 565	\$ -	\$ 565	\$ 532	\$ -	\$ 33
400-PURCHASED SERVICES	\$ 3,087	\$ -	\$ 3,087	\$ 2,032	\$ -	\$ 1,055
500-SUPPLIES AND MATERIALS	\$ 54,650	\$ 5,718	\$ 60,368	\$ 53,854	\$ 564	\$ 5,950
600-CAPITAL OUTLAY	\$ 19,501	\$ -	\$ 19,501	\$ 5,057	\$ -	\$ 14,444
800-MISCELLANEOUS OBJECTS	\$ 29,199	\$ 452	\$ 29,650	\$ 8,011	\$ 452	\$ 21,188
019 -OTHER GRANT	\$ 32,706	\$ 1,500	\$ 34,206	\$ 27,753	\$ 207	\$ 6,246
100-PERSONAL SERVICES - SAL	\$ 5,300	\$ -	\$ 5,300	\$ 10,260	\$ -	\$ (4,960)
200-EMPLOYEES RETIRE. & INS	\$ 1,535	\$ -	\$ 1,535	\$ 3,445	\$ -	\$ (1,910)
400-PURCHASED SERVICES	\$ 13,696	\$ 1,500	\$ 15,196	\$ 8,467	\$ -	\$ 6,730
500-SUPPLIES AND MATERIALS	\$ 7,645	\$ -	\$ 7,645	\$ 2,706	\$ 207	\$ 4,732
800-MISCELLANEOUS OBJECTS	\$ 4,530	\$ -	\$ 4,530	\$ 2,875	\$ -	\$ 1,655
020 -SPECIAL ENTERPRISE FUND	\$ 162,884	\$ -	\$ 162,884	\$ 155,264	\$ 88	\$ 7,532
100-PERSONAL SERVICES - SAL	\$ 107,336	\$ -	\$ 107,336	\$ 100,796	\$ -	\$ 6,540
200-EMPLOYEES RETIRE. & INS	\$ 13,974	\$ -	\$ 13,974	\$ 20,383	\$ -	\$ (6,409)
500-SUPPLIES AND MATERIALS	\$ 36,319	\$ -	\$ 36,319	\$ 30,029	\$ 88	\$ 6,202
600-CAPITAL OUTLAY	\$ 5,255	\$ -	\$ 5,255	\$ 4,056	\$ -	\$ 1,199
022 -DISTRICT AGENCY	\$ 8,371	\$ -	\$ 8,371	\$ 10,840	\$ -	\$ (2,469)
800-MISCELLANEOUS OBJECTS	\$ 8,371	\$ -	\$ 8,371	\$ 10,840	\$ -	\$ (2,469)
027 -WORKMANS COMPENSATION-S	\$ 122,219	\$ -	\$ 122,219	\$ 102,466	\$ -	\$ 19,753
800-MISCELLANEOUS OBJECTS	\$ 122,219	\$ -	\$ 122,219	\$ 102,466	\$ -	\$ 19,753
200 -STUDENT MANAGED ACTIVIT	\$ 293,542	\$ 10,400	\$ 303,942	\$ 175,306	\$ 6,462	\$ 122,175
100-PERSONAL SERVICES - SAL	\$ 6,290	\$ -	\$ 6,290	\$ 5,160	\$ -	\$ 1,130
200-EMPLOYEES RETIRE. & INS	\$ 1,352	\$ -	\$ 1,352	\$ 387	\$ -	\$ 964
800-MISCELLANEOUS OBJECTS	\$ 255,903	\$ 10,400	\$ 266,303	\$ 145,612	\$ 6,462	\$ 114,229
900-OTHER USES OF FUNDS	\$ 29,998	\$ -	\$ 29,998	\$ 24,147	\$ -	\$ 5,851
300 -DISTRICT MANAGED ACTIVI	\$ 225,428	\$ 6,529	\$ 231,957	\$ 206,048	\$ 14,079	\$ 11,830
100-PERSONAL SERVICES - SAL	\$ 16,566	\$ -	\$ 16,566	\$ 17,189	\$ -	\$ (623)
200-EMPLOYEES RETIRE. & INS	\$ 1,960	\$ -	\$ 1,960	\$ 3,114	\$ -	\$ (1,154)
400-PURCHASED SERVICES	\$ 80,642	\$ 2,127	\$ 82,769	\$ 72,280	\$ 1,830	\$ 8,660
500-SUPPLIES AND MATERIALS	\$ 80,135	\$ 1,600	\$ 81,735	\$ 69,143	\$ 6,475	\$ 6,116
600-CAPITAL OUTLAY	\$ 18,160	\$ -	\$ 18,160	\$ 15,970	\$ -	\$ 2,190
800-MISCELLANEOUS OBJECTS	\$ 27,965	\$ 2,802	\$ 30,767	\$ 28,352	\$ 5,775	\$ (3,359)

Northeastern Local School District
Expenditures Budget versus Actual by Object
Cash Basis July 1, 2017 through June 30,2018

	Appropriations	Carryovers	Budget	Actual	Encumbrances	Variance
401 -AUXILIARY SERVICES	\$ 275,588	\$ -	\$ 275,588	\$ 231,967	\$ -	\$ 43,621
100-PERSONAL SERVICES - SAL	\$ 162,479	\$ -	\$ 162,479	\$ 144,489	\$ -	\$ 17,990
200-EMPLOYEES RETIRE. & INS	\$ 10,182	\$ -	\$ 10,182	\$ 42,747	\$ -	\$ (32,566)
400-PURCHASED SERVICES	\$ 6,220	\$ -	\$ 6,220	\$ 13,445	\$ -	\$ (7,224)
500-SUPPLIES AND MATERIALS	\$ 92,509	\$ -	\$ 92,509	\$ 27,088	\$ -	\$ 65,421
900-OTHER USES OF FUNDS	\$ 4,197	\$ -	\$ 4,197	\$ 4,197	\$ -	\$ -
451 -DATA COMMUNICATION FUND	\$ 6,300	\$ -	\$ 6,300	\$ 12,600	\$ -	\$ (6,300)
500-SUPPLIES AND MATERIALS	\$ 6,300	\$ -	\$ 6,300	\$ 12,600	\$ -	\$ (6,300)
461 -VOCATIONAL EDUC. ENHANC	\$ 22,820	\$ -	\$ 22,820	\$ 13,912	\$ 1,900	\$ 7,008
100-PERSONAL SERVICES - SAL	\$ 3,150	\$ -	\$ 3,150	\$ 1,350	\$ -	\$ 1,800
200-EMPLOYEES RETIRE. & INS	\$ 1,000	\$ -	\$ 1,000	\$ 725	\$ -	\$ 275
400-PURCHASED SERVICES	\$ 9,850	\$ -	\$ 9,850	\$ 5,017	\$ 1,900	\$ 2,933
500-SUPPLIES AND MATERIALS	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000
900-OTHER USES OF FUNDS	\$ 6,820	\$ -	\$ 6,820	\$ 6,820	\$ -	\$ -
516 -IDEA PART B GRANTS	\$ 841,808	\$ -	\$ 841,808	\$ 550,878	\$ 25,995	\$ 264,935
100-PERSONAL SERVICES - SAL	\$ 364,703	\$ -	\$ 364,703	\$ 334,453	\$ -	\$ 30,250
200-EMPLOYEES RETIRE. & INS	\$ 145,802	\$ -	\$ 145,802	\$ 113,844	\$ -	\$ 31,958
400-PURCHASED SERVICES	\$ 215,717	\$ -	\$ 215,717	\$ 53,691	\$ 25,995	\$ 136,032
500-SUPPLIES AND MATERIALS	\$ 56,456	\$ -	\$ 56,456	\$ -	\$ -	\$ 56,456
600-CAPITAL OUTLAY	\$ 15,000	\$ -	\$ 15,000	\$ 4,761	\$ -	\$ 10,239
900-OTHER USES OF FUNDS	\$ 44,129	\$ -	\$ 44,129	\$ 44,129	\$ -	\$ -
572 -TITLE I DISADVANTAGED C	\$ 282,927	\$ -	\$ 282,927	\$ 245,611	\$ -	\$ 37,317
100-PERSONAL SERVICES - SAL	\$ 274,629	\$ -	\$ 274,629	\$ 230,991	\$ -	\$ 43,638
200-EMPLOYEES RETIRE. & INS	\$ 8,299	\$ -	\$ 8,299	\$ 14,619	\$ -	\$ (6,321)
587 -IDEA PRESCHOOL-HANDICAP	\$ 11,100	\$ -	\$ 11,100	\$ 11,100	\$ -	\$ -
100-PERSONAL SERVICES - SAL	\$ 11,100	\$ -	\$ 11,100	\$ 11,100	\$ -	\$ -
590 -IMPROVING TEACHER QUALI	\$ 77,402	\$ -	\$ 77,402	\$ 67,877	\$ -	\$ 9,525
100-PERSONAL SERVICES - SAL	\$ 66,805	\$ -	\$ 66,805	\$ 65,082	\$ -	\$ 1,722
200-EMPLOYEES RETIRE. & INS	\$ -	\$ -	\$ -	\$ 2,794	\$ -	\$ (2,794)
400-PURCHASED SERVICES	\$ 10,597	\$ -	\$ 10,597	\$ -	\$ -	\$ 10,597
599 -MISCELLANEOUS FED. GRAN	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
100-PERSONAL SERVICES - SAL	\$ 3,500	\$ -	\$ 3,500	\$ -	\$ -	\$ 3,500
200-EMPLOYEES RETIRE. & INS	\$ 750	\$ -	\$ 750	\$ -	\$ -	\$ 750
400-PURCHASED SERVICES	\$ 4,750	\$ -	\$ 4,750	\$ -	\$ -	\$ 4,750
600-CAPITAL OUTLAY	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
Grand Total	\$ 37,385,317	\$ 271,212	\$ 37,656,530	\$ 35,215,381	\$ 730,754	\$ 1,710,395

Northeastern Local School District
Cash Basis Financial Statements
Schedule of Revenues by Revenue Code
For the Fiscal Year Ended June 30, 2018

	General	All Other Funds	Grand Total
1100-TAXES	\$ 16,277,063	\$ 772,921	\$ 17,049,984
1200-TUITION	\$ 2,393,652	\$ -	\$ 2,393,652
1400-EARNINGS ON INVESTMENTS	\$ 155,618	\$ 4,503	\$ 160,121
1500-FOOD SERVICES	\$ -	\$ 384,925	\$ 384,925
1600-EXTRA CURRIC (STUDENT)	\$ 71,460	\$ 374,157	\$ 445,617
1700-CLASSROOM MATERIALS AND	\$ 218,292	\$ -	\$ 218,292
1800-MISC. RECEIPTS - LOCAL	\$ 14,819	\$ 308,623	\$ 323,442
1900-OTHER RECEIPTS - LOCAL	\$ 10,512	\$ -	\$ 10,512
3100-UNRESTRICTED GRANTS-IN-	\$ 14,786,712	\$ 126,257	\$ 14,912,969
3200-RESTRICTED GRANTS-IN-AI	\$ 340,406	\$ 33,024	\$ 373,429
3300-REVENUE FOR/ON BEHALF S	\$ 3,920	\$ 250,039	\$ 253,959
4100-UNRESTRICTED GRANTS-IN-	\$ -	\$ 438,908	\$ 438,908
4200-RESTRICTED GRANTS-IN-AI	\$ -	\$ 807,562	\$ 807,562
5100-TRANSFERS-IN	\$ -	\$ 64,962	\$ 64,962
5200-ADVANCES-IN	\$ 50,949	\$ 69,537	\$ 120,486
5300-REFND OF PRIOR YEAR EXP	\$ 155,655	\$ 1,811	\$ 157,465
Grand Total	\$ 34,479,056	\$ 3,637,227	\$ 38,116,284

Northeastern Local School District
Cash Basis Financial Statements
Schedule of Expenditures by Object Code
For the Fiscal Year Ended June 30, 2018

	General Fund	All Other Funds	Grand Total
Object			
111-REGULAR - CERT.	\$ 13,031,788	\$ 612,537	\$ 13,644,325
112-TEMPORARY - CERT.	\$ 229,440	\$ 270	\$ 229,710
113-SUPPLEMENTAL - CERT.	\$ 407,158	\$ 18,255	\$ 425,413
117-SUPPLEMENTAL, NONCONTRI	\$ 19,800		\$ 19,800
123-VACATION LEAVE - CERT.	\$ 4,636		\$ 4,636
132-TERMINATION BENEFITS -	\$ 32,803		\$ 32,803
139-OTHER CERFITICATED COMP	\$ 2,400		\$ 2,400
141-REGULAR - NONCERT.	\$ 3,500,202	\$ 667,586	\$ 4,167,788
142-TEMPORARY - NONCERT.	\$ 137,144	\$ 13,740	\$ 150,883
143-SUPPLEMENTAL - NONCERT.	\$ 171,135	\$ 5,864	\$ 177,000
144-OVERTIME - NONCERT.	\$ 9,280	\$ 6,884	\$ 16,164
147-SUPPLEMENTAL, NONCONTRI	\$ 11,800	\$ 900	\$ 12,700
149-OTHER NONCERTIFICATED S	\$ 43,408	\$ 17,425	\$ 60,833
153-VACATION LEAVE - NONCER	\$ 21,011		\$ 21,011
162-TERMINATION BENEFITS -	\$ 90,831	\$ 6,761	\$ 97,593
169-OTHER NONCERT. COMPENSA	\$ 1,200		\$ 1,200
171-COMPENSATION OF BD. MEM	\$ 12,500		\$ 12,500
172-STUDENT WORKERS	\$ 3,068		\$ 3,068
211-STRS EMPLOYER'S SHARE	\$ 1,928,721	\$ 61,430	\$ 1,990,150
212-STRS EMPLOYER'S "PICK-U	\$ 133,831	\$ -	\$ 133,831
213-SOCIAL SECURITY-CERT.	\$ 193,001	\$ 6,925	\$ 199,926
221-SERS EMPLOYERS SHARE	\$ 708,480	\$ 94,326	\$ 802,806
222-SERS EMPLOYER "PICK-UP"	\$ 37,840		\$ 37,840
223-SOCIAL SECURITY-NONCERT	\$ 55,967	\$ 9,847	\$ 65,814
231-TUITION REIMBURSEMENTS	\$ 48,296		\$ 48,296
233-MEETING EXPENSE	\$ 20		\$ 20
241-MEDICAL/HOSPITALIZATION	\$ 2,150,190	\$ 59,560	\$ 2,209,750
242-LIFE - CERT.	\$ 6,384	\$ 206	\$ 6,590
243-DENTAL - CERT.	\$ 118,426	\$ 3,348	\$ 121,775
244-VISION - CERT.	\$ 49,424	\$ 1,699	\$ 51,123
251-MEDICAL/HOSPITALIZATION	\$ 777,595	\$ 85,219	\$ 862,813
252-LIFE - NONCERT.	\$ 2,515	\$ 180	\$ 2,695
253-DENTAL - NONCERT.	\$ 47,505	\$ 5,364	\$ 52,870
254-VISION - NONCERT.	\$ 19,751	\$ 2,081	\$ 21,832
261-WORKER'S COMP - CERT.	\$ 26,803	\$ 153	\$ 26,956
262-WORKER'S COMP - NONCERT	\$ 7,876	\$ 676	\$ 8,552

Northeastern Local School District
Cash Basis Financial Statements
Schedule of Expenditures by Object Code
For the Fiscal Year Ended June 30, 2018

	General Fund	All Other Funds	Grand Total
Object			
281-UNEMPLOYMENT COMP. - CE	\$ 304		\$ 304
282-UNEMPLOYMENT COMP. - NO	\$ 353		\$ 353
411-INSTRUCTION SERVICES	\$ 607,631	\$ 1,885	\$ 609,515
413-HEALTH SERVICES	\$ 220,806	\$ 61,368	\$ 282,174
414-STAFF SERVICES	\$ 5,013		\$ 5,013
415-MANAGEMENT SERVICES	\$ 210		\$ 210
416-DATA PROCESSING SERVICE	\$ 61,295		\$ 61,295
418-PROFESSIONAL/LEGAL SERV	\$ 89,420		\$ 89,420
419-OTHER PROFESSIONAL & TE	\$ 48,933	\$ 68,703	\$ 117,636
422-GARBAGE REMOVAL & CLEAN	\$ 29,704		\$ 29,704
423-REPAIRS & MAINTENANCE S	\$ 255,374	\$ 24,763	\$ 280,137
424-PROPERTY INSURANCE	\$ 65,904		\$ 65,904
425-RENTALS	\$ 162	\$ 5,601	\$ 5,763
426-LEASE PURCHASE AGREEMEN	\$ 46,152		\$ 46,152
429-OTHER PROPERTY SERVICES		\$ 8,413	\$ 8,413
431-CERTIFICATED TRAVEL	\$ 21,249	\$ 500	\$ 21,749
432-CERTIFICATED MEETING EX	\$ 33,586	\$ 8,783	\$ 42,369
433-NONCERTIFICATED TRAVEL	\$ 3,981		\$ 3,981
434-NONCERTIFICATED MEETING	\$ 4,550	\$ 232	\$ 4,782
439-OTHER TRAVEL/MEETING EX	\$ 1,850		\$ 1,850
441-TELEPHONE SERVICE	\$ 12,004		\$ 12,004
443-POSTAGE	\$ 6,491	\$ 147	\$ 6,638
444-POSTAGE MACHINE RENTAL	\$ 1,368		\$ 1,368
451-ELECTRICITY	\$ 423,109		\$ 423,109
452-WATER AND SEWAGE	\$ 50,395		\$ 50,395
453-GAS	\$ 99,679		\$ 99,679
461-PRINTING AND BINDING	\$ 5,066		\$ 5,066
471-TUITION PD - DISTR IN-S	\$ 51,634		\$ 51,634
474-EXCESS COSTS	\$ 58,123		\$ 58,123
475-SPECIAL ED PAYMENTS	\$ 322,846		\$ 322,846
477-OPEN ENROLLMENT PAYMENT	\$ 1,464,479		\$ 1,464,479
478-COMMUNITY SCHOOL PAYMEN	\$ 1,510,135		\$ 1,510,135
479-OTHER TUITION PAYMENTS	\$ 98,291		\$ 98,291
483-TRANS PURCHASED OTHER S	\$ 10,990		\$ 10,990
490-OTHER PURCHASED SERVICE		\$ 17,350	\$ 17,350
499-OTHER PURCHASED SERVICE	\$ 117,396		\$ 117,396

Northeastern Local School District
Cash Basis Financial Statements
Schedule of Expenditures by Object Code
For the Fiscal Year Ended June 30, 2018

	General Fund	All Other Funds	Grand Total
Object			
511-CLASSROOM SUPPLIES	\$ 312,790	\$ 59,400	\$ 372,190
512-OFFICES SUPPLIES	\$ 12,274	\$ 4,821	\$ 17,095
514-HEALTH & HYGIENE SUPPLI	\$ 4,066	\$ 3,851	\$ 7,917
516-SOFTWARE MATERIALS	\$ 106,520	\$ 35,018	\$ 141,538
519-OTHER GENERAL SUPPLIES	\$ 16,393	\$ 73,138	\$ 89,531
521-NEW TEXTBOOKS	\$ 145,958	\$ 149,841	\$ 295,798
522-REPLACEMENT TEXTBOOKS	\$ (315)		\$ (315)
525-ELECTRONIC INSTRUCT. MA	\$ 4,907		\$ 4,907
531-NEW LIBRARY BOOKS	\$ 9,130		\$ 9,130
541-NEWSPAPERS	\$ 337		\$ 337
542-PERIODICALS	\$ 952		\$ 952
551-SUPPLIES FOR RESALE	\$ 352		\$ 352
560-FOOD & RELATED SUPP & M	\$ 10,376	\$ 252,778	\$ 263,154
569-OTHER FOOD/RELATED SUPP		\$ 67,955	\$ 67,955
571-LAND	\$ 23,732	\$ 13,243	\$ 36,975
572-BUILDINGS	\$ 32,366		\$ 32,366
573-EQUIPMENT AND FURNITURE	\$ 257		\$ 257
581-SUPPLIES AND PARTS-MOTO	\$ 71,642		\$ 71,642
582-FUEL	\$ 211,568		\$ 211,568
583-TIRES & TUBES	\$ 18,038		\$ 18,038
640-EQUIPMENT	\$ 254,067	\$ 266,398	\$ 520,465
650-VEHICLES	\$ 28,654		\$ 28,654
660-SCHOOL BUSES		\$ 79,973	\$ 79,973
811-SERIAL BONDS-PRINCIPAL		\$ 400,000	\$ 400,000
821-SERIAL BONDS - INTEREST		\$ 21,725	\$ 21,725
841-MEMBRSHIP FEES - PROF OR	\$ 8,688	\$ 1,219	\$ 9,907
843-CHARGES FOR STATE EXAMS	\$ 2,500		\$ 2,500
844-COUNTY BD OF ED CONTRIB	\$ 21,333		\$ 21,333
845-PROPERTY TAX COLLECTION	\$ 276,268	\$ 13,848	\$ 290,116
846-ELECTION EXPENSE	\$ 10,460		\$ 10,460
847-DELINQUENT LAND TAXES	\$ 404	\$ -	\$ 404
849-OTHER DUES AND FEES	\$ 1,942	\$ 29,226	\$ 31,169
851-LIABILITY INSURANCE	\$ 42,714		\$ 42,714
859-OTHER INSURANCE		\$ 102,466	\$ 102,466
881-COLLEGE SCHOLARSHIPS		\$ 6,850	\$ 6,850
882-AWARDS/PRIZES - COMPETI		\$ 20,962	\$ 20,962

**Northeastern Local School District
Cash Basis Financial Statements
Schedule of Expenditures by Object Code
For the Fiscal Year Ended June 30, 2018**

	General Fund	All Other Funds	Grand Total
Object			
883-MEMORIALS		\$ 918	\$ 918
889-OTHER AWARDS AND PRIZES	\$ 676	\$ 252	\$ 928
890-MISCELLANEOUS OBJECTS		\$ -	\$ -
891-STUDENT ACTIVITY PAYMEN		\$ 143,112	\$ 143,112
911-TRANSFERS	\$ 40,815	\$ 24,147	\$ 64,962
921-INITIAL ADVANCE OUT	\$ 69,537	\$ 50,949	\$ 120,486
930-REFUND OF PRIOR YEAR RE		\$ 4,197	\$ 4,197
Grand Total	\$ 31,510,114	\$ 3,705,266	\$ 35,215,381

Northeastern Local School District
Cash Basis Financial Statements
Schedule of Expenditures by Function & Object Categories
General Fund
Fiscal Year Ended June 30, 2018

FUNCTION	100-PERSONAL SERVICES - SALARIES	200-EMPLOYEES BENEFITS	400-PURCHASED SERVICES	500-SUPPLIES AND MATERIALS	600-CAPITAL OUTLAY	800- MISCELLANEOUS OBJECTS	900-OTHER USES OF FUNDS	Grand Total
1100-REGULAR INSTRUCTION	\$ 8,986,323	\$ 3,052,945	\$ 2,183,921	\$ 528,043	\$ 193,001	\$ 1,450	\$ -	\$ 14,945,682
1200-SPECIAL INSTRUCTION	\$ 2,036,981	\$ 798,654	\$ 704,155	\$ 43,213	\$ -	\$ 10,666	\$ -	\$ 3,593,670
1300-VOCATIONAL INSTRUCTION	\$ 479,217	\$ 140,899	\$ 10,203	\$ 14,153	\$ (4,361)	\$ -	\$ -	\$ 640,111
1900-OTHER INSTRUCTION	\$ 23,565	\$ 1,556	\$ 957,401	\$ -	\$ -	\$ -	\$ -	\$ 982,522
2100-SUPPORT SERVICES - PUPIL	\$ 1,110,240	\$ 344,909	\$ 484,382	\$ -	\$ -	\$ -	\$ -	\$ 1,939,531
2200-SUPP SERV- INSTRUCTIONAL	\$ 738,015	\$ 258,052	\$ 157,357	\$ 14,806	\$ -	\$ -	\$ -	\$ 1,168,230
2300-SUPPORT SERV.-BD. OF ED	\$ 12,500	\$ 15,694	\$ 94,053	\$ -	\$ -	\$ 13,958	\$ -	\$ 136,206
2400-SUPPORT SERV- ADMINISTR	\$ 1,556,920	\$ 633,524	\$ 51,644	\$ 5,559	\$ 1,939	\$ 23,250	\$ -	\$ 2,272,836
2500-FISCAL SERVICES	\$ 336,491	\$ 149,754	\$ 38,968	\$ 17,733	\$ 1,501	\$ 279,829	\$ -	\$ 824,275
2700-OPERATION & MAINT OF PL	\$ 854,601	\$ 335,998	\$ 935,883	\$ 40,436	\$ 54,828	\$ 20,407	\$ -	\$ 2,242,153
2800-SUPPORT SERV - PUPIL TR	\$ 1,069,835	\$ 493,511	\$ 52,282	\$ 293,669	\$ 35,814	\$ 15,399	\$ -	\$ 1,960,510
2900-SUPPORT SERVICES - CENT	\$ -	\$ -	\$ 18,203	\$ -	\$ -	\$ -	\$ -	\$ 18,203
3200-COMMUNITY RECREATION SE	\$ -	\$ 52	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ 77
4100-ACADEMIC & SUBJECT ORIE	\$ 38,092	\$ 3,387	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,479
4500-SPORT ORIENTED ACTIVITI	\$ 451,579	\$ 83,319	\$ 39,376	\$ 23,732	\$ -	\$ -	\$ -	\$ 598,005
4600-SCHL & PUBLIC SERV CO-C	\$ 35,245	\$ 1,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,274
7200-TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,815	\$ 40,815
7400-ADVANCES OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,537	\$ 69,537
Grand Total	\$ 17,729,603	\$ 6,313,282	\$ 5,727,827	\$ 981,344	\$ 282,721	\$ 364,984	\$ 110,352	\$ 31,510,114

Northeastern Local Schools
Legacy System Cash Basis Report
Reconciliation of Interfund Transactions by Fund
For the Fiscal Year Ended June 30, 2018

Fund	Transfers In	Transfers Out	Variance	Advances In	Advances Out	Variance
001-0000: GENERAL FUND		40,815	(40,815)	50,949	69,537	(18,588)
006-0000: FOOD SERVICE	40,815		40,815			
200-9851: Northeastern - 2005 Yearbook		4,446	(4,446)			
200-9861: Northeastern - 2006 Yearbook		2,660	(2,660)			
200-9862: Kenton Ridge - 2006 Yearbook		17,041	(17,041)			
200-9871: Northeastern - 2007 Yearbook	7,106		7,106			
200-9872: Kenton Ridge-2007 yearbook	17,041		17,041			
461-9017: HSTW/MMGW					6,820	(6,820)
461-9018: HSTW/MMGW				1,634		1,634
516-9017: IDEA-B SPECIAL EDUCATION					44,129	(44,129)
516-9018: IDEA-B SPECIAL EDUCATION				34,934		34,934
572-9018: TITLE I-A IMPROVING BASIC PROGRAMS				27,300		27,300
590-9018: TITLE II-A IMPROVING TEACHER QUALITY				5,669		5,669
Totals	<u>64,962</u>	<u>64,962</u>		<u>120,486</u>	<u>120,486</u>	

These financial statements have not been subjected to an audit or review engagement, and no assurance is provided on them.

