

# Annual Financial Report



Indiana State Board of Accounts

2023-2024

SHOALS COMMUNITY SCHOOL CORPORATION

Martin County

Submitted on 8/26/2024 1:39:00 PM

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.

**Shoals Community School Corporation, Martin County, Indiana**  
**Cash & Investments Combined Statement - 2023-2024**

Local Fund	Beg Cash & Inv Bal July 1, 2023	Receipts	Receipt Exceptions	Disbursement	Disbursement Exceptions	End Cash & Inv Bal June 30, 2024
101 Education	\$3,792,424.18	\$5,530,815.61	\$0.00	\$5,332,265.10	\$0.00	\$3,990,974.69
200 Debt Service	\$100,599.02	\$338,871.13	\$0.00	\$345,000.00	\$0.00	\$94,470.15
250 Retirement/Severance Bond Debt Service	\$363.22	\$0.00	\$0.00	\$0.00	\$0.00	\$363.22
300 Operations	\$2,636,583.24	\$2,680,277.10	\$0.00	\$3,940,928.88	\$0.00	\$1,375,931.46
610 Local Rainy Day	\$801,203.30	\$50,000.00	\$0.00	\$0.00	\$0.00	\$851,203.30
620 Retirement/Severance Bond	\$4,166.12	\$0.00	\$0.00	\$0.00	\$0.00	\$4,166.12
800 School Lunch	\$12,301.21	\$307,478.67	\$0.00	\$470,351.46	\$0.00	-\$150,571.58
900 Curricular Materials Rental	\$98,991.89	\$129,337.56	\$0.00	\$93,376.13	\$0.00	\$134,953.32
1100 SELF-INSURANCE	\$0.00	\$10,609.43	\$0.00	\$10,609.43	\$0.00	\$0.00
1850 Educational License Plates	\$3,524.99	\$37.50	\$0.00	\$0.00	\$0.00	\$3,562.49
2100 DONATION	\$114,454.62	\$85,868.98	\$0.00	\$101,018.70	\$0.00	\$99,304.90
2300 Harding Donation-ECA Activity	\$1,557.79	\$0.00	\$0.00	\$0.00	\$0.00	\$1,557.79
2350 LEO HARDING ENDOWMENT	\$448.16	\$1,367.00	\$0.00	\$0.00	\$0.00	\$1,815.16
3028 Formative Assessment	\$10,474.57	\$8,732.40	\$0.00	\$19,206.97	\$0.00	\$0.00
3140 EARLY LITERACY ACHIEVEMENT GRANT	\$0.00	\$4,739.38	\$0.00	\$4,685.79	\$0.00	\$53.59
3271 STEM PROGRAM ALIGNMENT	-\$29,000.00	\$23,497.31	\$0.00	\$0.00	\$0.00	-\$5,502.69
3272 STEM PROGRAM ALLIGNMENT '22	-\$9,598.48	\$0.00	\$0.00	\$13,898.82	\$0.00	-\$23,497.30
3273 STEM '23	-\$5,665.43	\$0.00	\$0.00	\$0.00	\$0.00	-\$5,665.43
3274 STEM '24- SCIENCE, TECHNOLOGY, ENGINEERI	\$0.00	\$20,500.00	\$0.00	\$25,000.00	\$0.00	-\$4,500.00
3275 ROBOTICS COMPETITION PROGRAM GRANT '24	\$0.00	\$0.00	\$0.00	\$5,313.12	\$0.00	-\$5,313.12
3283 ROBOTS4AUTISM GRANT	\$0.00	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$0.00
3420 EARLY INTERVENTION 2022	\$4,771.64	\$0.00	\$0.00	\$0.00	\$0.00	\$4,771.64
3720 STATE CONNECTIVITY GT.	-\$2,970.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$2,970.00
3769 High Ability Students	\$12,445.79	\$23,548.00	\$0.00	\$12,828.86	\$0.00	\$23,164.93
3780 State Connectivity Grant	\$9,292.13	\$1,980.00	\$0.00	\$330.00	\$0.00	\$10,942.13
3952 ISTA Settlement	-\$519,215.44	\$80,433.52	\$0.00	\$131,986.81	\$0.00	-\$570,768.73
3957 Positive Behavioral Intervention	\$14,851.60	\$0.00	\$0.00	\$981.31	\$0.00	\$13,870.29
4123 TITLE I 22-23	-\$19,719.21	\$44,171.02	\$0.00	\$24,451.81	\$0.00	\$0.00
4124 TITLE I 23-24	\$0.00	\$96,335.29	\$0.00	\$139,132.66	\$0.00	-\$42,797.37
5221 IDEA SPECIAL EDUCATION GT.	-\$632.07	\$548.29	\$0.00	-\$83.78	\$0.00	\$0.00

Local Fund	Beg Cash & Inv Bal	Receipt		Disbursement		End Cash & Inv Bal
	July 1, 2023	Receipts	Exceptions	Disbursement	Exceptions	June 30, 2024
5222 IDEA SPECIDIAL EDUCATION GT 22-23	-\$110,985.27	\$87,598.81	\$0.00	-\$21,217.34	\$0.00	-\$2,169.12
5223 IDEA SPECIAL EDUCATION GRANT CCEIS 23-24	\$0.00	\$17,150.00	\$0.00	\$30,630.00	\$0.00	-\$13,480.00
5224 IDEA SPECIAL EDUCATION GRANT 611 B 23-24	\$0.00	\$142,293.12	\$0.00	\$179,333.58	\$0.00	-\$37,040.46
5412 SPED PREK	\$0.00	\$4,363.91	\$0.00	\$4,363.91	\$0.00	\$0.00
5413 SPED PREK 619	\$0.00	\$8,899.00	\$0.00	\$8,899.00	\$0.00	\$0.00
5805 TITLE IV FFY 2021	-\$3,106.45	\$3,100.65	\$0.00	-\$5.80	\$0.00	\$0.00
5806 TITLE IV FFY 2022-2023	-\$5,214.76	\$10,000.00	\$0.00	\$4,785.24	\$0.00	\$0.00
5807 TITLE IV FFY 2023-2024	\$0.00	\$6,582.52	\$0.00	\$11,599.89	\$0.00	-\$5,017.37
6844 TITLE II, PART A 2022-2023	-\$25,578.24	\$25,578.24	\$0.00	\$0.00	\$0.00	\$0.00
6845 TITLE II, PART A 2023-2024	\$0.00	\$25,237.07	\$0.00	\$25,237.07	\$0.00	\$0.00
6872 SRSA	\$4,713.24	\$0.00	\$0.00	\$4,713.24	\$0.00	\$0.00
7923 Elementary and Secondary School Emergenc	-\$282,868.23	\$680,297.16	\$0.00	\$626,310.79	\$0.00	-\$228,881.86
7931 ESSER II	-\$432,571.17	\$440,395.16	\$0.00	\$7,838.79	\$0.00	-\$14.80
8400 Prepaid School Lunch Accounts	\$6,610.45	\$14,271.88	\$0.00	\$14,369.67	\$0.00	\$6,512.66
8500 Investment-Money Market	-\$1,098,497.32	\$0.00	\$0.00	\$0.00	\$0.00	-\$1,098,497.32
8517 Investment-Peoples Bank Market Saver	-\$532,808.77	\$0.00	\$0.00	\$0.00	\$0.00	-\$532,808.77
8520 Investment-First Federal Bank of Washing	-\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$250,000.00
9210 Federal Tax Withholdings	\$0.00	\$339,399.24	\$0.00	\$339,399.24	\$0.00	\$0.00
9220 Social Security Withholdings	\$0.00	\$344,250.01	\$0.00	\$344,250.01	\$0.00	\$0.00
9230 Payroll State Tax Withholdings	\$4,468.75	\$143,977.27	\$0.00	\$137,154.30	\$0.00	\$11,291.72
9240 Payroll Local Tax Withholdings	\$3,133.61	\$101,336.84	\$0.00	\$96,322.36	\$0.00	\$8,148.09
9250 Teacher Retirement	\$0.00	\$44,082.67	\$0.00	\$44,082.67	\$0.00	\$0.00
9260 Public Employees' Retirement	\$0.00	\$21,095.79	\$0.00	\$21,095.79	\$0.00	\$0.00
9270 Insurances	\$4,868.00	\$96,056.95	\$0.00	\$100,924.95	\$0.00	\$0.00
9280 Payroll Annuities	\$0.00	\$21,231.72	\$0.00	\$21,231.72	\$0.00	\$0.00
9290 American Fidelity Section 125	\$0.00	\$101,356.24	\$0.00	\$101,356.24	\$0.00	\$0.00
9300 American Fidelity	\$0.00	\$7,883.60	\$0.00	\$7,883.60	\$0.00	\$0.00
9320 Payroll Garnishments	\$0.00	\$3,522.14	\$0.00	\$3,522.14	\$0.00	\$0.00
9350 Payroll Health Savings Plan	\$0.00	\$33,613.87	\$0.00	\$33,613.87	\$0.00	\$0.00
<b>GRAND TOTAL</b>	<b>\$4,313,816.68</b>	<b>\$12,168,722.05</b>	<b>\$0.00</b>	<b>\$12,824,977.00</b>	<b>\$0.00</b>	<b>\$3,657,561.73</b>

**Shoals Community School Corporation, Martin County, Indiana**  
**Detailed Receipts 2023 - 2024**

Local Fund Name	Classification	Account #	Account Name	Receipt Amount
<b>101 - Education</b>	<b>Local Sources</b>	1310	Transfer Tuition from Individuals	-\$300.00
		1510	Interest on Investments	\$29,299.87
		1741	Student and Adult Fees	\$3,300.00
		1994	Other Overpayments and Reimbursements	\$24,146.64
	<b>Local Sources Total</b>			<b>\$56,446.51</b>
	<b>Intermediate Sources</b>	2920	Congressional Interest	\$182.32
	<b>Intermediate Sources Total</b>			<b>\$182.32</b>
	<b>State Sources</b>	3111	State Tuition Support	\$5,455,319.92
		3114	Summer School	\$18,866.86
	<b>State Sources Total</b>			<b>\$5,474,186.78</b>
<b>Education Total</b>				<b>\$5,530,815.61</b>
<b>200 - Debt Service</b>	<b>Local Sources</b>	1110	Local Property Taxes	\$306,261.79
		1211	License Excise Tax	\$24,931.62
		1212	Commercial Vehicle Excise Tax	\$5,778.99
		1231	Financial Institution Tax	\$1,898.73
	<b>Local Sources Total</b>			<b>\$338,871.13</b>
<b>Debt Service Total</b>				<b>\$338,871.13</b>
<b>300 - Operations</b>	<b>Local Sources</b>	1110	Local Property Taxes	\$1,645,137.77
		1211	License Excise Tax	\$132,973.09
		1212	Commercial Vehicle Excise Tax	\$30,801.01
		1231	Financial Institution Tax	\$10,122.93
		1910	Rentals	\$3,761.94
		1994	Other Overpayments and Reimbursements	\$53,892.81
	<b>Local Sources Total</b>			<b>\$1,876,689.55</b>
<b>Transfers In</b>	5200	Transfers from One Fund to Another	\$803,587.55	
<b>Transfers In Total</b>			<b>\$803,587.55</b>	

<b>Operations Total</b>			<b>\$2,680,277.10</b>	
<b>610 - Local Rainy Day</b>	<b>Other</b>	6550	Withholdings	\$50,000.00
	<b>Other Total</b>			<b>\$50,000.00</b>
<b>Local Rainy Day Total</b>			<b>\$50,000.00</b>	
<b>800 - School Lunch</b>	<b>Local Sources</b>	1611	Daily Sales—School Lunch Program	\$74,536.65
		1612	Daily Sales—School Breakfast Program	\$18,922.79
		1613	Daily Sales—Special Milk Program	\$19,972.33
		1621	Adult Sales	\$1,535.60
		1623	Ala Cart	\$11,248.35
		1650	Daily Sales-Summer Food Program	\$15.00
	<b>Local Sources Total</b>			<b>\$126,230.72</b>
	<b>State Sources</b>	3151	School Lunch	\$1,550.05
	<b>State Sources Total</b>			<b>\$1,550.05</b>
	<b>Federal Sources</b>	4291	School Lunch Reimbursement	\$132,407.65
		4292	School Breakfast Reimbursement	\$38,122.32
		4294	Summer Food Service Program for Children	\$3,138.63
		4299	Other	\$6,029.30
	<b>Federal Sources Total</b>			<b>\$179,697.90</b>
<b>School Lunch Total</b>			<b>\$307,478.67</b>	
<b>900 - Curricular Materials Rental</b>	<b>Local Sources</b>	1942	Curricular Materials Rentals	\$29,978.85
	<b>Local Sources Total</b>			<b>\$29,978.85</b>
	<b>State Sources</b>	3910	Curricular Materials Distribution	\$99,358.71
	<b>State Sources Total</b>			<b>\$99,358.71</b>
<b>Curricular Materials Rental Total</b>			<b>\$129,337.56</b>	
<b>1100 - SELF-INSURANCE</b>	<b>Local Sources</b>	1994	Other Overpayments and Reimbursements	\$10,609.43
	<b>Local Sources Total</b>			<b>\$10,609.43</b>
<b>SELF-INSURANCE Total</b>			<b>\$10,609.43</b>	
<b>1850 - Educational License Plates</b>	<b>Intermediate Sources</b>	2910	Education License Plate Fees	\$37.50
	<b>Intermediate Sources Total</b>			<b>\$37.50</b>
<b>Educational License Plates Total</b>			<b>\$37.50</b>	

<b>2100 - DONATION</b>	<b>Local Sources</b>	1920	Contributions and Donations from Private Sources	\$85,868.98
	<b>Local Sources Total</b>			<b>\$85,868.98</b>
<b>DONATION Total</b>				<b>\$85,868.98</b>
<b>2350 - LEO HARDING ENDOWMENT</b>	<b>Local Sources</b>	1920	Contributions and Donations from Private Sources	\$1,367.00
	<b>Local Sources Total</b>			<b>\$1,367.00</b>
<b>LEO HARDING ENDOWMENT Total</b>				<b>\$1,367.00</b>
<b>3028 - Formative Assessment</b>	<b>State Sources</b>	3198	Formative Assessment Grant	\$8,732.40
	<b>State Sources Total</b>			<b>\$8,732.40</b>
<b>Formative Assessment Total</b>				<b>\$8,732.40</b>
<b>3140 - EARLY LITERACY ACHIEVEMENT GRANT</b>	<b>State Sources</b>	3293	Performance Based Awards	\$4,739.38
	<b>State Sources Total</b>			<b>\$4,739.38</b>
<b>EARLY LITERACY ACHIEVEMENT GRANT Total</b>				<b>\$4,739.38</b>
<b>3271 - STEM PROGRAM ALIGNMENT</b>	<b>State Sources</b>	3271	STEM grants - Science, Technology, Engineering, and Math	\$23,497.31
	<b>State Sources Total</b>			<b>\$23,497.31</b>
<b>STEM PROGRAM ALIGNMENT Total</b>				<b>\$23,497.31</b>
<b>3274 - STEM '24- SCIENCE, TECHNOLOGY, ENGINEERI</b>	<b>State Sources</b>	3271	STEM grants - Science, Technology, Engineering, and Math	\$20,500.00
	<b>State Sources Total</b>			<b>\$20,500.00</b>
<b>STEM '24- SCIENCE, TECHNOLOGY, ENGINEERI Total</b>				<b>\$20,500.00</b>
<b>3283 - ROBOTS4AUTISM GRANT</b>	<b>State Sources</b>	3271	STEM grants - Science, Technology, Engineering, and Math	\$6,000.00
	<b>State Sources Total</b>			<b>\$6,000.00</b>
<b>ROBOTS4AUTISM GRANT Total</b>				<b>\$6,000.00</b>
<b>3769 - High Ability Students</b>	<b>State Sources</b>	3230	High Ability Grant	\$23,548.00
	<b>State Sources Total</b>			<b>\$23,548.00</b>
<b>High Ability Students Total</b>				<b>\$23,548.00</b>
<b>3780 - State Connectivity Grant</b>	<b>State Sources</b>	3217	Technology Grants	\$1,980.00
	<b>State Sources Total</b>			<b>\$1,980.00</b>
<b>State Connectivity Grant Total</b>				<b>\$1,980.00</b>
<b>3952 - ISTA Settlement</b>	<b>State Sources</b>	3117	Secured Schools Safety Grant	\$28,436.61
		3293	Performance Based Awards	\$23,540.04

<b>3952 - ISTA Settlement</b>	<b>State Sources Total</b>			<b>\$51,976.65</b>
	<b>Federal Sources</b>	4591	Career Awareness	\$20,152.36
		4592	Title II	\$8,275.44
		4990	Other	\$29.07
	<b>Federal Sources Total</b>			<b>\$28,456.87</b>
<b>ISTA Settlement Total</b>				<b>\$80,433.52</b>
<b>4123 - TITLE I 22-23</b>	<b>Federal Sources</b>	4514	Title I	\$44,171.02
	<b>Federal Sources Total</b>			<b>\$44,171.02</b>
<b>TITLE I 22-23 Total</b>				<b>\$44,171.02</b>
<b>4124 - TITLE I 23-24</b>	<b>Federal Sources</b>	4514	Title I	\$96,335.29
	<b>Federal Sources Total</b>			<b>\$96,335.29</b>
<b>TITLE I 23-24 Total</b>				<b>\$96,335.29</b>
<b>5221 - IDEA SPECIAL EDUCATION GT.</b>	<b>Federal Sources</b>	4223	Special Education Grants	\$548.29
	<b>Federal Sources Total</b>			<b>\$548.29</b>
<b>IDEA SPECIAL EDUCATION GT. Total</b>				<b>\$548.29</b>
<b>5222 - IDEA SPECEDIAL EDUCATION GT 22-23</b>	<b>Federal Sources</b>	4223	Special Education Grants	\$87,598.81
	<b>Federal Sources Total</b>			<b>\$87,598.81</b>
<b>IDEA SPECEDIAL EDUCATION GT 22-23 Total</b>				<b>\$87,598.81</b>
<b>5223 - IDEA SPECIAL EDUCATION GRANT CCEIS 23-24</b>	<b>Federal Sources</b>	4223	Special Education Grants	\$17,150.00
	<b>Federal Sources Total</b>			<b>\$17,150.00</b>
<b>IDEA SPECIAL EDUCATION GRANT CCEIS 23-24 Total</b>				<b>\$17,150.00</b>
<b>5224 - IDEA SPECIAL EDUCATION GRANT 611 B 23-24</b>	<b>Federal Sources</b>	4223	Special Education Grants	\$142,293.12
	<b>Federal Sources Total</b>			<b>\$142,293.12</b>
<b>IDEA SPECIAL EDUCATION GRANT 611 B 23-24 Total</b>				<b>\$142,293.12</b>
<b>5412 - SPED PREK</b>	<b>Federal Sources</b>	4223	Special Education Grants	\$4,363.91
	<b>Federal Sources Total</b>			<b>\$4,363.91</b>
<b>SPED PREK Total</b>				<b>\$4,363.91</b>
<b>5413 - SPED PREK 619</b>	<b>Federal Sources</b>	4223	Special Education Grants	\$8,899.00
	<b>Federal Sources Total</b>			<b>\$8,899.00</b>

<b>SPED PREK 619 Total</b>				<b>\$8,899.00</b>
<b>5805 - TITLE IV FFY 2021</b>	<b>Federal Sources</b>	4550	Title IV	\$3,100.65
	<b>Federal Sources Total</b>			<b>\$3,100.65</b>
<b>TITLE IV FFY 2021 Total</b>				<b>\$3,100.65</b>
<b>5806 - TITLE IV FFY 2022-2023</b>	<b>Federal Sources</b>	4550	Title IV	\$10,000.00
	<b>Federal Sources Total</b>			<b>\$10,000.00</b>
<b>TITLE IV FFY 2022-2023 Total</b>				<b>\$10,000.00</b>
<b>5807 - TITLE IV FFY 2023-2024</b>	<b>Federal Sources</b>	4550	Title IV	\$6,582.52
	<b>Federal Sources Total</b>			<b>\$6,582.52</b>
<b>TITLE IV FFY 2023-2024 Total</b>				<b>\$6,582.52</b>
<b>6844 - TITLE II, PART A 2022-2023</b>	<b>Federal Sources</b>	4592	Title II	\$25,578.24
	<b>Federal Sources Total</b>			<b>\$25,578.24</b>
<b>TITLE II, PART A 2022-2023 Total</b>				<b>\$25,578.24</b>
<b>6845 - TITLE II, PART A 2023-2024</b>	<b>Federal Sources</b>	4592	Title II	\$25,237.07
	<b>Federal Sources Total</b>			<b>\$25,237.07</b>
<b>TITLE II, PART A 2023-2024 Total</b>				<b>\$25,237.07</b>
<b>7923 - Elementary and Secondary School Emergenc</b>	<b>Federal Sources</b>	4990	Other	\$680,297.16
	<b>Federal Sources Total</b>			<b>\$680,297.16</b>
<b>Elementary and Secondary School Emergenc Total</b>				<b>\$680,297.16</b>
<b>7931 - ESSER II</b>	<b>Federal Sources</b>	4990	Other	\$440,395.16
	<b>Federal Sources Total</b>			<b>\$440,395.16</b>
<b>ESSER II Total</b>				<b>\$440,395.16</b>
<b>8400 - Prepaid School Lunch Accounts</b>	<b>Local Sources</b>	1630	Special Functions	\$14,271.88
	<b>Local Sources Total</b>			<b>\$14,271.88</b>
<b>Prepaid School Lunch Accounts Total</b>				<b>\$14,271.88</b>
<b>9210 - Federal Tax Withholdings</b>	<b>Other</b>	6550	Withholdings	\$339,399.24
	<b>Other Total</b>			<b>\$339,399.24</b>
<b>Federal Tax Withholdings Total</b>				<b>\$339,399.24</b>
<b>9220 - Social Security Withholdings</b>	<b>Other</b>	6550	Withholdings	\$344,250.01
	<b>Other Total</b>			<b>\$344,250.01</b>



<b>Social Security Withholdings Total</b>				<b>\$344,250.01</b>
<b>9230 - Payroll State Tax Withholdings</b>	<b>Other</b>	6550	Withholdings	\$143,977.27
	Other Total			\$143,977.27
<b>Payroll State Tax Withholdings Total</b>				<b>\$143,977.27</b>
<b>9240 - Payroll Local Tax Withholdings</b>	<b>Other</b>	6550	Withholdings	\$101,336.84
	Other Total			\$101,336.84
<b>Payroll Local Tax Withholdings Total</b>				<b>\$101,336.84</b>
<b>9250 - Teacher Retirement</b>	<b>Other</b>	6550	Withholdings	\$44,082.67
	Other Total			\$44,082.67
<b>Teacher Retirement Total</b>				<b>\$44,082.67</b>
<b>9260 - Public Employees' Retirement</b>	<b>Other</b>	6550	Withholdings	\$21,095.79
	Other Total			\$21,095.79
<b>Public Employees' Retirement Total</b>				<b>\$21,095.79</b>
<b>9270 - Insurances</b>	<b>Other</b>	6550	Withholdings	\$96,056.95
	Other Total			\$96,056.95
<b>Insurances Total</b>				<b>\$96,056.95</b>
<b>9280 - Payroll Annuities</b>	<b>Other</b>	6550	Withholdings	\$21,231.72
	Other Total			\$21,231.72
<b>Payroll Annuities Total</b>				<b>\$21,231.72</b>
<b>9290 - American Fidelity Section 125</b>	<b>Other</b>	6550	Withholdings	\$101,356.24
	Other Total			\$101,356.24
<b>American Fidelity Section 125 Total</b>				<b>\$101,356.24</b>
<b>9300 - American Fidelity</b>	<b>Other</b>	6550	Withholdings	\$7,883.60
	Other Total			\$7,883.60
<b>American Fidelity Total</b>				<b>\$7,883.60</b>
<b>9320 - Payroll Garnishments</b>	<b>Other</b>	6550	Withholdings	\$3,522.14
	Other Total			\$3,522.14
<b>Payroll Garnishments Total</b>				<b>\$3,522.14</b>
<b>9350 - Payroll Health Savings Plan</b>	<b>Other</b>	6550	Withholdings	\$33,613.87
	Other Total			\$33,613.87

Payroll Health Savings Plan Total

\$33,613.87

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**GRAND TOTAL**

**\$12,168,722.05**

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**Shoals Community School Corporation, Martin County, Indiana  
Detailed Disbursements - 2023-2024**

<b>Local Fund Name</b>	<b>Classification</b>	<b>Account #</b>	<b>Account Name</b>	<b>Disbursement Amount</b>		
<b>101 - Education</b>	<b>Instruction</b>	11025	Non Special Education Preschool	\$112,518.57		
		11050	Full Day Kindergarten	\$202,403.41		
		11100	Elementary	\$951,258.80		
		11200	Middle/Junior High	\$670,733.94		
		11300	High School	\$954,103.50		
		11350	Honors Diploma	\$16,823.07		
		11355	Honors High Ability Student Programs	\$6,331.72		
		12210	Mild Mental Disabilities	\$289,534.94		
		12220	Moderate Mental Disabilities	\$224,685.61		
		12340	Hearing Impairment	\$5,832.00		
		12350	Homebound	\$1,780.17		
		12410	Emotional Disabilities-Full Time	\$5,767.40		
		12510	Communication Disorders	\$78,242.25		
		12810	Special Education Preschool	\$72,800.41		
		16100	Remediation Testing	\$11,993.76		
		17100	Transfer Tuition	\$3,222.78		
		17300	Area Vocational School (Participating Share)	\$2,400.00		
		<b>Instruction Total</b>				<b>\$3,610,432.33</b>
		<b>Support Services</b>		21210	Service Area Direction-Guidance Services	\$14,173.29
				21220	Counseling Services	\$75,360.59
		21340	Nurse Services	\$59,292.63		
		21390	Other Health Services	\$2,046.00		
		21430	Psychological Counseling	\$17,288.70		
		22130	Instructional Staff Training	-\$125.55		
		22220	School Library	\$103,084.74		
		22310	Technology Service Supervision and Administration	\$4,200.00		

<b>101 - Education</b>	<b>Support Services</b>	22380	Professional Development for Instruction-Focused Technology Personnel	\$4,943.40
		24100	Office of the Principal	\$552,956.20
	<b>Support Services Total</b>			<b>\$833,220.00</b>
	<b>Noninstructional Services</b>	33400	Athletic Coaches	\$85,025.22
	<b>Noninstructional Services Total</b>			<b>\$85,025.22</b>
	<b>Transfers Out</b>	60100	Transfers From One Fund to Another	\$803,587.55
	<b>Transfers Out Total</b>			<b>\$803,587.55</b>
<b>Education Total</b>				<b>\$5,332,265.10</b>
<b>200 - Debt Service</b>	<b>Debt Services</b>	53100	Buildings-Principal	\$310,000.00
		53150	Buildings-Interest	\$35,000.00
	<b>Debt Services Total</b>			<b>\$345,000.00</b>
<b>Debt Service Total</b>				<b>\$345,000.00</b>
<b>300 - Operations</b>	<b>Support Services</b>	23110	Service Area Direction-Board of Education	\$1,296,107.71
		23150	Legal Services	\$4,638.10
		23160	Promotion Expenses	\$766.40
		23190	Other Governing Body Expenses	\$3,600.00
		23210	Office of the Superintendent	\$279,698.63
		25195	Bank Account Service Charge	\$2,013.80
		25740	Non-Instructional Personnel Training	\$7,000.00
		25750	Health Services	\$32,141.25
		25810	Technology Service Supervision and Administration	\$157,178.77
		25850	Network Support	\$98,492.73
		26200	Maintenance of Buildings	\$1,139,411.33
		26300	Maintenance of Grounds	\$45,811.53
		26400	Maintenance of Equipment	\$53,653.60
		26500	Vehicle Maintenance (not buses)	\$838.10
		26600	Security Services	\$10,189.07
		26700	Insurance	\$19,885.44
		27010	Service Area Direction-Student Transportation	\$15,230.10
	27100	Vehicle Operation	\$52,636.05	

<b>300 - Operations</b>	<b>Support Services</b>	27200	Monitoring Services	\$4,788.00	
		27300	Vehicle Servicing and Maintenance	\$39,195.77	
		27500	Insurance on Buses	\$44,348.56	
		27700	Contracted Transportation Services	\$545,159.01	
		27910	Bus Driver Training	\$110.00	
		<b>Support Services Total</b>		<b>\$3,852,893.95</b>	
		<b>Noninstructional Services</b>	33990	Other	\$1,956.17
		<b>Noninstructional Services Total</b>		<b>\$1,956.17</b>	
		<b>Facilities Acquisition Const</b>	43000	Professional Services	\$34,527.07
			45100	Bulding Acquisition, Construction, and Improvements	\$1,551.69
	<b>Facilities Acquisition Const Total</b>		<b>\$36,078.76</b>		
	<b>Transfers Out</b>	60100	Transfers From One Fund to Another	\$50,000.00	
	<b>Transfers Out Total</b>		<b>\$50,000.00</b>		
<b>Operations Total</b>				<b>\$3,940,928.88</b>	
<b>800 - School Lunch</b>	<b>Support Services</b>	26400	Maintenance of Equipment	\$15,697.35	
	<b>Support Services Total</b>			<b>\$15,697.35</b>	
	<b>Noninstructional Services</b>	31200	Food Preparation and Dispensing	\$257,433.64	
		31400	Food Purchases	\$175,348.47	
		31900	Other Food Services	\$21,872.00	
	<b>Noninstructional Services Total</b>		<b>\$454,654.11</b>		
<b>School Lunch Total</b>				<b>\$470,351.46</b>	
<b>900 - Curricular Materials Rental</b>	<b>Support Services</b>	25520	Curricular Materials	\$93,376.13	
	<b>Support Services Total</b>			<b>\$93,376.13</b>	
<b>Curricular Materials Rental Total</b>				<b>\$93,376.13</b>	
<b>1100 - SELF-INSURANCE</b>	<b>Nonprogrammed Charges</b>	60800	Self Insurance Payment	\$10,609.43	
	<b>Nonprogrammed Charges Total</b>			<b>\$10,609.43</b>	
<b>SELF-INSURANCE Total</b>				<b>\$10,609.43</b>	
<b>2100 - DONATION</b>	<b>Instruction</b>	11100	Elementary	\$46,892.71	
		11200	Middle/Junior High	\$9.71	
		11300	High School	\$33,619.79	

2100 - DONATION	Instruction	11420	Science, Technology, Engineering, & Math	\$20,496.49
	Instruction Total			\$101,018.70
<b>DONATION Total</b>				<b>\$101,018.70</b>
3028 - Formative Assessment	Support Services	22310	Technology Service Supervision and Administration	\$19,206.97
	Support Services Total			\$19,206.97
<b>Formative Assessment Total</b>				<b>\$19,206.97</b>
3140 - EARLY LITERACY ACHIEVEMENT GRANT	Instruction	11100	Elementary	\$4,685.79
	Instruction Total			\$4,685.79
<b>EARLY LITERACY ACHIEVEMENT GRANT Total</b>				<b>\$4,685.79</b>
3272 - STEM PROGRAM ALLIGNMENT '22	Instruction	11420	Science, Technology, Engineering, & Math	\$13,898.82
	Instruction Total			\$13,898.82
<b>STEM PROGRAM ALLIGNMENT '22 Total</b>				<b>\$13,898.82</b>
3274 - STEM '24- SCIENCE, TECHNOLOGY, ENGINEERI	Instruction	11420	Science, Technology, Engineering, & Math	\$25,000.00
	Instruction Total			\$25,000.00
<b>STEM '24- SCIENCE, TECHNOLOGY, ENGINEERI Total</b>				<b>\$25,000.00</b>
3275 - ROBOTICS COMPETITION PROGRAM GRANT '24	Instruction	11420	Science, Technology, Engineering, & Math	\$5,313.12
	Instruction Total			\$5,313.12
<b>ROBOTICS COMPETITION PROGRAM GRANT '24 Total</b>				<b>\$5,313.12</b>
3283 - ROBOTS4AUTISM GRANT	Instruction	11420	Science, Technology, Engineering, & Math	\$6,000.00
	Instruction Total			\$6,000.00
<b>ROBOTS4AUTISM GRANT Total</b>				<b>\$6,000.00</b>
3769 - High Ability Students	Instruction	11300	High School	\$2,340.17
		12110	Gifted and Talented	\$7,797.41
	Instruction Total			\$10,137.58
	Support Services	22900	Other Support Services-Instructional Staff	\$2,691.28
	Support Services Total			\$2,691.28
<b>High Ability Students Total</b>				<b>\$12,828.86</b>
3780 - State Connectivity Grant	Support Services	25850	Network Support	\$330.00
	Support Services Total			\$330.00

**State Connectivity Grant Total** **\$330.00**

<b>3952 - ISTA Settlement</b>	<b>Instruction</b>	11025	Non Special Education Preschool	\$15,498.81
		11100	Elementary	\$41,877.35
		11200	Middle/Junior High	\$6,255.86
		11300	High School	\$23,373.87
		12220	Moderate Mental Disabilities	\$656.04
		12810	Special Education Preschool	\$29.07
		<b>Instruction Total</b>		
<b>Support Services</b>	22130	Instructional Staff Training	\$22,232.52	
	26600	Security Services	\$22,025.20	
<b>Support Services Total</b>			<b>\$44,257.72</b>	
<b>Noninstructional Services</b>	33100	Direction of Community Services	\$38.09	
<b>Noninstructional Services Total</b>			<b>\$38.09</b>	

**ISTA Settlement Total** **\$131,986.81**

<b>3957 - Positive Behavioral Intervention</b>	<b>Instruction</b>	11100	Elementary	\$352.81
		11300	High School	\$628.50
<b>Instruction Total</b>			<b>\$981.31</b>	

**Positive Behavioral Intervention Total** **\$981.31**

<b>4123 - TITLE I 22-23</b>	<b>Instruction</b>	11025	Non Special Education Preschool	\$1,504.00
		11100	Elementary	\$19,766.36
		<b>Instruction Total</b>		
<b>Support Services</b>	21220	Counseling Services	-\$526.79	
	21430	Psychological Counseling	\$1,519.84	
	22120	Instruction and Curriculum Development	\$2,188.40	
<b>Support Services Total</b>			<b>\$3,181.45</b>	

**TITLE I 22-23 Total** **\$24,451.81**

<b>4124 - TITLE I 23-24</b>	<b>Instruction</b>	11025	Non Special Education Preschool	\$10,788.44
		11100	Elementary	\$81,657.51
<b>Instruction Total</b>			<b>\$92,445.95</b>	
<b>Support Services</b>	21220	Counseling Services	\$33,671.97	

4124 - TITLE I 23-24	Support Services	21430	Psychological Counseling	\$4,365.77
		22120	Instruction and Curriculum Development	\$2,015.00
		22900	Other Support Services-Instructional Staff	\$5,828.99
	Support Services Total			\$45,881.73
	Noninstructional Services	33100	Direction of Community Services	\$804.98
	Noninstructional Services Total			\$804.98
<b>TITLE I 23-24 Total</b>				<b>\$139,132.66</b>
5221 - IDEA SPECIAL EDUCATION GT.	Support Services	21810	Service Area Direction-Special Education Administration	-\$83.78
	Support Services Total			-\$83.78
<b>IDEA SPECIAL EDUCATION GT. Total</b>				<b>-\$83.78</b>
5222 - IDEA SPECIDIAL EDUCATION GT 22-23	Instruction	12410	Emotional Disabilities-Full Time	\$26,790.89
	Instruction Total			\$26,790.89
	Support Services	21430	Psychological Counseling	\$829.05
		21810	Service Area Direction-Special Education Administration	-\$55,624.14
	Support Services Total			-\$54,795.09
	Nonprogrammed Charges	60900	Withholdings	\$6,786.86
	Nonprogrammed Charges Total			\$6,786.86
<b>IDEA SPECIDIAL EDUCATION GT 22-23 Total</b>				<b>-\$21,217.34</b>
5223 - IDEA SPECIAL EDUCATION GRANT CCEIS 23-24	Instruction	12410	Emotional Disabilities-Full Time	\$2,150.00
	Instruction Total			\$2,150.00
	Support Services	21430	Psychological Counseling	\$13,480.00
		21810	Service Area Direction-Special Education Administration	\$15,000.00
	Support Services Total			\$28,480.00
<b>IDEA SPECIAL EDUCATION GRANT CCEIS 23-24 Total</b>				<b>\$30,630.00</b>
5224 - IDEA SPECIAL EDUCATION GRANT 611 B 23-24	Instruction	12410	Emotional Disabilities-Full Time	\$82,264.49
	Instruction Total			\$82,264.49
	Support Services	21420	Psychological Testing	\$2,742.78
		21430	Psychological Counseling	\$2,829.84
		21810	Service Area Direction-Special Education Administration	\$26,888.72
		24100	Office of the Principal	\$750.00



5224 - IDEA SPECIAL EDUCATION GRANT 611 B 23-24	Support Services Total			\$33,211.34
	Nonprogrammed Charges	60900	Withholdings	\$63,857.75
	Nonprogrammed Charges Total			\$63,857.75
<b>IDEA SPECIAL EDUCATION GRANT 611 B 23-24 Total</b>				<b>\$179,333.58</b>
5412 - SPED PREK	Support Services	21420	Psychological Testing	\$4,363.91
	Support Services Total			\$4,363.91
<b>SPED PREK Total</b>				<b>\$4,363.91</b>
5413 - SPED PREK 619	Support Services	21420	Psychological Testing	\$8,899.00
	Support Services Total			\$8,899.00
<b>SPED PREK 619 Total</b>				<b>\$8,899.00</b>
5805 - TITLE IV FFY 2021	Support Services	22900	Other Support Services-Instructional Staff	-\$5.80
	Support Services Total			-\$5.80
<b>TITLE IV FFY 2021 Total</b>				<b>-\$5.80</b>
5806 - TITLE IV FFY 2022-2023	Instruction	11100	Elementary	\$1,595.04
		11200	Middle/Junior High	\$464.37
		11300	High School	-\$274.17
	Instruction Total			\$1,785.24
	Support Services	22110	Service Area Direction-Improvement of Instruction	\$3,000.00
	Support Services Total			\$3,000.00
<b>TITLE IV FFY 2022-2023 Total</b>				<b>\$4,785.24</b>
5807 - TITLE IV FFY 2023-2024	Instruction	11200	Middle/Junior High	\$4,380.54
		11300	High School	\$2,219.35
	Instruction Total			\$6,599.89
	Support Services	22110	Service Area Direction-Improvement of Instruction	\$5,000.00
	Support Services Total			\$5,000.00
<b>TITLE IV FFY 2023-2024 Total</b>				<b>\$11,599.89</b>
6845 - TITLE II, PART A 2023-2024	Instruction	11300	High School	\$25,237.07
	Instruction Total			\$25,237.07
<b>TITLE II, PART A 2023-2024 Total</b>				<b>\$25,237.07</b>

6872 - SRSA	<b>Support Services</b>	22370	Instructional Computer Hardware, Software and Support	\$4,713.24	
	<b>Support Services Total</b>			<b>\$4,713.24</b>	
<b>SRSA Total</b>				<b>\$4,713.24</b>	
7923 - Elementary and Secondary School Emergenc	<b>Instruction</b>	11100	Elementary	\$21,788.91	
		11200	Middle/Junior High	\$874.56	
		11300	High School	-\$10,109.30	
		14100	Elementary Summer School	\$5,000.00	
		16100	Remediation Testing	-\$8,657.62	
		<b>Instruction Total</b>			<b>\$8,896.55</b>
	<b>Support Services</b>	21130	Social Work Services	\$75,654.07	
		21210	Service Area Direction-Guidance Services	\$182.20	
		21220	Counseling Services	\$58,581.58	
		21340	Nurse Services	\$13,588.99	
		21810	Service Area Direction-Special Education Administration	\$12,452.36	
		22120	Instruction and Curriculum Development	\$1,100.55	
		26100	Service Area Direction-Operation and Maintenance of Plant Services	\$1,482.40	
		26200	Maintenance of Buildings	\$43,708.83	
		<b>Support Services Total</b>			<b>\$206,750.98</b>
<b>Facilities Acquisition Const</b>	43000	Professional Services	\$75,000.00		
	45100	Bulding Acquisition, Construction, and Improvements	\$189,351.88		
	47000	Purchase of Mobile or Fixed Equipment	\$146,311.38		
	<b>Facilities Acquisition Const Total</b>			<b>\$410,663.26</b>	
<b>Elementary and Secondary School Emergenc Total</b>				<b>\$626,310.79</b>	
7931 - ESSER II	<b>Instruction</b>	11025	Non Special Education Preschool	-\$1,458.60	
		11100	Elementary	-\$44,860.18	
		11200	Middle/Junior High	\$5,445.43	
		11300	High School	\$7,830.02	
		16100	Remediation Testing	-\$66.96	
	<b>Instruction Total</b>			<b>-\$33,110.29</b>	

7931 - ESSER II	Support Services	21220	Counseling Services	\$31,812.81
		21340	Nurse Services	\$6,231.86
		26200	Maintenance of Buildings	\$2,904.41
	Support Services Total			\$40,949.08
<b>ESSER II Total</b>				<b>\$7,838.79</b>
8400 - Prepaid School Lunch Accounts	Nonprogrammed Charges	60900	Withholdings	\$14,369.67
	Nonprogrammed Charges Total			\$14,369.67
<b>Prepaid School Lunch Accounts Total</b>				<b>\$14,369.67</b>
9210 - Federal Tax Withholdings	Nonprogrammed Charges	60900	Withholdings	\$339,399.24
	Nonprogrammed Charges Total			\$339,399.24
<b>Federal Tax Withholdings Total</b>				<b>\$339,399.24</b>
9220 - Social Security Withholdings	Nonprogrammed Charges	60900	Withholdings	\$344,250.01
	Nonprogrammed Charges Total			\$344,250.01
<b>Social Security Withholdings Total</b>				<b>\$344,250.01</b>
9230 - Payroll State Tax Withholdings	Nonprogrammed Charges	60900	Withholdings	\$137,154.30
	Nonprogrammed Charges Total			\$137,154.30
<b>Payroll State Tax Withholdings Total</b>				<b>\$137,154.30</b>
9240 - Payroll Local Tax Withholdings	Nonprogrammed Charges	60900	Withholdings	\$96,322.36
	Nonprogrammed Charges Total			\$96,322.36
<b>Payroll Local Tax Withholdings Total</b>				<b>\$96,322.36</b>
9250 - Teacher Retirement	Nonprogrammed Charges	60900	Withholdings	\$44,082.67
	Nonprogrammed Charges Total			\$44,082.67
<b>Teacher Retirement Total</b>				<b>\$44,082.67</b>
9260 - Public Employees' Retirement	Nonprogrammed Charges	60900	Withholdings	\$21,095.79
	Nonprogrammed Charges Total			\$21,095.79
<b>Public Employees' Retirement Total</b>				<b>\$21,095.79</b>
9270 - Insurances	Nonprogrammed Charges	60900	Withholdings	\$100,924.95
	Nonprogrammed Charges Total			\$100,924.95
<b>Insurances Total</b>				<b>\$100,924.95</b>
9280 - Payroll Annuities	Nonprogrammed Charges	60900	Withholdings	\$21,231.72

9280 - Payroll Annuities	Nonprogrammed Charges Total			\$21,231.72
<b>Payroll Annuities Total</b>				<b>\$21,231.72</b>
9290 - American Fidelity Section 125	Nonprogrammed Charges	60900	Withholdings	\$101,356.24
	Nonprogrammed Charges Total			\$101,356.24
<b>American Fidelity Section 125 Total</b>				<b>\$101,356.24</b>
9300 - American Fidelity	Nonprogrammed Charges	60900	Withholdings	\$7,883.60
	Nonprogrammed Charges Total			\$7,883.60
<b>American Fidelity Total</b>				<b>\$7,883.60</b>
9320 - Payroll Garnishments	Nonprogrammed Charges	60900	Withholdings	\$3,522.14
	Nonprogrammed Charges Total			\$3,522.14
<b>Payroll Garnishments Total</b>				<b>\$3,522.14</b>
9350 - Payroll Health Savings Plan	Nonprogrammed Charges	60900	Withholdings	\$33,613.87
	Nonprogrammed Charges Total			\$33,613.87
<b>Payroll Health Savings Plan Total</b>				<b>\$33,613.87</b>
<b>GRAND TOTAL</b>				<b>\$12,824,977.00</b>

**Shoals Community School Corporation, Martin 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	1850-Educational License Plates	1850- Educational License Plates
2 - Special Revenue Fund	2100-DONATION	2100- Donations, Gifts, and Trusts
2 - Special Revenue Fund	300-Operations	300- Operations
2 - Special Revenue Fund	3028-Formative Assessment	3028- Formative Assessment
2 - Special Revenue Fund	3140-EARLY LITERACY ACHIEVEMENT GRA	3140- Teacher Quality Improvement P
2 - Special Revenue Fund	3271-STEM PROGRAM ALIGNMENT	3271- Science, Technology, Engineer
2 - Special Revenue Fund	3272-STEM PROGRAM ALLIGNMENT '22	3272- Science, Technology, Engineer
2 - Special Revenue Fund	3273-STEM '23	3273- Science, Technology, Engineer
2 - Special Revenue Fund	3274-STEM '24- SCIENCE, TECHNOLOGY,	3274- Science, Technology, Engineer
2 - Special Revenue Fund	3275-ROBOTICS COMPETITION PROGRAM G	3275- Science, Technology, Engineer
2 - Special Revenue Fund	3283-ROBOTS4AUTISM GRANT	3283- Science, Technology, Engineer
2 - Special Revenue Fund	3420-EARLY INTERVENTION 2022	3420- Early Intervention Grant
2 - Special Revenue Fund	3720-STATE CONNECTIVITY GT.	3720- Non-English Speaking Program
2 - Special Revenue Fund	3769-High Ability Students	3769- High Ability Students
2 - Special Revenue Fund	3780-State Connectivity Grant	3780- State Connectivity Grant
2 - Special Revenue Fund	3952-ISTA Settlement	3952- ISTA Settlement
2 - Special Revenue Fund	3957-Positive Behavioral Interventi	3957- Other State Funds
2 - Special Revenue Fund	4123-TITLE I 22-23	4123- Title I
2 - Special Revenue Fund	4124-TITLE I 23-24	4124- Title I
2 - Special Revenue Fund	5221-IDEA SPECIAL EDUCATION GT.	5221- IDEA Special Education Grant
2 - Special Revenue Fund	5222-IDEA SPECIDIAL EDUCATION GT 22-	5222- IDEA Special Education Grant
2 - Special Revenue Fund	5223-IDEA SPECIAL EDUCATION GRANT C	5223- IDEA Special Education Grant
2 - Special Revenue Fund	5224-IDEA SPECIAL EDUCATION GRANT 6	5224- IDEA Special Education Grant
2 - Special Revenue Fund	5412-SPED PREK	5412- Preschool Handicap
2 - Special Revenue Fund	5413-SPED PREK 619	5413- Preschool Handicap
2 - Special Revenue Fund	5805-TITLE IV FFY 2021	5805- Student Support, Title IV
2 - Special Revenue Fund	5806-TITLE IV FFY 2022-2023	5806- Student Support, Title IV
2 - Special Revenue Fund	5807-TITLE IV FFY 2023-2024	5807- Student Support, Title IV
2 - Special Revenue Fund	610-Local Rainy Day	610- Local Rainy Day
2 - Special Revenue Fund	6844-TITLE II, PART A 2022-2023	6844- Title II, Part A, Supporting
2 - Special Revenue Fund	6845-TITLE II, PART A 2023-2024	6845- Title II, Part A, Supporting
2 - Special Revenue Fund	6872-SRSA	6872- Rural Schools and Low Income

Fund Type	Local Fund	Standard Fund
2 - Special Revenue Fund	7923-Elementary and Secondary Schoo	7923- Elementary and Secondary Scho
2 - Special Revenue Fund	7931-ESSER II	7931-Elementary and Secondary School
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	250-Retirement/Severance Bond Debt	250- Retirement/Severance Bond Fun
3 - Debt Service	620-Retirement/Severance Bond	620- Retirement/Severance Bond
7 - Internal Service Fund	1100-SELF-INSURANCE	1100- Self-Insurance
10 - Investment Trust	8500-Investment-Money Market	8500- Investment Funds
10 - Investment Trust	8517-Investment-Peoples Bank Market	8517- Investment Funds
10 - Investment Trust	8520-Investment-First Federal Bank	8520- Investment Funds
11 - Custodial	2300-Harding Donation-ECA Activity	2300- Extra-Curricular Activities
11 - Custodial	2350-LEO HARDING ENDOWMENT	2350- Extra-Curricular Activities
12 - Other	9210-Federal Tax Withholdings	9210- Payroll Withholdings
12 - Other	9220-Social Security Withholdings	9220- Payroll Withholdings
12 - Other	9230-Payroll State Tax Withholdings	9230- Payroll Withholdings
12 - Other	9240-Payroll Local Tax Withholdings	9240- Payroll Withholdings
12 - Other	9250-Teacher Retirement	9250- Payroll Withholdings
12 - Other	9260-Public Employees' Retirement	9260- Payroll Withholdings
12 - Other	9270-Insurances	9270- Payroll Withholdings
12 - Other	9280-Payroll Annuities	9280- Payroll Withholdings
12 - Other	9290-American Fidelity Section 125	9290- Payroll Withholdings
12 - Other	9300-American Fidelity	9300- Payroll Withholdings
12 - Other	9320-Payroll Garnishments	9320- Payroll Withholdings
12 - Other	9350-Payroll Health Savings Plan	9350- Payroll Withholdings

**Shoals Community School Corporation, Martin 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	Other - Long Term	2015 Refunding and Improvement Bonds	\$760,000.00	\$0.00	\$345,000.00	\$415,000.00	\$345,000.00
<b>Governmental Activities Long Term Debt Total</b>			<b>\$760,000.00</b>	<b>\$0.00</b>	<b>\$345,000.00</b>	<b>\$415,000.00</b>	<b>\$345,000.00</b>
<b>GRAND TOTAL</b>			<b>\$760,000.00</b>	<b>\$0.00</b>	<b>\$345,000.00</b>	<b>\$415,000.00</b>	

**Shoals Community School Corporation, Martin County, Indiana  
Deficit Fund Balances - 2023-2024**

<b><u>Fund Name</u></b>	<b><u>Ending Cash and Investment Balance</u></b>
800 - School Lunch	-\$150,571.58
3271 - STEM PROGRAM ALIGNMENT	-\$5,502.69
3272 - STEM PROGRAM ALLIGNMENT '22	-\$23,497.30
3273 - STEM '23	-\$5,665.43
3274 - STEM '24- SCIENCE, TECHNOLOGY, ENGINEERI	-\$4,500.00
3275 - ROBOTICS COMPETITION PROGRAM GRANT '24	-\$5,313.12
3720 - STATE CONNECTIVITY GT.	-\$2,970.00
3952 - ISTA Settlement	-\$570,768.73
4124 - TITLE I 23-24	-\$42,797.37
5222 - IDEA SPECIDIAL EDUCATION GT 22-23	-\$2,169.12
5223 - IDEA SPECIAL EDUCATION GRANT CCEIS 23-24	-\$13,480.00
5224 - IDEA SPECIAL EDUCATION GRANT 611 B 23-24	-\$37,040.46
5807 - TITLE IV FFY 2023-2024	-\$5,017.37
7923 - Elementary and Secondary School Emergenc	-\$228,881.86
7931 - ESSER II	-\$14.80
8500 - Investment-Money Market	-\$1,098,497.32
8517 - Investment-Peoples Bank Market Saver	-\$532,808.77
8520 - Investment-First Federal Bank of Washing	-\$250,000.00
<b>Total deficit fund balances</b>	<b>-\$2,979,495.92</b>



**Shoals Community School Corporation, Martin County, Indiana  
Leases 2023-2024**

	<b>Lessor</b>	<b>Description or Purpose</b>	<b>Annual Lease Payment Due Within One Year of June 30, 2024</b>	<b>Lease Beginning Date</b>	<b>Lease Ending Date</b>	<b>Will you retain ownership of the property at the end of the lease term?</b>
Governmental Activities (General)	Shoals Comm. School Building Corporation	School Renovation and addition of walkway	\$345,000.00	01/15/2006	1/15/2026	Y
	Hewlett-Packard Financial Services Company	Technology Equipment	\$80,496.00	01/31/2023	01/31/2026	Y
<b>Total Governmental Activities (General) \$425,496.00</b>						
						<b>GRAND TOTAL \$425,496.00</b>

**Shoals Community School Corporation, Martin County, Indiana  
Other Post-Employment Benefits (OPEB) 2023-2024**

<b>Name of the OPEB plan</b>	<b>Anthem Vision Insurance</b>
Type of OPEB plan	Single Employer Defined Benefit
Select the benefits provided under this OPEB plan:	Vision
If other was selected, please describe	
<b>Plan Administrator</b>	
Company Name	Anthem
Street Address	220 Virginia Ave.
City	Indianapolis
State	IN
Zip	46204
Contact Person	Melissa Miller
Phone	317-287-5225
E-mail	melissa.a.miller@anthem.com
Employer sponsoring the plan	0
<b>Current Number of Participants</b>	
Inactive employees or beneficiaries currently receiving benefit payments	2
Inactive employees entitled to but not yet receiving benefits	0
Active employees	61
<b>Actuarial Information</b>	
Has there been an actuarial valuation done for this plan within two and a half years from your most recent year end?	Yes
When are you planning to have an actuarial valuation done?	
<b>Contribution Rates (as a % of payroll)</b>	
Employer (e.g. 99.99)	0.00%
Plan Members (e.g. 99.99)	0.00%
Annual Covered Payroll (e.g. 9999.99)	\$4,499,995.19
Cost Method for Funding Purposes	Pay as you go
<b>Name of the OPEB plan</b>	<b>Paramount HRI</b>

Type of OPEB plan	Single Employer Defined Benefit
Select the benefits provided under this OPEB plan:	Dental
If other was selected, please describe	
<b>Plan Administrator</b>	
Company Name	Paramount HRI
Street Address	P.O. Box 58
City	Evansville
State	IN
Zip	47701
Contact Person	Loretta Young
Phone	812-882-9100
E-mail	loretta@benefits7.com
Employer sponsoring the plan	1
<b>Current Number of Participants</b>	
Inactive employees or beneficiaries currently receiving benefit payments	3
Inactive employees entitled to but not yet receiving benefits	0
Active employees	69
<b>Actuarial Information</b>	
Has there been an actuarial valuation done for this plan within two and a half years from your most recent year end?	Yes
When are you planning to have an actuarial valuation done?	
<b>Contribution Rates (as a % of payroll)</b>	
Employer (e.g. 99.99)	1.00%
Plan Members (e.g. 99.99)	0.00%
Annual Covered Payroll (e.g. 9999.99)	\$4,499,995.19
Cost Method for Funding Purposes	Pay as you go
<b>Name of the OPEB plan</b>	<b>United Healthcare</b>
Type of OPEB plan	Single Employer Defined Benefit
Select the benefits provided under this OPEB plan:	Medical
If other was selected, please describe	
<b>Plan Administrator</b>	

Company Name	United Healthcare
Street Address	P.O. Box 94017
City	Palatine
State	IL
Zip	60094
Contact Person	Casie Risley
Phone	800-737-5186
E-mail	casie.risley@usi.com
Employer sponsoring the plan	9
<b>Current Number of Participants</b>	
Inactive employees or beneficiaries currently receiving benefit payments	1
Inactive employees entitled to but not yet receiving benefits	0
Active employees	34
<b>Actuarial Information</b>	
Has there been an actuarial valuation done for this plan within two and a half years from your most recent year end?	Yes
When are you planning to have an actuarial valuation done?	
<b>Contribution Rates (as a % of payroll)</b>	
Employer (e.g. 99.99)	9.00%
Plan Members (e.g. 99.99)	3.00%
Annual Covered Payroll (e.g. 9999.99)	\$4,435,269.51
Cost Method for Funding Purposes	Pay as you go
<b>Name of the OPEB plan</b>	<b>Life Insurance</b>
Type of OPEB plan	Single Employer Defined Benefit
Select the benefits provided under this OPEB plan:	LifeInsurance
If other was selected, please describe	
<b>Plan Administrator</b>	
Company Name	Metropolitan Life Insurance Company
Street Address	462 S 4th St
City	Louisville
State	KY

Zip	40202
Contact Person	Steve Johnson
Phone	317-727-7040
E-mail	sjohnson@apexbg.com
Employer sponsoring the plan	0.05
<b>Current Number of Participants</b>	
Inactive employees or beneficiaries currently receiving benefit payments	1
Inactive employees entitled to but not yet receiving benefits	0
Active employees	99
<b>Actuarial Information</b>	
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
<b>Contribution Rates (as a % of payroll)</b>	
Employer (e.g. 99.99)	0.05%
Plan Members (e.g. 99.99)	0.00%
Annual Covered Payroll (e.g. 9999.99)	\$4,499,995.19
Cost Method for Funding Purposes	Pay as you go
<b>Name of the OPEB plan</b>	<b>Long Term Disability</b>
Type of OPEB plan	Single Employer Defined Benefit
Select the benefits provided under this OPEB plan:	Disability
If other was selected, please describe	
<b>Plan Administrator</b>	
Company Name	American United Life Insurance Co.
Street Address	P.O. Box 6123
City	Indianapolis
State	IN
Zip	46206
Contact Person	Jim McGovern
Phone	603-328-1926

E-mail	mail@oncallinternational.com
Employer sponsoring the plan	0.05
<b>Current Number of Participants</b>	
Inactive employees or beneficiaries currently receiving benefit payments	0
Inactive employees entitled to but not yet receiving benefits	0
Active employees	55
<b>Actuarial Information</b>	
Has there been an actuarial valuation done for this plan within two and a half years from your most recent year end?	Yes
When are you planning to have an actuarial valuation done?	
<b>Contribution Rates (as a % of payroll)</b>	
Employer (e.g. 99.99)	0.50%
Plan Members (e.g. 99.99)	0.00%
Annual Covered Payroll (e.g. 9999.99)	\$4,499,995.19
Cost Method for Funding Purposes	Pay as you go

Shoals Community School Corporation, Martin County, Indiana  
Transfer Report- 2023-2024

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
Education	\$803,587.55	Operations	\$803,587.55
Operations	\$50,000.00	<b>Total Transfers In</b>	<b>\$803,587.55</b>
<b>Total Transfers Out</b>	<b>\$853,587.55</b>		

**Shoals Community School Corporation, Martin County, Indiana**  
**Transfer Schedule Report - 2023-2024**

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Transfer From	Transfer To	Amount
Education	Operations	\$803,587.55
Operations	Local Rainy Day	\$50,000.00

*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.)*



**Shoals Community School Corporation, Martin 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
School Food Service Lunch/Breakfast	Child Nutrition	US Dept. of Agriculture	Indiana Dept. of Ed.	10.559	School Lunch/Breakfast	FY 23-24	Reimbursement Grant	0800 Lunch	\$293,129.67	\$293,129.67	\$0.00	\$0.00	\$0.00	\$0.00
Special Ed. Grant	IDEA ARP PART B	US Dept. of Ed.	Indiana Dept. of Ed.	84.027	Special Ed. Grant 619 ARP FY 2022	22619-162-ARP	Reimbursement Grant	FY 22 IDEA PART B ARP 7912	\$29.07	\$29.07	\$0.00	\$0.00	\$0.00	\$0.00
Title 1- 4123	Title I	US Dept. of Ed.	Indiana Dept. of Ed.	84.010	Title I 22-23	S010A220014	Reimbursement Grant	TITLE I 4123	\$44,171.02	\$44,171.02	\$0.00	\$0.00	\$0.00	\$0.00
Title II, Part A #6843	Title II, Part A-Improving Teacher Quality	US Dept of Ed	Indiana Dept of Ed	84.367	Title II, Part A 21-22	S367A210013	Reimbursement Grant	6843 TITLE II PART A	\$8,275.44	\$8,275.44	\$0.00	\$0.00	\$0.00	\$0.00
Title IV-5805 Student Support	Title IV, Part A	US Dept of Ed	Indiana Dept of Ed	84.424	Title IV, Part A Project 2021	S424A210015	Reimbursement Grant	TITLE IV 5805 STUDENT SUPPORT	\$3,100.65	\$3,100.65	\$0.00	\$0.00	\$0.00	\$0.00
Special Ed. Grant	IDEA PART B	US Dept of Ed	Indiana Dept. of Ed	84.027	Speical Ed. Grant 611-FY 2023	23611-162-PN01	Reimbursement Grant	IDEA SPECIAL EDUCATION GRANT 5222	\$87,598.81	\$87,598.81	\$0.00	\$0.00	\$0.00	\$0.00
Special Ed. Grant	IDEA PART B	US Dept of Ed.	Indiana Dept. of Ed.	84.027	Special Ed. Grant 611-Fy 2022	21611-45-pPN01	Reimbursement Grant	IDEA SPECIAL EDUCATION GRANT 5221	\$548.29	\$548.29	\$0.00	\$0.00	\$0.00	\$0.00
Special Ed. Grant	IDEA Part B 611	US Dept. of Ed.	Indiana Dept. of Ed.	84.027	Special Ed. Grant 611-FY 2021	H027A230084	Reimbursement Grant	IDEA SPECIAL EDUCATION GRANT 611 B 23-24	\$142,293.12	\$142,293.12	\$0.00	\$0.00	\$0.00	\$0.00
Special Ed Preschool	IDEA	US Dept. of Ed.	Indiana Dept. of Ed.	84.173	Special Ed. Preschool 619-FY 22	22619-162-PN01	Reimbursement Grant	5412 PRESCHOOL HANDICAP	\$4,363.91	\$4,363.91	\$0.00	\$0.00	\$0.00	\$0.00
Special Ed. Preschool	IDEA	US Dept. of Ed.	Indiana Dept. of Ed.	84.173	Special Ed. Preschool-FY 2023	23619-162-PN01	Reimbursement Grant	5413 PRESCHOOL HANDICAP	\$8,899.00	\$8,899.00	\$0.00	\$0.00	\$0.00	\$0.00
Title I - 4124	Title I	US Dept of Ed	Indiana Dept. of Ed	84.010	Title I 23-24 FY24	S010A230014	Reimbursement Grant	4124 TITLE I	\$96,335.29	\$96,335.29	\$0.00	\$0.00	\$0.00	\$0.00
Special Ed. Grant	IDEA SPECIAL EDUCATION GRANT CCEIS	US Dept. of Ed.	Indiana Dept. of Ed.	84.027	SPECIAL EDUCATION GRANT CCEIS	H027A220084	Reimbursement Grant	IDEA SPECIAL EDUCATION CCEIS 5223	\$17,150.00	\$17,150.00	\$0.00	\$0.00	\$0.00	\$0.00
TITLE IV FY 22-23	TITLE IV A STUDENT SUPPORT	US DEPT. OF ED.	INDIANA DEPT. OF ED.	84.424	TITLE IV FFY 22-23 5806	S424A220015	Reimbursement Grant	TITLE IV A STUDENT SUPPORT 5806	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
TITLE IV FY23-24	TITLE IV A STUDENT SUPPORT	US DEPT. OF ED.	INDIANA DEPT OF ED	84.424	TITLE IV FY23-24 5807	S424A230015	Reimbursement Grant	TITLE IV A STUDENT SUPPORT 5807	\$6,582.52	\$6,582.52	\$0.00	\$0.00	\$0.00	\$0.00
TITLE II A 22-23	TITLE II PART A 22-23	US DEPT OF ED.	INDIANA DEPT OF ED.	84.367	TITLE II A 22-23 6844	S367A210013	Reimbursement Grant	TITLE II A 22-23 6844	\$25,578.24	\$25,578.24	\$0.00	\$0.00	\$0.00	\$0.00
TITLE II A	TITLE II PART A 23-24	US DEPT OF ED	INDIANA DEPT OF ED.	84.367	TITLE II A 23-24 6845	S367A210013	Reimbursement Grant	TITLE II A 23-24 6845	\$25,237.07	\$25,237.07	\$0.00	\$0.00	\$0.00	\$0.00

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
ESSER II EDUCATION STABILIZATION FUND	ESSER II 7931	US DEPT OF ED	INDIANA DEPT OF ED	84.425	ESSER II CARES II 7931	S425D210013	Reimbursement Grant	ESSER II 7931	\$440,395.16	\$440,395.16	\$0.00	\$0.00	\$0.00	\$0.00
ESSER III EDUCATION STABILIZATION FUND	ESSER III 7923	US DEPT OF ED	INDIANA DEPT OF ED	84.425	ESSER III 7923	S425U210013	Reimbursement Grant	ESSER III 7923	\$680,297.16	\$680,297.16	\$0.00	\$0.00	\$0.00	\$0.00
School Lunch Commodities	Child Nutrition	US Dept of Agriculture	INDIANA DEPT OF ED	10.555	SCHOOL LUNCH COMMODITIES	FY 23-24	Reimbursement Grant	OTHER GRANTS NOT INCLUDED IN FINANCIAL RECORDS	\$0.00	\$0.00	\$0.00	\$0.00	\$17,673.70	\$0.00

**Shoals Community School Corporation, Martin County, Indiana  
Capital Assets 2023-2024**

**Shoals Community School Corporation, Martin 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
<b>Governmental Activities - Non-Depreciable Assets</b>	Land	\$90,948.18	-	-	\$90,948.18
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	\$90,948.18	-	-	\$90,948.18
	<b>Total</b>	<b>\$181,896.36</b>	-	-	<b>\$181,896.36</b>
<b>Governmental Activities - Depreciable Assets</b>	Infrastructure	\$636,400.78	-	\$89,705.00	\$546,695.78
	Buildings	\$5,120,036.96	\$39,379.00	\$1,132,869.12	\$4,026,546.84
	Improvements Other Than Buildings	\$1,512,721.31	\$506,293.00	\$732,501.01	\$1,286,513.30
	Machinery, Equipment, and Vehicles	\$1,549,387.88	\$40,000.00	\$768,998.74	\$820,389.14
	Books and Other	\$98,991.89	\$129,337.56	\$93,376.13	\$134,953.32
	<b>Total</b>	<b>\$8,917,538.82</b>	<b>\$715,009.56</b>	<b>\$2,817,450.00</b>	<b>\$6,815,098.38</b>
<b>Governmental Activities - Accumulated Depreciation Assets</b>	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-
	Books and Other	-	-	-	-
	<b>Total</b>	-	-	-	-

**Shoals Community School Corporation, Martin County, Indiana  
Accounts Payable/Receivable Statement - 2023-2024**

<b>Government or Enterprise</b>	<b>Accounts Payable</b>	<b>Accounts Receivable</b>
Governmental Activities	\$676,053.11	\$0.00

**Shoals Community School Corporation, Martin County, Indiana  
Pension - 2023-2024**

<b>1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.</b>	<b>YES</b>	<b>NO</b>
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
<b>2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?</b>		X