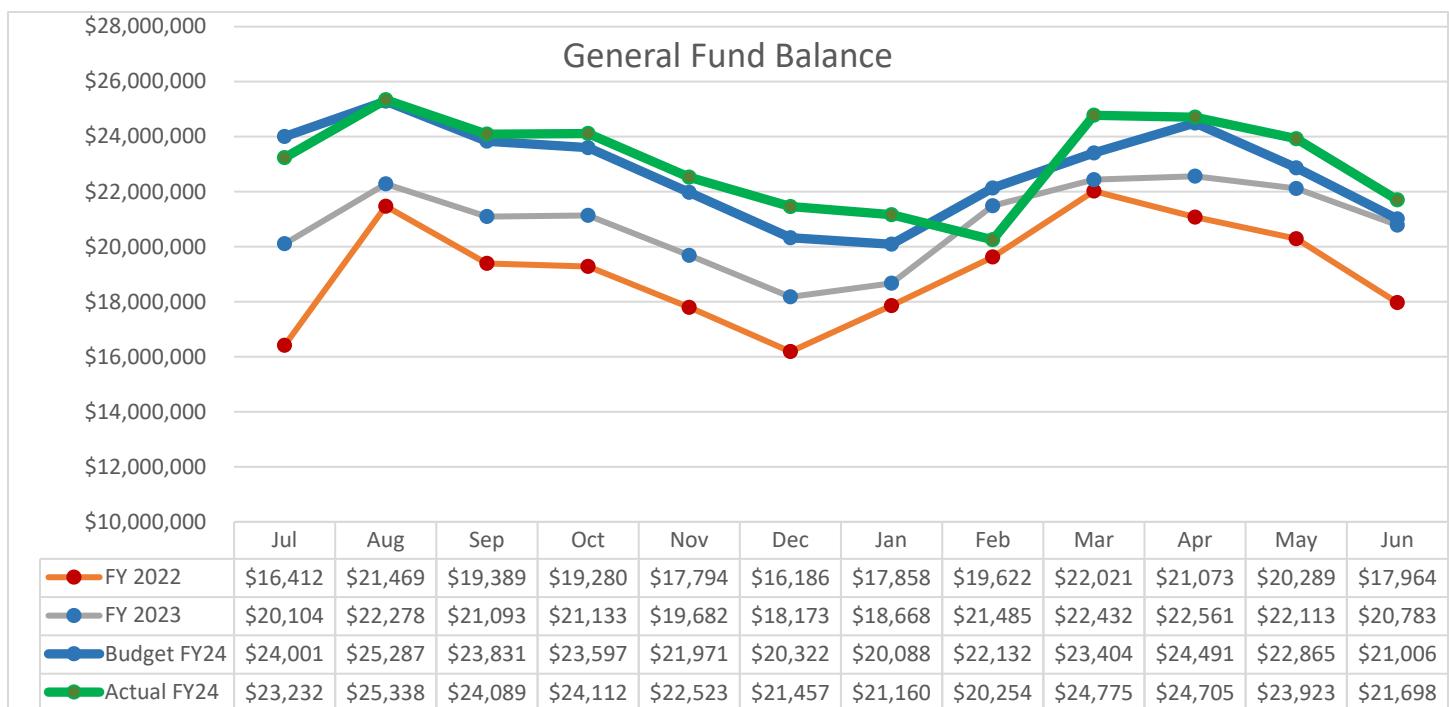


Northeastern Local School District

Cash Basis Financial Report

For the Fiscal Year Ended June 30, 2024



The June 30, 2024 statements and schedules contained in this report are unaudited

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

937-325-7615

Northeastern Local School District

Cash Basis Summary

June 30, 2024

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Explain Account Structure

Revenue Code

Fund – Receipt Code ####-##### (Page 33-34 and 35)

Expenditures

Fund – Function- Object – Special Cost Center- Subject-OPU-IL-Job

Fund ### – each separate stand-alone accounts - 27 Funds (page 8)

SCC ##### – Special Cost Center divides funds into smaller groups or activities (page 18)

Object ### – the definition of the expenditure (page 36)

Function ##### – the purpose of the expenditure – Instruction, Maintenance... (page 42)

Subject ##### – High School and Middle School Subject Area

OPU### – Operating Unit – Building or Department

II ## – Instructional Level PreK-12

Job # - Used to separate accounts to job or department for budget

Northeastern Local School District
Financial Review (Cash Basis)
For Fiscal Year Ended June 30, 2024

In the Fiscal Year 2024 (FY24), the Northeastern Local School District (NELSD) dealt with a stronger economy with inflation running high and the State of Ohio adding to the bank in excess of \$3.8 billion as of June. NELSD continued to use the Federal Elementary and Secondary School Emergency Relief Funds (ESSER) for instruction to close the learning gap from the impact of COVID-19. The district controlled our spending and built on our reserve funds (leftover balances) during FY24. Our main funding source for our students' needs is the one percent (1%) School District Income Tax, which we rely heavily on. In FY24, the income tax revenue dropped by \$313,220 and reflects 16.1 percent of revenues, making this tax's importance pertinent to our District's operation. This income tax levy will require renewal before December 2025. The State biennium budget for FY24 & FY25, known as House Bill 33 (H.B. 33), continued the "Fair Funding Formula" for school districts, which has been maintained by the state legislation for FY24 and FY25. However, the formula does not provide much growth in State funds for NELSD. The State Foundation accounts for 34.7 percent of the total revenue. NELSD's revenues are expected to remain flat and are at risk of decreasing in future years.

Property taxes are another major revenue source for the district, being 37.1 percent of our General Fund revenues. The complexity of the property taxes combined with the effects of House Bill 920 (H.B. 920) and House Bill 126 (H.B. 126) have affected the district's revenue streams. H.B. 920 places limitations on property taxes, meaning when a property's assessed value (35 percent of market value, which the County Auditor determines) goes up, the millage rate (1/1000 of the assessed value) is adjusted down proportionately so that there is no increase in cost to the taxpayer with two exceptions—new construction and reaching the 20-mill floor. H.B. 126 went into effect in July 2022 and severely limits a district's ability to challenge a valuation reduction, which impacts the property values and taxes, making it more difficult to protect our tax base and taxpayers. In FY24, the total revenue from General Fund Property and Other Local Taxes was \$13,773,907, which is \$419,102 more than the previous year. Since 2014, there has been a steady increase of \$253,822 per year in General Fund Property Tax revenues, resulting in a total increase of \$2,538,222 over the past 10 years. A majority of this increase was a result of the state discontinuing the Tangible Property Tax and placing the growth on the Northeastern Taxpayer. The district's property tax collections for FY24 reached \$18.3 million, with \$4.1 million generated by the building levy.

In FY24, the District's General Fund saw an increase of \$400,707 or 1.5 percent in revenue from property taxes and state aid, which are two of the biggest sources of income. It is important to note, however, that the increase in these revenue sources over the past ten years is equal to only 0.4 percent per year when adjusted for the loss on tangible personal property taxes. These factors force the District to rely heavily on our local taxpayers for financial support, making the income tax the backbone of our District's finances.

In 2015, taxpayers approved a one percent (1%) earned income tax levy, which the district began collecting in 2016. This levy has had a positive impact on the district's finances, particularly. In FY24, the district received \$5,967,017, which is a 5.0 percent decrease from the previous fiscal year, FY23. We are grateful for the support of our taxpayers and want to express our gratitude to the local community on behalf of the Board of Education and Administrative Team. The income tax is one of the major factors that has the District's May 2024 Five Year Forecast showing a projection of a positive fund balance at the end of fiscal year 2028 if the tax is renewed.

In August 2018, the District issued \$79,335,000 of bonds for the construction of two new PK-12 facilities. These bonds are supported by our community's passage of the 7.96-mill bond levy with an effective rate of 5.62-mills now. The Ohio Facilities Construction Commission (OFCC) will contribute approximately \$41,000,000 to these projects. The bonds were issued over a 37-year term at a 3.96 percent average interest rate (see debt schedule on page 47). The new Northeastern PK-12 School Building opened in August 2022, and the new Kenton Ridge PK-12 School Building opened in August 2023. We thank the community for their support and passage of this levy, which has allowed us to provide exciting new learning environments for the students in our District.

Overall, District Total Revenues, excluding other financing sources and the building project, were \$1.05 million (2.31 percent) more than the prior year. The total expenditures, excluding other financing uses and the building project, were \$1.5 million more than the prior year. The District's General Fund, which accounts for most of the district's financial activity, had similar results. General Fund Revenues, excluding other financing sources, were \$842,502 (2.3 percent) more than the prior year, which was mainly due to the increase in local property taxes offset by the drop in income taxes. Total expenditures, excluding other financing uses, were \$2,874,828 (8.5 percent) more than the prior year. The net result of these changes was a total increase in the General Fund balance of \$915,640.

Factors contributing to the increase in revenues and expenditures for the General Fund are as follows:

- Property Taxes increased by \$419,102 (3.1 percent) with the increase in assessed values, Income Tax decreased by \$313,220 (5.0 percent)
- The combined salary and benefits total increased \$2,874,828. The district absorbed into the General Fund five of the ESSER positions to continue work to closing the COVID learning gap and fund new reading position required by the Ohio Department of Education.
- The General Fund Cash Balance on June 30, 2023, was \$21,698,996 (59.3 percent of expenditures).

Summary

The Fair Funding Formula has been introduced to allocate funding based on the location of a student's education. This formula ensures that districts will not receive less state funding than they did in FY21. If the formula falls short of the required revenue for FY23, the state will provide additional funding for FY24 and FY25. However, this also means that districts will not receive any increase in state funding, resulting in the Northeastern Local School District Taxpayer bearing more of the cost of educating our students. One of the biggest concerns for the near future is the possibility of reduced state funding with each biennium budget. The district continues to control spending as we look to maintain the student one-to-one (1:1) technology program, improve the curriculum, and opened the new buildings. Again, we would like to express our gratitude to our taxpayers for their support on the income tax and the 7.96-mill bond levy, which is crucial for the district's facilities' needs and future plans. **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, 2024

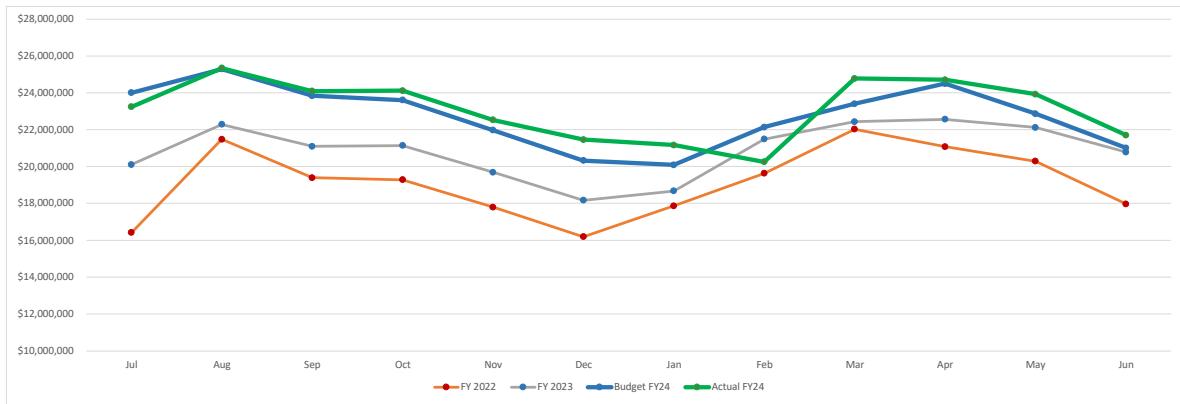


Prepared by:
Northeastern Local School District Treasurer's Office
Dale R Miller, CPA, Treasurer/CFO

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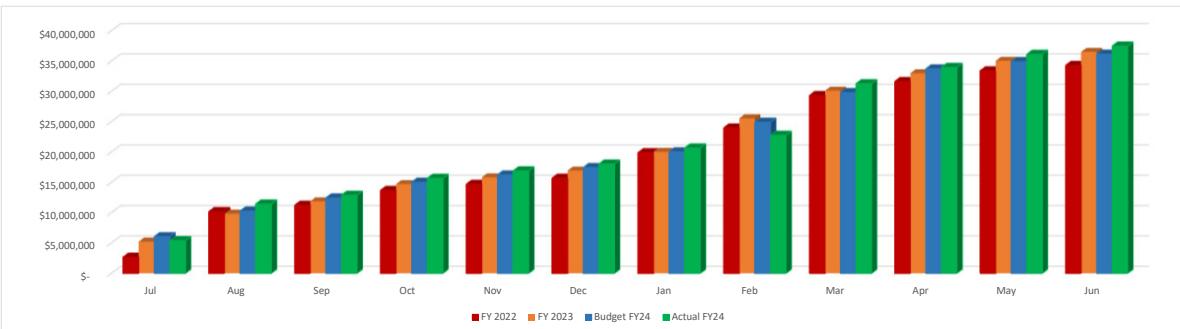
Northeastern Local School District
General Fund & Related Fund Balances
Variance Report June 30, 2024

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY 2022	\$ 16,412,364	\$ 21,469,735	\$ 19,389,019	\$ 19,280,361	\$ 17,794,624	\$ 16,186,591	\$ 17,858,819	\$ 19,622,820	\$ 22,021,587	\$ 21,073,618	\$ 20,289,016	\$ 17,964,439
FY 2023	\$ 20,104,397	\$ 22,278,753	\$ 21,093,070	\$ 21,133,112	\$ 19,682,899	\$ 18,173,326	\$ 18,668,936	\$ 21,485,223	\$ 22,432,957	\$ 22,561,280	\$ 22,113,915	\$ 20,783,356
Budget FY24	\$ 24,001,506	\$ 25,287,634	\$ 23,831,657	\$ 23,597,728	\$ 21,971,497	\$ 20,322,761	\$ 20,088,832	\$ 22,132,280	\$ 23,404,633	\$ 24,491,768	\$ 22,865,537	\$ 21,006,801
Actual FY24	\$ 23,232,475	\$ 25,338,114	\$ 24,089,202	\$ 24,112,924	\$ 22,523,899	\$ 21,457,698	\$ 21,160,683	\$ 20,254,268	\$ 24,775,662	\$ 24,705,922	\$ 23,923,629	\$ 21,698,996



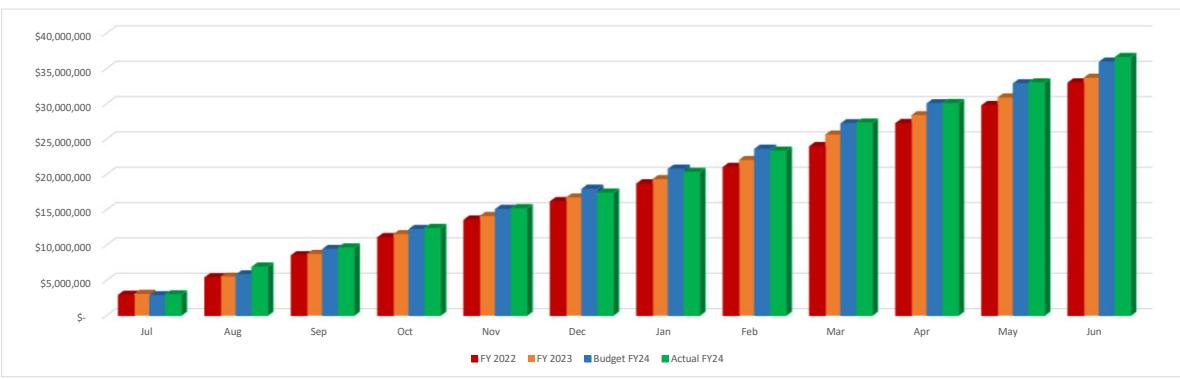
Northeastern Local School District
General Fund & Related Fund Revenues
Variance Report June 30, 2024

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY 2022	\$ 2,652,528	\$ 10,175,588	\$ 11,221,882	\$ 13,669,624	\$ 14,679,243	\$ 15,682,818	\$ 19,869,726	\$ 23,968,155	\$ 29,303,450	\$ 31,625,291	\$ 33,381,455	\$ 34,266,586
FY 2023	\$ 5,213,669	\$ 9,834,379	\$ 11,861,204	\$ 14,703,581	\$ 15,821,683	\$ 16,934,915	\$ 20,027,338	\$ 25,553,035	\$ 30,098,071	\$ 32,975,059	\$ 35,027,154	\$ 36,495,369
Budget FY24	\$ 6,047,524	\$ 10,273,029	\$ 12,430,023	\$ 15,025,471	\$ 16,228,617	\$ 17,444,263	\$ 20,039,711	\$ 24,912,536	\$ 29,797,860	\$ 33,714,372	\$ 34,917,518	\$ 36,133,159
Actual FY24	\$ 5,389,900	\$ 11,424,635	\$ 12,885,709	\$ 15,669,915	\$ 16,886,288	\$ 18,022,585	\$ 20,663,729	\$ 22,752,550	\$ 31,262,879	\$ 33,946,816	\$ 36,102,813	\$ 37,466,921



Northeastern Local School District
General Fund & Related Fund Expenditures
Variance Report June 30, 2024

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY 2022	\$ 2,886,104	\$ 5,351,793	\$ 8,478,804	\$ 11,035,204	\$ 13,530,559	\$ 16,142,167	\$ 18,656,847	\$ 20,991,276	\$ 23,927,804	\$ 27,197,613	\$ 29,738,379	\$ 32,948,087
FY 2023	\$ 3,073,711	\$ 5,520,065	\$ 8,732,573	\$ 11,534,909	\$ 14,103,224	\$ 16,726,028	\$ 19,322,842	\$ 22,032,252	\$ 25,629,553	\$ 28,378,218	\$ 30,877,679	\$ 33,676,453
Budget FY24	\$ 2,829,374	\$ 5,768,751	\$ 9,381,722	\$ 12,211,099	\$ 15,040,476	\$ 17,904,858	\$ 20,734,235	\$ 23,563,612	\$ 27,176,583	\$ 30,005,960	\$ 32,835,337	\$ 35,909,714
Actual FY24	\$ 2,940,781	\$ 6,869,876	\$ 9,579,863	\$ 12,340,347	\$ 15,145,745	\$ 17,348,243	\$ 20,286,402	\$ 23,281,638	\$ 27,270,572	\$ 30,024,249	\$ 32,962,540	\$ 36,551,281



Northeastern Local School District Spending Plan

June 30, 2024

Forecast Line Number	Monthly Estimate	Monthly Actual	Monthly Difference	Fiscal Year To Date	Fiscal Year To Date	Fiscal Year To Date
				Estimate	Actual	Difference
Revenues:						
01.010 General Property (Real Estate)	\$ -	\$ -	\$ -	\$ 12,078,997	\$ 12,482,952	\$ 403,955 ▲ 2.9%
01.020 Tangible Personal Property Tax	\$ -	\$ -	\$ -	\$ 1,305,074	\$ 1,290,955	\$ (14,119) ▼
01.030 Income Tax	\$ -	\$ -	\$ -	\$ 6,328,644	\$ 5,967,017	\$ (361,627) ▼ -5.7%
01.035 Unrestricted Grants-in-Aid	\$ 1,001,043	\$ 951,001	\$ (50,042) ▼	\$ 12,012,516	\$ 12,014,214	\$ 1,698 ▲ 0.5%
01.040 Restricted Grants-in-Aid	\$ 66,981	\$ 66,167	\$ (814) ▼	\$ 803,827	\$ 870,406	\$ 66,579 ▲
01.045 Restricted Federal Grants-in-Aid - SFSF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.050 Property Tax Allocation	\$ -	\$ -	\$ -	\$ 1,882,692	\$ 1,793,849	\$ (88,843) ▼ -4.7%
01.060 All Other Operating Revenue	\$ 135,117	\$ 346,939	\$ 211,822 ▲	\$ 1,621,409	\$ 2,714,947	\$ 1,093,538 ▲
01.070 Total Revenue	\$ 1,203,141	\$ 1,364,107	\$ 160,966 ▲	\$ 36,033,159	\$ 37,134,340	\$ 1,101,181 ▲ 3.1%
02.010 Proceeds from Sale of Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02.020 State Emergency Loans & Advancements (Approved)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02.040 Operating Transfers-In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02.050 Advances-In	\$ -	\$ -	\$ -	\$ 50,000	\$ 302,146	\$ 252,146 ▲
02.060 All Other Financial Sources	\$ 12,500	\$ -	\$ (12,500) ▼	\$ 50,000	\$ 30,434	\$ (19,566) ▼
02.070 Total Other Financing Sources	\$ 12,500	\$ -	\$ (12,500) ▼	\$ 100,000	\$ 332,580	\$ 232,580 ▲
02.080 Total Revenues and Other Financing Sources	\$ 1,215,641	\$ 1,364,107	\$ 148,466 ▲	\$ 36,133,159	\$ 37,466,921	\$ 1,333,762 ▲
Expenditures:						
03.010 Personal Services	\$ 1,567,187	\$ 1,775,129	\$ 207,942 ▼	\$ 20,373,436	\$ 20,829,055	\$ 455,619 ▼ 2.6%
03.020 Employees' Retirement/Insurance Benefits	\$ 728,089	\$ 808,366	\$ 80,277 ▼	\$ 8,737,068	\$ 9,043,414	\$ 306,346 ▼
03.030 Purchased Services	\$ 365,189	\$ 425,100	\$ 59,911 ▼	\$ 4,382,262	\$ 3,687,217	\$ (695,045) ▲
03.040 Supplies and Materials	\$ 132,738	\$ 484,708	\$ 351,970 ▼	\$ 1,592,861	\$ 1,889,815	\$ 296,954 ▼
03.050 Capital Outlay	\$ 145,000	\$ 9,663	\$ (135,337) ▲	\$ 290,000	\$ 570,051	\$ 280,051 ▼
03.060 Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04.010 Debt Service: All Principal (Historical)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04.020 Debt Service: Principal-Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04.030 Debt Service: Principal - State Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04.040 Debt Service: Principal - State Advancements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04.050 Debt Service: Principal - HB 264 Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04.055 Debt Service: Principal - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04.060 Debt Service: Interest and Fiscal Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04.300 Other Objects	\$ 36,174	\$ 1,030	\$ (35,144) ▲	\$ 434,087	\$ 446,986	\$ 12,899 ▼
04.500 Total Expenditures	\$ 2,974,377	\$ 3,503,997	\$ 529,620 ▼	\$ 35,809,714	\$ 36,466,537	\$ 656,823 ▼ 1.8%
05.010 Operational Transfers - Out	\$ 50,000	\$ 55,000	\$ 5,000 ▲	\$ 50,000	\$ 55,000	\$ 5,000 ▲
05.020 Advances - Out	\$ 50,000	\$ 29,744	\$ (20,256) ▼	\$ 50,000	\$ 29,744	\$ (20,256) ▼
05.030 All Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05.040 Total Other Financing Uses	\$ 100,000	\$ 84,744	\$ (15,256) ▼	\$ 100,000	\$ 84,744	\$ (15,256) ▼
05.050 Total Expenditure and Other Financing Uses	\$ 3,074,377	\$ 3,588,741	\$ 514,364 ▲	\$ 35,909,714	\$ 36,551,281	\$ 641,567 ▲
06.010 Excess Rev & Oth Financing Sources over(under) E	\$ (1,858,736)	\$ (2,224,633)	\$ (365,897) ▼	\$ 223,445	\$ 915,640	\$ 692,195 ▲
07.010 Cash Balance-July1 -Excluding Proposed Renew/Replace & New	\$ 23,923,629	\$ 23,923,629	\$ ▲	\$ 20,783,356	\$ 20,783,356	\$ ▲
07.020 Cash Balance June 30	\$ 21,698,996	\$ 23,557,732	\$ ▲	\$ 21,698,996	\$ 21,475,551	\$ ▲
08.010 Estimated Encumbrances June 30	\$ 828,610	\$ 828,610	\$ ▲	\$ 828,610	\$ 828,610	\$ ▲

Notes

Revenues

Property Taxes are 2.9% (\$389,836) over budget, this is the effect second half of the increase assessed values of 2023. The Rollback and Homestead state reimbursement was 4.7% under budget-line 1.05.

Line 1.03 Income Tax is \$361,927 (5.7%) under budget. Income Tax collection in total were \$179,000 2.8% under estimates compounded with \$182,000 in refunds, much higher than in the past.

Line 1.03.5 & 1.04 State Aid ended FY24 \$68,277 ahead of budget.

Line 1.06 Other Revenues – Interest through the end of June \$1,294,990, budget for the fiscal year was \$550,000.

Total Revenues are \$1,101,181 over budget, Property Tax accounts for \$389,836 and Interest accounts for \$744,990 of the amount over the budget.

Expenditures

Line 3.01 & 3.02 Wages and Benefits are currently over budget by 2.6% (\$761,964). We moved staff from ARP IDEA and added the floating bus driver. We have also seen the impact of the new health rates costing approximately \$40,000 more per month.

Line 3.03 Purchased Services are on 15.9% under budget (\$695,045). Most of the change is the \$433,708 charge to ESSER for closing the gap curriculum.

Line 3.04 Supplies are \$296,954 over budget with the early in the fiscal year expenditures from curriculum and student chrome

Line 4.05 Total Expenditures – \$656,823 over budget or 1.8%. We have the curriculum purchase in the opened purchase orders in next fiscal year.

Bottom line – We have operated fiscal year 2023-2024 with a surplus of \$915,640, we will add to our Fund Balance Reserve.

NORTHEASTERN LOCAL SCHOOL DISTRICT

Fund Report

Code	Fund Description	FY Beginning Balance	MTD Actual Receipts	FYTD Actual Receipts	MTD Expended	FYTD Expended	Current Balance	FY Encumbrances	FYTD Unencumbered
001	GENERAL	\$ 20,783,355.82	\$ 1,364,107.48	\$ 37,466,920.80	\$ 3,588,740.69	\$ 36,551,280.81	\$ 21,698,995.81	\$ 828,610.29	\$ 20,870,385.52
002	BOND RETIREMENT	1,271,740.66	1,762.03	3,916,940.91	0.00	3,972,414.12	1,216,267.45	0.00	1,216,267.45
003	PERMANENT IMPROVEMENT	721,086.67	0.00	519,404.83	0.00	112,312.54	1,128,178.96	30,800.00	1,097,378.96
004	BUILDING	3,703,856.75	3,000,000.00	3,057,565.87	820,993.42	5,917,704.72	843,717.90	1,319,684.53	(475,966.63)
006	FOOD SERVICE	920,439.79	99,652.23	1,103,558.06	94,267.36	1,072,937.82	951,060.03	0.00	951,060.03
007	SPECIAL TRUST	29,084.91	0.00	2,450.00	0.00	2,950.00	28,584.91	1,000.00	27,584.91
008	ENDOWMENT	10,068.70	0.00	0.00	0.00	0.00	10,068.70	0.00	10,068.70
010	CLASSROOM FACILITIES	12,099,883.94	102.17	472,402.88	3,149,139.48	6,566,092.99	6,006,193.83	857,389.71	5,148,804.12
018	PUBLIC SCHOOL SUPPORT	66,485.04	433.38	31,658.84	8,299.37	35,497.26	62,646.62	1,065.35	61,581.27
019	OTHER GRANT	14,601.10	(879.80)	21,409.30	274.94	25,707.03	10,303.37	593.57	9,709.80
020	SPECIAL ENTERPRISE FUND	196,158.05	3,626.00	114,257.71	6,731.17	116,089.15	194,326.61	179.98	194,146.63
022	DISTRICT CUSTODIAL	0.00	0.00	9,004.00	141.94	4,079.94	4,924.06	0.00	4,924.06
027	WORKMANS COMPENSATION-SELF INS	238,985.73	0.00	2,299.66	0.00	77,637.00	163,648.39	0.00	163,648.39
031	UNDERGROUND STORAGE TANK FUND	11,000.00	0.00	0.00	0.00	0.00	11,000.00	0.00	11,000.00
034	CLASSROOM FACILITIES MAINT.	1,234,863.03	10,901.08	351,418.15	0.00	4,237.28	1,582,043.90	0.00	1,582,043.90
200	STUDENT MANAGED ACTIVITY	205,348.75	2,735.07	160,172.88	10,670.31	162,000.51	203,521.12	23,166.88	180,354.24
300	DISTRICT MANAGED ACTIVITY	41,994.08	56,969.79	360,378.14	58,028.70	391,151.13	11,221.09	9,165.75	2,055.34
401	AUXILIARY SERVICES	66,764.09	0.00	141.80	0.00	66,905.89	0.00	0.00	0.00
451	DATA COMMUNICATION FUND	61,200.00	0.00	8,082.32	0.00	0.00	69,282.32	0.00	69,282.32
499	MISCELLANEOUS STATE GRANT FUND	35,570.86	0.00	0.00	0.00	20,965.90	14,604.96	0.00	14,604.96
507	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND	0.00	74,687.30	1,169,814.46	37,343.65	1,169,814.46	0.00	0.00	0.00
516	IDEA PART B GRANTS	0.00	131,168.59	922,922.56	67,178.08	922,922.56	0.00	10,113.37	(10,113.37)
536	TITLE I SCHOOL IMPROVEMENT A	0.00	12,856.79	44,124.61	19,181.79	44,124.61	0.00	0.00	0.00
572	TITLE I DISADVANTAGED CHILDREN	0.00	57,740.28	435,869.22	28,870.14	435,869.22	0.00	0.00	0.00

NORTHEASTERN LOCAL SCHOOL DISTRICT
Fund Report

Code	Fund Description	FY Beginning Balance	MTD Actual Receipts	FYTD Actual Receipts	MTD Expended	FYTD Expended	Current Balance	FY Encumbrances	FYTD Unencumbered
584	Title IV-Student Support	\$ 0.00	\$ 1,999.76	\$ 54,239.69	\$ 0.00	\$ 54,239.69	\$ 0.00	\$ 0.00	\$ 0.00
587	IDEA PRESCHOOL-HANDICAPPED	0.00	5,192.18	15,492.95	0.00	15,492.95	0.00	0.00	0.00
590	IMPROVING TEACHER QUALITY	0.00	18,199.72	116,486.51	3,336.60	116,486.51	0.00	0.00	0.00
Grand Total		\$ 41,712,487.97	\$ 4,841,254.05	\$ 50,357,016.15	\$ 7,893,197.64	\$ 57,858,914.09	\$ 34,210,590.03	\$ 3,081,769.43	\$ 31,128,820.60

Northeastern Local School District
General Accounts Reconciliation
For Month Ended June 30, 2024

Bank Balance per Statement	\$ 382,933.93
Money Market Account	\$ 140,977.37
PaySchool Account	\$ 10,516.67
Sinking Fund	\$ 11,762.03
Star Ohio	\$ 1,037,353.63
Star Ohio Building- Debt	\$ 2,406,458.04
RedTree Investment	\$ 31,717,788.82
Park State Building	\$ 40,824.73
Total Reconciling Items	<u>(1,538,025.19)</u>
	<u>\$ 34,210,590.03</u>

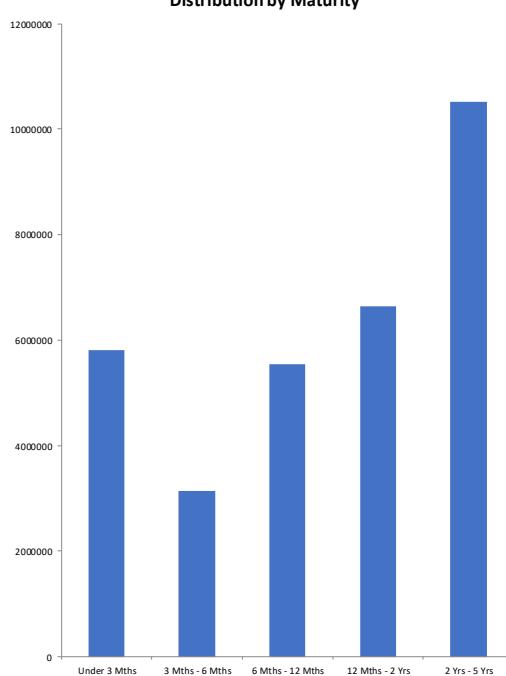
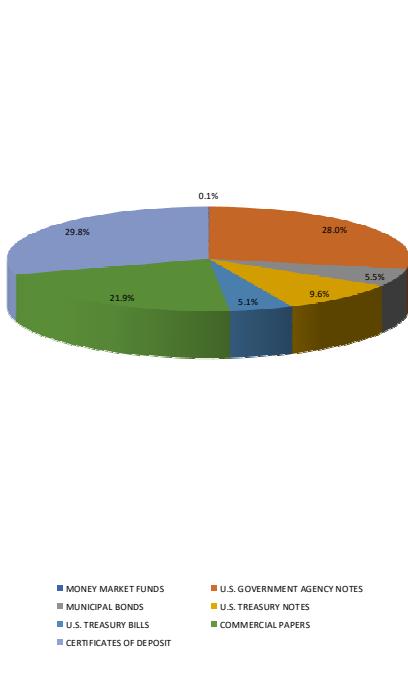
Cash Balance - General Fund	\$ 23,923,629.02
Cash Balance - Debt Service (002)	\$ 1,214,505.42
Cash Balance Building Funds (004 & 010)	\$ 7,819,942.46
Cash Balance - Permanent Improvement (003)	\$ 1,128,178.96
Cash Balance - Other	<u>\$ 124,334.17</u>
	<u>\$ 34,210,590.03</u>

Northeastern Local School District
Revenue & Expenditure Report (Northeastern and Kenton Ridge Pre-K -12 Buildings)
As of 6/30/2024

	Budget	Budget GMP	Fiscal Years 2018-2023		Month	Fiscal Year to Date	Project to Date
Revenue:							
Local Money (Debt)	\$ 61,452,457	\$ 61,452,457	\$ 61,452,457				\$ 61,452,457
Local Funded (Debt)	\$ 17,882,543	\$ 17,882,543	\$ 17,882,543				\$ 17,882,543
Debt Total	\$ 79,335,000	\$ 79,335,000	\$ 79,335,000				\$ 79,335,000
State Funding							\$ 30,629,911
Interest							\$ -
Fund 004			\$ 788,156				\$ 845,722
Fund 010 Local			\$ 2,778,064				\$ 2,936,159
Fund 010 State			\$ 40,553				\$ 85,107
Other Debt Premium	\$ -	\$ -	\$ 867,674				\$ 867,674
Total Revenues & Resources	\$ 120,303,961	\$ 120,303,961	\$ 123,509,252				\$ 114,699,573
By Fund							
Fund 004			\$ 18,670,699				\$ 18,728,265
Fund 010			\$ 104,838,553				\$ 105,310,854
							\$ 124,039,119
Expenditures:							
Building							
Northeastern PK-12	\$ 41,666,465	\$ 41,925,237	\$ 41,045,809				\$ 41,181,197
Kenton Ridge PK12	\$ 57,367,196	\$ 58,523,273	\$ 53,131,427	\$ 151,446	\$ 2,934,693		\$ 56,066,120
Architect & Professional Service		\$ 7,946,045	\$ 7,889,586				\$ 8,190,991
CMR -PreCon and Early Site		\$ 3,512,983	\$ 1,063,444				\$ 1,063,444
Land		\$ 1,069,869	\$ 1,069,869				\$ 1,069,869
Other cost	\$ 17,882,543	\$ 828,804	\$ 72,530				\$ 72,530
Abate and Demo	\$ 3,388,742	\$ 3,388,742					
LFO Project							
Debt Payment from Sale			\$ 866,624				\$ 866,624
To Contingency	\$ -	\$ 964,678	\$ 235,696				\$ 235,696
							\$ 108,746,471
By Fund							
Fund 004			\$ 15,065,735	\$ 820,049	\$ 5,916,760		\$ 20,982,495
Fund 010			\$ 90,309,250	\$ 149,139	\$ 6,566,093		\$ 96,875,343
							\$ (2,254,230)
Special Project Summary							\$ -
a	Fund Balance						
	Fund 004						\$ 844,663
	Less Encumbered						\$ 2,113
	The Kleinger Grc	Athletic Fields					\$ 44,102
	Staff Co						\$ -
	Guardian Roof	Construction					\$ 158,422
	Ruetschle	Architect					\$ 10,045
	Mech Sand	Shelter Houses					\$ 26,360
	Morgan Concret	Shelter Houses					\$ 21,500
	Piqua Lumb	Shelter Houses					\$ 302,665
	JL KUCK	Tracks					\$ 48,223
	Martin Seating						\$ 59,300
	Beeline Fence	KR Football					\$ 14,667
	Shook						
	Pioneer						
	Triec Electric	Shelter Houses					
	School Specialty	Furniture					
	Payton Plumb	Septic Line KR					\$ 44,495
	StaffCo	Add Playground					\$ 38,500
	Hickory Sod Farm						\$ 521,559
	Misc						\$ 28,678
b	Total Encumbered						\$ 1,320,629
c	LFO (Tracks KR \$7K, NE \$3K, BOE \$3K)						
a minus b minus c	Special Project Available						\$ (475,966)
a	Fund 010						
	Less Encumbered						\$ 6,006,092
	Shook	Construction					\$ 273,949
	Ruetschle	Architect					\$ 178,563
	MVECA	Phone System					\$ -
	Stan Assoc	Balance Bldg					
	StaffCo	Playground					
	Demo Open						\$ -
	Demo to Open						\$ 404,877
	Total Encumbered						\$ 857,389
b	Less State plus LFI return \$2M						\$ 1,818,995
c	Special Project Available						\$ 6,967,698
	Total Special Projects & LFO						\$ 6,491,732

Monthly Investment Summary
Northeastern Local School District
US Bank Custodian Acct Ending x70762
June 30, 2024

Monthly Cash Flow Activity		Market Value Summary				
From 05-31-24 through 06-30-24		Security Type	Market Value	Pct. Assets	Avg Yield at Cost	Wght Avg Mat
Beginning Book Value	31,569,102.50	Money Market Fund MONEY MARKET FUNDS	18,763.87	0.1	5.17	0.00
Contributions	0.00					
Withdrawals	0.00					
Prior Month Management Fees	-2,519.50	Fixed Income MUNICIPAL BONDS	1,739,534.70	5.5	2.65	2.29
Realized Gains/Losses	286.00	U.S. GOVERNMENT AGENCY NOTES	8,835,871.38	27.9	3.74	2.29
Gross Interest Earnings	150,919.82	U.S. TREASURY BILLS	1,598,147.55	5.0	5.22	0.02
Accrued Interest		U.S. TREASURY NOTES	3,029,380.57	9.6	4.00	2.64
Ending Book Value	31,717,788.82	Accrued Interest	118,856.83	0.4		
		Commercial Paper COMMERCIAL PAPERS	6,889,695.03	21.7	5.43	0.38
		Accrued Interest	0.00	0.0		
		Certificate of Deposit CERTIFICATES OF DEPOSIT	9,394,723.97	29.6	4.59	1.39
		Accrued Interest	60,969.86	0.2		
		TOTAL PORTFOLIO	31,685,943.76	100.0	4.40	1.52

Maturity Distribution		Security Type Allocation																
<p>Distribution by Maturity</p> 		 <table border="1"> <tr> <td>MONEY MARKET FUNDS</td> <td>29.8%</td> </tr> <tr> <td>COMMERCIAL PAPERS</td> <td>21.9%</td> </tr> <tr> <td>CERTIFICATES OF DEPOSIT</td> <td>5.1%</td> </tr> <tr> <td>U.S. GOVERNMENT AGENCY NOTES</td> <td>28.0%</td> </tr> <tr> <td>U.S. TREASURY NOTES</td> <td>9.6%</td> </tr> <tr> <td>MUNICIPAL BONDS</td> <td>0.1%</td> </tr> </table>					MONEY MARKET FUNDS	29.8%	COMMERCIAL PAPERS	21.9%	CERTIFICATES OF DEPOSIT	5.1%	U.S. GOVERNMENT AGENCY NOTES	28.0%	U.S. TREASURY NOTES	9.6%	MUNICIPAL BONDS	0.1%
MONEY MARKET FUNDS	29.8%																	
COMMERCIAL PAPERS	21.9%																	
CERTIFICATES OF DEPOSIT	5.1%																	
U.S. GOVERNMENT AGENCY NOTES	28.0%																	
U.S. TREASURY NOTES	9.6%																	
MUNICIPAL BONDS	0.1%																	

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Portfolio Holdings Report
Northeastern Local School District
US Bank Custodian Acct Ending x70762
June 30, 2024

Quantity	Cusip	Security Description	Moody's	S&P	Cost Basis	Market Value	Yield at Cost	Wtd Maturity	Purchase Date
U.S. GOVERNMENT AGENCY NOTES									
310,000	3130AMFP2	Federal Home Ln Bank 0.500% Due 08-27-24	Aaa	AA+	310,000.00	307,515.23	0.50	0.16	05-27-21
250,000	3130AKDS2	Federal Home Ln Bank 0.390% Due 10-28-24	Aaa	AA+	250,242.50	245,816.00	0.36	0.32	02-19-21
250,000	3130AMNR9	Federal Home Ln Bank 0.625% Due 11-27-24	Aaa	AA+	250,000.00	244,908.80	0.63	0.40	05-28-21
300,000	3130AMR53	Federal Home Ln Bank 0.620% Due 12-09-24	Aaa	AA+	277,335.00	293,410.18	5.11	0.43	02-28-23
500,000	3130AP6F7	Federal Home Ln Bank 0.600% Due 01-07-25	Aaa	AA+	500,000.00	487,716.70	0.60	0.50	10-07-21
450,000	3133EMER9	Federal Farm Credit Bank 0.470% Due 01-27-25	Aaa	AA+	449,482.50	437,373.74	0.50	0.56	10-29-20
275,000	3130AWBY5	Federal Home Ln Bank 4.750% Due 06-13-25	Aaa	AA+	273,134.68	273,928.93	5.14	0.92	08-18-23
250,000	3130B0AD1	Federal Home Ln Bank 5.500% Due 09-04-25	Aaa	AA+	249,991.50	249,782.57	5.50	1.11	03-07-24
500,000	3134GWUG9	Federal Home Ln Mtg 0.570% Due 09-24-25	Aaa	AA+	500,000.00	472,994.62	0.57	1.20	09-24-20
235,000	3134GXHD9	Federal Home Ln Mtg 0.700% Due 12-23-25	Aaa	AA+	235,000.00	220,613.81	0.70	1.44	12-23-20
300,000	3133ENXS4	Federal Farm Credit Bank 3.375% Due 05-26-26	Aaa	AA+	300,000.00	291,354.67	3.37	1.81	05-26-22
500,000	3133EPUD5	Federal Farm Credit Bank 4.750% Due 05-28-26	Aaa	AA+	498,401.00	499,494.48	4.88	1.80	08-28-23
250,000	3133ENF96	Federal Farm Credit Bank 3.960% Due 08-17-26	Aaa	AA+	250,000.00	244,922.43	3.96	1.98	08-17-22
200,000	3130ANMH0	Federal Home Ln Bank 1.100% Due 08-20-26	Aaa	AA+	200,000.00	184,712.05	1.10	2.06	08-20-21
120,000	3130ANNP1	Federal Home Ln Bank 1.100% Due 08-24-26	Aaa	AA+	120,000.00	110,935.23	1.10	2.07	08-30-21
500,000	3134H1KV4	Federal Home Ln Mtg 5.750% Due 12-07-26	Aaa	AA+	500,125.00	500,269.85	5.74	2.24	04-09-24
265,000	3130AT3P0	Federal Home Ln Bank 5.000% Due 09-14-27	Aaa	AA+	265,000.00	264,761.66	5.00	2.89	09-28-22
180,000	3134GXHU1	Federal Home Ln Mtg 0.780% Due 12-14-27	Aaa	AA+	150,372.00	157,993.32	4.68	3.33	03-10-23
400,000	3133ERE83	Federal Farm Credit Bank 4.500% Due 05-09-28	Aaa	AA+	397,388.00	400,355.44	4.68	3.49	05-24-24
400,000	3130AYLG9	Federal Home Ln Bank 5.500% Due 07-18-28	Aaa	AA+	399,800.06	399,666.01	5.51	3.50	01-30-24
430,000	3134GYZE5	Federal Home Ln Mtg 5.250% Due 08-09-28	Aaa	AA+	426,345.00	430,284.83	5.45	3.58	08-30-23
530,000	3135GAN31	Federal Natl Mtg Assoc 5.200% Due 02-14-29	Aaa	AA+	530,000.00	526,880.66	5.20	3.98	02-14-24
250,000	3130AYZY5	Federal Home Ln Bank 5.875% Due 02-20-29	Aaa	AA+	250,000.00	249,700.90	5.87	3.93	02-22-24
545,000	3130B07A1	Federal Home Ln Bank 6.000% Due 03-21-29	Aaa	AA+	545,000.00	543,353.16	6.00	4.00	03-21-24
300,000	3133ERAK7	Federal Farm Credit Bank 4.375% Due 04-10-29	Aaa	AA+	297,003.00	299,948.63	4.60	4.23	04-11-24
500,000	3130B1RB5	Federal Home Ln Bank 5.000% Due 06-26-29	Aaa	AA+	500,000.00	497,177.47	5.00	4.36	06-26-24
Accrued Interest						72,509.84			
					8,924,620.24	8,908,381.22	3.74		2.29

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Northeastern Local School District
US Bank Custodian Acct Ending x70762
June 30, 2024

Quantity	Cusip	Security Description	Moody's	S&P	Cost Basis	Market Value	Yield at Cost	Wtd Maturity	Purchase Date
MUNICIPAL BONDS									
100,000	564283YW3	City of Mansfield, OH GO 5.000% Due 12-01-24	A2	AA	117,917.00	100,512.00	0.58	0.41	10-22-20
500,000	23223PCV7	Cuyahoga County, OH GO 5.392% Due 12-01-25	Aa2	AA+	506,665.00	496,295.00	4.65	1.34	01-05-24
200,000	51280UCN5	Lakota LSD, OH GO 2.392% Due 12-01-26	Aa1	AA+	214,912.00	188,918.00	1.00	2.30	05-24-21
290,000	927620CV4	Violet Township, OH GO 0.989% Due 12-01-26	Aa2		290,000.00	263,824.60	0.99	2.34	08-25-21
225,000	286461AK4	Elgin LSD, OH GO 5.499% Due 08-31-27		AA	225,000.00	225,114.75	5.50	2.86	08-29-23
100,000	915489B56	City of Upper Arlington, OH GO 1.098% Due 12-01-27		AAA	99,461.00	88,920.00	1.18	3.28	06-11-21
145,000	774829JC0	Rocky River CSD, OH GO 4.000% Due 12-01-27	Aa2		169,586.20	141,605.55	1.19	3.14	08-18-21
265,000	199492P86	City of Columbus, OH GO 1.215% Due 04-01-28	Aaa	AAA	265,000.00	234,344.80	1.21	3.58	02-17-21
Accrued Interest						5,711.84			
					1,888,541.20	1,745,246.54	2.65		2.29
U.S. TREASURY NOTES									
400,000	91282CFG1	US Treasury Note 3.250% Due 08-31-24	Aaa	AA+	399,218.75	398,476.56	3.35	0.17	08-31-22
250,000	9128283V0	US Treasury Note 2.500% Due 01-31-25	Aaa	AA+	246,875.00	245,979.00	3.00	0.56	06-13-22
300,000	9128285J5	US Treasury Note 3.000% Due 10-31-25	Aaa	AA+	300,000.00	292,406.25	3.00	1.28	06-10-22
500,000	91282CHM6	US Treasury Note 4.500% Due 07-15-26	Aaa	AA+	499,609.38	497,871.09	4.53	1.89	03-28-24
110,000	91282CFM8	US Treasury Note 4.125% Due 09-30-27	Aaa		109,909.77	108,788.28	4.15	2.98	02-07-24
500,000	91282CJW2	US Treasury Note 4.000% Due 01-31-29	Aaa	AA+	494,199.22	492,597.65	4.28	4.07	06-25-24
500,000	91282CKD2	US Treasury Note 4.250% Due 02-28-29	Aaa	AA+	498,964.85	498,066.40	4.30	4.13	02-29-24
500,000	91282CKG5	US Treasury Note 4.125% Due 03-31-29	Aaa	AA+	492,421.87	495,195.31	4.47	4.23	05-22-24
Accrued Interest						40,635.15			
					3,041,198.84	3,070,015.71	4.00		2.64
U.S. TREASURY BILLS									
1,600,000	912797KN6	US Treasury Bill 0.000% Due 07-09-24	P-1	A-1+	1,597,451.42	1,598,147.55	5.22	0.02	06-28-24
Accrued Interest						0.00			
					1,597,451.42	1,598,147.55	5.22		0.02
CERTIFICATES OF DEPOSIT									
246,000	02589AD41	American Express Nat'l Bank, UT 3.300% Due 07-01-24			245,754.00	245,958.06	3.35	0.00	06-29-22
245,000	02007GUN1	Ally Bank, UT 3.150% Due 07-08-24			244,632.50	244,850.70	3.23	0.02	07-07-22
245,000	795451BP7	Sallie Mae Bank, UT 3.300% Due 07-08-24			244,755.00	244,860.60	3.34	0.02	07-07-22
247,000	14042TBQ9	Capital One Bank USA, Glen Allen, VA 2.250% Due 08-07-24			246,506.00	246,123.39	2.29	0.10	08-07-19

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Portfolio Holdings Report
Northeastern Local School District
US Bank Custodian Acct Ending x70762
June 30, 2024

Quantity	Cusip	Security Description	Moody's	S&P	Cost Basis	Market Value	Yield at Cost	Wtd Maturity	Purchase Date
246,000	05580AP24	BMW Bank of North America, UT 3.250% Due 08-12-24			245,754.00	245,306.72	3.30	0.11	08-12-22
249,000	9497635U6	Wells Fargo Bank, SD 4.500% Due 02-03-25			249,000.00	247,850.72	4.54	0.57	02-02-23
243,000	564759SC3	Manufacturers & Traders Trust Co, NY 5.250% Due 03-17-25			242,757.00	242,822.58	5.30	0.69	03-17-23
248,000	884693BY7	Thomasville Natl Bank, GA 5.050% Due 03-24-25			247,876.00	247,639.04	5.13	0.70	03-24-23
243,000	319513CJ4	First Citizens National Bank, TN 5.000% Due 03-30-25			242,829.90	242,510.81	5.05	0.72	06-30-23
244,000	332135KV3	First National Bank of Omaha, NE 4.700% Due 04-14-25			243,756.00	242,868.37	4.75	0.76	04-14-23
248,000	429882GL1	Highland Bank, MN 5.000% Due 04-29-25			247,851.20	247,496.64	5.09	0.79	06-29-23
248,000	29367SKM5	Enterprise Bank & Trust, MO 5.000% Due 06-20-25			247,752.00	247,517.78	5.11	0.92	06-20-23
245,000	87164YN67	Synchrony Bank, UT 3.350% Due 07-01-25			244,632.50	240,562.72	3.40	0.95	07-01-22
243,000	06654BFH9	Bankwell Bank, CT 5.050% Due 07-14-25			242,757.00	242,594.23	5.10	0.98	07-14-23
248,000	20143PEU0	Commercial Bank, TN 5.050% Due 07-18-25			247,752.00	247,663.45	5.16	1.00	07-18-23
180,000	138138AB8	Canton Co-Op Bank, MA 5.000% Due 07-21-25			179,820.00	179,665.93	5.11	1.00	07-21-23
248,000	27002YGD2	EagleBank, MD 5.050% Due 07-21-25			247,752.00	247,667.81	5.16	1.00	07-21-23
243,000	66476QDZ8	Northern Bank & Trust, MA 5.000% Due 07-21-25			242,757.00	242,511.10	5.05	0.99	07-19-23
243,000	005520AG6	Adams B&T, NE 5.050% Due 09-15-25			242,817.75	242,618.49	5.09	1.14	09-13-23
157,000	598580AP3	Mifflinburg B&T Co, PA 5.000% Due 09-22-25			156,882.25	156,788.99	5.08	1.16	03-20-23
150,000	89580DBA9	Triad Business Bank, NC 5.300% Due 09-29-25			149,850.00	150,309.93	5.41	1.18	09-29-23
248,000	910286GD9	United Fidelity Bank FSB, IN 5.050% Due 09-30-25			247,752.00	247,765.53	5.15	1.18	03-30-23
244,000	319477AN5	First-Citizens B&T, NC 4.700% Due 10-28-25			243,634.00	242,667.71	4.75	1.26	10-28-22
207,000	098079BB1	b1Bank, LA 4.650% Due 12-22-25			206,844.75	205,842.74	4.74	1.39	12-20-23
249,000	29367RMY9	Enterprise Bank, PA 4.400% Due 01-30-26			248,751.00	246,724.52	4.49	1.49	01-31-24
248,000	552249CP7	Lyons National Bank, NY 4.850% Due 03-30-26			247,814.00	247,503.09	4.94	1.64	03-28-24
244,000	724468AQ6	The Pitney Bowes Bank, UT 4.800% Due 03-30-26			243,756.00	243,251.49	4.85	1.64	03-28-24
243,000	23204HNV6	Customers Bank, PA 5.000% Due 03-31-26			243,000.00	243,065.52	5.00	1.64	03-31-23
249,000	695292FT4	Paducah B&T, KY 4.500% Due 04-13-26			248,751.00	247,113.28	4.58	1.67	04-13-23
205,000	12547CAZ1	CIBC Bank USA, IL 4.550% Due 04-14-26			204,692.50	203,541.47	4.60	1.68	04-14-23
248,000	843355BS6	Southern Michigan B&T, MI 5.100% Due 08-14-26			247,665.20	249,121.87	5.21	1.96	11-14-23
243,000	20347MAW1	Community B&T Waco, TX 5.150% Due 11-10-26			242,635.50	244,318.54	5.20	2.19	11-10-23

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Northeastern Local School District
US Bank Custodian Acct Ending x70762
June 30, 2024**

Quantity	Cusip	Security Description	Moody's	S&P	Cost Basis	Market Value	Yield at Cost	Wtd Maturity	Purchase Date
249,000	34520LAX1	Forbright Bank, MD 4.100% Due 12-15-26			248,502.00	244,514.58	4.19	2.28	12-15-22
249,000	62847NEG7	MVB Bank, WV 4.250% Due 01-29-27			248,626.50	245,178.83	4.34	2.39	01-31-24
249,000	90355GMA1	UBS Bank USA, UT 4.600% Due 04-05-27			248,688.75	247,232.15	4.69	2.53	04-04-24
244,000	02357QCH8	Amerant Bank NA, FL 4.800% Due 06-28-27			243,634.00	243,419.54	4.85	2.76	06-27-24
244,000	32082BFT1	First Merchants Bank NA, IN 4.750% Due 06-28-27			243,634.00	243,124.65	4.80	2.76	06-28-24
245,000	89235MNW7	Toyota Financial Savings Bank, NV 3.450% Due 08-18-27			244,387.50	235,072.87	3.50	2.89	08-18-22
175,000	05600XQE3	BMO Harris Bank, IL 4.500% Due 05-16-28			174,562.50	173,817.55	4.56	3.50	05-16-23
244,000	07371DR58	Beal Bank, NV 4.650% Due 05-30-29			243,390.00	245,259.95	4.71	4.34	06-06-24
		Accrued Interest				60,969.86			
					9,424,965.30	9,455,693.83	4.59	1.39	
COMMERCIAL PAPER									
440,000	62479LGV1	MUFG Bank 0.000% Due 07-29-24	P-1	A-1	430,200.10	438,003.28	5.43	0.08	02-29-24
250,000	63873JHP8	Natixis NY 0.000% Due 08-23-24	P-1	A-1	242,639.93	247,917.75	5.33	0.15	01-31-24
700,000	62479LHW8	MUFG Bank 0.000% Due 08-30-24	P-1	A-1	684,026.39	693,453.60	5.42	0.17	03-28-24
400,000	89119AJ41	TD USA 0.000% Due 09-04-24	P-1	A-1+	388,683.44	395,921.20	5.32	0.18	02-20-24
500,000	89119AJT6	TD USA 0.000% Due 09-27-24	P-1	A-1+	493,063.75	493,219.00	5.45	0.24	06-26-24
400,000	13608AK21	Canadian Imp Holdings 0.000% Due 10-02-24	P-1	A-1	389,322.67	394,277.20	5.42	0.26	04-03-24
500,000	62479LK20	MUFG Bank 0.000% Due 10-02-24	P-1	A-1	482,713.90	492,849.00	5.26	0.26	01-31-24
500,000	06054NLJ8	Bank of America 0.000% Due 11-18-24		A-1	486,625.00	489,283.00	5.50	0.38	05-22-24
250,000	63873JLS7	Natixis NY 0.000% Due 11-26-24	P-1	A-1	241,174.38	244,405.00	5.42	0.40	03-28-24
400,000	89119AM39	TD USA 0.000% Due 12-03-24	P-1	A-1+	385,666.67	390,696.80	5.35	0.42	03-28-24
250,000	89119AMC9	TD USA 0.000% Due 12-12-24	P-1	A-1+	242,537.22	243,865.75	5.48	0.45	05-24-24
500,000	89233GNG7	Toyota Motor Credit 0.000% Due 01-16-25	P-1	A-1+	482,506.50	485,450.50	5.46	0.54	05-22-24
500,000	78016JPJ9	Royal Bank of Canada (RBC) 0.000% Due 02-18-25	P-1	A-1+	480,350.00	480,285.00	5.45	0.62	05-24-24
1,000,000	89233GPM2	Toyota Motor Credit 0.000% Due 02-21-25	P-1	A-1+	960,693.00	965,984.00	5.50	0.63	05-29-24
450,000	06054NPQ8	Bank of America 0.000% Due 02-24-25		A-1	432,045.00	434,083.95	5.54	0.64	05-30-24
		Accrued Interest				0.00			
					6,822,247.95	6,889,695.03	5.43	0.38	

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, 2024

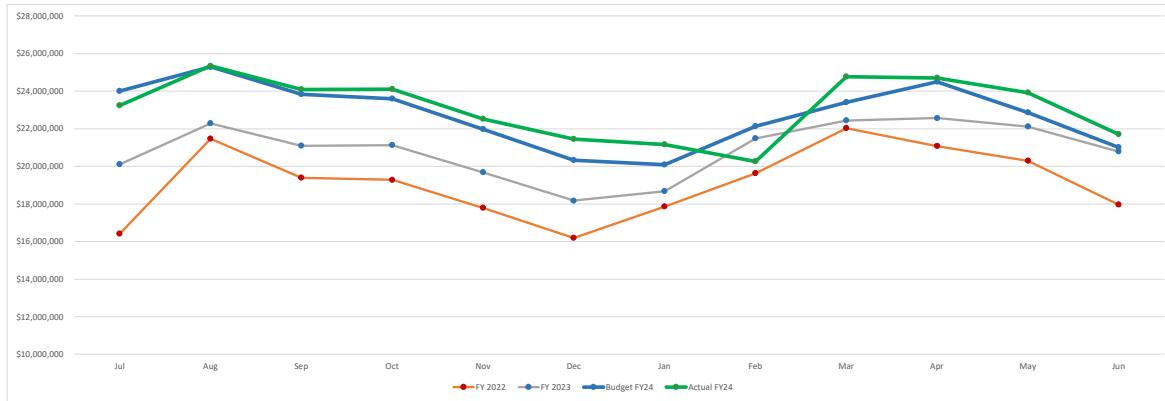
Quantity	Cusip	Security Description	Moody's	S&P	Cost Basis	Market Value	Yield at Cost	Wtd Maturity	Purchase Date
MONEY MARKET FUND									
	USBMMF	First American Treasury Obligations Fund			18,763.87	18,763.87	5.17		
TOTAL PORTFOLIO					31,717,788.82	31,685,943.76	4.40	1.52	

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.

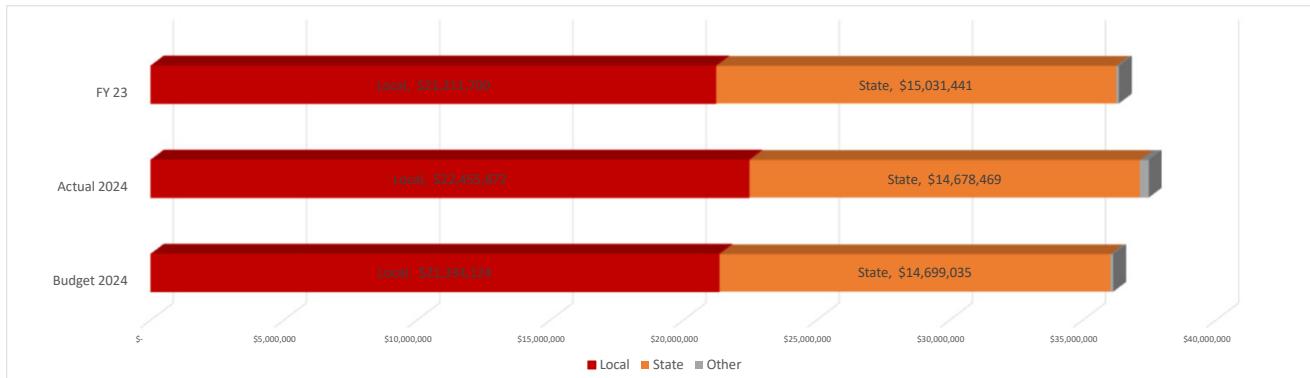
Northeastern Local School District
General Fund & Related Fund Balances
Variance Report June 30, 2024

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY 2022	\$ 16,412,364	\$ 21,469,735	\$ 19,389,019	\$ 19,280,361	\$ 17,794,624	\$ 16,186,591	\$ 17,858,819	\$ 19,622,820	\$ 22,021,587	\$ 21,073,618	\$ 20,289,016	\$ 17,964,439
FY 2023	\$ 20,104,397	\$ 22,278,753	\$ 21,093,070	\$ 21,133,112	\$ 19,682,899	\$ 18,173,326	\$ 18,668,936	\$ 21,485,223	\$ 22,432,957	\$ 22,561,280	\$ 22,113,915	\$ 20,783,356
Budget FY24	\$ 24,001,506	\$ 25,287,634	\$ 23,831,657	\$ 23,597,728	\$ 21,971,497	\$ 20,322,761	\$ 20,088,832	\$ 22,132,280	\$ 23,404,633	\$ 24,491,768	\$ 22,865,537	\$ 21,006,801
Actual FY24	\$ 23,232,475	\$ 25,338,114	\$ 24,089,202	\$ 24,112,924	\$ 22,523,899	\$ 21,457,698	\$ 21,160,683	\$ 20,254,268	\$ 24,775,662	\$ 24,705,922	\$ 23,923,629	\$ 21,698,996



Northeastern Local School District
General Fund & Related Fund Revenues
Variance Report June 30, 2024

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY 2022	\$ 2,652,528	\$ 10,175,588	\$ 11,221,882	\$ 13,669,624	\$ 14,679,243	\$ 15,682,818	\$ 19,869,726	\$ 23,968,155	\$ 29,303,450	\$ 31,625,291	\$ 33,381,455	\$ 34,266,586
FY 2023	\$ 5,213,669	\$ 9,834,379	\$ 11,861,204	\$ 14,703,581	\$ 15,821,683	\$ 16,934,915	\$ 20,027,338	\$ 25,553,035	\$ 30,098,071	\$ 32,975,059	\$ 35,027,154	\$ 36,495,369
Budget FY24	\$ 6,047,524	\$ 10,273,029	\$ 12,430,023	\$ 15,025,471	\$ 16,228,617	\$ 17,444,263	\$ 20,039,711	\$ 24,912,536	\$ 29,797,860	\$ 33,714,372	\$ 34,917,518	\$ 36,133,159
Actual FY24	\$ 5,389,900	\$ 11,424,635	\$ 12,885,709	\$ 15,669,915	\$ 16,886,288	\$ 18,022,585	\$ 20,663,729	\$ 22,752,550	\$ 31,262,879	\$ 33,946,816	\$ 36,102,813	\$ 37,466,921



Northeastern Local School District
General Fund & Related Fund Expenditures
Variance Report June 30, 2024

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY 2022	\$ 2,886,104	\$ 5,351,793	\$ 8,478,804	\$ 11,035,204	\$ 13,530,559	\$ 16,142,167	\$ 18,656,847	\$ 20,991,276	\$ 23,927,804	\$ 27,197,613	\$ 29,738,379	\$ 32,948,087
FY 2023	\$ 3,073,711	\$ 5,520,065	\$ 8,732,573	\$ 11,534,909	\$ 14,103,224	\$ 16,726,028	\$ 19,322,842	\$ 22,032,252	\$ 25,629,553	\$ 28,378,218	\$ 30,877,679	\$ 33,676,453
Budget FY24	\$ 2,829,374	\$ 5,768,751	\$ 9,381,722	\$ 12,211,099	\$ 15,040,476	\$ 17,904,858	\$ 20,734,235	\$ 23,563,612	\$ 26,392,989	\$ 29,222,366	\$ 32,835,337	\$ 35,909,714
Actual FY24	\$ 2,940,781	\$ 6,869,876	\$ 9,579,863	\$ 12,340,347	\$ 15,145,745	\$ 17,348,243	\$ 20,286,402	\$ 23,281,638	\$ 27,270,572	\$ 30,024,249	\$ 32,962,540	\$ 36,466,537



NORTHEASTERN LOCAL SCHOOL DISTRICT
Northeastern Local School District Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
Fund:	001								
001-0000	GENERAL	\$ 20,783,355.82	\$ 1,364,107.48	\$ 37,466,920.80	\$ 3,588,740.69	\$ 36,551,280.81	\$ 21,698,995.81	\$ 828,610.29	\$ 20,870,385.52
001-9025	GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		\$ 20,783,355.82	\$ 1,364,107.48	\$ 37,466,920.80	\$ 3,588,740.69	\$ 36,551,280.81	\$ 21,698,995.81	\$ 828,610.29	\$ 20,870,385.52
Fund:	002								
002-0000	BOND RETIREMENT FUND	1,271,740.66	1,762.03	3,916,940.91	0.00	3,972,414.12	1,216,267.45	0.00	1,216,267.45
		\$ 1,271,740.66	\$ 1,762.03	\$ 3,916,940.91	\$ 0.00	\$ 3,972,414.12	\$ 1,216,267.45	\$ 0.00	\$ 1,216,267.45
Fund:	003								
003-0000	PERMANENT IMPROVEMENT	103,659.56	0.00	0.00	0.00	0.00	103,659.56	0.00	103,659.56
003-9900	PERMANENT IMPROVEMENT	617,427.11	0.00	519,404.83	0.00	112,312.54	1,024,519.40	30,800.00	993,719.40
		\$ 721,086.67	\$ 0.00	\$ 519,404.83	\$ 0.00	\$ 112,312.54	\$ 1,128,178.96	\$ 30,800.00	\$ 1,097,378.96
Fund:	004								
004-9218	BUILDING	(9,366.45)	0.00	0.00	0.00	0.00	(9,366.45)	145,647.22	(155,013.67)
004-9311	LFI NORTHEASTERN	432,436.48	0.00	3,414.74	649.50	1,031,226.09	(595,374.87)	76,096.46	(671,471.33)
004-9312	LFI KENTON RIDGE	3,328,527.37	3,000,000.00	3,054,151.13	20,306.52	1,802,326.16	4,580,352.34	309,967.45	4,270,384.89
004-9315	LFI LOCAL DISTRICT	610,964.91	0.00	0.00	0.00	0.00	610,964.91	0.00	610,964.91
004-9321	BUILDING	(415,577.93)	0.00	0.00	0.00	552,403.00	(967,980.93)	0.00	(967,980.93)
004-9911	LFI - LFO	(243,127.63)	0.00	0.00	800,037.40	2,531,749.47	(2,774,877.10)	787,973.40	(3,562,850.50)
		\$ 3,703,856.75	\$ 3,000,000.00	\$ 3,057,565.87	\$ 820,993.42	\$ 5,917,704.72	\$ 843,717.90	\$ 1,319,684.53	\$ (475,966.63)
Fund:	006								
006-0000	FOOD SERVICE	920,439.79	99,652.23	1,103,558.06	94,267.36	1,072,937.82	951,060.03	0.00	951,060.03
		\$ 920,439.79	\$ 99,652.23	\$ 1,103,558.06	\$ 94,267.36	\$ 1,072,937.82	\$ 951,060.03	\$ 0.00	\$ 951,060.03
Fund:	007								
007-9002	Kevin Smith Memorial	802.00	0.00	0.00	0.00	0.00	802.00	0.00	802.00
007-9003	Nick Foss Memorial Scholarship Fnd	5,289.89	0.00	0.00	0.00	1,500.00	3,789.89	0.00	3,789.89
007-9011	Roger and Suzanne Runyan Memorial Scholarship	250.00	0.00	0.00	0.00	250.00	0.00	0.00	0.00
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	150.00	0.00	0.00	0.00	0.00	150.00	0.00	150.00
007-9017	Warren Gene Cordell Memorial Scholarship Fund	500.00	0.00	0.00	0.00	0.00	500.00	0.00	500.00
007-9018	BRYAN BRANNON	2,000.00	0.00	1,000.00	0.00	0.00	3,000.00	1,000.00	2,000.00

NORTHEASTERN LOCAL SCHOOL DISTRICT
Northeastern Local School District Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
007-9021	MEMORIAL SCHOLARSHIP Mark&Suzanne Klopfenstein Scholarship	\$ 1,300.00	\$ 0.00	\$ 200.00	\$ 0.00	\$ 1,200.00	\$ 300.00	\$ 0.00	\$ 300.00
007-9055	Roger Compton Endowment	5,251.00	0.00	0.00	0.00	0.00	5,251.00	0.00	5,251.00
007-9056	SPECIAL TRUST	1,250.00	0.00	(1,250.00)	0.00	0.00	0.00	0.00	0.00
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	1,800.00	0.00	2,500.00	0.00	0.00	4,300.00	0.00	4,300.00
007-9319	Hattie Farrell Memorial Fund	2,222.96	0.00	0.00	0.00	0.00	2,222.96	0.00	2,222.96
Fund: 008		\$ 29,084.91	\$ 0.00	\$ 2,450.00	\$ 0.00	\$ 2,950.00	\$ 28,584.91	\$ 1,000.00	\$ 27,584.91
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
Fund: 010		\$ 10,068.70	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10,068.70	\$ 0.00	\$ 10,068.70
010-0000	CLASSROOM FACILITIES	0.00	0.00	0.00	3,000,000.00	3,000,000.00	(3,000,000.00)	0.00	(3,000,000.00)
010-9011	State Share Northeastern	3,237,088.25	204.12	199,343.47	2,714.93	110,504.59	3,325,927.13	11,414.00	3,314,513.13
010-9012	State Share Kenton Ridge	(748,839.98)	(101.95)	114,964.25	28,381.97	1,027,294.16	(1,661,169.89)	130,628.94	(1,791,798.83)
010-9211	Local Share Northeastern	3,980,479.67	0.00	66,065.92	4,072.39	130,364.47	3,916,181.12	17,120.99	3,899,060.13
010-9212	Local Share Kenton Ridge	6,251,601.40	0.00	92,029.24	54,558.74	1,482,836.97	4,860,793.67	218,472.74	4,642,320.93
010-9518	LOCAL DEMOLITION-CLASSROOM FACILITIES	(372,267.24)	0.00	0.00	35,646.87	489,055.68	(861,322.92)	286,485.42	(1,147,808.34)
010-9718	STATE DEMOLITION-CLASSROOM FACILITIES	(248,178.16)	0.00	0.00	23,764.58	326,037.12	(574,215.28)	193,267.62	(767,482.90)
Fund: 018		\$ 12,099,883.94	\$ 102.17	\$ 472,402.88	\$ 3,149,139.48	\$ 6,566,092.99	\$ 6,006,193.83	\$ 857,389.71	\$ 5,148,804.12
018-0000	PUBLIC SCHOOL SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
018-9002	KENTON RIDGE RENAISSANCE	14,942.64	109.98	6,478.15	776.87	5,460.07	15,960.72	0.00	15,960.72
018-9003	NORTHRIDGE PUBLIC SCHOOL SUPPORT	10,119.08	3.08	7,461.74	6,390.73	17,134.42	446.40	1,005.00	(558.60)
018-9004	SOUTH VIENNA	(1,641.64)	10.14	4,013.349	932.56	899.87	1,471.81	0.00	1,471.81

NORTHEASTERN LOCAL SCHOOL DISTRICT

Northeastern Local School District Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
	PUBLIC SCHOOL SUPPORT								
018-9008	ROLLING HILLS PUBLIC SCHOOL SUPPORT	\$ 12,811.98	\$ 91.25	\$ 662.33	\$ 0.00	\$ 231.00	\$ 13,243.31	\$ 0.00	\$ 13,243.31
018-9011	South Vienna MS Public Support	16,763.12	107.56	10,205.40	89.38	11,357.95	15,610.57	10.62	15,599.95
018-9102	Kenton Ridge Academic Program	6.05	0.00	0.00	0.00	0.00	6.05	0.00	6.05
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	3,084.61	25.03	1,000.82	0.00	453.60	3,631.83	0.00	3,631.83
018-9204	SOUTH VIENNA ELEM LEADER IN ME	(1,246.11)	0.00	0.00	0.00	(1,246.11)	0.00	0.00	0.00
018-9901	Northeastern HS Renaissance Program	8,601.69	70.84	1,724.57	109.83	1,206.46	9,119.80	49.73	9,070.07
018-9902	KENTON RIDGE COMPUTER CLUB	2,137.11	15.50	112.51	0.00	0.00	2,249.62	0.00	2,249.62
		\$ 66,485.04	\$ 433.38	\$ 31,658.84	\$ 8,299.37	\$ 35,497.26	\$ 62,646.62	\$ 1,065.35	\$ 61,581.27
Fund:	019								
019-9001	NORTHEASTERN SPECIAL TRUST	446.08	63.06	2,633.09	326.70	3,070.26	8.91	0.00	8.91
019-9002	KENTON RIDGE SPECIAL TRUST	3,914.90	16.19	812.17	55.99	2,377.81	2,349.26	1.57	2,347.69
019-9003	NORTHRIDGE ELEMENTARY SPECIAL TRUST	3,205.65	26.76	3,593.73	0.00	2,915.33	3,884.05	0.00	3,884.05
019-9004	SOUTH VIENNA SPECIAL TRUST	(31.64)	0.00	0.00	0.00	0.00	(31.64)	0.00	(31.64)
019-9008	ROLLING HILLS SPECIAL TRUST	2,650.02	19.22	139.52	0.00	0.00	2,789.54	0.00	2,789.54
019-9009	INCENTIVE AND RECOGNITION COMMITTEE	141.68	0.00	0.00	0.00	0.00	141.68	0.00	141.68
019-9055	District Wellness Fund	2,897.03	(1,007.20)	14,083.55	(130.45)	16,211.60	768.98	592.00	176.98
019-9072	NORTHEASTERN CLASS OF 1972 DONATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
019-9099	Kenton Ridge Della Selsor Grant	72.50	0.00	0.00	0.00	0.00	72.50	0.00	72.50
019-9310	NORTHRIDGE MIDDLE SPECIAL TRUST	1,299.67	2.17	147.24	22.70	1,132.03	314.88	0.00	314.88
019-9903	Martha Holden	5.21	0.00	0.00	0.00	0.00	5.21	0.00	5.21

NORTHEASTERN LOCAL SCHOOL DISTRICT
Northeastern Local School District Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
	Jennings - Jill Cook								
Fund:	020	\$ 14,601.10	\$ (879.80)	\$ 21,409.30	\$ 274.94	\$ 25,707.03	\$ 10,303.37	\$ 593.57	\$ 9,709.80
020-0000	SPECIAL ENTERPRISE FUND	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 25.00	\$ (25.00)	\$ 0.00	\$ (25.00)
020-9003	NORTHRIDGE LATCHKEY	149,235.44	1,842.13	65,389.67	3,638.82	68,080.80	146,544.31	179.98	146,364.33
020-9004	SOUTH VIENNA LATCHKEY	(45,844.32)	1,783.87	46,084.29	3,092.35	42,762.94	(42,522.97)	0.00	(42,522.97)
020-9008	ROLLING HILLS LATCHKEY	92,766.93	0.00	2,783.75	0.00	5,220.41	90,330.27	0.00	90,330.27
		\$ 196,158.05	\$ 3,626.00	\$ 114,257.71	\$ 6,731.17	\$ 116,089.15	\$ 194,326.61	\$ 179.98	\$ 194,146.63
Fund:	022								
022-9001	OHSAA TOURNAMENT AGENCY FUND	0.00	0.00	3,054.00	141.94	1,089.94	1,964.06	0.00	1,964.06
022-9002	OHSAA TOURNAMENT AGENCY FUND	0.00	0.00	5,950.00	0.00	2,990.00	2,960.00	0.00	2,960.00
022-9055	ATHLETIC TOURNAMENT AGENCY FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		\$ 0.00	\$ 0.00	\$ 9,004.00	\$ 141.94	\$ 4,079.94	\$ 4,924.06	\$ 0.00	\$ 4,924.06
Fund:	027								
027-0000	WORKERS COMPENSATION INTERNAL SERVICE FUND	238,985.73	0.00	2,299.66	0.00	77,637.00	163,648.39	0.00	163,648.39
		\$ 238,985.73	\$ 0.00	\$ 2,299.66	\$ 0.00	\$ 77,637.00	\$ 163,648.39	\$ 0.00	\$ 163,648.39
Fund:	031								
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
		\$ 11,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 11,000.00	\$ 0.00	\$ 11,000.00
Fund:	034								
034-9034	Maintenance Levy	1,234,863.03	10,901.08	351,418.15	0.00	4,237.28	1,582,043.90	0.00	1,582,043.90
		\$ 1,234,863.03	\$ 10,901.08	\$ 351,418.15	\$ 0.00	\$ 4,237.28	\$ 1,582,043.90	\$ 0.00	\$ 1,582,043.90
Fund:	200								
200-0000	STUDENT MANAGED ACTIVITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-9101	NORTHEASTERN STUDENT GOVERNMENT	7,558.56	50.57	3,067.43	500.00	3,287.14	7,338.85	0.00	7,338.85
200-9102	KENTON RIDGE STUDENT GOVERNMENT	8,554.57	78.13	7,428.37	0.00	4,644.83	11,338.11	139.70	11,198.41

NORTHEASTERN LOCAL SCHOOL DISTRICT

Northeastern Local School District Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
200-9103	NORTHRIDGE MIDDLE STUDENT GOVERNMENT	\$ 189.88	\$ 1.80	\$ 512.19	\$ 0.00	\$ 441.19	\$ 260.88	\$ 0.00	\$ 260.88
200-9104	NE MIDDLE STUDENT GOVERNMENT	3,220.21	23.36	169.53	0.00	0.00	3,389.74	0.00	3,389.74
200-9111	NORTHEASTERN HS TRANSITION SKILLS	600.89	4.36	31.63	0.00	0.00	632.52	0.00	632.52
200-9131	NORTHEASTERN DRAMA	4,370.72	3,791.50	11,147.94	0.00	4,794.62	10,724.04	0.00	10,724.04
200-9132	KENTON RIDGE-DRAMA	9,599.66	66.39	8,380.74	2,641.81	8,345.98	9,634.42	2,922.63	6,711.79
200-9164	SOUTH VIENNA-PHOTOGRAPHY	2,393.25	348.76	474.55	0.00	0.00	2,867.80	0.00	2,867.80
200-9182	KENTON RIDGE-GOVERNMENT CLUB	46.27	0.00	0.00	0.00	0.00	46.27	0.00	46.27
200-9183	NORTHRIDGE-SOCIAL STUDIES	2.22	0.00	0.00	0.00	0.00	2.22	0.00	2.22
200-9185	STUDENT MANAGED ACTIVITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-9201	NORTHEASTERN-FCCLA	2,136.97	28.55	4,489.75	25.00	2,483.04	4,143.68	0.00	4,143.68
200-9202	KENTON RIDGE-FCCLA	3,164.99	12.91	3,983.36	(240.00)	5,274.96	1,873.39	850.00	1,023.39
200-9231	NORTHEASTERN-EUROPEAN LANGUAGE	2,376.32	14.78	2,264.63	0.00	2,496.00	2,144.95	0.00	2,144.95
200-9252	KENTON RIDGE-FRENCH CLUB	1.89	0.00	91.00	0.00	0.00	92.89	0.00	92.89
200-9275	Junior Model UN	0.00	0.00	2,015.00	0.00	2,422.48	(407.48)	0.00	(407.48)
200-9282	KENTON RIDGE-SPANISH CLUB	1,624.80	16.53	2,251.42	0.00	1,477.64	2,398.58	0.00	2,398.58
200-9301	NORTHEASTERN-FUTURE FARMERS	21,238.58	130.22	40,720.55	2,852.01	43,060.02	18,899.11	280.00	18,619.11
200-9302	KENTON RIDGE-SADD	451.51	3.27	23.77	0.00	0.00	475.28	0.00	475.28
200-9311	NORTHEASTERN LEO CLUB	2,072.90	5.69	658.25	0.00	1,905.55	825.60	0.00	825.60
200-9312	KENTON RIDGE LEO CLUB	3,454.83	36.45	2,502.38	0.00	668.00	5,289.21	2,000.00	3,289.21
200-9332	KENTON RIDGE INTERNATIONAL CLUB	3,291.81	23.88	173.29	0.00	0.00	3,465.10	0.00	3,465.10
200-9333	KENTON RIDGE DIVERSITY CLUB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-9334	KR SCIENCE CLUB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NORTHEASTERN LOCAL SCHOOL DISTRICT

Northeastern Local School District Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
200-9348	GIFTED EDUCATION FUND	\$ 2,077.08	\$ 15.07	\$ 109.35	\$ 0.00	\$ 0.00	\$ 2,186.43	\$ 0.00	\$ 2,186.43
200-9351	NEHS-Financial Skills Club	67.01	0.00	0.00	0.00	0.00	67.01	0.00	67.01
200-9361	NORTHEASTERN-INSTRUMENTAL ENSEMBLE	49.00	0.00	0.00	0.00	0.00	49.00	0.00	49.00
200-9364	SOUTH VIENNA-INSTRUMENTAL MUSIC	152.61	1.11	8.04	0.00	0.00	160.65	0.00	160.65
200-9371	NORTHEASTERN HS & MS-VOCAL ENSEMBLE	13,676.55	(3,676.11)	8,484.01	1,485.49	16,138.41	6,022.15	0.00	6,022.15
200-9372	KENTON RIDGE-VOCAL ENSEMBLE	29.11	0.00	0.00	0.00	0.00	29.11	0.00	29.11
200-9394	NE MIDDLE-MUSIC PRODUCTION	1,500.18	10.88	78.97	0.00	0.00	1,579.15	0.00	1,579.15
200-9402	Kenton Ridge-Audio Visual Club	13.81	0.00	0.00	0.00	0.00	13.81	0.00	13.81
200-9411	NORTHEASTERN-NATIONAL HONOR SOCIETY	1,849.51	50.77	2,328.70	0.00	1,163.63	3,014.58	0.00	3,014.58
200-9412	KENTON RIDGE-NATIONAL HONOR SOCIETY	2,133.30	16.57	1,046.15	0.00	775.10	2,404.35	0.00	2,404.35
200-9423	NORTHRIDGE NATIONAL JR HONOR SOCIETY	682.73	4.95	35.93	0.00	0.00	718.66	0.00	718.66
200-9424	NE MIDDLE-NATIONAL JR HONOR SOCIETY	159.22	1.15	8.38	0.00	0.00	167.60	0.00	167.60
200-9532	Kenton Ridge Cougar Cheerleading Club	20,395.91	143.23	17,871.11	0.00	17,480.67	20,786.35	16,539.45	4,246.90
200-9702	KENTON RIDGE-Class of 2020	591.82	4.29	31.17	0.00	0.00	622.99	0.00	622.99
200-9703	Northridge-8th Grade Class	8,340.05	56.36	1,071.41	0.00	1,231.41	8,180.05	0.00	8,180.05
200-9704	NE Middle-Middle School Grade Class	7,762.68	537.90	14,853.53	2,115.60	11,311.40	11,304.81	432.40	10,872.41
200-9707	Northeastern Class of 2022	773.61	5.61	40.71	0.00	0.00	814.32	0.00	814.32
200-9708	NORTHEASTERN CLASS OF 2023	1,843.54	13.37	97.06	0.00	0.00	1,940.60	0.00	1,940.60
200-9712	Kenton Ridge Class of 2021	4,933.13	35.48	216.52	0.00	0.00	5,149.65	0.00	5,149.65
200-9718	Northeastern Class of 2028	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-9719	Northeastern Class of 2027	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NORTHEASTERN LOCAL SCHOOL DISTRICT
Northeastern Local School District Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
200-9720	Northeastern Class of 2026	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
200-9721	NORTHEASTERN CLASS OF 2024	3,994.82	10.57	139.09	400.00	2,599.82	1,534.09	0.00	1,534.09
200-9722	KENTON RIDGE CLASS OF 2022	1,846.21	13.39	97.18	0.00	0.00	1,943.39	0.00	1,943.39
200-9723	KENTON RIDGE- CLASS OF 2023	2,123.36	15.40	111.80	0.00	0.00	2,235.16	0.00	2,235.16
200-9725	KR CLASS OF 2025	2,491.83	24.51	9,662.47	508.80	8,597.23	3,557.07	0.00	3,557.07
200-9726	KR CLASS OF 2026	1,892.01	12.41	1,734.52	0.00	1,825.00	1,801.53	0.00	1,801.53
200-9727	KENTON RIDGE CLASS OF 2027	0.00	0.00	1,229.50	0.00	0.00	1,229.50	0.00	1,229.50
200-9742	KENTON RIDGE- CLASS OF 2014	1,859.00	13.48	97.87	0.00	0.00	1,956.87	0.00	1,956.87
200-9752	KENTON RIDGE- CLASS OF 2015	1,477.46	10.72	77.78	0.00	0.00	1,555.24	0.00	1,555.24
200-9762	Kenton Ridge-Class of 2016	980.05	7.11	51.59	0.00	0.00	1,031.64	0.00	1,031.64
200-9772	KENTON RIDGE- CLASS OF 2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-9782	KENTON RIDGE - CLASS OF 2018	53.66	0.00	0.00	0.00	0.00	53.66	0.00	53.66
200-9791	NORTHEASTERN- CLASS OF 2019	132.05	0.00	0.00	0.00	0.00	132.05	0.00	132.05
200-9792	KENTON RIDGE- CLASS OF 2019	959.47	6.96	50.52	0.00	0.00	1,009.99	0.00	1,009.99
200-9803	NORTHRIDGE YEARBOOK	2,497.06	552.17	1,885.74	0.00	439.90	3,942.90	0.00	3,942.90
200-9881	NORTHEASTERN YEARBOOK	14,163.54	74.89	2,253.51	0.00	5,549.00	10,868.05	0.00	10,868.05
200-9882	KENTON RIDGE YEARBOOK	20,468.02	94.16	871.96	0.00	7,675.45	13,664.53	0.00	13,664.53
200-9901	NORTHEASTERN CBI VOCATIONAL CLUB	231.68	1.68	12.19	0.00	0.00	243.87	0.00	243.87
200-9902	KENTON RIDGE- OWA VOCATIONAL CLUB	180.56	1.31	9.51	0.00	0.00	190.07	0.00	190.07
200-9904	SOUTH VIENNA- NEWSPAPER	121.75	0.00	0.00	0.00	0.00	121.75	0.00	121.75
200-9912	KENTON RIDGE- OWE VOCATIONAL CLUB	117.75	0.00	0.00	0.00	0.00	117.75	0.00	117.75
200-9914	SOUTH VIENNA- STUDENT MAGAZINE	13.82	0.00	0.00	0.00	0.00	13.82	0.00	13.82
200-9923	KENTON RIDGE HIGH Q TEAM	40.82	0.00	0.00	0.00	0.00	40.82	0.00	40.82
200-9924	NORTHEASTERN	40.00	0.00	0.00	0.00	0.00	40.00	0.00	40.00

NORTHEASTERN LOCAL SCHOOL DISTRICT
Northeastern Local School District Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
200-9942	GAMING CLUB KENTON RIDGE- CLASS OF 2024	\$ 3,938.85	\$ 12.46	\$ 170.56	\$ 0.00	\$ 2,301.27	\$ 1,808.14	\$ 2.70	\$ 1,805.44
200-9943	NORTHEASTERN CLASS 2025	2,343.30	26.07	5,050.27	381.60	3,610.77	3,782.80	0.00	3,782.80
		\$ 205,348.75	\$ 2,735.07	\$ 160,172.88	\$ 10,670.31	\$ 162,000.51	\$ 203,521.12	\$ 23,166.88	\$ 180,354.24
Fund:	300								
300-9001	NORTHEASTERN ATHLETICS	50,469.54	566.17	114,677.64	21,405.01	141,031.30	24,115.88	1,470.73	22,645.15
300-9002	KENTON RIDGE ATHLETICS	(5,957.16)	56,362.50	211,369.36	32,378.54	197,262.31	8,149.89	4,645.02	3,504.87
300-9003	NORTHRIDGE ATHLETICS	(13,849.23)	0.00	11,515.00	2,076.00	25,681.56	(28,015.79)	800.00	(28,815.79)
300-9004	SOUTH VIENNA ATHLETICS	10,330.93	41.12	22,812.60	2,169.15	27,175.96	5,967.57	2,250.00	3,717.57
300-9005	CELL TOWER PAYMENT	1,000.00	0.00	3.54	0.00	0.00	1,003.54	0.00	1,003.54
		\$ 41,994.08	\$ 56,969.79	\$ 360,378.14	\$ 58,028.70	\$ 391,151.13	\$ 11,221.09	\$ 9,165.75	\$ 2,055.34
Fund:	401								
401-9022	AUXILIARY SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
401-9023	AUXILIARY SERVICES	66,764.09	0.00	141.80	0.00	66,905.89	0.00	0.00	0.00
401-9024	AUXILIARY SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		\$ 66,764.09	\$ 0.00	\$ 141.80	\$ 0.00	\$ 66,905.89	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	451								
451-9022	DATA COMMUNICATION FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451-9023	DATA COMMUNICATION FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451-9024	DATA COMMUNICATION FUND	61,200.00	0.00	8,082.32	0.00	0.00	69,282.32	0.00	69,282.32
451-9025	DATA COMMUNICATION FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		\$ 61,200.00	\$ 0.00	\$ 8,082.32	\$ 0.00	\$ 0.00	\$ 69,282.32	\$ 0.00	\$ 69,282.32
Fund:	461								
461-9023	VOCATIONAL EDUC. ENHANCEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
461-9024	VOCATIONAL EDUC. ENHANCEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

NORTHEASTERN LOCAL SCHOOL DISTRICT
Northeastern Local School District Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
Fund:	467								
467-9022	STUDENT WELLNESS AND SUCCESS FUND	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	499								
499-9020	State Safety AG Grant	13,891.72	0.00	0.00	0.00	0.00	13,891.72	0.00	13,891.72
499-9021	STATE SAFETY AG GRANT	600.28	0.00	0.00	0.00	0.00	600.28	0.00	600.28
499-9022	MISCELLANEOUS STATE GRANT FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
499-9023	MISCELLANEOUS STATE GRANT FUND	4,869.36	0.00	0.00	0.00	10,712.72	(5,843.36)	0.00	(5,843.36)
499-9123	AG SAFETY GRANT STUDENT SAFETY	16,209.50	0.00	0.00	0.00	10,253.18	5,956.32	0.00	5,956.32
		\$ 35,570.86	\$ 0.00	\$ 0.00	\$ 0.00	\$ 20,965.90	\$ 14,604.96	\$ 0.00	\$ 14,604.96
Fund:	507								
507-9022	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (2)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
507-9122	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (3)	0.00	74,687.30	1,153,314.46	37,343.65	1,153,314.46	0.00	0.00	0.00
507-9523	ARP HOMELESS ESSER III	0.00	0.00	16,500.00	0.00	16,500.00	0.00	0.00	0.00
		\$ 0.00	\$ 74,687.30	\$ 1,169,814.46	\$ 37,343.65	\$ 1,169,814.46	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	516								
516-9023	IDEA PART B GRANTS	0.00	0.00	115,648.29	0.00	115,648.29	0.00	0.00	0.00
516-9024	IDEA PART B GRANTS	0.00	131,168.59	762,462.61	67,178.08	762,462.61	0.00	10,113.37	(10,113.37)
516-9025	IDEA PART B GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
516-9122	ARP IDEA PART B GRANTS	0.00	0.00	44,811.66	0.00	44,811.66	0.00	0.00	0.00
		\$ 0.00	\$ 131,168.59	\$ 922,922.56	\$ 67,178.08	\$ 922,922.56	\$ 0.00	\$ 10,113.37	\$ (10,113.37)
Fund:	536								
536-9022	TITLE I SCHOOL IMPROVEMENT A	0.00	0.00	6,525.00	6,525.00	6,525.00	0.00	0.00	0.00
536-9024	TITLE I SCHOOL IMPROVEMENT A	0.00	12,856.79	37,599.61	12,656.79	37,599.61	0.00	0.00	0.00

NORTHEASTERN LOCAL SCHOOL DISTRICT
Northeastern Local School District Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
536-9025	TITLE I SCHOOL IMPROVEMENT A	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
		\$ 0.00	\$ 12,856.79	\$ 44,124.61	\$ 19,181.79	\$ 44,124.61	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	572								
572-9023	TITLE I DISADVANTAGED CHILDREN	0.00	0.00	83,537.54	0.00	83,537.54	0.00	0.00	0.00
572-9024	TITLE I DISADVANTAGED CHILDREN	0.00	57,740.28	333,392.27	28,870.14	333,392.27	0.00	0.00	0.00
572-9025	TITLE I DISADVANTAGED CHILDREN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
572-9121	TITLE I DISADVANTAGED CHILDREN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
572-9122	Expanding Opportunities TITLE I DISADVANTAGED CHILDREN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
572-9124	EXPANDING OPPORTUNITY TITLE i	0.00	0.00	18,939.41	0.00	18,939.41	0.00	0.00	0.00
		\$ 0.00	\$ 57,740.28	\$ 435,869.22	\$ 28,870.14	\$ 435,869.22	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	584								
584-9023	TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAMS	0.00	0.00	1,906.99	0.00	1,906.99	0.00	0.00	0.00
584-9024	TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAMS	0.00	1,999.76	32,332.70	0.00	32,332.70	0.00	0.00	0.00
584-9025	TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
584-9124	STRONGER CONNECTIONS	0.00	0.00	20,000.00	0.00	20,000.00	0.00	0.00	0.00
		\$ 0.00	\$ 1,999.76	\$ 54,239.69	\$ 0.00	\$ 54,239.69	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	587								
587-9023	IDEA PRESCHOOL-HANDICAPPED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NORTHEASTERN LOCAL SCHOOL DISTRICT
Northeastern Local School District Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
587-9024	IDEA PRESCHOOL-HANDICAPPED	\$ 0.00	\$ 5,192.18	\$ 15,492.95	\$ 0.00	\$ 15,492.95	\$ 0.00	\$ 0.00	\$ 0.00
587-9025	IDEA PRESCHOOL-HANDICAPPED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		\$ 0.00	\$ 5,192.18	\$ 15,492.95	\$ 0.00	\$ 15,492.95	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	590								
590-9023	IMPROVING TEACHER QUALITY	0.00	0.00	16,339.05	0.00	16,339.05	0.00	0.00	0.00
590-9024	IMPROVING TEACHER QUALITY	0.00	18,199.72	100,147.46	3,336.60	100,147.46	0.00	0.00	0.00
590-9025	IMPROVING TEACHER QUALITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		\$ 0.00	\$ 18,199.72	\$ 116,486.51	\$ 3,336.60	\$ 116,486.51	\$ 0.00	\$ 0.00	\$ 0.00
Grand Total		\$ 41,712,487.97	\$ 4,841,254.05	\$ 50,357,016.15	\$ 7,893,197.64	\$ 57,858,914.09	\$ 34,210,590.03	\$ 3,081,769.43	\$ 31,128,820.60

Northeastern Local Schools
Cash Basis Financial Statements
For the Fiscal Year Ended June 30, 2024

	001 GENERAL FUND	002 BOND RETIREMENT FUND	003 PERMANENT IMPROVEMENT FUND	004 BUILDING FUND	006 FOOD SERVICE	007 SPECIAL TRUST FUNDS & 008 ENDOWMENT	010 CLASSROOM FACILITY FUND
REVENUES:							
Property and Other Local Taxes	\$ 13,773,907	\$ 3,812,847	\$ 441,173	\$ -	\$ -	\$ -	\$ -
Income Tax	\$ 5,967,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ 14,784,804	\$ 102,332	\$ 60,786	\$ -	\$ 715,938	\$ -	\$ 269,652
Interest	\$ 1,294,990	\$ -	\$ -	\$ 57,566	\$ 49,143	\$ -	\$ 202,750
Tuition and Fees	\$ 1,151,584	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Extracurricular Activities	\$ 68,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gifts and Donations	\$ 23,001	\$ -	\$ -	\$ -	\$ -	\$ 2,450	\$ -
Customer Sales and Services	\$ -	\$ -	\$ -	\$ -	\$ 332,267	\$ -	\$ -
Miscellaneous	\$ 68,347	\$ -	\$ -	\$ -	\$ 6,210	\$ -	\$ -
Total Revenues	<u>\$ 37,132,041</u>	<u>\$ 3,915,179</u>	<u>\$ 501,959</u>	<u>\$ 57,566</u>	<u>\$ 1,103,558</u>	<u>\$ 2,450</u>	<u>\$ 472,402</u>
EXPENDITURES:							
Current:							
Instruction:							
Regular	\$ 16,243,942	\$ -	\$ 2,767	\$ -	\$ -	\$ 2,950	\$ -
Special	\$ 4,741,542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vocational	\$ 579,210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Intervention Services	\$ 101,336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 6,210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support Services:	\$ -						
Pupils	\$ 3,085,033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Staff	\$ 1,090,451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Education	\$ 128,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ 2,734,396	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal	\$ 989,619	\$ 61,139	\$ 21,560	\$ -	\$ -	\$ -	\$ -
Operation and Maintenance of Plant	\$ 2,983,955	\$ -	\$ 12,971	\$ -	\$ -	\$ -	\$ -
Pupil Transportation	\$ 2,626,053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central	\$ 12,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation of Non-Instructional/Shared Services	\$ -						
Food Service Operations	\$ 29,312	\$ -	\$ -	\$ -	\$ 1,072,939	\$ -	\$ -
Community Services	\$ 74,142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Extracurricular Activities:	\$ -						
Academic Oriented Activities	\$ 193,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sport Oriented Activities	\$ 808,380	\$ -	\$ 1,600	\$ 186,134	\$ -	\$ -	\$ -
School and Public Service Co-Curricular Activit	\$ 38,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 73,415	\$ 5,731,572	\$ -	\$ -	\$ 3,566,093
Debt Service:							
Principal	\$ -	\$ 845,000	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ 3,066,275	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ 36,466,537</u>	<u>\$ 3,972,414</u>	<u>\$ 112,313</u>	<u>\$ 5,917,706</u>	<u>\$ 1,072,939</u>	<u>\$ 2,950</u>	<u>\$ 3,566,093</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ 665,504</u>	<u>\$ (57,235)</u>	<u>\$ 389,646</u>	<u>\$ (5,860,140)</u>	<u>\$ 30,619</u>	<u>\$ (500)</u>	<u>\$ (3,093,691)</u>
OTHER FINANCING SOURCES AND USES:							
Transfers In		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advances In	\$ 302,146	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -
Sale of Capital Assets	\$ 3,041	\$ -	\$ 17,445	\$ -	\$ -	\$ -	\$ -
Premium on Bonds and Notes Issued	\$ 2,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refund of Prior Year Expenditures	\$ 27,393	\$ 1,762	\$ -	\$ -	\$ -	\$ -	\$ -
Refund of Prior Year Receipt	\$ -						
Transfer Out	\$ (55,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advances Out	<u>\$ (29,744)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,000,000)</u>
Total Other Financing Sources and Uses	<u>\$ 250,136</u>	<u>\$ 1,762</u>	<u>\$ 17,445</u>	<u>\$ 3,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,000,000)</u>
Net Change in Fund Balances	<u>\$ 915,640</u>	<u>\$ (55,473)</u>	<u>\$ 407,091</u>	<u>\$ (2,860,140)</u>	<u>\$ 30,619</u>	<u>\$ (500)</u>	<u>\$ (6,093,691)</u>
Fund Balance (Deficit) at Beginning of Year	<u>\$ 20,783,356</u>	<u>\$ 1,271,741</u>	<u>\$ 721,087</u>	<u>\$ 3,703,857</u>	<u>\$ 920,440</u>	<u>\$ 39,154</u>	<u>\$ 12,099,884</u>
Fund Balance (Deficit) at End of Year	<u>\$ 21,698,996</u>	<u>\$ 1,216,268</u>	<u>\$ 1,128,178</u>	<u>\$ 843,717</u>	<u>\$ 951,059</u>	<u>\$ 38,654</u>	<u>\$ 6,006,193</u>
Prior Year Encumbrances Appropriated	<u>\$ 828,610</u>	<u>\$ -</u>	<u>\$ 30,800</u>	<u>\$ 1,319,685</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 857,390</u>
Unencumbered Fund Balance (Deficit)	<u>\$ 20,870,386</u>	<u>\$ 1,216,268</u>	<u>\$ 1,097,378</u>	<u>\$ (475,968)</u>	<u>\$ 951,059</u>	<u>\$ 37,654</u>	<u>\$ 5,148,803</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, 2024

	018 PUBLIC SCHOOL SUPPORT FUND	019 OTHER GRANT FUNDS	020 SPECIAL ENTERPRISE LATCHKEY FUND	022 AGENCY FUNDS	027 WORKERS' COMP FUND	031 UNDERGROUND TANKS FUNDS	034 CLASSROOM FACILITY MAINTENANCE FUND
REVENUES:							
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263,127
Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 2,300	\$ -	\$ 13,373
Interest	\$ 3,482	\$ 817	\$ -	\$ -	\$ -	\$ -	\$ 74,919
Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Extracurricular Activities	\$ 18,183	\$ -	\$ -	\$ 9,004	\$ -	\$ -	\$ -
Gifts and Donations	\$ 9,994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Sales and Services	\$ -	\$ 20,593	\$ 114,258	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>\$ 31,659</u>	<u>\$ 21,410</u>	<u>\$ 114,258</u>	<u>\$ 9,004</u>	<u>\$ 2,300</u>	<u>\$ -</u>	<u>\$ 351,419</u>
EXPENDITURES:							
Current:							
Instruction:							
Regular	\$ 35,497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vocational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Intervention Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support Services:	\$ -						
Pupils	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,237
Operation and Maintenance of Plant	\$ -	\$ 9,495	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central	\$ -	\$ 16,210	\$ -	\$ -	\$ 77,637	\$ -	\$ -
Operation of Non-Instructional/Shared Services	\$ -						
Food Service Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	\$ -	\$ -	\$ 116,089	\$ -	\$ -	\$ -	\$ -
Extracurricular Activities:	\$ -						
Academic Oriented Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sport Oriented Activities	\$ -	\$ -	\$ -	\$ 4,080	\$ -	\$ -	\$ -
School and Public Service Co-Curricular Activit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service:							
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ 35,497</u>	<u>\$ 25,705</u>	<u>\$ 116,089</u>	<u>\$ 4,080</u>	<u>\$ 77,637</u>	<u>\$ -</u>	<u>\$ 4,237</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (3,838)</u>	<u>\$ (4,295)</u>	<u>\$ (1,831)</u>	<u>\$ 4,924</u>	<u>\$ (75,337)</u>	<u>\$ -</u>	<u>\$ 347,182</u>
OTHER FINANCING SOURCES AND USES:							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advances In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium on Bonds and Notes Issued	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refund of Prior Year Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refund of Prior Year Receipt	\$ -						
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advances Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources and Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balances	<u>\$ (3,838)</u>	<u>\$ (4,295)</u>	<u>\$ (1,831)</u>	<u>\$ 4,924</u>	<u>\$ (75,337)</u>	<u>\$ -</u>	<u>\$ 347,182</u>
Fund Balance (Deficit) at Beginning of Year	<u>\$ 66,485</u>	<u>\$ 14,601</u>	<u>\$ 196,158</u>	<u>\$ -</u>	<u>\$ 238,986</u>	<u>\$ 11,000</u>	<u>\$ 1,234,863</u>
Fund Balance (Deficit) at End of Year	<u>\$ 62,647</u>	<u>\$ 10,306</u>	<u>\$ 194,327</u>	<u>\$ 4,924</u>	<u>\$ 163,649</u>	<u>\$ 11,000</u>	<u>\$ 1,582,045</u>
Prior Year Encumbrances Appropriated	<u>\$ 1,065</u>	<u>\$ 593</u>	<u>\$ 180</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Unencumbered Fund Balance (Deficit)	<u>\$ 61,582</u>	<u>\$ 9,713</u>	<u>\$ 194,147</u>	<u>\$ 4,924</u>	<u>\$ 163,649</u>	<u>\$ 11,000</u>	<u>\$ 1,582,045</u>

These financial statements have not been subject

Northeastern Local Schools
Cash Basis Financial Statements
For the Fiscal Year Ended June 30, 2024

	200 STUDENT MANAGED ACTIVITIES FUND	300 DISTRICT MANAGED STUDENT ACTIVITIES FUND	FY23 AUXILIARY FUND	451 PUBLIC SCHOOLS CONNECTIVITY GRANT	499 OTHER STATE GRANT FUNDS	507 ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF	516 IDEA-B SPECIAL EDUCATION GRANT FUND
REVENUES:							
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ 8,082	\$ -	\$ 1,169,814	\$ 914,516
Interest	\$ 10,886	\$ 3,042	\$ 142	\$ -	\$ -	\$ -	\$ -
Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Extracurricular Activities	\$ 126,380	\$ 244,770	\$ -	\$ -	\$ -	\$ -	\$ -
Gifts and Donations	\$ 22,907	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Sales and Services	\$ -	\$ 36,298	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ 5,457	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 160,173	\$ 289,567	\$ 142	\$ 8,082	\$ -	\$ 1,169,814	\$ 914,516
EXPENDITURES:							
Current:							
Instruction:							
Regular	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 989,752	\$ -
Special	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 728,198
Vocational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Intervention Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support Services:							
Pupils	\$ -	\$ -	\$ -	\$ -	\$ 10,253	\$ -	\$ 36,862
Instructional Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation and Maintenance of Plant	\$ -	\$ -	\$ -	\$ -	\$ 10,713	\$ -	\$ -
Pupil Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation of Non-Instructional/Shared Services							
Food Service Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	\$ -	\$ -	\$ -	\$ 66,905	\$ -	\$ -	\$ 79,763
Extracurricular Activities:							
Academic Oriented Activities	\$ 35,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sport Oriented Activities	\$ 17,481	\$ 391,156	\$ -	\$ -	\$ -	\$ -	\$ -
School and Public Service Co-Curricular Activit	\$ 109,328	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service:							
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 162,001	\$ 391,156	\$ 66,905	\$ -	\$ 20,966	\$ 989,752	\$ 844,823
Excess of Revenues Over (Under) Expenditures	\$ (1,828)	\$ (101,589)	\$ (66,763)	\$ 8,082	\$ (20,966)	\$ 180,062	\$ 69,693
OTHER FINANCING SOURCES AND USES:							
Transfers In	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -
Advances In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,407
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium on Bonds and Notes Issued	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refund of Prior Year Expenditures	\$ -	\$ 15,816	\$ -	\$ -	\$ -	\$ -	\$ -
Refund of Prior Year Receipt							
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advances Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (180,062)	\$ (78,100)
Total Other Financing Sources and Uses	\$ -	\$ 70,816	\$ -	\$ -	\$ -	\$ (180,062)	\$ (69,693)
Net Change in Fund Balances	\$ (1,828)	\$ (30,773)	\$ (66,763)	\$ 8,082	\$ (20,966)	\$ -	\$ -
Fund Balance (Deficit) at Beginning of Year	\$ 205,349	\$ 41,994	\$ 66,763	\$ 61,200	\$ 35,571	\$ -	\$ -
Fund Balance (Deficit) at End of Year	\$ 203,521	\$ 11,221	\$ -	\$ 69,282	\$ 14,605	\$ -	\$ -
Prior Year Encumbrances Appropriated	\$ 23,167	\$ 9,166	\$ -	\$ -	\$ -	\$ -	\$ 10,113
Unencumbered Fund Balance (Deficit)	\$ 18,144	\$ 2,055	\$ -	\$ 69,282	\$ 14,605	\$ -	\$ (10,113)

These financial statements have not been subject

Northeastern Local Schools
Cash Basis Financial Statements
For the Fiscal Year Ended June 30, 2024

	536 TITLE I-A IMPROVING BASIC PROGRAMS	572 TITLE I-A IMPROVING NON-COMPETITIVE GRANT FUND	584 TITLE IV STUDENT SUPPORT GRANT FUND	587 IDEA EARLY CHILDHOOD SPECIAL EDUCATION GRANT FUND	590 TITLE II-A IMPROVING TEACHER QUALITY GRANT FUND	FY 22-23 DISTRICT TOTALS	FY 201-22 DISTRICT TOTALS
REVENUES:							
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,291,054	\$ 15,647,141
Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,967,017	\$ 5,756,183
Intergovernmental	\$ 31,268	\$ 435,869	\$ 54,240	\$ 10,301	\$ 113,198	\$ 18,686,473	\$ 37,705,333
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,697,737	\$ 415,407
Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,151,584	\$ 990,251
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200
Extracurricular Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 466,728	\$ 439,270
Gifts and Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,352	\$ 41,993
Customer Sales and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 503,416	\$ 216,230
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,014	\$ 31,318
Total Revenues	<u>\$ 31,268</u>	<u>\$ 435,869</u>	<u>\$ 54,240</u>	<u>\$ 10,301</u>	<u>\$ 113,198</u>	<u>\$ 46,902,375</u>	<u>\$ 61,243,326</u>
EXPENDITURES:							
Current:							
Instruction:							
Regular	\$ 44,125	\$ 38,667	\$ -	\$ -	\$ 98,305	\$ 17,456,005	\$ 15,451,173
Special	\$ -	\$ 369,609	\$ -	\$ 15,493	\$ -	\$ 5,854,842	\$ 5,023,225
Vocational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 579,210	\$ 535,007
Student Intervention Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,336	\$ 35,356
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,210	\$ 24,500
Support Services:							
Pupils	\$ -	\$ -	\$ 30,573	\$ -	\$ -	\$ 3,162,721	\$ 2,626,537
Instructional Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,090,451	\$ 1,509,461
Board of Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,971	\$ 107,647
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,734,396	\$ 2,612,761
Fiscal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,076,555	\$ 1,033,412
Operation and Maintenance of Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,017,134	\$ 167,346
Pupil Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,626,053	\$ 2,979,676
Central	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,997	\$ 2,551,195
Operation of Non-Instructional/Shared Services							
Food Service Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,102,251	\$ 1,135,041
Community Services	\$ -	\$ -	\$ 20,000	\$ -	\$ 5,459	\$ 362,358	\$ 489,357
Extracurricular Activities:							
Academic Oriented Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 228,222	\$ 37,082
Sport Oriented Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,408,831	\$ 290,155
School and Public Service Co-Curricular Activit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,133	\$ 85,866
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,371,080	\$ 55,598,292
Debt Service:							
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 845,000	\$ 770,000
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,066,275	\$ 3,130,775
Total Expenditures	<u>\$ 44,125</u>	<u>\$ 408,276</u>	<u>\$ 50,573</u>	<u>\$ 15,493</u>	<u>\$ 103,764</u>	<u>\$ 54,472,031</u>	<u>\$ 96,196,667</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (12,857)</u>	<u>\$ 27,593</u>	<u>\$ 3,667</u>	<u>\$ (5,192)</u>	<u>\$ 9,434</u>	<u>\$ (7,569,656)</u>	<u>\$ (34,953,341)</u>
OTHER FINANCING SOURCES AND USES:							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ 33,147
Advances In	\$ 12,857	\$ -	\$ -	\$ 5,192	\$ 3,289	\$ 3,331,891	\$ 167,591
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,486	\$ 8,926
Premium on Bonds and Notes Issued	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300	\$ -
Refund of Prior Year Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,971	\$ 96,254
Refund of Prior Year Receipt						\$ -	\$ (118)
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (55,000)	\$ (38,341)
Advances Out	\$ -	<u>\$ (27,593)</u>	<u>\$ (3,667)</u>	<u>\$ -</u>	<u>\$ (12,723)</u>	<u>\$ (3,331,889)</u>	<u>\$ (162,397)</u>
Total Other Financing Sources and Uses	<u>\$ 12,857</u>	<u>\$ (27,593)</u>	<u>\$ (3,667)</u>	<u>\$ 5,192</u>	<u>\$ (9,434)</u>	<u>\$ 67,759</u>	<u>\$ 105,062</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,501,897)</u>	<u>\$ (34,848,279)</u>
Fund Balance (Deficit) at Beginning of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,712,487</u>	<u>\$ 91,101,039</u>
Fund Balance (Deficit) at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,210,590</u>	<u>\$ 56,252,762</u>
Prior Year Encumbrances Appropriated	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,081,769</u>	<u>\$ 1,819,625</u>
Unencumbered Fund Balance (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,966,613</u>	<u>\$ 54,433,137</u>

These financial statements have not been subject

Northeastern Local School District
Revenue (Tax Budget) Budget versus Actual by Revenue Source
Cash Basis July 1, 2023 through June 30, 2024

Fund & Receipt Code	Budget	ACTUAL	-Variance
001-GENERAL	\$ 37,431,045	\$ 37,466,921	\$ (35,876)
1100-TAXES	\$ 19,764,743	\$ 19,740,924	\$ 23,819
1200-TUITION	\$ 835,645	\$ 931,503	\$ (95,858)
1400-EARNINGS ON INVESTMENTS	\$ 1,325,000	\$ 1,294,990	\$ 30,010
1600-EXTRA CURRIC (STUDENT)	\$ 54,000	\$ 68,391	\$ (14,391)
1700-CLASSROOM MATERIALS AND	\$ 194,915	\$ 220,081	\$ (25,166)
1800-MISC. RECEIPTS - LOCAL	\$ 26,500	\$ 91,347	\$ (64,847)
1900-OTHER RECEIPTS - LOCAL	\$ -	\$ 5,341	\$ (5,341)
3100-UNRESTRICTED GRANTS-IN-	\$ 13,901,753	\$ 13,808,063	\$ 93,690
3200-RESTRICTED GRANTS-IN-AI	\$ 803,489	\$ 870,406	\$ (66,917)
4200-RESTRICTED GRANTS-IN-AI	\$ 200,000	\$ 106,335	\$ 93,665
5200-ADVANCES-IN	\$ 300,000	\$ 302,146	\$ (2,146)
5300-REFND OF PRIOR YEAR EXP	\$ 25,000	\$ 27,393	\$ (2,393)
002-BOND RETIREMENT	\$ 3,924,662	\$ 3,916,941	\$ 7,721
1100-TAXES	\$ 3,776,379	\$ 3,812,847	\$ (36,468)
3100-UNRESTRICTED GRANTS-IN-	\$ 148,283	\$ 102,332	\$ 45,951
5300-REFND OF PRIOR YEAR EXP	\$ -	\$ 1,762	\$ (1,762)
003-PERMANENT IMPROVEMENT	\$ 492,434	\$ 519,405	\$ (26,971)
1100-TAXES	\$ 436,434	\$ 441,174	\$ (4,740)
1900-OTHER RECEIPTS - LOCAL	\$ -	\$ 17,445	\$ (17,445)
3100-UNRESTRICTED GRANTS-IN-	\$ 56,000	\$ 60,786	\$ (4,786)
004-BUILDING	\$ 57,000	\$ 3,057,566	\$ (3,000,566)
1400-EARNINGS ON INVESTMENTS	\$ 57,000	\$ 57,566	\$ (566)
5200-ADVANCES-IN	\$ -	\$ 3,000,000	\$ (3,000,000)
006-FOOD SERVICE	\$ 1,200,000	\$ 1,103,558	\$ 96,442
1400-EARNINGS ON INVESTMENTS	\$ -	\$ 49,143	\$ (49,143)
1800-MISC. RECEIPTS - LOCAL	\$ -	\$ 6,210	\$ (6,210)
1500-FOOD SERVICES	\$ 425,500	\$ 332,267	\$ 93,233
4100-UNRESTRICTED GRANTS-IN-	\$ 774,500	\$ 715,938	\$ 58,562
007-SPECIAL TRUST	\$ 8,000	\$ 2,450	\$ 5,550
1800-MISC. RECEIPTS - LOCAL	\$ 8,000	\$ 2,450	\$ 5,550
010-CLASSROOM FACILITIES	\$ 1,000,000	\$ 472,403	\$ 527,597
1400-EARNINGS ON INVESTMENTS	\$ -	\$ 202,751	\$ (202,751)
3200-RESTRICTED GRANTS-IN-AI	\$ 1,000,000	\$ 269,652	\$ 730,348
018-PUBLIC SCHOOL SUPPORT	\$ 32,380	\$ 31,659	\$ 721
1400-EARNINGS ON INVESTMENTS	\$ 730	\$ 3,482	\$ (2,752)
1600-EXTRA CURRIC (STUDENT)	\$ 14,000	\$ 18,183	\$ (4,183)
1800-MISC. RECEIPTS - LOCAL	\$ 17,650	\$ 9,994	\$ 7,656
019-OTHER GRANT	\$ 19,500	\$ 21,409	\$ (1,909)
1400-EARNINGS ON INVESTMENTS	\$ -	\$ 817	\$ (817)
1800-MISC. RECEIPTS - LOCAL	\$ 19,500	\$ 20,593	\$ (1,093)
020-SPECIAL ENTERPRISE FUND	\$ 122,800	\$ 114,258	\$ 8,542
1800-MISC. RECEIPTS - LOCAL	\$ 122,800	\$ 114,258	\$ 8,542
022-DISTRICT AGENCY	\$ 14,000	\$ 9,004	\$ 4,996
1600-EXTRA CURRIC (STUDENT)	\$ 14,000	\$ 9,004	\$ 4,996
027-WORKMANS COMPENSATION-S	\$ -	\$ 2,300	\$ (2,300)
5300-REFND OF PRIOR YEAR EXP	\$ -	\$ 2,300	\$ (2,300)
034-CLASSROOM FACILITIES MA	\$ 265,640	\$ 351,418	\$ (85,778)
1100-TAXES	\$ 256,140	\$ 263,127	\$ (6,987)

Northeastern Local School District
Revenue (Tax Budget) Budget versus Actual by Revenue Source
Cash Basis July 1, 2023 through June 30, 2024

Fund & Receipt Code	Budget	ACTUAL	-Variance
1400-EARNINGS ON INVESTMENTS	\$ 1,000	\$ 74,919	\$ (73,919)
3100-UNRESTRICTED GRANTS-IN-	\$ 8,500	\$ 6,793	\$ 1,707
3200-RESTRICTED GRANTS-IN-AI	\$ -	\$ 6,580	\$ (6,580)
200-STUDENT MANAGED ACTIVIT	\$ 150,000	\$ 160,173	\$ (10,173)
1400-EARNINGS ON INVESTMENTS	\$ 2,300	\$ 10,883	\$ (8,583)
1600-EXTRA CURRIC (STUDENT)	\$ 128,300	\$ 126,384	\$ 1,916
1800-MISC. RECEIPTS - LOCAL	\$ 19,400	\$ 22,906	\$ (3,506)
300-DISTRICT MANAGED ACTIVI	\$ 325,000	\$ 360,378	\$ (35,378)
1400-EARNINGS ON INVESTMENTS	\$ 1,600	\$ 3,042	\$ (1,442)
1600-EXTRA CURRIC (STUDENT)	\$ 248,200	\$ 244,770	\$ 3,430
1800-MISC. RECEIPTS - LOCAL	\$ 25,200	\$ 41,755	\$ (16,555)
5200-ADVANCES-IN	\$ 50,000	\$ -	\$ 50,000
5300-REFND OF PRIOR YEAR EXP	\$ -	\$ 15,811	\$ (15,811)
5100-TRANSFERS-IN	\$ -	\$ 55,000	\$ (55,000)
401-AUXILIARY SERVICES	\$ 150	\$ 142	\$ 8
1400-EARNINGS ON INVESTMENTS	\$ 150	\$ 142	\$ 8
3300-REVENUE FOR/ON BEHALF S	\$ -	\$ -	\$ -
451-DATA COMMUNICATION FUND	\$ 12,600	\$ 8,082	\$ 4,518
3200-RESTRICTED GRANTS-IN-AI	\$ 12,600	\$ 8,082	\$ 4,518
461-VOCATIONAL EDUC. ENHANC	\$ 16,000	\$ -	\$ 16,000
3200-RESTRICTED GRANTS-IN-AI	\$ 16,000	\$ -	\$ 16,000
507-ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF	\$ 1,263,583	\$ 1,169,814	\$ 93,769
4200-RESTRICTED GRANTS-IN-AI	\$ 1,263,583	\$ 1,169,814	\$ 93,769
516-IDEA PART B GRANTS	\$ 835,500	\$ 922,923	\$ (87,423)
4200-RESTRICTED GRANTS-IN-AI	\$ 835,500	\$ 914,516	\$ (79,016)
5200-ADVANCES-IN	\$ -	\$ 8,406	\$ (8,406)
536-TITLE I SCHOOL IMPROVEM	\$ 50,000	\$ 44,125	\$ 5,875
4200-RESTRICTED GRANTS-IN-AI	\$ 50,000	\$ 31,268	\$ 18,732
5200-ADVANCES-IN	\$ -	\$ 12,857	\$ (12,857)
572-TITLE I DISADVANTAGED C	\$ 400,000	\$ 435,869	\$ (35,869)
4200-RESTRICTED GRANTS-IN-AI	\$ 400,000	\$ 435,869	\$ (35,869)
584-TITLE IV STUDENT SUPPORT	\$ 50,000	\$ 54,240	\$ (4,240)
4200-RESTRICTED GRANTS-IN-AI	\$ 50,000	\$ 54,240	\$ (4,240)
587-IDEA PRESCHOOL-HANDICAP	\$ 15,550	\$ 15,493	\$ 57
4200-RESTRICTED GRANTS-IN-AI	\$ 15,550	\$ 10,301	\$ 5,249
5200-ADVANCES-IN	\$ -	\$ 5,192	\$ (5,192)
590-IMPROVING TEACHER QUALI	\$ 85,000	\$ 116,487	\$ (31,487)
4200-RESTRICTED GRANTS-IN-AI	\$ 85,000	\$ 113,198	\$ (28,198)
5200-ADVANCES-IN	\$ -	\$ 3,289	\$ (3,289)
Grand Total	\$ 47,770,844	\$ 50,357,016	\$ (2,586,172)

Northeastern Local Schoool District
Cash Basis Finacial Statements
Schedule of Revenues by Revenue Code
Cash Basis July 1, 2023 through June 30, 2024

	General Fund	All Other	Grand Total
1100-TAXES	\$ 19,740,924	\$ 4,517,147	\$ 24,258,072
1200-TUITION	\$ 931,503	\$ -	\$ 931,503
1400-EARNINGS ON INVESTMENTS	\$ 1,294,990	\$ 402,744	\$ 1,697,734
1500-FOOD SERVICES	\$ -	\$ 332,267	\$ 332,267
1600-EXTRA CURRIC (STUDENT)	\$ 68,391	\$ 398,341	\$ 466,733
1700-CLASSROOM MATERIALS AND	\$ 220,081	\$ -	\$ 220,081
1800-MISC. RECEIPTS - LOCAL	\$ 91,347	\$ 218,165	\$ 309,512
1900-OTHER RECEIPTS - LOCAL	\$ 5,341	\$ 17,445	\$ 22,786
3100-UNRESTRICTED GRANTS-IN-	\$ 13,808,063	\$ 169,911	\$ 13,977,974
3200-RESTRICTED GRANTS-IN-AI	\$ 870,406	\$ 284,314	\$ 1,154,720
3300-REVENUE FOR/ON BEHALF S	\$ -	\$ -	\$ -
4100-UNRESTRICTED GRANTS-IN-	\$ -	\$ 715,938	\$ 715,938
4200-RESTRICTED GRANTS-IN-AI	\$ 106,335	\$ 2,729,206	\$ 2,835,541
5100-TRANSFERS-IN	\$ -	\$ 55,000	\$ 55,000
5200-ADVANCES-IN	\$ 302,146	\$ 3,029,744	\$ 3,331,890
5300-REFND OF PRIOR YEAR EXP	\$ 27,393	\$ 19,873	\$ 47,266
Grand Total	\$ 37,466,921	\$ 12,890,095	\$ 50,357,016

Northeastern Local Schoool District
Cash Basis Finacial Statements
Schedule of Expenditures by Object Code
Cash Basis July 1, 2023 through June 30, 2024

	General Fund	All Other Funds	Grand Total
Wages	\$ 20,829,055	\$ 2,233,451	\$ 23,062,506
111-REGULAR - CERT.	\$ 15,189,161	\$ 1,338,275	\$ 16,527,436
112-TEMPORARY - CERT.	\$ 211,363	\$ -	\$ 211,363
113-SUPPLEMENTAL - CERT.	\$ 572,275	\$ 8,341	\$ 580,616
117-SUPPLEMENTAL, NONCONTRI	\$ 20,000	\$ -	\$ 20,000
123-VACATION LEAVE - CERT.	\$ 15,519	\$ -	\$ 15,519
132-TERMINATION BENEFITS -	\$ 93,152	\$ 15,215	\$ 108,367
139-OTHER CERFICATED COMP	\$ 3,299	\$ -	\$ 3,299
141-REGULAR - NONCERT.	\$ 4,171,863	\$ 767,400	\$ 4,939,263
142-TEMPORARY - NONCERT.	\$ 110,560	\$ 16,967	\$ 127,527
143-SUPPLEMENTAL - NONCERT.	\$ 277,321	\$ 17,824	\$ 295,145
144-OVERTIME - NONCERT.	\$ 6,896	\$ 4,921	\$ 11,817
147-SUPPLEMENTAL, NONCONTRI	\$ 15,800	\$ -	\$ 15,800
149-OTHER NONCERTIFIED S	\$ 77,908	\$ 27,085	\$ 104,994
153-VACATION LEAVE - NONCER	\$ 17,951	\$ 9,421	\$ 27,371
162-TERMINATION BENEFITS -	\$ 29,686	\$ 28,003	\$ 57,689
169-OTHER NONCERT. COMPENSA	\$ 5,089	\$ -	\$ 5,089
171-COMPENSATION OF BD. MEM	\$ 8,500	\$ -	\$ 8,500
172-STUDENT WORKERS	\$ 2,710	\$ -	\$ 2,710
Benefits	\$ 9,043,414	\$ 521,797	\$ 9,565,211
211-STRS EMPLOYER'S SHARE	\$ 2,381,717	\$ 85,022	\$ 2,466,738
212-STRS EMPLOYER'S "PICK-U	\$ 146,763	\$ 710	\$ 147,473
213-SOCIAL SECURITY-CERT.	\$ 236,064	\$ 14,768	\$ 250,832
221-SERS EMPLOYERS SHARE	\$ 752,834	\$ 101,509	\$ 854,343
222-SERS EMPLOYER "PICK-UP"	\$ 42,593	\$ -	\$ 42,593
223-SOCIAL SECURITY-NONCERT	\$ 66,535	\$ 10,784	\$ 77,319
231-TUITION REIMBURSEMENTS	\$ 35,775	\$ -	\$ 35,775
241-MEDICAL/HOSPITALIZATION	\$ 3,611,647	\$ 174,128	\$ 3,785,775
242-LIFE - CERT.	\$ 16,645	\$ 926	\$ 17,571
243-DENTAL - CERT.	\$ 128,170	\$ 5,570	\$ 133,740
244-VISION - CERT.	\$ 48,492	\$ 2,525	\$ 51,017
251-MEDICAL/HOSPITALIZATION	\$ 1,487,710	\$ 111,496	\$ 1,599,206
252-LIFE - NONCERT.	\$ 3,718	\$ 8,992	\$ 12,710
253-DENTAL - NONCERT.	\$ 60,610	\$ 3,423	\$ 64,034
254-VISION - NONCERT.	\$ 22,614	\$ 1,943	\$ 24,557
261-WORKER'S COMP - CERT.	\$ -	\$ -	\$ -
262-WORKER'S COMP - NONCERT	\$ (68)	\$ -	\$ (68)
281-UNEMPLOYMENT COMP. - CE	\$ -	\$ -	\$ -
282-UNEMPLOYMENT COMP. - NO	\$ 1,596	\$ -	\$ 1,596
Purchased Services	\$ 3,687,217	\$ 2,117,518	\$ 5,804,736
410-PROFESSIONAL & TECHNICA	\$ -	\$ 1,583,763	\$ 1,583,763
411-INSTRUCTION SERVICES	\$ 1,180,106	\$ 19,728	\$ 1,199,834
412-INSTRUCTIONAL IMPROVEME	\$ -	\$ -	\$ -

Northeastern Local Schoool District
Cash Basis Finacial Statements
Schedule of Expenditures by Object Code
Cash Basis July 1, 2023 through June 30, 2024

	General Fund	All Other Funds	Grand Total
413-HEALTH SERVICES	\$ 558,039	\$ 665	\$ 558,704
414-STAFF SERVICES	\$ 2,830	\$ -	\$ 2,830
416-DATA PROCESSING SERVICE	\$ 46,907	\$ 348,094	\$ 395,001
418-PROFESSIONAL/LEGAL SERV	\$ 115,417	\$ -	\$ 115,417
419-OTHER PROFESSIONAL & TE	\$ 169,987	\$ 92,064	\$ 262,051
422-GARBAGE REMOVAL & CLEAN	\$ 76,204	\$ -	\$ 76,204
423-REPAIRS & MAINTENANCE S	\$ 121,798	\$ 7,804	\$ 129,602
424-PROPERTY INSURANCE	\$ 75,116	\$ -	\$ 75,116
425-RENTALS	\$ -	\$ 1,506	\$ 1,506
426-LEASE PURCHASE AGREEMEN	\$ 44,320	\$ -	\$ 44,320
429-OTHER PROPERTY SERVICES	\$ -	\$ 5,470	\$ 5,470
431-CERTIFICATED TRAVEL	\$ 56,466	\$ 38,247	\$ 94,713
441-TELEPHONE SERVICE	\$ 61,383	\$ -	\$ 61,383
443-POSTAGE	\$ 5,966	\$ -	\$ 5,966
444-POSTAGE MACHINE RENTAL	\$ 990	\$ -	\$ 990
451-ELECTRICITY	\$ 640,121	\$ -	\$ 640,121
452-WATER AND SEWAGE	\$ 116,092	\$ -	\$ 116,092
453-GAS	\$ 68,839	\$ -	\$ 68,839
461-PRINTING AND BINDING	\$ 567	\$ -	\$ 567
471-TUITION PD - DISTR IN-S	\$ 51,250	\$ -	\$ 51,250
474-EXCESS COSTS	\$ 153,219	\$ -	\$ 153,219
475-SPECIAL ED PAYMENTS	\$ 11,102	\$ -	\$ 11,102
479-OTHER TUITION PAYMENTS	\$ 105,552	\$ -	\$ 105,552
483-TRANS PURCHASED OTHER S	\$ 1,324	\$ -	\$ 1,324
490-OTHER PURCHASED SERVICE	\$ -	\$ 20,178	\$ 20,178
499-OTHER PURCHASED SERVICE	\$ 23,622	\$ -	\$ 23,622
Supplies	\$ 1,889,815	\$ 888,681	\$ 2,778,496
510-GENERAL SUPPLIES	\$ -	\$ 27,851	\$ 27,851
511-CLASSROOM SUPPLIES	\$ 493,961	\$ 49,898	\$ 543,859
512-OFFICES SUPPLIES	\$ 23,709	\$ 2,075	\$ 25,784
514-HEALTH & HYGIENE SUPPLI	\$ 11,272	\$ 10,946	\$ 22,217
516-SOFTWARE MATERIALS	\$ 137,808	\$ -	\$ 137,808
519-OTHER GENERAL SUPPLIES	\$ 76,779	\$ 244,462	\$ 321,241
521-NEW TEXTBOOKS	\$ 650,667	\$ 85,615	\$ 736,282
531-NEW LIBRARY BOOKS	\$ 5,996	\$ -	\$ 5,996
541-NEWSPAPERS	\$ 3,416	\$ -	\$ 3,416
542-PERIODICALS	\$ -	\$ -	\$ -
551-SUPPLIES FOR RESALE	\$ 91	\$ -	\$ 91
560-FOOD & RELATED SUPP & M	\$ 13,956	\$ 363,704	\$ 377,660
569-OTHER FOOD/RELATED SUPP	\$ -	\$ 84,614	\$ 84,614
571-LAND	\$ -	\$ 19,516	\$ 19,516
572-BUILDINGS	\$ 182,896	\$ -	\$ 182,896
581-SUPPLIES AND PARTS-MOTO	\$ 61,905	\$ -	\$ 61,905

Northeastern Local Schoool District
Cash Basis Finacial Statements
Schedule of Expenditures by Object Code
Cash Basis July 1, 2023 through June 30, 2024

	General Fund	All Other Funds	Grand Total
582-FUEL	\$ 222,121	\$ -	\$ 222,121
583-TIRES & TUBES	\$ 2,299	\$ -	\$ 2,299
590-OTHER SUPPLIES & MATERI	\$ 2,940	\$ -	\$ 2,940
Capital	\$ 570,051	\$ 7,974,309	\$ 8,544,360
620-BUILDINGS	\$ 49,596	\$ 4,214,313	\$ 4,263,909
630-IMPROVEMENTS OTHER THAN	\$ -	\$ 6,248	\$ 6,248
640-EQUIPMENT	\$ 446,684	\$ 3,753,749	\$ 4,200,433
660-SCHOOL BUSES	\$ 73,770	\$ -	\$ 73,770
Debt	\$ -	\$ 3,911,275	\$ 3,911,275
811-SERIAL BONDS-PRINCIPAL	\$ -	\$ 845,000	\$ 845,000
821-SERIAL BONDS - INTEREST	\$ -	\$ 3,066,275	\$ 3,066,275
Other	\$ 446,986	\$ 358,456	\$ 805,441
841-MEMBRSHP FEES - PROF OR	\$ 14,440	\$ 275	\$ 14,715
843-CHARGES FOR STATE EXAMS	\$ 2,850	\$ -	\$ 2,850
844-COUNTY BD OF ED CONTRIB	\$ -	\$ -	\$ -
845-PROPERTY TAX COLLECTION	\$ 334,737	\$ 73,472	\$ 408,208
846-ELECTION EXPENSE	\$ 6,104	\$ -	\$ 6,104
847-DELINQUENT LAND TAXES	\$ -	\$ -	\$ -
848-BANK CHARGES	\$ 467	\$ -	\$ 467
849-OTHER DUES AND FEES	\$ 3,402	\$ 28,205	\$ 31,606
851-LIABILITY INSURANCE	\$ 84,986	\$ -	\$ 84,986
859-OTHER INSURANCE	\$ -	\$ 77,637	\$ 77,637
881-COLLEGE SCHOLARSHIPS	\$ -	\$ 2,950	\$ 2,950
882-AWARDS/PRIZES - COMPETI	\$ -	\$ 14,354	\$ 14,354
883-MEMORIALS	\$ -	\$ 480	\$ 480
889-OTHER AWARDS AND PRIZES	\$ -	\$ 694	\$ 694
891-STUDENT ACTIVITY PAYMEN	\$ -	\$ 160,389	\$ 160,389
Transfers/Advances/Other	\$ 84,744	\$ 3,302,146	\$ 3,386,890
911-TRANSFERS	\$ 55,000	\$ -	\$ 55,000
921-INITIAL ADVANCE OUT	\$ 29,744	\$ 3,000,000	\$ 3,029,744
922-RETURN OF ADVANCE	\$ -	\$ 302,146	\$ 302,146
Grand Total	\$ 36,551,281	\$ 21,307,633	\$ 57,858,914

Northeastern Local School District
Expenditure Budget versus Actual by Object
Cash Basis July 1, 2023 through June 30, 2024

	Appropriations	Carryovers	Budget	Actual	Encumbrances	-Variance
001-GENERAL	\$ 36,814,050	\$ 948,934	\$ 37,762,985	\$ 36,551,281	\$ 828,610	\$ 383,094
100-PERSONAL SERVICES - SAL	\$ 20,833,436	\$ 260	\$ 20,833,696	\$ 20,829,055	\$ -	\$ 4,642
200-EMPLOYEES RETIRE. & INS	\$ 9,051,968	\$ 3,032	\$ 9,055,000	\$ 9,043,414	\$ 9,724	\$ 1,862
400-PURCHASED SERVICES	\$ 3,632,012	\$ 639,034	\$ 4,271,046	\$ 3,687,217	\$ 403,542	\$ 180,288
500-SUPPLIES AND MATERIALS	\$ 2,052,349	\$ 262,962	\$ 2,315,311	\$ 1,889,815	\$ 297,799	\$ 127,698
600-CAPITAL OUTLAY	\$ 709,608	\$ 29,978	\$ 739,586	\$ 570,051	\$ 116,341	\$ 53,194
800-MISCELLANEOUS OBJECTS	\$ 434,677	\$ 13,667	\$ 448,344	\$ 446,986	\$ 1,205	\$ 154
900-OTHER USES OF FUNDS	\$ 100,000	\$ -	\$ 100,000	\$ 84,744	\$ -	\$ 15,256
002-BOND RETIREMENT	\$ 4,000,010	\$ -	\$ 4,000,010	\$ 3,972,414	\$ -	\$ 27,596
800-MISCELLANEOUS OBJECTS	\$ 4,000,010	\$ -	\$ 4,000,010	\$ 3,972,414	\$ -	\$ 27,596
003-PERMANENT IMPROVEMENT	\$ 258,100	\$ 116,851	\$ 374,951	\$ 112,313	\$ 30,800	\$ 231,839
400-PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500-SUPPLIES AND MATERIALS	\$ -	\$ 4,000	\$ 4,000	\$ 2,767	\$ -	\$ 1,233
600-CAPITAL OUTLAY	\$ 250,000	\$ 112,851	\$ 362,851	\$ 101,450	\$ 30,800	\$ 230,601
800-MISCELLANEOUS OBJECTS	\$ 8,100	\$ -	\$ 8,100	\$ 8,095	\$ -	\$ 5
004-BUILDING	\$ 3,825,000	\$ 3,474,221	\$ 7,299,221	\$ 5,917,705	\$ 1,319,685	\$ 61,832
400-PURCHASED SERVICES	\$ -	\$ 47,965	\$ 47,965	\$ 334,425	\$ 160,535	\$ (446,995)
500-SUPPLIES AND MATERIALS	\$ -	\$ 3,370	\$ 3,370	\$ 20,250	\$ 48,223	\$ (65,103)
600-CAPITAL OUTLAY	\$ 3,825,000	\$ 3,422,885	\$ 7,247,885	\$ 5,563,029	\$ 1,110,927	\$ 573,930
006-FOOD SERVICE	\$ 1,087,460	\$ 82,715	\$ 1,170,175	\$ 1,072,938	\$ -	\$ 97,237
100-PERSONAL SERVICES - SAL	\$ 457,570	\$ -	\$ 457,570	\$ 466,314	\$ -	\$ (8,743)
200-EMPLOYEES RETIRE. & INS	\$ 155,360	\$ -	\$ 155,360	\$ 147,244	\$ -	\$ 8,116
400-PURCHASED SERVICES	\$ 38,500	\$ 1,805	\$ 40,305	\$ 22,859	\$ -	\$ 17,446
500-SUPPLIES AND MATERIALS	\$ 436,030	\$ 79,467	\$ 515,497	\$ 436,521	\$ -	\$ 78,976
600-CAPITAL OUTLAY	\$ -	\$ 1,444	\$ 1,444	\$ -	\$ -	\$ 1,444
007-SPECIAL TRUST	\$ 8,750	\$ 2,000	\$ 10,750	\$ 2,950	\$ 1,000	\$ 6,800
800-MISCELLANEOUS OBJECTS	\$ 8,750	\$ 2,000	\$ 10,750	\$ 2,950	\$ 1,000	\$ 6,800
010-CLASSROOM FACILITIES	\$ 6,000,000	\$ 3,618,931	\$ 9,618,931	\$ 6,566,093	\$ 857,390	\$ 2,195,448
400-PURCHASED SERVICES	\$ -	\$ 370,868	\$ 370,868	\$ 1,249,338	\$ 583,440	\$ (1,461,910)
500-SUPPLIES AND MATERIALS	\$ -	\$ 115,727	\$ 115,727	\$ 7,600	\$ -	\$ 108,126
600-CAPITAL OUTLAY	\$ 6,000,000	\$ 3,132,336	\$ 9,132,336	\$ 2,309,155	\$ 273,949	\$ 6,549,232
900-OTHER USES OF FUNDS	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	\$ (3,000,000)
018-PUBLIC SCHOOL SUPPORT	\$ 60,280	\$ 5,110	\$ 65,390	\$ 35,497	\$ 1,065	\$ 28,828
100-PERSONAL SERVICES - SAL	\$ 4,000	\$ 317	\$ 4,317	\$ 10,548	\$ -	\$ (6,232)
200-EMPLOYEES RETIRE. & INS	\$ 70	\$ -	\$ 70	\$ 137	\$ -	\$ (67)
400-PURCHASED SERVICES	\$ 1,600	\$ -	\$ 1,600	\$ -	\$ -	\$ 1,600
500-SUPPLIES AND MATERIALS	\$ 42,540	\$ 2,742	\$ 45,282	\$ 21,675	\$ 1,065	\$ 22,542
600-CAPITAL OUTLAY	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ 500
800-MISCELLANEOUS OBJECTS	\$ 11,570	\$ 2,051	\$ 13,621	\$ 3,137	\$ -	\$ 10,484
019-OTHER GRANT	\$ 25,197	\$ 2,303	\$ 27,500	\$ 25,707	\$ 594	\$ 1,200
100-PERSONAL SERVICES - SAL	\$ 5,000	\$ -	\$ 5,000	\$ 5,770	\$ -	\$ (770)
200-EMPLOYEES RETIRE. & INS	\$ 70	\$ -	\$ 70	\$ 81	\$ -	\$ (11)
400-PURCHASED SERVICES	\$ 1,940	\$ -	\$ 1,940	\$ 665	\$ -	\$ 1,275
500-SUPPLIES AND MATERIALS	\$ 13,587	\$ 1,546	\$ 15,133	\$ 18,017	\$ 594	\$ (3,478)
800-MISCELLANEOUS OBJECTS	\$ 4,600	\$ 757	\$ 5,357	\$ 1,174	\$ -	\$ 4,183
020-SPECIAL ENTERPRISE FUND	\$ 143,590	\$ 3,071	\$ 146,661	\$ 116,089	\$ 180	\$ 30,392
100-PERSONAL SERVICES - SAL	\$ 97,810	\$ 10	\$ 97,820	\$ 87,548	\$ -	\$ 10,272
200-EMPLOYEES RETIRE. & INS	\$ 31,930	\$ -	\$ 31,930	\$ 18,965	\$ -	\$ 12,965
500-SUPPLIES AND MATERIALS	\$ 13,850	\$ 3,061	\$ 16,911	\$ 9,551	\$ 180	\$ 7,180
800-MISCELLANEOUS OBJECTS	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ (25)
022-DISTRICT AGENCY	\$ 14,000	\$ 690	\$ 14,690	\$ 4,080	\$ -	\$ 10,610
200-EMPLOYEES RETIRE. & INS	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ (2)
800-MISCELLANEOUS OBJECTS	\$ 14,000	\$ 690	\$ 14,690	\$ 4,078	\$ -	\$ 10,612
027-WORKMANS COMPENSATION-S	\$ 80,000	\$ 79,257	\$ 159,257	\$ 77,637	\$ -	\$ 81,620
800-MISCELLANEOUS OBJECTS	\$ 80,000	\$ 79,257	\$ 159,257	\$ 77,637	\$ -	\$ 81,620
034-CLASSROOM FACILITIES MA	\$ 4,500	\$ -	\$ 4,500	\$ 4,237	\$ -	\$ 263
800-MISCELLANEOUS OBJECTS	\$ 4,500	\$ -	\$ 4,500	\$ 4,237	\$ -	\$ 263
200-STUDENT MANAGED ACTIVIT	\$ 192,725	\$ 18,144	\$ 210,869	\$ 162,001	\$ 23,167	\$ 25,702
100-PERSONAL SERVICES - SAL	\$ 1,750	\$ -	\$ 1,750	\$ 5,041	\$ -	\$ (3,291)
200-EMPLOYEES RETIRE. & INS	\$ 110	\$ -	\$ 110	\$ 71	\$ -	\$ 39
800-MISCELLANEOUS OBJECTS	\$ 190,865	\$ 18,144	\$ 209,009	\$ 156,889	\$ 23,167	\$ 28,954
300-DISTRICT MANAGED ACTIVI	\$ 323,700	\$ 21,299	\$ 344,999	\$ 391,151	\$ 9,166	\$ (55,318)
100-PERSONAL SERVICES - SAL	\$ 20,020	\$ -	\$ 20,020	\$ 20,390	\$ -	\$ (370)

Northeastern Local School District
Expenditure Budget versus Actual by Object
Cash Basis July 1, 2023 through June 30, 2024

	Appropriations	Carryovers	Budget	Actual	Encumbrances	-Variance
200-EMPLOYEES RETIRE. & INS	\$ 200	\$ -	\$ 200	\$ 279	\$ -	\$ (79)
400-PURCHASED SERVICES	\$ 105,770	\$ 1,857	\$ 107,627	\$ 87,413	\$ 2,520	\$ 17,694
500-SUPPLIES AND MATERIALS	\$ 163,950	\$ 19,442	\$ 183,392	\$ 243,300	\$ 4,721	\$ (64,629)
600-CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 675	\$ -	\$ (675)
800-MISCELLANEOUS OBJECTS	\$ 33,760	\$ -	\$ 33,760	\$ 39,093	\$ 1,925	\$ (7,258)
401-AUXILIARY SERVICES	\$ 50,000	\$ 68,515	\$ 118,515	\$ 66,906	\$ -	\$ 51,609
100-PERSONAL SERVICES - SAL	\$ 50,000	\$ -	\$ 50,000	\$ 35,256	\$ -	\$ 14,744
200-EMPLOYEES RETIRE. & INS	\$ -	\$ -	\$ -	\$ 7,582	\$ -	\$ (7,582)
400-PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500-SUPPLIES AND MATERIALS	\$ -	\$ 68,515	\$ 68,515	\$ 24,067	\$ -	\$ 44,448
461-VOCATIONAL EDUC. ENHANC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400-PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
499-MISCELLANEOUS STATE GRA	\$ 15,641	\$ 9,359	\$ 25,000	\$ 20,966	\$ -	\$ 4,034
400-PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ 8,898	\$ -	\$ (8,898)
500-SUPPLIES AND MATERIALS	\$ 15,641	\$ 9,359	\$ 25,000	\$ 12,068	\$ -	\$ 12,932
507-ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF	\$ 1,194,500	\$ -	\$ 1,194,500	\$ 1,169,814	\$ -	\$ 24,686
100-PERSONAL SERVICES - SAL	\$ 853,500	\$ -	\$ 853,500	\$ 416,384	\$ -	\$ 437,116
200-EMPLOYEES RETIRE. & INS	\$ 341,000	\$ -	\$ 341,000	\$ 139,660	\$ -	\$ 201,340
400-PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ 348,094	\$ -	\$ (348,094)
500-SUPPLIES AND MATERIALS	\$ -	\$ -	\$ -	\$ 85,615	\$ -	\$ (85,615)
900-OTHER USES OF FUNDS	\$ -	\$ -	\$ -	\$ 180,062	\$ -	\$ (180,062)
516-IDEA PART B GRANTS	\$ 949,750	\$ 250	\$ 950,000	\$ 922,923	\$ 10,113	\$ 16,964
100-PERSONAL SERVICES - SAL	\$ 788,940	\$ -	\$ 788,940	\$ 685,749	\$ -	\$ 103,191
200-EMPLOYEES RETIRE. & INS	\$ 160,810	\$ -	\$ 160,810	\$ 157,709	\$ -	\$ 3,101
400-PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ 1,000	\$ 10,000	\$ (11,000)
500-SUPPLIES AND MATERIALS	\$ -	\$ 250	\$ 250	\$ 364	\$ 113	\$ (227)
900-OTHER USES OF FUNDS	\$ -	\$ -	\$ -	\$ 78,100	\$ -	\$ (78,100)
536-TITLE I SCHOOL IMPROVEM	\$ 46,600	\$ -	\$ 46,600	\$ 44,125	\$ -	\$ 2,475
100-PERSONAL SERVICES - SAL	\$ -	\$ -	\$ -	\$ 36,540	\$ -	\$ (36,540)
400-PURCHASED SERVICES	\$ 40,000	\$ -	\$ 40,000	\$ 700	\$ -	\$ 39,300
500-SUPPLIES AND MATERIALS	\$ 6,600	\$ -	\$ 6,600	\$ 6,885	\$ -	\$ (285)
572-TITLE I DISADVANTAGED C	\$ 443,814	\$ 1,185	\$ 445,000	\$ 435,869	\$ -	\$ 9,130
100-PERSONAL SERVICES - SAL	\$ 359,227	\$ -	\$ 359,227	\$ 317,743	\$ -	\$ 41,484
200-EMPLOYEES RETIRE. & INS	\$ 45,920	\$ -	\$ 45,920	\$ 51,865	\$ -	\$ (5,945)
400-PURCHASED SERVICES	\$ 38,667	\$ -	\$ 38,667	\$ 38,667	\$ -	\$ 0
500-SUPPLIES AND MATERIALS	\$ -	\$ 1,185	\$ 1,185	\$ -	\$ -	\$ 1,185
900-OTHER USES OF FUNDS	\$ -	\$ -	\$ -	\$ 27,595	\$ -	\$ (27,595)
584-TITLE IV STUDENT SUPPORT	\$ 54,250	\$ -	\$ 54,250	\$ 54,240	\$ -	\$ 10
100-PERSONAL SERVICES - SAL	\$ 30,400	\$ -	\$ 30,400	\$ 31,453	\$ -	\$ (1,053)
200-EMPLOYEES RETIRE. & INS	\$ -	\$ -	\$ -	\$ (880)	\$ -	\$ 880
400-PURCHASED SERVICES	\$ 23,850	\$ -	\$ 23,850	\$ 20,000	\$ -	\$ 3,850
900-OTHER USES OF FUNDS	\$ -	\$ -	\$ -	\$ 3,667	\$ -	\$ (3,667)
587-IDEA PRESCHOOL-HANDICAP	\$ 15,500	\$ -	\$ 15,500	\$ 15,493	\$ -	\$ 7
100-PERSONAL SERVICES - SAL	\$ 15,500	\$ -	\$ 15,500	\$ 15,480	\$ -	\$ 20
200-EMPLOYEES RETIRE. & INS	\$ -	\$ -	\$ -	\$ 13	\$ -	\$ (13)
590-IMPROVING TEACHER QUALI	\$ 112,030	\$ 4,464	\$ 116,494	\$ 116,487	\$ -	\$ 7
100-PERSONAL SERVICES - SAL	\$ 111,930	\$ -	\$ 111,930	\$ 99,236	\$ -	\$ 12,694
200-EMPLOYEES RETIRE. & INS	\$ 100	\$ -	\$ 100	\$ (931)	\$ -	\$ 1,031
400-PURCHASED SERVICES	\$ -	\$ 4,464	\$ 4,464	\$ 5,459	\$ -	\$ (995)
900-OTHER USES OF FUNDS	\$ -	\$ -	\$ -	\$ 12,723	\$ -	\$ (12,723)
Grand Total	\$ 55,719,448	\$ 8,457,299	\$ 64,176,747	\$ 57,858,914	\$ 3,081,769	\$ 3,236,063

Northeastern Local Schoool District
Cash Basis Finacial Statements
Schedule of Expenditures by Object Code
General Fund

Function	Wages	Benefits	Purchased Services	Supplies	Capital	Other	Transfer/Advance	Grand Total
1100-REGULAR INSTRUCTION	\$ 10,524,197	\$ 4,341,001	\$ 141,514	\$ 1,238,934	\$ -	\$ 828	\$ -	\$ 16,246,473
1200-SPECIAL INSTRUCTION	\$ 2,584,430	\$ 1,153,375	\$ 958,927	\$ 43,688	\$ -	\$ 1,000	\$ -	\$ 4,741,420
1300-VOCATIONAL INSTRUCTION	\$ 420,850	\$ 149,401	\$ 3,435	\$ 5,524	\$ -	\$ -	\$ -	\$ 579,210
1900-OTHER INSTRUCTION	\$ 91,309	\$ 10,027	\$ 6,210	\$ -	\$ -	\$ -	\$ -	\$ 107,546
2100-SUPPORT SERVICES - PUPI	\$ 1,397,061	\$ 635,632	\$ 1,017,646	\$ 27,976	\$ 4,309	\$ -	\$ -	\$ 3,082,624
2200-SUPP SERV- INSTRUCTIONA	\$ 787,319	\$ 351,291	\$ (58,297)	\$ 9,888	\$ -	\$ 250	\$ -	\$ 1,090,452
2300-SUPPORT SERV.-BD. OF ED	\$ 8,500	\$ 1,500	\$ 96,658	\$ 54	\$ -	\$ 22,259	\$ -	\$ 128,971
2400-SUPPORT SERV- ADMINISTR	\$ 1,745,915	\$ 823,162	\$ 130,207	\$ 25,108	\$ -	\$ 10,005	\$ -	\$ 2,734,398
2500-FISCAL SERVICES	\$ 400,615	\$ 147,742	\$ 73,151	\$ 27,348	\$ -	\$ 340,762	\$ -	\$ 989,618
2600-SUPPORT SERVICES - BUSI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2700-OPERATION & MAINT OF PL	\$ 982,954	\$ 482,473	\$ 1,133,534	\$ 239,320	\$ 93,321	\$ 52,350	\$ -	\$ 2,983,952
2800-SUPPORT SERV - PUPIL TR	\$ 1,191,026	\$ 762,735	\$ 53,487	\$ 271,949	\$ 327,495	\$ 19,357	\$ -	\$ 2,626,049
2900-SUPPORT SERVICES - CENT	\$ -	\$ -	\$ 12,124	\$ 26	\$ -	\$ -	\$ -	\$ 12,149
3100-FOOD SERVICES OPERATION	\$ -	\$ 29,312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,312
3200-COMMUNITY RECREATION SE	\$ (138)	\$ 8,294	\$ 65,811	\$ -	\$ -	\$ 175	\$ -	\$ 74,142
4100-ACADEMIC & SUBJECT ORIE	\$ 41,660	\$ 6,025	\$ 420	\$ -	\$ 144,925	\$ -	\$ -	\$ 193,030
4500-SPORT ORIENTED ACTIVITI	\$ 620,179	\$ 135,807	\$ 52,392	\$ -	\$ -	\$ -	\$ -	\$ 808,378
4600-SCHL & PUBLIC SERV CO-C	\$ 33,177	\$ 5,637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,814
7200-TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ 55,000
7400-ADVANCES OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,744	\$ 29,744
Grand Total	\$ 20,829,055	\$ 9,043,414	\$ 3,687,217	\$ 1,889,815	\$ 570,051	\$ 446,986	\$ 84,744	\$ 36,551,281

Northeastern Local School District
Expenditure Budget versus Actual by Function
Cash Basis July 1, 2023 through June 30, 2024

Fund & Function	Appropriations	Carryovers	Budget	Actual	Encumbrances	-Variance
001-GENERAL	\$ 36,814,050	\$ 948,934	\$ 37,762,985	\$ 36,551,281	\$ 1,018,369	\$ 193,335
1100-REGULAR INSTRUCTION	\$ 17,590,326	\$ 161,133	\$ 17,751,459	\$ 16,246,473	\$ 257,109	\$ 1,247,877
1200-SPECIAL INSTRUCTION	\$ 4,173,410	\$ 134,938	\$ 4,308,348	\$ 4,741,420	\$ 6,699	\$ (439,770)
1300-VOCATIONAL INSTRUCTION	\$ 240,360	\$ 1,798	\$ 242,158	\$ 579,210	\$ 278	\$ (337,330)
1900-OTHER INSTRUCTION	\$ 187,800	\$ 19,200	\$ 207,000	\$ 107,546	\$ -	\$ 99,454
2100-SUPPORT SERVICES - PUPI	\$ 2,803,010	\$ 25,798	\$ 2,828,808	\$ 3,082,624	\$ 59,828	\$ (313,644)
2200-SUPP SERV- INSTRUCTIONA	\$ 1,586,885	\$ 16,131	\$ 1,603,016	\$ 1,090,452	\$ 5,388	\$ 507,177
2300-SUPPORT SERV.-BD. OF ED	\$ 121,450	\$ 32,227	\$ 153,677	\$ 128,971	\$ 25,333	\$ (627)
2400-SUPPORT SERV- ADMINISTR	\$ 2,819,530	\$ 196,687	\$ 3,016,217	\$ 2,734,398	\$ 35,996	\$ 245,823
2500-FISCAL SERVICES	\$ 1,538,888	\$ 7,718	\$ 1,546,606	\$ 989,618	\$ 7,510	\$ 549,479
2600-SUPPORT SERVICES - BUSI	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 3,000
2700-OPERATION & MAINT OF PL	\$ 2,459,954	\$ 286,494	\$ 2,746,448	\$ 2,983,952	\$ 295,990	\$ (533,494)
2800-SUPPORT SERV - PUPIL TR	\$ 2,479,257	\$ 61,470	\$ 2,540,727	\$ 2,626,049	\$ 122,087	\$ (207,408)
2900-SUPPORT SERVICES - CENT	\$ 20,000	\$ 945	\$ 20,945	\$ 12,149	\$ -	\$ 8,796
3100-FOOD SERVICES OPERATION	\$ -	\$ -	\$ -	\$ 29,312	\$ -	\$ (29,312)
3200-COMMUNITY RECREATION SE	\$ -	\$ -	\$ -	\$ 74,142	\$ 85,811	\$ (159,952)
4100-ACADEMIC & SUBJECT ORIE	\$ 18,520	\$ 409	\$ 18,929	\$ 193,030	\$ 116,341	\$ (290,442)
4500-SPORT ORIENTED ACTIVITI	\$ 674,660	\$ 985	\$ 675,645	\$ 808,378	\$ -	\$ (132,733)
4600-SCHL & PUBLIC SERV CO-C	\$ -	\$ -	\$ -	\$ 38,814	\$ -	\$ (38,814)
7200-TRANSFERS	\$ 100,000	\$ -	\$ 100,000	\$ 55,000	\$ -	\$ 45,000
7400-ADVANCES OUT	\$ -	\$ -	\$ -	\$ 29,744	\$ -	\$ (29,744)
002-BOND RETIREMENT	\$ 4,000,010	\$ -	\$ 4,000,010	\$ 3,972,414	\$ -	\$ 27,596
2500-FISCAL SERVICES	\$ 88,730	\$ -	\$ 88,730	\$ 61,139	\$ -	\$ 27,591
6100-REPAYMENT OF DEBT	\$ 3,911,280	\$ -	\$ 3,911,280	\$ 3,911,275	\$ -	\$ 5
003-PERMANENT IMPROVEMENT	\$ 258,100	\$ 116,851	\$ 374,951	\$ 112,313	\$ 30,800	\$ 231,839
1100-REGULAR INSTRUCTION	\$ -	\$ 4,000	\$ 4,000	\$ 2,767	\$ -	\$ 1,233
2500-FISCAL SERVICES	\$ 208,100	\$ -	\$ 208,100	\$ 21,560	\$ 800	\$ 185,740
2700-OPERATION & MAINT OF PL	\$ 50,000	\$ 31,560	\$ 81,560	\$ 12,971	\$ 15,000	\$ 53,589
2800-SUPPORT SERV - PUPIL TR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4500-SPORT ORIENTED ACTIVITI	\$ -	\$ 631	\$ 631	\$ 1,600	\$ 15,000	\$ (15,969)
5200-SITE IMPROVEMENT SERVIC	\$ -	\$ -	\$ -	\$ 6,248	\$ -	\$ (6,248)
5600-BUILDING IMPROVEMENT SE	\$ -	\$ 80,660	\$ 80,660	\$ 67,167	\$ -	\$ 13,494
004-BUILDING	\$ 3,825,000	\$ 3,474,221	\$ 7,299,221	\$ 5,917,705	\$ 1,319,685	\$ 61,832
4500-SPORT ORIENTED ACTIVITI	\$ -	\$ 58,000	\$ 58,000	\$ 186,134	\$ -	\$ (128,134)
5100-SITE ACQUISITION SERVIC	\$ 3,825,000	\$ 3,416,221	\$ 7,241,221	\$ 5,731,571	\$ 1,319,685	\$ 189,965
006-FOOD SERVICE	\$ 1,087,460	\$ 82,715	\$ 1,170,175	\$ 1,072,938	\$ 30,694	\$ 66,543
3100-FOOD SERVICES OPERATION	\$ 1,087,460	\$ 82,715	\$ 1,170,175	\$ 1,072,938	\$ 30,694	\$ 66,543
007-SPECIAL TRUST	\$ 8,750	\$ 2,000	\$ 10,750	\$ 2,950	\$ 1,500	\$ 6,300
1100-REGULAR INSTRUCTION	\$ 6,250	\$ 2,000	\$ 8,250	\$ 2,950	\$ 1,500	\$ 3,800
2100-SUPPORT SERVICES - PUPI	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500
010-CLASSROOM FACILITIES	\$ 6,000,000	\$ 3,618,931	\$ 9,618,931	\$ 6,566,093	\$ 857,390	\$ 2,195,448
5300-ARCHITECTURE & ENGINEER	\$ 6,000,000	\$ 3,618,931	\$ 9,618,931	\$ 3,566,093	\$ 857,390	\$ 5,195,448
7400-ADVANCES OUT	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	\$ (3,000,000)
018-PUBLIC SCHOOL SUPPORT	\$ 60,280	\$ 5,110	\$ 65,390	\$ 35,497	\$ 1,065	\$ 28,828
1100-REGULAR INSTRUCTION	\$ 58,020	\$ 4,210	\$ 62,230	\$ 32,967	\$ 1,065	\$ 28,198
1200-SPECIAL INSTRUCTION	\$ 900	\$ 900	\$ 1,800	\$ 120	\$ -	\$ 1,680
2100-SUPPORT SERVICES - PUPI	\$ 1,360	\$ -	\$ 1,360	\$ 2,410	\$ -	\$ (1,050)
019-OTHER GRANT	\$ 25,197	\$ 2,303	\$ 27,500	\$ 25,707	\$ 594	\$ 1,200
2700-OPERATION & MAINT OF PL	\$ 7,560	\$ 1,433	\$ 8,993	\$ 9,495	\$ 2	\$ (504)
2900-SUPPORT SERVICES - CENT	\$ 17,637	\$ 870	\$ 18,507	\$ 16,212	\$ 592	\$ 1,703
020-SPECIAL ENTERPRISE FUND	\$ 143,590	\$ 3,071	\$ 146,661	\$ 116,089	\$ 180	\$ 30,392
3200-COMMUNITY RECREATION SE	\$ 143,590	\$ 3,071	\$ 146,661	\$ 116,089	\$ 180	\$ 30,392
022-DISTRICT AGENCY	\$ 14,000	\$ 690	\$ 14,690	\$ 4,080	\$ -	\$ 10,610
4500-SPORT ORIENTED ACTIVITI	\$ 14,000	\$ 690	\$ 14,690	\$ 4,080	\$ -	\$ 10,610
027-WORKMANS COMPENSATION-S	\$ 80,000	\$ 79,257	\$ 159,257	\$ 77,637	\$ -	\$ 81,620
3900-OTHER OPERATION OF NON-	\$ 80,000	\$ 79,257	\$ 159,257	\$ 77,637	\$ -	\$ 81,620
034-CLASSROOM FACILITIES MA	\$ 4,500	\$ -	\$ 4,500	\$ 4,237	\$ -	\$ 263
2500-FISCAL SERVICES	\$ 4,500	\$ -	\$ 4,500	\$ 4,237	\$ -	\$ 263
200-STUDENT MANAGED ACTIVIT	\$ 192,725	\$ 18,144	\$ 210,869	\$ 162,001	\$ 23,169	\$ 25,700
4100-ACADEMIC & SUBJECT ORIE	\$ 31,920	\$ 2,804	\$ 34,724	\$ 35,191	\$ 2,925	\$ (3,392)
4300-OCCUPATION ORIENTED ACT	\$ 31,600	\$ 3,536	\$ 35,136	\$ 50,818	\$ 1,130	\$ (16,812)
4500-SPORT ORIENTED ACTIVITI	\$ 14,800	\$ 6,126	\$ 20,926	\$ 17,481	\$ 16,539	\$ (13,095)
4600-SCHL & PUBLIC SERV CO-C	\$ 114,405	\$ 5,678	\$ 120,083	\$ 58,510	\$ 2,575	\$ 58,998

Northeastern Local School District
Expenditure Budget versus Actual by Function
Cash Basis July 1, 2023 through June 30, 2024

Fund & Function	Appropriations	Carryovers	Budget	Actual	Encumberances	-Variance
300-DISTRICT MANAGED ACTIVI	\$ 323,700	\$ 21,299	\$ 344,999	\$ 391,151	\$ 9,166	\$ (55,318)
4500-SPORT ORIENTED ACTIVITI	\$ 323,700	\$ 21,299	\$ 344,999	\$ 391,151	\$ 9,166	\$ (55,318)
401-AUXILIARY SERVICES	\$ 50,000	\$ 68,515	\$ 118,515	\$ 66,906	\$ -	\$ 51,609
3200-COMMUNITY RECREATION SE	\$ 50,000	\$ 68,515	\$ 118,515	\$ 66,906	\$ -	\$ 51,609
461-VOCATIONAL EDUC. ENHANC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1100-REGULAR INSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
499-MISCELLANEOUS STATE GRA	\$ 15,641	\$ 9,359	\$ 25,000	\$ 20,966	\$ -	\$ 4,034
2100-SUPPORT SERVICES - PUPI	\$ -	\$ 1,019	\$ 1,019	\$ 10,253	\$ -	\$ (9,234)
2700-OPERATION & MAINT OF PL	\$ 15,641	\$ 8,340	\$ 23,981	\$ 10,713	\$ -	\$ 13,268
507-ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF	\$ 1,194,500	\$ -	\$ 1,194,500	\$ 1,169,814	\$ -	\$ 24,686
1100-REGULAR INSTRUCTION	\$ 1,178,000	\$ -	\$ 1,178,000	\$ 973,253	\$ -	\$ 204,747
2800-SUPPORT SERV - PUPIL TR	\$ 16,500	\$ -	\$ 16,500	\$ 16,500	\$ -	\$ -
7400-ADVANCES OUT	\$ -	\$ -	\$ -	\$ 180,062	\$ -	\$ (180,062)
516-IDEA PART B GRANTS	\$ 949,750	\$ 250	\$ 950,000	\$ 922,923	\$ 10,113	\$ 16,964
1200-SPECIAL INSTRUCTION	\$ 761,480	\$ 250	\$ 761,730	\$ 728,198	\$ -	\$ 33,532
2100-SUPPORT SERVICES - PUPI	\$ 115,670	\$ -	\$ 115,670	\$ 36,862	\$ 10,000	\$ 68,808
3200-COMMUNITY RECREATION SE	\$ 72,600	\$ -	\$ 72,600	\$ 79,762	\$ 113	\$ (7,275)
7400-ADVANCES OUT	\$ -	\$ -	\$ -	\$ 78,100	\$ -	\$ (78,100)
536-TITLE I SCHOOL IMPROVEM	\$ 46,600	\$ -	\$ 46,600	\$ 44,125	\$ -	\$ 2,475
1100-REGULAR INSTRUCTION	\$ 46,600	\$ -	\$ 46,600	\$ 44,125	\$ -	\$ 2,475
572-TITLE I DISADVANTAGED C	\$ 443,814	\$ 1,185	\$ 445,000	\$ 435,869	\$ -	\$ 9,130
1100-REGULAR INSTRUCTION	\$ 38,667	\$ -	\$ 38,667	\$ 38,667	\$ -	\$ 0
1200-SPECIAL INSTRUCTION	\$ 405,147	\$ 868	\$ 406,015	\$ 369,608	\$ -	\$ 36,408
3200-COMMUNITY RECREATION SE	\$ -	\$ 317	\$ 317	\$ -	\$ -	\$ 317
7400-ADVANCES OUT	\$ -	\$ -	\$ -	\$ 27,595	\$ -	\$ (27,595)
584-TITLE IV STUDENT SUPPORT	\$ 54,250	\$ -	\$ 54,250	\$ 54,240	\$ -	\$ 10
1200-SPECIAL INSTRUCTION	\$ 8,150	\$ -	\$ 8,150	\$ -	\$ -	\$ 8,150
2100-SUPPORT SERVICES - PUPI	\$ 26,100	\$ -	\$ 26,100	\$ 30,573	\$ -	\$ (4,473)
3200-COMMUNITY RECREATION SE	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -
7400-ADVANCES OUT	\$ -	\$ -	\$ -	\$ 3,667	\$ -	\$ (3,667)
587-IDEA PRESCHOOL-HANDICAP	\$ 15,500	\$ -	\$ 15,500	\$ 15,493	\$ -	\$ 7
1200-SPECIAL INSTRUCTION	\$ 15,500	\$ -	\$ 15,500	\$ 15,493	\$ -	\$ 7
590-IMPROVING TEACHER QUALI	\$ 112,030	\$ 4,464	\$ 116,494	\$ 103,764	\$ -	\$ 12,730
1100-REGULAR INSTRUCTION	\$ 112,030	\$ -	\$ 112,030	\$ 98,305	\$ -	\$ 13,725
3200-COMMUNITY RECREATION SE	\$ -	\$ 4,464	\$ 4,464	\$ 5,459	\$ -	\$ (995)
Grand Total	\$ 55,719,448	\$ 8,457,299	\$ 64,176,747	\$ 57,846,192	\$ 3,302,724	\$ 3,027,831

NORTHEASTERN LOCAL SCHOOL DISTRICT**Transfer Advance Summary**

Fund	Sec	Description	Transfers In	Transfers Out	Transfer Variance	Advances In	Advances Out	Advance Variance
001	0000	GENERAL	\$ 0.00	\$ 55,000.00	\$ (55,000.00)	\$ 0.00	\$ 29,744.12	\$ (29,744.12)
004	9312	LFI KENTON RIDGE	0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00
300	9002	KENTON RIDGE ATHLETICS	55,000.00	0.00	55,000.00	0.00	0.00	0.00
507	9122	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (3)	0.00	0.00	0.00	0.00	0.00	0.00
516	9122	ARP IDEA PART B GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
572	9023	TITLE I DISADVANTAGED CHILDREN	0.00	0.00	0.00	0.00	0.00	0.00
584	9023	TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00
590	9023	IMPROVING TEACHER QUALITY	0.00	0.00	0.00	0.00	0.00	0.00
516	9023	IDEA PART B GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
590	9024	IMPROVING TEACHER QUALITY	0.00	0.00	0.00	3,288.92	0.00	3,288.92
516	9024	IDEA PART B GRANTS	0.00	0.00	0.00	8,406.23	0.00	8,406.23
536	9024	TITLE I SCHOOL IMPROVEMENT A	0.00	0.00	0.00	12,856.79	0.00	12,856.79
587	9024	IDEA PRESCHOOL-HANDICAPPED	0.00	0.00	0.00	5,192.18	0.00	5,192.18
010	0000	CLASSROOM FACILITIES	0.00	0.00	0.00	0.00	3,000,000.00	(3,000,000.00)
Grand Total			\$ 55,000.00	\$ 55,000.00	\$ 0.00	\$ 3,029,744.12	\$ 3,029,744.12	\$ 0.00

\$79,335,000 Northeastern Local School District Debtr Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
12/01/2024	880,000.00	4.000%	1,524,687.50	2,404,687.50	-
06/01/2025	-	-	1,507,087.50	1,507,087.50	-
06/30/2025	-	-	-	-	3,911,775.00
12/01/2025	915,000.00	4.000%	1,507,087.50	2,422,087.50	-
06/01/2026	-	-	1,488,787.50	1,488,787.50	-
06/30/2026	-	-	-	-	3,910,875.00
12/01/2026	1,070,000.00	5.000%	1,488,787.50	2,558,787.50	-
06/01/2027	-	-	1,462,037.50	1,462,037.50	-
06/30/2027	-	-	-	-	4,020,825.00
12/01/2027	1,125,000.00	5.000%	1,462,037.50	2,587,037.50	-
06/01/2028	-	-	1,433,912.50	1,433,912.50	-
06/30/2028	-	-	-	-	4,020,950.00
12/01/2028	1,180,000.00	5.000%	1,433,912.50	2,613,912.50	-
06/01/2029	-	-	1,404,412.50	1,404,412.50	-
06/30/2029	-	-	-	-	4,018,325.00
12/01/2029	1,360,000.00	4.000%	1,404,412.50	2,764,412.50	-
06/01/2030	-	-	1,377,212.50	1,377,212.50	-
06/30/2030	-	-	-	-	4,141,625.00
12/01/2030	1,415,000.00	4.000%	1,377,212.50	2,792,212.50	-
06/01/2031	-	-	1,348,912.50	1,348,912.50	-
06/30/2031	-	-	-	-	4,141,125.00
12/01/2031	1,470,000.00	4.000%	1,348,912.50	2,818,912.50	-
06/01/2032	-	-	1,319,512.50	1,319,512.50	-
06/30/2032	-	-	-	-	4,138,425.00
12/01/2032	1,655,000.00	4.000%	1,319,512.50	2,974,512.50	-
06/01/2033	-	-	1,286,412.50	1,286,412.50	-
06/30/2033	-	-	-	-	4,260,925.00
12/01/2033	1,720,000.00	4.000%	1,286,412.50	3,006,412.50	-
06/01/2034	-	-	1,252,012.50	1,252,012.50	-
06/30/2034	-	-	-	-	4,258,425.00
12/01/2034	1,790,000.00	4.000%	1,252,012.50	3,042,012.50	-
06/01/2035	-	-	1,216,212.50	1,216,212.50	-
06/30/2035	-	-	-	-	4,258,225.00
12/01/2035	1,990,000.00	4.000%	1,216,212.50	3,206,212.50	-
06/01/2036	-	-	1,176,412.50	1,176,412.50	-
06/30/2036	-	-	-	-	4,382,625.00
12/01/2036	2,070,000.00	4.000%	1,176,412.50	3,246,412.50	-
06/01/2037	-	-	1,135,012.50	1,135,012.50	-
06/30/2037	-	-	-	-	4,381,425.00
12/01/2037	2,155,000.00	3.375%	1,135,012.50	3,290,012.50	-
06/01/2038	-	-	1,098,646.88	1,098,646.88	-
06/30/2038	-	-	-	-	4,388,659.38
12/01/2038	2,225,000.00	3.500%	1,098,646.88	3,323,646.88	-
06/01/2039	-	-	1,059,709.38	1,059,709.38	-
06/30/2039	-	-	-	-	4,383,356.26
12/01/2039	2,210,000.00	3.625%	1,059,709.38	3,269,709.38	-
06/01/2040	-	-	1,019,653.13	1,019,653.13	-
06/30/2040	-	-	-	-	4,289,362.51
12/01/2040	2,290,000.00	3.625%	1,019,653.13	3,309,653.13	-
06/01/2041	-	-	978,146.88	978,146.88	-
06/30/2041	-	-	-	-	4,287,800.01
12/01/2041	2,370,000.00	3.625%	978,146.88	3,348,146.88	-
06/01/2042	-	-	935,190.63	935,190.63	-
06/30/2042	-	-	-	-	4,283,337.51
12/01/2042	2,460,000.00	3.625%	935,190.63	3,395,190.63	-
06/01/2043	-	-	890,603.13	890,603.13	-
06/30/2043	-	-	-	-	4,285,793.76
12/01/2043	2,545,000.00	3.625%	890,603.13	3,435,603.13	-

06/01/2044	-	-	844,475.00	844,475.00	-
06/30/2044	-	-	-	-	4,280,078.13
12/01/2044	2,640,000.00	5.250%	844,475.00	3,484,475.00	-
06/01/2045	-	-	775,175.00	775,175.00	-
06/30/2045	-	-	-	-	4,259,650.00
12/01/2045	2,780,000.00	5.250%	775,175.00	3,555,175.00	-
06/01/2046	-	-	702,200.00	702,200.00	-
06/30/2046	-	-	-	-	4,257,375.00
12/01/2046	2,925,000.00	4.000%	702,200.00	3,627,200.00	-
06/01/2047	-	-	643,700.00	643,700.00	-
06/30/2047	-	-	-	-	4,270,900.00
12/01/2047	3,040,000.00	4.000%	643,700.00	3,683,700.00	-
06/01/2048	-	-	582,900.00	582,900.00	-
06/30/2048	-	-	-	-	4,266,600.00
12/01/2048	3,165,000.00	4.000%	582,900.00	3,747,900.00	-
06/01/2049	-	-	519,600.00	519,600.00	-
06/30/2049	-	-	-	-	4,267,500.00
12/01/2049	3,290,000.00	4.000%	519,600.00	3,809,600.00	-
06/01/2050	-	-	453,800.00	453,800.00	-
06/30/2050	-	-	-	-	4,263,400.00
12/01/2050	3,420,000.00	4.000%	453,800.00	3,873,800.00	-
06/01/2051	-	-	385,400.00	385,400.00	-
06/30/2051	-	-	-	-	4,259,200.00
12/01/2051	3,560,000.00	4.000%	385,400.00	3,945,400.00	-
06/01/2052	-	-	314,200.00	314,200.00	-
06/30/2052	-	-	-	-	4,259,600.00
12/01/2052	3,700,000.00	4.000%	314,200.00	4,014,200.00	-
06/01/2053	-	-	240,200.00	240,200.00	-
06/30/2053	-	-	-	-	4,254,400.00
12/01/2053	3,850,000.00	4.000%	240,200.00	4,090,200.00	-
06/01/2054	-	-	163,200.00	163,200.00	-
06/30/2054	-	-	-	-	4,253,400.00
12/01/2054	4,000,000.00	4.000%	163,200.00	4,163,200.00	-
06/01/2055	-	-	83,200.00	83,200.00	-
06/30/2055	-	-	-	-	4,246,400.00
12/01/2055	4,160,000.00	4.000%	83,200.00	4,243,200.00	-
06/30/2056	-	-	-	-	4,243,200.00
Total	\$79,335,000.00	-	\$77,832,030.48	\$157,167,030.48	-

As of Fiscal Year 2024			
	75,425,000	59,720,563	135,145,563
Due in One Year	Principal 880,000.00	Interest 3,031,775.00	Total 3,911,775.00