

2018-2019
Central Nine Career Center ECA
Johnson County, Indiana

The bank in which all monies of this account are deposited is:

Name of Bank: First Financial Bank

Location of Bank: Indianapolis, IN

Date school officially closed: 06/30/2019

BOND OF SCHOOL TREASURER

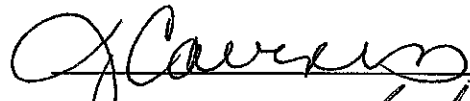
Name of Surety: Jenny Caviness

Amount of Bond: \$25,000.00

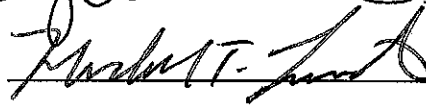
Date of Expiration: 06/30/2020

CERTIFICATE OF SCHOOL TREASURER/PRINCIPAL

I, Jenny Caviness, Treasurer, Mike Quaranta, Principal, of the Central Nine Career Center School Extra-Curricular Account, hereby certify that the foregoing report of the said account is true and correct to the best of my knowledge and belief. I further certify that copies of this report have been filed with the officers designated by law to receive copies of said report.



Treasurer



Principal

COPIES TO BE FILED AS FOLLOWS:

Township School:

1 copy to Township Trustee

1 copy to County Superintendent

School Corporation:

1 copy to Board of School Trustees or Board of School Commissioners

1 copy to Superintendent of Schools

Central Nine Career Center ECA
Johnson County, Indiana

Risk Assessment - 2018-2019		
1. How is your ECA's ledger maintained?		Computerized
2. Was a financial report made within two weeks after the close of the school year and after each semester if your school has two (2) or more semesters in a school year, of all fund activity to the school board and superintendent of schools in accordance with IC 20-41-1-3 and IC 20-41-1-8.		Yes
3. Was the ECA bank account balance reconciled to the ledger balances on a monthly basis?		Yes
3a. How frequently are bank account balances reconciled without any difference or variance?		Most of the time
4. Does anyone review and approve the completed bank reconciliements?		Yes
4a. List the position and name of the person(s) reviewing completed reconciliation.		Mike Quaranta
5. Does the ECA have any investments (certificates of deposit, savings accounts, etc.)?		No
6. Are any investments accounted for on the ECA ledger?		No
7. Is a receipt issued for all monies received and at the time the money is received?		Yes
8. Please indicate how often deposits are made. Which best fits your situation?		Weekly
9. When totaling the receipts issued for the day does the classification of the receipts (i.e. cash, checks, etc.) and the classification as shown on the deposit ticket (i.e. currency, checks, etc.) agree? This would include collections for items like textbook rental, fundraisers, ticket sales, etc.		Yes
10. Is School Lunch accounted for in the ECA ledgers?		No
11. Is Textbook rental accounted for in the ECA ledgers?		No
12. Is a Purchase Order/Accounts Payable Voucher (Form SA-1) and/or Claim for Payment (Form SA-7) used for disbursements?		Yes
13. Are the Purchase Order/Accounts Payable Vouchers (Form SA-1) and/or Claim for Payment (Form SA-7) properly itemized?		Yes
14. Are the Purchase Order/Accounts Payable Vouchers (Form SA-1) and/or Claim for Payment (Form SA-7) signed by the appropriate officials?		Yes
14a. List the position and name of the person(s) signing Purchase Order/Accounts Payable vouchers (Form SA-1) and/or Claim for Payment (Form SA-7).		Jenny Caviness, ECA Treasurer Mike Quaranta, Assistant Director William Kovach, Director (if needed)
15. Are prenumbered tickets used for sporting and other events for which an admission price is collected?		Not Applicable

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15a.	If yes, are Ticket Sales (form SA-4) reports used to reconcile the number of tickets sold to the amount of collections to be turned over to the ECA treasurer?	
16.	Do any school personnel stock vending machines and remove money from the machine?	No
17.	The Summary Collection Form (SA-8) is to be used when a teacher, class sponsor, or other school personnel are in charge of collecting money (for a field trip, fundraiser, etc.) that is later turned over to the ECA treasurer. Was Form SA-8 used to transmit monies collected by teachers, class sponsors, etc. to the ECA treasurer?	Yes
18.	Are any outside organizations such as booster clubs, 4-H, Girl Scouts, PTO/PTA, etc. accounted for in the ECA ledgers?	Not Applicable
18a.	If yes, please list those organizations	
19.	Are all fundraisers approved by the School Board?	No
20.	Does the ECA have a credit/debit card or local business charge accounts issued in the name of the school?	Yes
20a.	Are credit card statements or debit card transactions reviewed often for irregularities?	Yes
20b.	Has the School Board approved a policy related to the use of the credit/debit card or local business charge account?	Yes
20c.	If yes, upload a copy of the credit or debit card policy. (jpg, pdf, gif, tif, png)	Central Nine Career Center Policy 6423 Credit Card Policy.pdf

2018-2019 Financial Report
School Extra-Curricular Account
Central Nine Career Center ECA
Johnson County, Indiana
Schedule of Balances
Receipts and Expenditures of School Extra-Curricular Account

NAME OF FUND	BALANCE BEGINNING OF PERIOD	RECEIPTS DURING PERIOD	EXPENDITURES	BALANCE END OF PERIOD
Petty Cash	\$300.00	\$0.00	\$0.00	\$300.00
Skills CA-/Skills USA Culinary Arts A	\$494.31	\$110.00	\$139.00	\$465.31
SPI/Student Printers of Indiana	\$1,491.56	\$720.00	\$2,189.01	\$22.55
Skills CJ/Skills USA Criminal Justice	\$0.00	\$68.00	\$68.00	\$0.00
eSports Club/eSports Club	\$0.00	\$148.00	\$25.00	\$123.00
Skills MA/Skills USA Medical Assisting	\$0.00	\$1,142.00	\$1,142.00	\$0.00
AC/Auto Collision	\$6,612.68	\$556.00	\$6,151.65	\$1,017.03
AC Work/Auto Collision Work	\$0.00	\$5,743.14	\$4,408.82	\$1,334.32
AS/Auto Service	\$7,173.35	\$161.83	\$2,405.80	\$4,929.38
AS Work/Auto Service Work	\$0.00	\$3,023.53	\$1,186.58	\$1,836.95
DS/Diesel Service	\$2,357.24	\$2,273.11	\$0.00	\$4,630.35
CA Commissary/CA Commissary	\$11,551.09	\$37,688.52	\$33,773.00	\$15,466.61
CA Rest./SS/CA Restaurant/Snack Shack	\$8,329.82	\$37,106.15	\$39,659.76	\$5,776.21
TT9 Donation/To The Nines Donations	\$231.97	\$937.74	\$862.01	\$307.70
Fd. & Bev. Tax/Food and Beverage Tax	\$44.02	\$39.12	\$50.00	\$33.14
ECE/Early Childhood Education	\$0.00	\$175.00	\$175.00	\$0.00
AM/Advanced Manufacturing	\$537.01	\$0.00	\$0.00	\$537.01
CT/Construction Trades	\$325.14	\$1,185.90	\$1,383.22	\$127.82
HVAC/HVAC	\$538.00	\$1,398.20	\$1,480.48	\$455.72
LMHT/Landscape Mgmt./Horticulture	\$12,113.92	\$20,711.10	\$22,456.43	\$10,368.59
PM/Precision Machining	\$436.96	\$322.03	\$40.00	\$718.99
VComm/Visual Communications	\$831.22	\$3,345.47	\$3,273.50	\$903.19
WT/Welding Technology	\$3,776.06	\$322.03	\$2,059.86	\$2,038.23
BMS/Biomedical Science	\$1,540.84	\$495.00	\$99.00	\$1,936.84
DC/Dental Careers	\$49.67	\$3,122.04	\$3,165.00	\$6.71
HSEI/Health Science Education I	\$380.57	\$468.00	\$450.00	\$398.57
HSEII: EXSCI/HSEII: Exercise Science	\$0.00	\$50.00	\$0.00	\$50.00
HSEII: MA/HSEII: Medical Assisting	\$111.13	\$6,121.00	\$6,189.57	\$42.56
HSEII: Nurs./HSEII: Nursing	\$506.01	\$1,190.00	\$1,195.00	\$501.01
Vet. Careers/Veterinary Careers	\$2,191.03	\$1,120.00	\$755.00	\$2,556.03

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CJ/Criminal Justice	\$107.73	\$9,105.90	\$9,213.63	\$0.00
IT/Information Technology	\$10,009.63	\$4,103.02	\$12,833.14	\$1,279.51
Skills DC/Skills USA Dental Careers	\$561.92	\$2,955.00	\$2,779.00	\$737.92
Skills DS/Skills USA Diesel Service	\$2,009.42	\$408.00	\$622.00	\$1,795.42
Skills HVAC/Skills USA HVAC	\$0.00	\$356.00	\$356.00	\$0.00
Skills IT/Skills USA Information Tech.	-\$40.98	\$1,925.18	\$1,158.62	\$725.58
Skills PM/Skills USA Precision Machining	\$1,370.29	\$187.00	\$573.00	\$984.29
Skills Trans./Skills USA Transportation	\$0.00	\$21.00	\$0.00	\$21.00
PBIS/PBIS	\$467.42	\$5,559.63	\$4,313.72	\$1,713.33
Fin. Hardship/Financial Hardship	\$3,104.92	\$67.99	\$2,083.12	\$1,089.79
IN Sales Tax/Indiana State Sales Tax	\$519.74	\$273.80	\$318.87	\$474.67
Summer Camps/Summer Camps	\$0.00	\$2,800.00	\$1,416.22	\$1,383.78
General Scholar/General Scholarship/Award	\$1,450.00	\$0.00	\$0.00	\$1,450.00
FFA Scholarship/FFA Scholarship	\$5,128.16	\$0.00	\$0.00	\$5,128.16
Stephen Scholar/Stephens Scholarship	\$1,863.91	\$0.00	\$100.00	\$1,763.91
HOSA/HOSA	\$2,400.24	\$6,790.50	\$4,725.42	\$4,465.32
NTHS/National Tech. Honors Society	\$838.95	\$750.00	\$835.00	\$753.95
ProStart/ProStart	\$72.29	\$0.00	\$0.00	\$72.29
Skills AS/Skills USA Auto Service	\$1,654.01	\$2,539.77	\$2,726.68	\$1,467.10
Skills CT/Skills USA Construction Trades	-\$264.72	\$2,283.35	\$1,017.05	\$1,001.58
Skills CA-B/Skills USA Culinary Arts B	\$15.55	\$78.00	\$78.00	\$15.55
Vending Machine/Vending Machines	\$1,677.08	\$30,868.46	\$21,172.52	\$11,373.02
Student Fees/Student Fees	\$4,141.08	\$18,660.86	\$16,622.89	\$6,179.05
Technology Fees/Technology Fees	\$4,151.90	\$4,557.50	\$7,574.40	\$1,135.00
Consumables Fee/Consumables Fees	\$4,089.04	\$85.00	\$4,174.04	\$0.00
Textbook Fees/Textbook Fees	\$6,296.00	\$10.00	\$6,306.00	\$0.00
Parking/Parking	\$6,518.77	\$9,003.00	\$13,982.45	\$1,539.32
Insurance/Insurance	\$404.12	\$0.00	\$0.00	\$404.12
Skills AC/Skills USA Auto Collision	\$695.19	\$199.00	\$726.00	\$168.19
Skills WT/Skills USA Welding Technology	\$136.11	\$0.00	\$0.00	\$136.11
FFA/FFA	\$2,035.29	\$2,500.00	\$300.00	\$4,235.29
TOTAL ALL FUNDS	\$123,336.66	\$235,830.87	\$250,790.46	\$108,377.07

2018-2019 Financial Report
Central Nine Career Center ECA
 Johnson County, Indiana

CASH RECONCILEMENT		
Name of Bank: First Financial Bank		
Location of Bank: Indianapolis, IN		
Date of Bank Statement: 06/28/2019		
Depository Balance		\$120,969.84
Cash On Hand (ADD):		\$300.00
Deposits In Transit (ADD):		\$0.00
Other Reconciling Items (ADD/DEDUCT):		\$0.00
Total of Outstanding Checks (DEDUCT):		\$12,892.77
Balance:		\$108,377.07
DATE	NUMBER	AMOUNT
01/23/2018	13630	\$27.00
06/06/2019	14408	\$10,000.00
06/13/2019	14419	\$275.53
06/28/2019	14430	\$2,590.24
Total		\$12,892.77

Upon completing the Gateway ECA Risk Report, we identified a discrepancy of \$32.10. We reviewed our bank statements and receipts and identified the items that appeared on our bank statement but did not appear in Skyward, our financial management system. We identified the following items and added them to our system so it now matches our bank statements:

- Snack Shack charge - \$5.55 on May 13, 2019
- Snack Shack charge - \$5.55 on May 13, 2019
- Student Fee - \$16.00 – on May 24, 2019
- Technology Fee - \$5.00 – on May 24, 2019
- TOTAL: \$32.10

We verify that the above information is true and correct.


Jenny Caviness - ECA Treasurer


Mike Quaranta - Assistant Director

Journal Entry ID: 000004241

Description: Snack Shack Charge - \$5.55 on May 13, 2019

Debit Amount: 5.55

Credit Amount: 5.55

Net Amount: 0.00

Posting Date: 08/30/2019

Entered By: Caviness, Jenny

Description	Account	Debit Amount	Credit Amount
Snack Shack Charge - \$5.55 on May 13, 2019	9000 R 5020000 0000 100 000	0.00	5.55
Snack Shack Charge - \$5.55 on May 13, 2019	9000 A 0080000 0000 100 000	5.55	0.00
Journal Entry Total:		5.55	5.55

***** End of report *****

Notie Hammer
9032
5-13-19

Journal Entry ID: 000004242

Description: Snack Shack Charge - \$5.55 on May 13, 2019

Debit Amount: 5.55

Credit Amount: 5.55

Net Amount: 0.00

Posting Date: 08/30/2019

Entered By: Caviness, Jenny

Description	Account	Debit Amount	Credit Amount
Snack Shack Charge - \$5.55 on May 13, 2019	9000 R 5020000 0000 100 000	0.00	5.55
Snack Shack Charge - \$5.55 on May 13, 2019	9000 A 0080000 0000 100 000	5.55	0.00
Journal Entry Total:		5.55	5.55

***** End of report *****

Matthew
Dorothy
9032

5-13-19

Journal Entry ID: 000004243

Description: Student Fee & Tech Fee \$16.00 - \$5.00 on May 24, 2019

Debit Amount: 21.00

Credit Amount: 21.00

Net Amount: 0.00

Posting Date: 08/30/2019

Entered By: Caviness, Jenny

Description	Account	Debit Amount	Credit Amount
Student Fee - 16 on May 24, 2019	9000 R 1020000 0000 100 000	0.00	16.00
Student Fee 16.00 on May 24, 2019	9000 A 0080000 0000 100 000	16.00	0.00
Technology Fee 5.00 on May 24, 2019	9000 R 1030000 0000 100 000	0.00	5.00
Technology Fee 5.00 on May 24, 2019	9000 A 0080000 0000 100 000	5.00	0.00
Journal Entry Total:		21.00	21.00

***** End of report *****