

Annual Financial Report



Indiana State Board of Accounts

2023-2024

MONROE-GREGG SCHOOL CORPORATION

Morgan County

Submitted on 8/26/2024 11:22:00 AM

Per [IC 5-11-1-4](#) every municipality and local government is required to provide electronically and in a manner prescribed by the state examiner, financial reports for the fiscal year not later than sixty days after the close of the fiscal year.

Completion and submission of the Gateway *Annual Financial Report* (AFR) will fulfill this requirement. This document comprises all of the report outputs generated by Gateway, based on the information entered by the government unit and submitted by the government official as stipulated in state law.

Monroe-Gregg School Corporation, Morgan County, Indiana
Cash & Investments Combined Statement - 2023-2024

Local Fund	Beg Cash & Inv Bal	Receipt		Disbursement		End Cash & Inv Bal
	July 1, 2023	Receipts	Exceptions	Disbursement	Exceptions	June 30, 2024
101 Education	\$2,594,051.54	\$12,326,484.16	\$0.00	\$12,914,619.45	\$2,000.61	\$2,003,915.64
200 Debt Service	\$861,405.45	\$4,573,613.18	\$0.00	\$4,684,013.73	\$0.00	\$751,004.90
300 Operations	\$497,083.21	\$4,672,347.70	\$0.00	\$4,498,005.26	\$0.00	\$671,425.65
610 Local Rainy Day	\$2,317,902.71	\$220,725.84	\$0.00	\$560,580.83	\$0.00	\$1,978,047.72
620 Retirement/Severance Bond	\$97,803.96	\$0.00	\$0.00	\$0.00	\$0.00	\$97,803.96
721 2020 GO Bond	\$764,292.96	\$79,401.76	\$0.00	\$840,821.22	\$0.00	\$2,873.50
722 2022 GO BOND	\$945,106.20	\$0.00	\$0.00	\$579,201.02	\$0.00	\$365,905.18
723 2023 GO BOND	\$0.00	\$3,002,355.70	\$0.00	\$174,318.01	\$0.00	\$2,828,037.69
800 School Lunch	\$628,922.07	\$1,085,025.74	\$0.00	\$1,146,614.62	\$0.00	\$567,333.19
900 Curricular Materials Rental	\$379,262.38	\$247,384.45	\$0.00	\$254,219.12	\$0.00	\$372,427.71
1700 Drivers Education	\$2,415.25	\$0.00	\$0.00	\$0.00	\$0.00	\$2,415.25
1701 Cell Phone Tower	\$49,673.54	\$27,048.00	\$0.00	\$52,579.57	\$0.00	\$24,141.97
1702 Auditorium Rental	\$1,791.52	\$0.00	\$0.00	\$0.00	\$0.00	\$1,791.52
1703 United Way Read-Up	\$3,153.04	\$0.00	\$0.00	\$0.00	\$0.00	\$3,153.04
1704 FFA	\$5,992.27	\$0.00	\$0.00	\$0.00	\$0.00	\$5,992.27
1706 Donation/Grant	\$4,193.50	\$1,500.00	\$0.00	\$0.00	\$0.00	\$5,693.50
1708 IMPACT GRANT-READY SCHOOLS	\$2,000.00	\$0.00	\$0.00	\$1,219.67	\$0.00	\$780.33
1710 Teacher Appreciation	\$0.00	\$605.00	\$0.00	\$1,900.00	\$0.00	-\$1,295.00
1900 Alternative Education	\$12,700.31	\$6,923.23	\$0.00	\$6,714.17	\$0.00	\$12,909.37
1910 MES School Library	\$2,195.83	\$0.00	\$0.00	\$0.00	\$0.00	\$2,195.83
1912 MHS School Library	\$3,560.98	\$0.00	\$0.00	\$0.00	\$0.00	\$3,560.98
3023 HIGH ABILITY 2022-2023	\$9,264.31	\$0.00	\$0.00	\$10,299.31	\$0.00	-\$1,035.00
3028 Formative Assessment	\$12,364.39	\$22,488.40	\$0.00	\$16,608.70	\$0.00	\$18,244.09
3250 Medicaid Reimbursement State	\$0.00	\$1,962.38	\$0.00	\$316.54	\$0.00	\$1,645.84
3270 Secured Schools Safety Grant	-\$16,710.49	\$85,211.90	\$0.00	\$88,071.67	\$0.00	-\$19,570.26
3422 2021-2022 Early Intervention Grant	\$4,787.19	\$0.00	\$0.00	\$1,898.64	\$0.00	\$2,888.55
3721 Connectivity (ENA)	\$9,939.27	\$4,359.60	\$0.00	\$2,937.39	\$0.00	\$11,361.48
3740 CTE/DWD GRANT	\$0.00	\$233.39	\$0.00	\$233.35	\$0.00	\$0.04
3752 TEACHER APPRECIATION 2022	\$0.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.21
3753 Teacher Appreciation Grant 2023	\$0.00	\$57,886.48	\$0.00	\$57,886.56	\$0.00	-\$0.08

Local Fund	Beg Cash & Inv Bal	Receipt		Disbursement		End Cash & Inv Bal
	July 1, 2023	Receipts	Exceptions	Disbursement	Exceptions	June 30, 2024
4123 TITLE I FY 2022-2023	\$0.00	\$4,958.18	\$0.00	\$4,958.18	\$0.00	\$0.00
4124 TITLE I (FY 2023-2024)	\$0.00	\$116,725.41	\$0.00	\$126,216.12	\$0.00	-\$9,490.71
5223 PART B 2022-2023	-\$7,893.07	\$11,807.92	\$0.00	\$3,914.85	\$0.00	\$0.00
5224 PART B (FY 2023-2024)	\$0.00	\$277,036.44	\$0.00	\$306,493.82	\$0.00	-\$29,457.38
5424 PRESCHOOL PART B (FY 2023-2024)	\$0.00	\$8,536.63	\$0.00	\$8,536.63	\$0.00	\$0.00
5820 Title IV Part A 2020	-\$597.42	\$6,117.33	\$0.00	\$6,689.91	\$0.00	-\$1,170.00
5821 TITLE IV PART A (FY 21)	\$0.00	\$4,554.66	\$0.00	\$8,536.65	\$0.00	-\$3,981.99
6460 MEDICAID REIMBURSEMENT - FED	\$1,231.66	\$19,292.19	\$0.00	\$19,386.04	\$0.00	\$1,137.81
7910 MCKINNEY-VENTO 21-23	\$0.00	\$9,594.35	\$0.00	\$6,369.35	\$0.00	\$3,225.00
7911 SPECIAL EDUCATION (ARP 2021)	-\$48,850.00	\$76,448.00	\$0.00	\$27,598.90	\$0.00	-\$0.90
7912 SPECIAL ED PRESCHOOL (ARP-21)	\$0.00	\$1,858.86	\$0.00	\$1,858.86	\$0.00	\$0.00
7923 ESSER III	-\$8,525.00	\$216,004.72	\$0.00	\$223,356.47	\$0.00	-\$15,876.75
7931 Elementary and Secondary School Emergenc	\$0.00	\$3,040.81	\$0.00	\$3,040.81	\$0.00	\$0.00
7944 COVID-19 EMERGENCY NUTRITION	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
8400 Prepaid School Lunch Accounts	\$16,265.17	\$425,543.05	\$0.00	\$411,236.35	\$0.00	\$30,571.87
8500 CD PURCHASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9990 Payroll Clearing	\$23,672.45	\$3,210,089.25	\$0.00	\$3,196,144.36	\$0.00	\$37,617.34
GRAND TOTAL	\$9,170,455.39	\$30,807,164.71	\$0.00	\$30,247,396.13	\$2,000.61	\$9,728,223.36

Monroe-Gregg School Corporation, Morgan County, Indiana
Detailed Receipts 2023 - 2024

Local Fund Name	Classification	Account #	Account Name	Receipt Amount	
101 - Education	Local Sources	1321	Transfer Tuition from Other Indiana School Corporations	\$27,567.54	
		1951	Miscellaneous Revenue from Other Indiana School Corporations	\$10,006.98	
		1994	Other Overpayments and Reimbursements	\$2,145.00	
		1999	Other	\$918.00	
	Local Sources Total				\$40,637.52
	State Sources	3111	State Tuition Support	\$11,523,056.27	
		3113	Common School Funds Withheld	\$733,092.15	
		3114	Summer School	\$29,226.67	
		3250	Medicaid Reimbursement-State	\$155.01	
	State Sources Total				\$12,285,530.10
Transfers In	5207	Transfer from Medicaid Reimbursement to Education	\$316.54		
Transfers In Total				\$316.54	
Education Total				\$12,326,484.16	
200 - Debt Service	Local Sources	1110	Local Property Taxes	\$4,219,311.60	
		1211	License Excise Tax	\$345,241.50	
		1212	Commercial Vehicle Excise Tax	\$6,808.90	
		1231	Financial Institution Tax	\$2,251.18	
	Local Sources Total				\$4,573,613.18
Debt Service Total				\$4,573,613.18	
300 - Operations	Local Sources	1110	Local Property Taxes	\$2,360,955.93	
		1130	Local Income Taxes	\$213,541.48	
		1211	License Excise Tax	\$193,016.10	
		1212	Commercial Vehicle Excise Tax	\$3,808.10	
		1231	Financial Institution Tax	\$1,258.86	
		1410	Transportation Fees from Individuals	\$12,066.66	

300 - Operations	Local Sources	1991	Refund of Insurance (Premiums Paid)	\$51.80
		1994	Other Overpayments and Reimbursements	\$52,534.08
		1999	Other	\$500.00
	Local Sources Total			\$2,837,733.01
	Intermediate Sources	2920	Congressional Interest	\$48.28
		2990	Other	\$7,189.00
		Intermediate Sources Total		
	Other	6410	Insurance (Claims for Losses)	\$7,500.00
		Other Total		
	Transfers In	5200	Transfers from One Fund to Another	\$912,683.41
5203		Transfer from Education to Operations	\$907,194.00	
Transfers In Total			\$1,819,877.41	
Operations Total				\$4,672,347.70
610 - Local Rainy Day	Local Sources	1510	Interest on Investments	\$220,725.84
	Local Sources Total			\$220,725.84
Local Rainy Day Total				\$220,725.84
721 - 2020 GO Bond	Local Sources	1994	Other Overpayments and Reimbursements	\$79,401.76
	Local Sources Total			\$79,401.76
2020 GO Bond Total				\$79,401.76
723 - 2023 GO BOND	Proceeds of Long-Term Debt	5600	Other Long-Term Debt Proceeds	\$3,002,355.70
	Proceeds of Long-Term Debt Total			\$3,002,355.70
2023 GO BOND Total				\$3,002,355.70
800 - School Lunch	Local Sources	1611	Daily Sales—School Lunch Program	\$277,584.45
		1612	Daily Sales—School Breakfast Program	\$53,621.26
		1613	Daily Sales—Special Milk Program	\$2,930.40
		1621	Adult Sales	\$9,050.30
		1623	Ala Cart	\$130,250.90
		1630	Special Functions	\$34,788.39
		1994	Other Overpayments and Reimbursements	\$1,708.05
		1999	Other	\$41,317.09

800 - School Lunch	Local Sources Total			\$551,250.84
	State Sources	3151	School Lunch	\$16,011.59
	State Sources Total			\$16,011.59
	Federal Sources	4291	School Lunch Reimbursement	\$403,294.54
		4292	School Breakfast Reimbursement	\$108,625.48
		4299	Other	\$5,843.29
	Federal Sources Total			\$517,763.31
School Lunch Total				\$1,085,025.74
900 - Curricular Materials Rental	Local Sources	1741	Student and Adult Fees	\$1,579.70
		1742	Other Fees	\$385.00
		1942	Curricular Materials Rentals	\$661.91
	Local Sources Total			\$2,626.61
	State Sources	3910	Curricular Materials Distribution	\$244,757.84
	State Sources Total			\$244,757.84
Curricular Materials Rental Total				\$247,384.45
1701 - Cell Phone Tower	Local Sources	1910	Rentals	\$24,794.00
		1999	Other	\$2,254.00
	Local Sources Total			\$27,048.00
Cell Phone Tower Total				\$27,048.00
1706 - Donation/Grant	Local Sources	1920	Contributions and Donations from Private Sources	\$1,500.00
	Local Sources Total			\$1,500.00
Donation/Grant Total				\$1,500.00
1710 - Teacher Appreciation	Local Sources	1760	Receipts from Extra-Curricular Accounts	\$605.00
	Local Sources Total			\$605.00
Teacher Appreciation Total				\$605.00
1900 - Alternative Education	State Sources	3211	Alternative Education	\$6,923.23
	State Sources Total			\$6,923.23
Alternative Education Total				\$6,923.23
3028 - Formative Assessment	State Sources	3198	Formative Assessment Grant	\$22,488.40
	State Sources Total			\$22,488.40

Formative Assessment Total				\$22,488.40
3250 - Medicaid Reimbursement State	State Sources	3250	Medicaid Reimbursement-State	\$1,962.38
	State Sources Total			\$1,962.38
Medicaid Reimbursement State Total				\$1,962.38
3270 - Secured Schools Safety Grant	State Sources	3117	Secured Schools Safety Grant	\$85,211.90
	State Sources Total			\$85,211.90
Secured Schools Safety Grant Total				\$85,211.90
3721 - Connectivity (ENA)	State Sources	3217	Technology Grants	\$4,359.60
	State Sources Total			\$4,359.60
Connectivity (ENA) Total				\$4,359.60
3740 - CTE/DWD GRANT	State Sources	3293	Performance Based Awards	\$233.39
	State Sources Total			\$233.39
CTE/DWD GRANT Total				\$233.39
3753 - Teacher Appreciation Grant 2023	State Sources	3293	Performance Based Awards	\$57,886.48
	State Sources Total			\$57,886.48
Teacher Appreciation Grant 2023 Total				\$57,886.48
4123 - TITLE I FY 2022-2023	Federal Sources	4514	Title I	\$4,958.18
	Federal Sources Total			\$4,958.18
TITLE I FY 2022-2023 Total				\$4,958.18
4124 - TITLE I (FY 2023-2024)	Federal Sources	4514	Title I	\$116,725.41
	Federal Sources Total			\$116,725.41
TITLE I (FY 2023-2024) Total				\$116,725.41
5223 - PART B 2022-2023	Federal Sources	4223	Special Education Grants	\$11,807.92
	Federal Sources Total			\$11,807.92
PART B 2022-2023 Total				\$11,807.92
5224 - PART B (FY 2023-2024)	Federal Sources	4223	Special Education Grants	\$277,036.44
	Federal Sources Total			\$277,036.44
PART B (FY 2023-2024) Total				\$277,036.44
5424 - PRESCHOOL PART B (FY 2023-2024)	Federal Sources	4223	Special Education Grants	\$8,536.63
	Federal Sources Total			\$8,536.63

PRESCHOOL PART B (FY 2023-2024)				\$8,536.63
Total				
5820 - Title IV Part A 2020	Federal Sources	4550	Title IV	\$6,117.33
	Federal Sources Total			\$6,117.33
Title IV Part A 2020 Total				\$6,117.33
5821 - TITLE IV PART A (FY 21)	Federal Sources	4550	Title IV	\$4,554.66
	Federal Sources Total			\$4,554.66
TITLE IV PART A (FY 21) Total				\$4,554.66
6460 - MEDICAID REIMBURSEMENT - FED	Federal Sources	4540	Medicaid Reimbursement-Federal	\$19,292.19
	Federal Sources Total			\$19,292.19
MEDICAID REIMBURSEMENT - FED Total				\$19,292.19
7910 - MCKINNEY-VENTO 21-23	Federal Sources	4990	Other	\$9,594.35
	Federal Sources Total			\$9,594.35
MCKINNEY-VENTO 21-23 Total				\$9,594.35
7911 - SPECIAL EDUCATION (ARP 2021)	Federal Sources	4990	Other	\$76,448.00
	Federal Sources Total			\$76,448.00
SPECIAL EDUCATION (ARP 2021) Total				\$76,448.00
7912 - SPECIAL ED PRESCHOOL (ARP-21)	Federal Sources	4990	Other	\$1,858.86
	Federal Sources Total			\$1,858.86
SPECIAL ED PRESCHOOL (ARP-21) Total				\$1,858.86
7923 - ESSER III	Federal Sources	4990	Other	\$216,004.72
	Federal Sources Total			\$216,004.72
ESSER III Total				\$216,004.72
7931 - Elementary and Secondary School Emergenc	Federal Sources	4990	Other	\$3,040.81
	Federal Sources Total			\$3,040.81
Elementary and Secondary School Emergenc Total				\$3,040.81
8400 - Prepaid School Lunch Accounts	Local Sources	1630	Special Functions	\$425,543.05
	Local Sources Total			\$425,543.05
Prepaid School Lunch Accounts Total				\$425,543.05
8500 - CD PURCHASE	Sale of Investments	6510	Securities	\$3,000,000.00

8500 - CD PURCHASE	Sale of Investments Total			\$3,000,000.00
CD PURCHASE Total				\$3,000,000.00
9990 - Payroll Clearing	Local Sources	1999	Other	\$495.41
	Local Sources Total			\$495.41
	Other	6550	Withholdings	\$3,209,593.84
	Other Total			\$3,209,593.84
Payroll Clearing Total				\$3,210,089.25
GRAND TOTAL				\$33,807,164.71

**Monroe-Gregg School Corporation, Morgan County, Indiana
Detailed Disbursements - 2023-2024**

Local Fund Name	Classification	Account #	Account Name	Disbursement Amount
101 - Education	Instruction	11025	Non Special Education Preschool	\$87,800.57
		11050	Full Day Kindergarten	\$463,479.23
		11100	Elementary	\$2,544,908.16
		11200	Middle/Junior High	\$1,081,566.17
		11300	High School	\$1,904,951.70
		11350	Honors Diploma	\$82,506.53
		11410	Agriculture, Food, & Natural Resources	\$108,575.28
		11415	Arts, Technology, & Communications	\$63,835.08
		11430	Business, Marketing, & Administration	\$90,248.04
		11445	Health Science	\$25,000.00
		11590	Other Vocational/Career & Technical Education Programs	\$25,520.91
		11620	Alternative Education-Middle/Junior High	\$16,814.49
		11630	Alternative Education-High School	\$156,022.98
		12210	Mild Mental Disabilities	\$543,265.53
		12220	Moderate Mental Disabilities	\$61,843.53
		12230	Severe Mental Disabilities	\$65.00
		12330	Visual Impairment	\$71,700.27
		12340	Hearing Impairment	\$1,418.59
		12350	Homebound	\$1,568.08
		12410	Emotional Disabilities-Full Time	\$350,144.08
		12610	Learning Disability	\$303,279.38
		12710	Equal Opportunity At Risk	\$4,303.56
		12810	Special Education Preschool	\$73,796.52
		12900	Other Special Programs	\$53,165.92
		14100	Elementary Summer School	\$380.34
		14200	Middle/Junior High Summer School	\$215.86

Instruction	14300	High School Summer School	\$37,555.64
	16100	Remediation Testing	\$3,431.87
	16200	Preventive Remediation	-\$119.89
	17300	Area Vocational School (Participating Share)	\$283,090.52
	17400	Joint Services and Supply-Special Education	\$219,937.29
	17600	Joint Services and Supply-Other	\$19,070.00
Instruction Total			\$8,679,341.23
Support Services	21130	Social Work Services	\$89.11
	21220	Counseling Services	\$296,888.84
	21340	Nurse Services	\$116,343.07
	21420	Psychological Testing	\$6,041.38
	21520	Speech Pathology Services	\$92,361.55
	21530	Audiology Services	\$167.30
	21590	Other Speech Pathology and Audiology Services	\$804.28
	21720	Physical Therapy Services	\$9,636.25
	21810	Service Area Direction-Special Education Administration	\$110,432.67
	21890	Other Special Education Administration	\$55,541.53
	21990	Other Student Services	\$216,585.48
	22110	Service Area Direction-Improvement of Instruction	\$10,527.28
	22120	Instruction and Curriculum Development	\$39,496.40
	22220	School Library	\$181,592.11
	24100	Office of the Principal	\$948,270.85
	24900	Other Support Services-School Administration	\$141,304.45
	22900	Other Support Services-Instructional Staff	\$2,000.61
Support Services Total			\$2,228,083.16
Noninstructional Services	33400	Athletic Coaches	\$189,318.26
Noninstructional Services Total			\$189,318.26
Transfers Out	60100	Transfers From One Fund to Another	\$912,683.41
	60103	Transfer From Education to Operations	\$907,194.00
Transfers Out Total			\$1,819,877.41

Education Total**\$12,916,620.06**

200 - Debt Service	Debt Services	51100	Bonds-Principal	\$2,495,667.00
		52100	Bonds-Interest	\$138,377.30
		53100	Buildings-Principal	\$860,000.00
		53150	Buildings-Interest	\$451,500.00
		54200	Common School Fund Loan-Principal	\$584,032.48
		54250	Common School Fund Loan-Interest	\$148,936.95
		59200	Bank Fee	\$5,500.00
	Debt Services Total			\$4,684,013.73

Debt Service Total**\$4,684,013.73****300 - Operations****Support Services**

23110	Service Area Direction-Board of Education	\$52,771.93
23150	Legal Services	\$13,681.67
23210	Office of the Superintendent	\$446,748.78
23230	Staff Relations and Negotiations	\$6,121.50
23290	Other Executive Administration Services	\$48,941.67
25110	Office of the Business Manager	\$123,096.86
25130	Budgeting	\$35,322.50
25150	Payroll Services	\$69,485.31
25160	Financial Accounting	\$2,565.08
25730	Personnel Services	\$20,779.80
25810	Technology Service Supervision and Administration	\$172,532.00
25890	Other Technology Services	\$96,716.69
25990	Other Support Services-Central	\$23,573.65
26300	Maintenance of Grounds	\$171,810.03
26400	Maintenance of Equipment	\$246,235.16
26600	Security Services	\$142,718.37
26700	Insurance	\$70,148.00
26800	Other Operating and Maintenance of Plant	\$1,321,192.94
27010	Service Area Direction-Student Transportation	\$79,112.30
27100	Vehicle Operation	\$595,339.62

300 - Operations

Support Services	27200	Monitoring Services	\$41.34
	27300	Vehicle Servicing and Maintenance	\$339,079.32
	27900	Other Student Transportation Services	\$105,988.91
	27910	Bus Driver Training	\$2,567.12
Support Services Total			\$4,186,570.55
Noninstructional Services	33910	High School Band Uniforms	\$981.19
Noninstructional Services Total			\$981.19
Facilities Acquisition Const	41000	Land Acquisition and Development	\$194.35
	43000	Professional Services	\$25,971.05
	45100	Bulding Acquisition, Construction, and Improvements	\$25,532.09
	45400	Sports Facilities	\$6,680.58
	47000	Purchase of Mobile or Fixed Equipment	\$206,814.23
	49000	Other Facilities Acquisition and Construction	\$45,261.22
Facilities Acquisition Const Total			\$310,453.52

Operations Total **\$4,498,005.26**

610 - Local Rainy Day	Instruction	11100	Elementary	\$98,887.42
		11200	Middle/Junior High	\$42,783.09
		11300	High School	\$55,425.00
		12900	Other Special Programs	\$1,000.00
	Instruction Total			\$198,095.51
	Support Services	21520	Speech Pathology Services	\$1,000.00
		21890	Other Special Education Administration	\$24,654.20
		22110	Service Area Direction-Improvement of Instruction	\$5,705.90
		23210	Office of the Superintendent	\$6,500.00
		24100	Office of the Principal	\$10,000.00
		26200	Maintenance of Buildings	\$14,000.00
		26800	Other Operating and Maintenance of Plant	\$228,126.15
		27100	Vehicle Operation	\$29,576.00
		27300	Vehicle Servicing and Maintenance	\$5,598.87
	Support Services Total			\$325,161.12

610 - Local Rainy Day	Facilities Acquisition Const	43000	Professional Services	\$18,265.30
		45400	Sports Facilities	\$5,317.77
		47000	Purchase of Mobile or Fixed Equipment	\$13,741.13
	Facilities Acquisition Const Total			\$37,324.20
Local Rainy Day Total				\$560,580.83
721 - 2020 GO Bond	Support Services	26300	Maintenance of Grounds	\$75,754.00
		27400	Purchase of School Buses	\$545,631.00
	Support Services Total			\$621,385.00
	Facilities Acquisition Const	45100	Bulding Acquisition, Construction, and Improvements	\$116,936.22
		47000	Purchase of Mobile or Fixed Equipment	\$102,500.00
	Facilities Acquisition Const Total			\$219,436.22
2020 GO Bond Total				\$840,821.22
722 - 2022 GO BOND	Facilities Acquisition Const	43000	Professional Services	\$22,638.75
		45100	Bulding Acquisition, Construction, and Improvements	\$556,562.27
	Facilities Acquisition Const Total			\$579,201.02
2022 GO BOND Total				\$579,201.02
723 - 2023 GO BOND	Support Services	27400	Purchase of School Buses	\$128,661.00
	Support Services Total			\$128,661.00
	Facilities Acquisition Const	43000	Professional Services	\$45,657.01
	Facilities Acquisition Const Total			\$45,657.01
2023 GO BOND Total				\$174,318.01
800 - School Lunch	Support Services	26400	Maintenance of Equipment	\$4,061.34
	Support Services Total			\$4,061.34
	Noninstructional Services	31100	Service Area Direction-Food Services Operations	\$565,652.97
		31400	Food Purchases	\$399,309.25
		31900	Other Food Services	\$66,845.37
	Noninstructional Services Total			\$1,031,807.59
	Facilities Acquisition Const	47000	Purchase of Mobile or Fixed Equipment	\$110,745.69
	Facilities Acquisition Const Total			\$110,745.69
School Lunch Total				\$1,146,614.62

900 - Curricular Materials Rental	Instruction	11100	Elementary	\$85,366.27
		11200	Middle/Junior High	\$116,953.18
		11300	High School	\$51,899.67
	Instruction Total			\$254,219.12
Curricular Materials Rental Total				\$254,219.12
1701 - Cell Phone Tower	Support Services	26200	Maintenance of Buildings	\$24,579.57
	Support Services Total			\$24,579.57
	Nonprogrammed Charges	60700	Scholarships	\$28,000.00
	Nonprogrammed Charges Total			\$28,000.00
Cell Phone Tower Total				\$52,579.57
1708 - IMPACT GRANT-READY SCHOOLS	Instruction	11300	High School	\$1,219.67
	Instruction Total			\$1,219.67
IMPACT GRANT-READY SCHOOLS Total				\$1,219.67
1710 - Teacher Appreciation	Noninstructional Services	33990	Other	\$1,900.00
	Noninstructional Services Total			\$1,900.00
Teacher Appreciation Total				\$1,900.00
1900 - Alternative Education	Instruction	11300	High School	\$73.75
		11630	Alternative Education-High School	\$1,069.66
	Instruction Total			\$1,143.41
	Facilities Acquisition Const	47000	Purchase of Mobile or Fixed Equipment	\$5,570.76
	Facilities Acquisition Const Total			\$5,570.76
Alternative Education Total				\$6,714.17
3023 - HIGH ABILITY 2022-2023	Instruction	12110	Gifted and Talented	\$10,299.31
	Instruction Total			\$10,299.31
HIGH ABILITY 2022-2023 Total				\$10,299.31
3028 - Formative Assessment	Instruction	11100	Elementary	\$8,304.35
		11200	Middle/Junior High	\$8,304.35
	Instruction Total			\$16,608.70
Formative Assessment Total				\$16,608.70
3250 - Medicaid Reimbursement State	Transfers Out	60107	Transfer From Medicaid Reimbursement to Education	\$316.54

3250 - Medicaid Reimbursement State	Transfers Out Total			\$316.54
Medicaid Reimbursement State Total				\$316.54
3270 - Secured Schools Safety Grant	Support Services	26600	Security Services	\$45,603.64
	Support Services Total			\$45,603.64
	Facilities Acquisition Const	47000	Purchase of Mobile or Fixed Equipment	\$42,468.03
	Facilities Acquisition Const Total			\$42,468.03
Secured Schools Safety Grant Total				\$88,071.67
3422 - 2021-2022 Early Intervention Grant	Instruction	11100	Elementary	\$1,898.64
	Instruction Total			\$1,898.64
2021-2022 Early Intervention Grant Total				\$1,898.64
3721 - Connectivity (ENA)	Support Services	25850	Network Support	\$2,937.39
	Support Services Total			\$2,937.39
Connectivity (ENA) Total				\$2,937.39
3740 - CTE/DWD GRANT	Instruction	17300	Area Vocational School (Participating Share)	\$233.35
	Instruction Total			\$233.35
CTE/DWD GRANT Total				\$233.35
3753 - Teacher Appreciation Grant 2023	Instruction	11100	Elementary	\$26,843.30
		11200	Middle/Junior High	\$9,312.98
		11300	High School	\$21,730.28
	Instruction Total			\$57,886.56
Teacher Appreciation Grant 2023 Total				\$57,886.56
4123 - TITLE I FY 2022-2023	Instruction	11100	Elementary	\$4,784.62
		12520	Compensatory	\$173.56
	Instruction Total			\$4,958.18
TITLE I FY 2022-2023 Total				\$4,958.18
4124 - TITLE I (FY 2023-2024)	Instruction	11100	Elementary	\$122,952.85
		12520	Compensatory	\$3,263.27
	Instruction Total			\$126,216.12
TITLE I (FY 2023-2024) Total				\$126,216.12
5223 - PART B 2022-2023	Instruction	11630	Alternative Education-High School	\$1,272.09

5223 - PART B 2022-2023	Instruction	12210	Mild Mental Disabilities	-\$11,412.42	
		12330	Visual Impairment	\$5,547.06	
		12610	Learning Disability	\$7,522.54	
	Instruction Total			\$2,929.27	
Support Services		21420	Psychological Testing	\$4,898.08	
		21520	Speech Pathology Services	-\$3,912.50	
	Support Services Total			\$985.58	
PART B 2022-2023 Total				\$3,914.85	
5224 - PART B (FY 2023-2024)	Instruction	11630	Alternative Education-High School	\$30,267.34	
		12210	Mild Mental Disabilities	\$117,060.94	
		12330	Visual Impairment	\$20,623.45	
		12610	Learning Disability	\$61,871.10	
	Instruction Total			\$229,822.83	
	Support Services		21420	Psychological Testing	\$30,142.00
			21520	Speech Pathology Services	\$42,965.00
			21810	Service Area Direction-Special Education Administration	\$1,781.75
			21890	Other Special Education Administration	\$1,782.24
	Support Services Total			\$76,670.99	
PART B (FY 2023-2024) Total				\$306,493.82	
5424 - PRESCHOOL PART B (FY 2023-2024)	Instruction	12810	Special Education Preschool	\$8,536.63	
	Instruction Total			\$8,536.63	
PRESCHOOL PART B (FY 2023-2024) Total				\$8,536.63	
5820 - Title IV Part A 2020	Instruction	11100	Elementary	\$6,689.91	
	Instruction Total			\$6,689.91	
Title IV Part A 2020 Total				\$6,689.91	
5821 - TITLE IV PART A (FY 21)	Instruction	11100	Elementary	\$8,536.65	
	Instruction Total			\$8,536.65	
TITLE IV PART A (FY 21) Total				\$8,536.65	
6460 - MEDICAID REIMBURSEMENT - FED	Instruction	12210	Mild Mental Disabilities	\$18,994.93	
		12900	Other Special Programs	\$277.73	

6460 - MEDICAID REIMBURSEMENT - FED	Instruction Total			\$19,272.66
	Support Services	21990	Other Student Services	\$113.38
	Support Services Total			\$113.38
MEDICAID REIMBURSEMENT - FED Total				\$19,386.04
7910 - MCKINNEY-VENTO 21-23	Instruction	11630	Alternative Education-High School	\$6,369.35
	Instruction Total			\$6,369.35
MCKINNEY-VENTO 21-23 Total				\$6,369.35
7911 - SPECIAL EDUCATION (ARP 2021)	Instruction	11100	Elementary	\$2,967.24
		12210	Mild Mental Disabilities	\$16,812.94
		14100	Elementary Summer School	\$3,340.08
		14200	Middle/Junior High Summer School	\$1,252.04
		14300	High School Summer School	\$1,066.60
	Instruction Total			\$25,438.90
	Support Services	27100	Vehicle Operation	\$2,160.00
	Support Services Total			\$2,160.00
SPECIAL EDUCATION (ARP 2021) Total				\$27,598.90
7912 - SPECIAL ED PRESCHOOL (ARP-21)	Instruction	12810	Special Education Preschool	\$1,858.86
	Instruction Total			\$1,858.86
SPECIAL ED PRESCHOOL (ARP-21) Total				\$1,858.86
7923 - ESSER III	Instruction	11100	Elementary	\$187.50
		11200	Middle/Junior High	\$187.50
		16200	Preventitive Remediation	\$144,148.85
	Instruction Total			\$144,523.85
	Support Services	21130	Social Work Services	\$78,832.62
	Support Services Total			\$78,832.62
ESSER III Total				\$223,356.47
7931 - Elementary and Secondary School Emergenc	Instruction	11100	Elementary	\$1,013.61
		11200	Middle/Junior High	\$1,013.60
		11300	High School	\$1,013.60
	Instruction Total			\$3,040.81

Elementary and Secondary School Emergenc				\$3,040.81
Total				
8400 - Prepaid School Lunch Accounts	Noninstructional Services	31900	Other Food Services	\$411,236.35
	Noninstructional Services Total			\$411,236.35
Prepaid School Lunch Accounts Total				\$411,236.35
8500 - CD PURCHASE	Investments Purchased	60300	Securities Purchased	\$6,000,000.00
	Investments Purchased Total			\$6,000,000.00
CD PURCHASE Total				\$6,000,000.00
9990 - Payroll Clearing	Nonprogrammed Charges	60900	Withholdings	\$3,196,144.36
	Nonprogrammed Charges Total			\$3,196,144.36
Payroll Clearing Total				\$3,196,144.36
GRAND TOTAL				\$36,249,396.74

Monroe-Gregg School Corporation, Morgan County, Indiana
Fund Type Schedule 2023-2024

Fund Type	Local Fund	Standard Fund
2 - Special Revenue Fund	101-Education	101- Education
2 - Special Revenue Fund	1700-Drivers Education	1700- Other Local Funds
2 - Special Revenue Fund	1701-Cell Phone Tower	1701- Other Local Funds
2 - Special Revenue Fund	1702-Auditorium Rental	1702- Other Local Funds
2 - Special Revenue Fund	1703-United Way Read-Up	1703- Other Local Funds
2 - Special Revenue Fund	1704-FFA	1704- Other Local Funds
2 - Special Revenue Fund	1706-Donation/Grant	1706- Other Local Funds
2 - Special Revenue Fund	1708-IMPACT GRANT-READY SCHOOLS	1708- Other Local Funds
2 - Special Revenue Fund	1710-Teacher Appreciation	1710- Other Local Funds
2 - Special Revenue Fund	1900-Alternative Education	1900- School Library Printed Materi
2 - Special Revenue Fund	1910-MES School Library	1910- School Library Printed Materi
2 - Special Revenue Fund	1912-MHS School Library	1912- School Library Printed Materi
2 - Special Revenue Fund	300-Operations	300- Operations
2 - Special Revenue Fund	3023-HIGH ABILITY 2022-2023	3023- State Instructional Support
2 - Special Revenue Fund	3028-Formative Assessment	3028- Formative Assessment
2 - Special Revenue Fund	3250-Medicaid Reimbursement State	3250- Medicaid Reimbursement
2 - Special Revenue Fund	3270-Secured Schools Safety Grant	3270- Secured Schools Safety Grant
2 - Special Revenue Fund	3422-2021-2022 Early Intervention G	3422- Early Intervention Grant
2 - Special Revenue Fund	3721-Connectivity (ENA)	3721- Non-English Speaking Program
2 - Special Revenue Fund	3740-CTE/DWD GRANT	3740- Non-English Speaking Program
2 - Special Revenue Fund	3752-TEACHER APPRECIATION 2022	3752- Teacher Appreciation Grant
2 - Special Revenue Fund	3753-Teacher Appreciation Grant 202	3753- Teacher Appreciation Grant
2 - Special Revenue Fund	4123-TITLE I FY 2022-2023	4123- Title I
2 - Special Revenue Fund	4124-TITLE I (FY 2023-2024)	4124- Title I
2 - Special Revenue Fund	5223-PART B 2022-2023	5223- IDEA Special Education Grant
2 - Special Revenue Fund	5224-PART B (FY 2023-2024)	5224- IDEA Special Education Grant
2 - Special Revenue Fund	5424-PRESCHOOL PART B (FY 2023-2024)	5424- Preschool Handicap
2 - Special Revenue Fund	5820-Title IV Part A 2020	5820- Student Support, Title IV
2 - Special Revenue Fund	5821-TITLE IV PART A (FY 21)	5821- Student Support, Title IV
2 - Special Revenue Fund	610-Local Rainy Day	610- Local Rainy Day
2 - Special Revenue Fund	6460-MEDICAID REIMBURSEMENT - FED	6460- Medicaid Reimbursement-Federa
2 - Special Revenue Fund	7910-MCKINNEY-VENTO 21-23	7910- Homeless Children and Youth (
2 - Special Revenue Fund	7911-SPECIAL EDUCATION (ARP 2021)	7911- Individuals with Disabilities

Fund Type	Local Fund	Standard Fund
2 - Special Revenue Fund	7912-SPECIAL ED PRESCHOOL (ARP-21)	7912- Individuals with Disabilities
2 - Special Revenue Fund	7923-ESSER III	7923- Elementary and Secondary Scho
2 - Special Revenue Fund	7931-Elementary and Secondary Schoo	7931-Elementary and Secondary School
2 - Special Revenue Fund	7944-COVID-19 EMERGENCY NUTRITION	7944- Other Federal Stimulus Funds
2 - Special Revenue Fund	800-School Lunch	800- School Lunch
2 - Special Revenue Fund	8400-Prepaid School Lunch Accounts	8400- Prepaid School Lunch Accounts
2 - Special Revenue Fund	900-Curricular Materials Rental	900- Curricular Materials Rental
3 - Debt Service	200-Debt Service	200- Debt Service
3 - Debt Service	620-Retirement/Severance Bond	620- Retirement/Severance Bond
4 - Capital Projects	721-2020 GO Bond	721- Construction
4 - Capital Projects	722-2022 GO BOND	722- Construction
4 - Capital Projects	723-2023 GO BOND	723- Construction
12 - Other	8500-CD PURCHASE	8500- Investment Funds
12 - Other	9990-Payroll Clearing	9990- Other Clearing Funds

**Monroe-Gregg School Corporation, Morgan County, Indiana
Debt Statement - 2023-2024**

		Beginning Principal Balance as of July 1, 2023	Additions	Reductions	Ending Principal Balance as of June 30, 2024	Principal Due Within One Year of June 30, 2024
Governmental Activities Long Term Debt	Notes and Loans Payable - Common School Technology #11 Long Term	\$136,080.00	\$0.00	\$30,240.00	\$105,840.00	\$30,240.00
	Notes and Loans Payable - Common School Grade School Long Term	\$3,532,948.70	\$0.00	\$435,011.00	\$3,097,937.70	\$452,585.86
	Notes and Loans Payable - Common School Technology #7 Long Term	\$15,156.42	\$0.00	\$15,156.42	\$0.00	\$0.00
	General Obligation Bonds Equipment, buses, building/outdoor projects	\$815,000.00	\$0.00	\$275,000.00	\$540,000.00	\$360,000.00
	Notes and Loans Payable - Common School Technology #8 Long Term	\$43,898.68	\$0.00	\$29,265.32	\$14,633.36	\$14,633.36
	Notes and Loans Payable - Common School Technology #6 Long Term	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Notes and Loans Payable - Common School Technology #9 Long Term	\$75,082.28	\$0.00	\$30,029.00	\$45,053.28	\$30,029.00
	Notes and Loans Payable - Common School Technology #10 Long Term	\$101,570.00	\$0.00	\$29,020.00	\$72,550.00	\$29,020.00
	General Obligation Bonds Equipment and land purchase	\$110,000.00	\$0.00	\$110,000.00	\$0.00	\$0.00
	General Obligation Bonds Equipment and Land Purchase 2022	\$1,385,000.00	\$0.00	\$1,250,000.00	\$135,000.00	\$135,000.00
	General Obligation Bonds Energy Savings 2018	\$395,349.60	\$0.00	\$155,667.00	\$239,682.60	\$158,953.00
	General Obligation Bonds Renovations, Buses, Equipment & Tech	\$3,002,355.70	\$0.00	\$705,000.00	\$2,297,355.70	\$1,510,000.00
	Notes and Loans Payable - Common School Technology #12 Long Term	\$153,100.00	\$0.00	\$15,310.00	\$137,790.00	\$30,620.00
Governmental Activities Long Term Debt Total		\$9,765,541.38	\$0.00	\$3,079,698.74	\$6,685,842.64	\$2,751,081.22
GRAND TOTAL		\$9,765,541.38	\$0.00	\$3,079,698.74	\$6,685,842.64	

**Monroe-Gregg School Corporation, Morgan County, Indiana
Deficit Fund Balances - 2023-2024**

<u>Fund Name</u>	<u>Ending Cash and Investment Balance</u>
1710 - Teacher Appreciation	-\$1,295.00
3023 - HIGH ABILITY 2022-2023	-\$1,035.00
3270 - Secured Schools Safety Grant	-\$19,570.26
3753 - Teacher Appreciation Grant 2023	-\$0.08
4124 - TITLE I (FY 2023-2024)	-\$9,490.71
5224 - PART B (FY 2023-2024)	-\$29,457.38
5820 - Title IV Part A 2020	-\$1,170.00
5821 - TITLE IV PART A (FY 21)	-\$3,981.99
7911 - SPECIAL EDUCATION (ARP 2021)	-\$0.90
7923 - ESSER III	-\$15,876.75
8500 - CD PURCHASE	-\$3,000,000.00
Total deficit fund balances	-\$3,081,878.07

**Monroe-Gregg School Corporation, Morgan County, Indiana
Leases 2023-2024**

	Lessor	Description or Purpose	Annual Lease Payment Due Within One Year of June 30, 2024	Lease Beginning Date	Lease Ending Date	Will you retain ownership of the property at the end of the lease term?
Governmental Activities (General)	First Mortgage	Monroe-Gregg Grade School 2016A	\$967,000.00	12/31/2016	12/31/2026	Y
	First Mortgage	Monroe-Gregg Grade School 2016B	\$345,000.00	06/30/2017	12/31/2034	Y
	First Mortgage	Monroe-Gregg Grade School 2017	\$0.01	06/30/2017	12/31/2035	Y
	Total Governmental Activities (General) \$1,312,000.01					
GRAND TOTAL \$1,312,000.01						

**Monroe-Gregg School Corporation, Morgan County, Indiana
Other Post-Employment Benefits (OPEB) 2023-2024**

Name of the OPEB plan	Hoosier Heartland Trust
Type of OPEB plan	Single Employer Defined Benefit
Select the benefits provided under this OPEB plan:	Medical
If other was selected, please describe	
Plan Administrator	
Company Name	Hoosier Heartland Trust
Street Address	PO BOX 340
City	WESTFIELD
State	IN
Zip	46075
Contact Person	Kelli Kizzee
Phone	317-996-3720
E-mail	kkizzee@m-gsd.org
Employer sponsoring the plan	Monroe-Gregg School District
Current Number of Participants	
Inactive employees or beneficiaries currently receiving benefit payments	0
Inactive employees entitled to but not yet receiving benefits	0
Active employees	82
Actuarial Information	
Has there been an actuarial valuation done for this plan within two and a half years from your most recent year end?	No
When are you planning to have an actuarial valuation done?	Do not intend to have an actuarial valuation done
Contribution Rates (as a % of payroll)	
Employer (e.g. 99.99)	0.00%
Plan Members (e.g. 99.99)	100.00%
Annual Covered Payroll (e.g. 9999.99)	\$0.00
Cost Method for Funding Purposes	Pay as you go

**Monroe-Gregg School Corporation, Morgan County, Indiana
Transfer Report- 2023-2024**

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
Education	\$912,683.41	Education	\$316.54
Education	\$907,194.00	Operations	\$912,683.41
Medicaid Reimbursement State	\$316.54	Operations	\$907,194.00
Total Transfers Out	\$1,820,193.95	Total Transfers In	\$1,820,193.95

Monroe-Gregg School Corporation, Morgan County, Indiana
Transfer Schedule Report - 2023-2024

Transfer From	Transfer To	Amount
Education	Operations	\$1,819,877.41
Debt Service	Education	\$732,969.43
Medicaid Reimbursement State	Education	\$43.18
MEDICAID REIMBURSEMENT - FED	Education	\$551.09
Prepaid School Lunch Accounts	School Lunch	\$410,899.45

For each transfer that did not occur on a routine basis or was inconsistent with the activities of the fund making the transfer that is identified in the above schedule, provide a general description of the principal purpose of the interfund transfer. One general description can be provided even if multiple funds are impacted or more than one transfer occurred. (An example of a non-routine transfer: a transfer to a wastewater enterprise fund for the local match of a federal pollution control grant, an example of a transfer that is an inconsistent activity of the fund: a transfer from a capital projects fund to the general fund.)

**Monroe-Gregg School Corporation, Morgan County, Indiana
Grants - 2023-2024**

Local Project Name/ Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	Assistance Listing	Award Name	Award Number	Grant Type	Local Fund	Receipts	Disbursements	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstanding at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
Preschool 2023-2024	Preschool 2023-2024	na	State	84.173	2023-2024 Preschool	na	Reimbursement Grant	5424 Preschool Part B	\$8,536.63	\$8,536.63	\$0.00	\$0.00	\$0.00	\$0.00
Title IV Part A FY 20	Title IV Part A FY 20	na	State	84.424	Title IV Part A FY19	na	Reimbursement Grant	5820 Title IV Part A FY 20	\$6,117.33	\$6,689.91	\$0.00	\$0.00	\$0.00	\$0.00
Part B 2022-2023	Part B 2022-2023	na	State	84.027	Part B 2022-2023	na	Reimbursement Grant	5223 Part B 2022-2023	\$11,807.92	\$3,914.85	\$0.00	\$0.00	\$0.00	\$0.00
Medicaid Reimbursement	Medicaid Reimbursement	na	State	93.778	Medicaid Reimbursement	na	Reimbursement Grant	6460 Medicaid Reimbursement	\$19,292.19	\$19,386.04	\$0.00	\$0.00	\$0.00	\$0.00
Title I 2022-2023	Title 1	na	State	81.010	Title I Basic Grant	na	Reimbursement Grant	4123 Title 1 FY 2022-2023	\$4,958.18	\$4,958.18	\$0.00	\$0.00	\$0.00	\$0.00
Special Education (ARP 611)	Special Education ARP 611	USDA	State	84.027	Special Education ARP 611	na	Reimbursement Grant	7911 Special Ed ARP 2021	\$76,448.00	\$27,598.90	\$0.00	\$0.00	\$0.00	\$0.00
School Lunch - Breakfast	Child Nutrition Cluster	Agriculture, Department of USDA	State	10.555	Child Nutrition Cluster	na	Reimbursement Grant	800 School Lunch	\$108,625.48	\$108,625.48	\$0.00	\$0.00	\$0.00	\$0.00
ESSER III	ESSER III	na	State	84.425	ESSER III	na	Reimbursement Grant	7923 ESSER III	\$216,004.72	\$223,356.47	\$0.00	\$0.00	\$0.00	\$0.00
Part B 2023-2024	Part B 2023-2024	na	State	84.173	Part B 2023-2024	na	Reimbursement Grant	5224 Part B FY2023-2024	\$277,036.44	\$306,493.82	\$0.00	\$0.00	\$0.00	\$0.00
School Lunch - Commodities	Child Nutrition Cluster	Agriculture Department of USDA	State	10.555	Child Nutrition Cluster	na	Reimbursement Grant	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$58,349.73	\$0.00
Special Ed Preschool ARP 619	Special Education ARP 619	USDA	State	84.027	Special Education Preschool ARP 619	na	Reimbursement Grant	7912 619 ARP Part B	\$1,858.86	\$1,858.86	\$0.00	\$0.00	\$0.00	\$0.00
School Lunch - Lunch	Child Nutrition Cluster	Agriculture Department of USDA	State	10.555	Child Nutrition Cluster	na	Reimbursement Grant	800 School Lunch	\$403,294.54	\$403,294.54	\$0.00	\$0.00	\$0.00	\$0.00
ESSER II	ESSER II	na	State	84.425	ESSER II	na	Reimbursement Grant	7931 ESSER II	\$3,040.81	\$3,040.81	\$0.00	\$0.00	\$0.00	\$0.00
Title 1 FY 2023-2024	Title I	na	State	81.010	Title 1	na	Reimbursement Grant	4124 Title 1	\$116,725.41	\$126,216.12	\$0.00	\$0.00	\$0.00	\$0.00
Special Ed Paraprofessional Training Grant	SPED Paraprofessional Training Grant	USDA	State	84.027	Paraprofessional Grant	NA	Reimbursement Grant	5600 SPED Para Training Grant	\$0.00	\$10,175.00	\$0.00	\$0.00	\$0.00	\$0.00

**Monroe-Gregg School Corporation, Morgan County, Indiana
Capital Assets 2023-2024**

**Monroe-Gregg School Corporation, Morgan County, Indiana
Capital Assets 2023-2024**

Government or Enterprise		Beginning Balance as of July 1, 2023	Additions	Reductions	Ending Balance as of June 30, 2024
Governmental Activities - Non-Depreciable Assets	Land	\$1,623,164.00	-	-	\$1,623,164.00
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	Total	\$1,623,164.00	-	-	\$1,623,164.00
Governmental Activities - Depreciable Assets	Infrastructure	-	-	-	-
	Buildings	\$54,258,345.00	-	-	\$54,258,345.00
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	\$5,057,922.36	\$745,371.26	-	\$5,803,293.62
	Books and Other	\$608,733.00	-	-	\$608,733.00
	Total	\$59,925,000.36	\$745,371.26	-	\$60,670,371.62
Governmental Activities - Accumulated Depreciation Assets	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-
	Books and Other	-	-	-	-
	Total	-	-	-	-

**Monroe-Gregg School Corporation, Morgan County, Indiana
Accounts Payable/Receivable Statement - 2023-2024**

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$2,780,899.07	\$239,511.07

**Monroe-Gregg School Corporation, Morgan County, Indiana
Pension - 2023-2024**

1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.	YES	NO
Public Employees Retirement Fund	X	
Teachers Retirement Fund	X	
1925 Police Pension Fund		X
1937 Firefighter's Pension Fund		X
1977 Police and Firefighter's Pension Fund		X
2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?		X