

Central Nine Career Center ECA
Johnson County, Indiana

Risk Assessment - 2020-2021

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, Assistant Director
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
15. Are prenumbered tickets used for sporting and other events for which an admission price is collected?	Not Applicable
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?	

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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

2020-2021 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
Vending Machine/Vending Machines	\$15,548.05	\$2,237.77	\$15,474.89	\$2,310.93
Student Fees/Student Fees	\$6,290.27	\$17,891.00	\$16,836.19	\$7,345.08
Technology Fees/Technology Fees	\$5,440.00	\$5,587.00	\$5.00	\$11,022.00
Parking/Parking	\$9,444.32	\$12,914.00	\$16,629.00	\$5,729.32
Insurance/Insurance	\$404.12	\$0.00	\$0.00	\$404.12
PBIS/PBIS	\$1,048.11	\$1,446.25	\$1,783.60	\$710.76
Fin. Hardship/Financial Hardship	\$1,089.79	\$0.00	\$0.00	\$1,089.79
IN Sales Tax/Indiana State Sales Tax	\$491.61	\$0.00	\$0.00	\$491.61
Summer Camps/Summer Camps	\$817.11	\$0.00	\$0.00	\$817.11
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	\$1,763.91	\$0.00	\$300.00	\$1,463.91
HOSA/HOSA	\$7,477.22	\$0.00	\$7,477.22	\$0.00
NTHS/National Tech. Honors Society	\$763.95	\$900.00	\$940.00	\$723.95
ProStart/ProStart	\$556.31	\$0.00	\$0.00	\$556.31
CTSO AC/CTSO Auto Collision	\$373.19	\$119.00	\$194.00	\$298.19
CTSO AS/CTSO Auto Service	\$764.35	\$2,497.15	\$1,962.15	\$1,299.35
CTSO CT/CTSO Construction Trades	\$5,121.97	\$0.00	\$3,435.06	\$1,686.91
CTSO CA-A/CTSO Culinary Arts A	\$379.31	\$0.00	\$0.00	\$379.31
CTSO CA-B/CTSO Culinary Arts B	\$30.55	\$317.08	\$276.34	\$71.29
CTSO DC/CTSO Dental Careers	\$2,827.75	\$950.61	\$2,477.25	\$1,301.11
CTSO DS/CTSO Diesel Service	\$1,913.42	\$32.00	\$404.80	\$1,540.62
CTSO HVAC/CTSO HVAC	\$113.32	\$120.00	\$228.00	\$5.32
CTSO IT/CTSO Information Tech.	\$829.58	\$0.00	\$224.00	\$605.58
CTSO PM/CTSO Precision Machining	\$913.29	\$0.00	\$0.00	\$913.29
CSO Trans./CTSO Transportation	\$21.00	\$0.00	\$0.00	\$21.00
CTSO WT/CTSO Welding Technology	\$411.11	\$500.00	\$440.00	\$471.11
FFA/FFA	\$1,616.39	\$6.65	\$338.65	\$1,284.39
eSports Club/eSports Club	\$652.00	\$0.00	\$0.00	\$652.00
CTSO MA/CTSO Medical Assisting	\$88.49	\$757.00	\$844.00	\$1.49

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Receipts and Expenditures of School Extra-Curricular Account

CTSO AT/CTSO Exercise Science	\$0.00	\$255.00	\$255.00	\$0.00
CTSO HSE/CTSO Health Science Education	\$0.00	\$7,562.22	\$7,562.22	\$0.00
CTSO AV/CTSO Aviation	\$0.00	\$17.00	\$0.00	\$17.00
AC/Auto Collision	\$1,409.63	\$1,455.00	\$0.00	\$2,864.63
AC Work/Auto Collision Work	\$1,334.32	\$300.00	\$285.00	\$1,349.32
AS/Auto Service	\$4,861.38	\$149.00	\$21.00	\$4,989.38
AS Work/Auto Service Work	\$1,881.55	\$979.00	\$2,276.26	\$584.29
DS/Diesel Service	\$6,007.35	\$375.00	\$760.96	\$5,621.39
Aviaton F/O/Aviation Flight/Operations	\$500.00	\$0.00	\$0.00	\$500.00
CA Commissary/CA Commissary	\$14,627.00	\$1,453.72	\$8,763.70	\$7,317.02
CA Rest./SS/CA Restaurant/Snack Shack	\$4,501.57	\$5,678.50	\$3,362.60	\$6,817.47
TT9 Donation/To The Nines Donations	\$763.22	\$0.00	\$0.00	\$763.22
Fd. & Bev. Tax/Food and Beverage Tax	\$24.92	\$0.00	\$0.00	\$24.92
AM/Advanced Manufacturing	\$537.01	\$0.00	\$0.00	\$537.01
CT/Construction Trades	\$3,989.28	\$9,195.00	\$4,163.74	\$9,020.54
HVAC/HVAC	\$2,491.72	\$1,426.54	\$2,067.60	\$1,850.66
LMHT/Landscape Mgmt./Horticulture	\$5,790.80	\$18,961.00	\$10,293.16	\$14,458.64
PM/Precision Machining	\$1,678.99	\$0.00	\$8.55	\$1,670.44
VComm/Visual Communications	\$600.23	\$841.30	\$1,246.32	\$195.21
WT/Welding Technology	\$2,283.47	\$3,550.33	\$1,202.90	\$4,630.90
BMS/Biomedical Science	\$2,435.84	\$5,238.61	\$1,281.00	\$6,393.45
DC/Dental Careers	\$171.71	\$204.00	\$275.00	\$100.71
HSEI/Health Science Education I	\$845.53	\$68.00	\$285.60	\$627.93
HSEII: EXSCI/HSEII: Exercise Science	\$50.00	\$77.50	\$67.50	\$60.00
HSEII: MA/HSEII: Medical Assisting	\$380.56	\$765.00	\$959.00	\$186.56
HSEII: Nurs./HSEII: Nursing	\$501.01	\$93.50	\$93.50	\$501.01
Vet. Careers/Veterinary Careers	\$2,956.63	\$4,752.61	\$862.25	\$6,846.99
IT/Information Technology	\$697.01	\$190.00	\$436.76	\$450.25
Petty Cash	\$300.00	\$0.00	\$0.00	\$300.00
SPI/Student Printers of Indiana	\$358.55	\$135.00	\$464.94	\$28.61
TOTAL ALL FUNDS	\$135,747.93	\$109,998.34	\$117,264.71	\$128,481.56

2020-2021 Financial Report
 DETAIL OF RECEIPTS AND EXPENDITURES BY FUNDS
Central Nine Career Center ECA
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FUND NAME	RECEIPTS		
	SOURCE OF RECEIPTS	NATURE OF RECEIPTS	AMOUNT
AC Work/Auto Collision Work	club activities	club activities	\$300.00
	Total - AC Work/Auto Collision Work		\$300.00
AC/Auto Collision	club activities	club activities	\$1,455.00
	Total - AC/Auto Collision		\$1,455.00
AS Work/Auto Service Work	club activities	club activities	\$979.00
	Total - AS Work/Auto Service Work		\$979.00
AS/Auto Service	club activities	club activities	\$149.00
	Total - AS/Auto Service		\$149.00
BMS/Biomedical Science	class activities	class activities	\$5,238.61
	Total - BMS/Biomedical Science		\$5,238.61
CA Commissary/CA Commissary	club activities	club activities	\$1,453.72
	Total - CA Commissary/CA Commissary		\$1,453.72
CA Rest./SS/CA Restaurant/Snack Shack	club activities	club activities	\$5,678.50
	Total - CA Rest./SS/CA Restaurant/Snack Shack		\$5,678.50
CT/Construction Trades	class activities	class activities	\$9,195.00
	Total - CT/Construction Trades		\$9,195.00
CTSO AC/CTSO Auto Collision	club activities	club activities	\$119.00
	Total - CTSO AC/CTSO Auto Collision		\$119.00
CTSO AS/CTSO Auto Service	club activities	club activities	\$2,497.15
	Total - CTSO AS/CTSO Auto Service		\$2,497.15
CTSO AT/CTSO Exercise Science	club activities	club activities	\$255.00
	Total - CTSO AT/CTSO Exercise Science		\$255.00
CTSO AV/CTSO Aviation	club activities	club activities	\$17.00
	Total - CTSO AV/CTSO Aviation		\$17.00
CTSO CA-B/CTSO Culinary Arts B	club activities	club activities	\$317.08
	Total - CTSO CA-B/CTSO Culinary Arts B		\$317.08
CTSO DC/CTSO Dental Careers	club activities	club activities	\$950.61
	Total - CTSO DC/CTSO Dental Careers		\$950.61
CTSO DS/CTSO Diesel Service	club activities	club activities	\$32.00
	Total - CTSO DS/CTSO Diesel Service		\$32.00

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CTSO HSE/CTSO Health Science Education	club activities	club activities	\$7,562.22
	Total - CTSO HSE/CTSO Health Science Education		\$7,562.22
CTSO HVAC/CTSO HVAC	club activities	club activities	\$120.00
	Total - CTSO HVAC/CTSO HVAC		\$120.00
CTSO MA/CTSO Medical Assisting	club activities	club activities	\$757.00
	Total - CTSO MA/CTSO Medical Assisting		\$757.00
CTSO WT/CTSO Welding Technology	club activities	club activities	\$500.00
	Total - CTSO WT/CTSO Welding Technology		\$500.00
DC/Dental Careers	class activities	class activities	\$204.00
	Total - DC/Dental Careers		\$204.00
DS/Diesel Service	club activities	club activities	\$375.00
	Total - DS/Diesel Service		\$375.00
FFA/FFA	club activities	club activities	\$6.65
	Total - FFA/FFA		\$6.65
HSEI/Health Science Education I	class activities	class activities	\$68.00
	Total - HSEI/Health Science Education I		\$68.00
HSEII: EXSCI/HSEII: Exercise Science	class activities	class activities	\$77.50
	Total - HSEII: EXSCI/HSEII: Exercise Science		\$77.50
HSEII: MA/HSEII: Medical Assisting	class activities	class activities	\$765.00
	Total - HSEII: MA/HSEII: Medical Assisting		\$765.00
HSEII: Nurs./HSEII: Nursing	class activities	class activities	\$93.50
	Total - HSEII: Nurs./HSEII: Nursing		\$93.50
HVAC/HVAC	class activities	class activities	\$1,426.54
	Total - HVAC/HVAC		\$1,426.54
IT/Information Technology	class activities	class activities	\$190.00
	Total - IT/Information Technology		\$190.00
LMHT/Landscape Mgmt./Horticulture	class activities	class activities	\$18,961.00
	Total - LMHT/Landscape Mgmt./Horticulture		\$18,961.00
NTHS/National Tech. Honors Society	club activities	club activities	\$900.00
	Total - NTHS/National Tech. Honors Society		\$900.00
Parking/Parking	student fees	student fees	\$12,914.00
	Total - Parking/Parking		\$12,914.00

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PBIS/PBIS	student fees	student fees	\$1,446.25
		Total - PBIS/PBIS	\$1,446.25
SPI/Student Printers of Indiana	club activities	club activities	\$135.00
		Total - SPI/Student Printers of Indiana	\$135.00
Student Fees/Student Fees	student fees	student fees	\$17,891.00
		Total - Student Fees/Student Fees	\$17,891.00
Technology Fees/Technology Fees	student fees	student fees	\$5,587.00
		Total - Technology Fees/Technology Fees	\$5,587.00
VComm/Visual Communications	class activities	class activities	\$841.30
		Total - VComm/Visual Communications	\$841.30
Vending Machine/Vending Machines	vending sales	vending sales	\$2,237.77
		Total - Vending Machine/Vending Machines	\$2,237.77
Vet. Careers/Veterinary Careers	class activities	class activities	\$4,752.61
		Total - Vet. Careers/Veterinary Careers	\$4,752.61
WT/Welding Technology	class activities	class activities	\$3,550.33
		Total - WT/Welding Technology	\$3,550.33
		TOTAL RECEIPTS - ALL FUNDS	\$109,998.34

	EXPENDITURES	
FUND NAME	PURPOSE OF EXPENDITURE	AMOUNT
AC Work/Auto Collision Work	club activities	\$285.00
	Total - AC Work/Auto Collision Work	\$285.00
AS Work/Auto Service Work	club activities	\$2,276.26
	Total - AS Work/Auto Service Work	\$2,276.26
AS/Auto Service	club activities	\$21.00
	Total - AS/Auto Service	\$21.00
BMS/Biomedical Science	class activities	\$1,281.00
	Total - BMS/Biomedical Science	\$1,281.00
CA Commissary/CA Commissary	club activities	\$8,763.70
	Total - CA Commissary/CA Commissary	\$8,763.70
CA Rest./SS/CA Restaurant/Snack Shack	club activities	\$3,362.60
	Total - CA Rest./SS/CA Restaurant/Snack Shack	\$3,362.60
CT/Construction Trades	class activities	\$4,163.74
	Total - CT/Construction Trades	\$4,163.74

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CTSO AC/CTSO Auto Collision	club activities	\$194.00
	Total - CTSO AC/CTSO Auto Collision	\$194.00
CTSO AS/CTSO Auto Service	club activities	\$1,962.15
	Total - CTSO AS/CTSO Auto Service	\$1,962.15
CTSO AT/CTSO Exercise Science	club activities	\$255.00
	Total - CTSO AT/CTSO Exercise Science	\$255.00
CTSO CA-B/CTSO Culinary Arts B	club activities	\$276.34
	Total - CTSO CA-B/CTSO Culinary Arts B	\$276.34
CTSO CT/CTSO Construction Trades	club activities	\$3,435.06
	Total - CTSO CT/CTSO Construction Trades	\$3,435.06
CTSO DC/CTSO Dental Careers	club activities	\$2,477.25
	Total - CTSO DC/CTSO Dental Careers	\$2,477.25
CTSO DS/CTSO Diesel Service	club activities	\$404.80
	Total - CTSO DS/CTSO Diesel Service	\$404.80
CTSO HSE/CTSO Health Science Education	club activities	\$7,562.22
	Total - CTSO HSE/CTSO Health Science Education	\$7,562.22
CTSO HVAC/CTSO HVAC	club activities	\$228.00
	Total - CTSO HVAC/CTSO HVAC	\$228.00
CTSO IT/CTSO Information Tech.	club activities	\$224.00
	Total - CTSO IT/CTSO Information Tech.	\$224.00
CTSO MA/CTSO Medical Assisting	club activities	\$844.00
	Total - CTSO MA/CTSO Medical Assisting	\$844.00
CTSO WT/CTSO Welding Technology	club activities	\$440.00
	Total - CTSO WT/CTSO Welding Technology	\$440.00
DC/Dental Careers	class activities	\$275.00
	Total - DC/Dental Careers	\$275.00
DS/Diesel Service	club activities	\$760.96
	Total - DS/Diesel Service	\$760.96
FFA/FFA	club activities	\$338.65
	Total - FFA/FFA	\$338.65
HOSA/HOSA	club activities	\$7,477.22
	Total - HOSA/HOSA	\$7,477.22

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HSEI/Health Science Education I	class activities	\$285.60
	Total - HSEI/Health Science Education I	\$285.60
HSEII: EXSCI/HSEII: Exercise Science	class activities	\$67.50
	Total - HSEII: EXSCI/HSEII: Exercise Science	\$67.50
HSEII: MA/HSEII: Medical Assisting	class activities	\$959.00
	Total - HSEII: MA/HSEII: Medical Assisting	\$959.00
HSEII: Nurs./HSEII: Nursing	class activities	\$93.50
	Total - HSEII: Nurs./HSEII: Nursing	\$93.50
HVAC/HVAC	class activities	\$2,067.60
	Total - HVAC/HVAC	\$2,067.60
IT/Information Technology	class activities	\$436.76
	Total - IT/Information Technology	\$436.76
LMHT/Landscape Mgmt./Horticulture	class activities	\$10,293.16
	Total - LMHT/Landscape Mgmt./Horticulture	\$10,293.16
NTHS/National Tech. Honors Society	club activities	\$940.00
	Total - NTHS/National Tech. Honors Society	\$940.00
Parking/Parking	student fees	\$16,629.00
	Total - Parking/Parking	\$16,629.00
PBIS/PBIS	student fees	\$1,783.60
	Total - PBIS/PBIS	\$1,783.60
PM/Precision Machining	class activities	\$8.55
	Total - PM/Precision Machining	\$8.55
SPI/Student Printers of Indiana	club activities	\$464.94
	Total - SPI/Student Printers of Indiana	\$464.94
Stephen Scholar/Stephens Scholarship	club activities	\$300.00
	Total - Stephen Scholar/Stephens Scholarship	\$300.00
Student Fees/Student Fees	student fees	\$16,836.19
	Total - Student Fees/Student Fees	\$16,836.19
Technology Fees/Technology Fees	student fees	\$5.00
	Total - Technology Fees/Technology Fees	\$5.00
VComm/Visual Communications	class activities	\$1,246.32
	Total - VComm/Visual Communications	\$1,246.32

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Vending Machine/Vending Machines	vending sales	\$15,474.89
	Total - Vending Machine/Vending Machines	\$15,474.89
Vet. Careers/Veterinary Careers	class activities	\$862.25
	Total - Vet. Careers/Veterinary Careers	\$862.25
WT/Welding Technology	class activities	\$1,202.90
	Total - WT/Welding Technology	\$1,202.90
TOTAL EXPENDITURES - ALL FUNDS		\$117,264.71

2020-2021
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: Hamilton, OH

Date school officially closed: 06/30/2021

BOND OF SCHOOL TREASURER

Name of Surety: Jenny Darlene Caviness

Amount of Bond: \$25,000.00

Date of Expiration: 06/30/2022

CERTIFICATE OF SCHOOL TREASURER/PRINCIPAL

I, Jenny Caviness, Treasurer, Michael T. 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

2020-2021 Financial Report
Central Nine Career Center ECA
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CASH RECONCILEMENT		
Name of Bank: First Financial Bank		
Location of Bank: Hamilton, OH		
Date of Bank Statement: 06/30/2021		
Depository Balance		\$143,348.56
Cash On Hand (ADD):		\$300.00
Deposits In Transit (ADD):		\$0.00
Other Reconciling Items (ADD/DEDUCT):		\$0.00
Total of Outstanding Checks (DEDUCT):		\$15,167.00
Balance:		\$128,481.56
DATE	NUMBER	AMOUNT
01/23/2018	13630	\$27.00
04/17/2020	14780	\$140.00
06/08/2021	15046	\$15,000.00
Total		\$15,167.00