

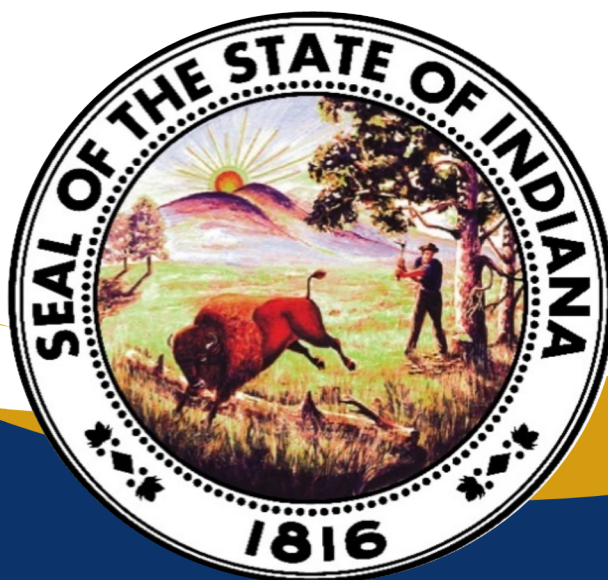
**STATE BOARD OF ACCOUNTS  
302 West Washington Street  
Room E418  
INDIANAPOLIS, INDIANA 46204-2769**

**Paul D. Joyce, CPA  
State Examiner**

COMPLIANCE ENGAGEMENT REPORT  
OF

CENTER GROVE COMMUNITY SCHOOL CORPORATION  
EXTRACURRICULAR ACCOUNTS  
JOHNSON COUNTY, INDIANA

July 1, 2021 to June 30, 2023



**FILED**  
01/15/2025



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
School Corporation Treasurer	Cathy Statzer	07-01-21 to 06-30-25
Superintendent of Schools	Richard Arkanoff (Vacant) William Long, EdD	07-01-21 to 01-05-24 01-06-24 to 01-07-24 01-08-24 to 06-30-25
President of the School Board	Jack Russell Joe Hubbard Scott Alexander Amy Counts	07-01-21 to 01-09-22 01-10-22 to 01-04-23 01-05-23 to 01-09-24 01-10-24 to 06-20-25



Paul D. Joyce, CPA  
State Examiner

## INDIANA STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769  
Telephone: (317) 232-2513  
Fax: (317) 232-4711  
[www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF THE CENTER GROVE COMMUNITY SCHOOL CORPORATION,  
EXTRACURRICULAR ACCOUNTS, JOHNSON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Center Grove Community School Corporation, Extracurricular Accounts (School ECAs), for the period of July 1, 2021 to June 30, 2023. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the School ECAs as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds and what reports are required to be prepared and filed.

We fulfilled our responsibility as detailed in the first paragraph, by applying procedures over cash, receipts, and disbursements. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials is informational only.

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the School ECAs' reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Cathy Statzer, School Corporation Treasurer; Jason Taylor, EdD, Assistant Superintendent of Schools; and Amy Counts, President of the School Board, on December 17, 2024.

Beth Kelley, CPA, CFE  
Deputy State Examiner

December 3, 2024

CENTER GROVE COMMUNITY SCHOOL CORPORATION  
EXTRACURRICULAR ACCOUNTS  
COMMENT

***ECA RISK REPORT - SCHEDULE OF BALANCES, RECEIPTS, AND EXPENDITURES***

*Condition and Context*

The Schools ECAs' had not properly designed or implemented a system of internal controls, which would include appropriate segregation of duties that would be effective in preventing, or detecting and correcting, noncompliance related to the ECA Risk Report - Schedule of Balances, Receipts, and Expenditures filed via the Indiana Gateway for Government Units financial reporting system.

For the School ECAs listed below, the ending cash and investment balance reported on the ECA Risk Report - Schedule of Balances, Receipts, and Expenditures for the fiscal year ended June 30, 2022, does not agree with the beginning balance for the following fiscal year.

- For the Maple Grove Elementary ECA, the variance between the June 30, 2022 ending cash and the July 1, 2022 beginning cash is \$37,514.
- For the Center Grove Middle North ECA, the variance between the June 30, 2022 ending cash and the July 1, 2022 beginning cash is \$164,249.
- For the Pleasant Grove Elementary ECA, the variance between the June 30, 2022 ending cash and the July 1, 2022 beginning cash is \$16,877.
- For the Sugar Grove Elementary ECA, the variance between the June 30, 2022 ending cash and the July 1, 2022 beginning cash is \$13,691.
- For the Walnut Grove Elementary ECA, the variance between the June 30, 2022 ending cash and the July 1, 2022 beginning cash is \$60,650.
- For the North Grove Elementary ECA, the variance between the June 30, 2022 ending cash and the July 1, 2022 beginning cash is \$23,063.
- For the Center Grove Elementary ECA, the variance between the June 30, 2022 ending cash and the July 1, 2022 beginning cash is \$41,735.

CENTER GROVE COMMUNITY SCHOOL CORPORATION  
EXTRACURRICULAR ACCOUNTS  
COMMENT  
(Continued)

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

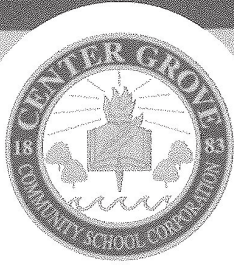
Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner as set forth in the uniform compliance guidelines. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

CENTER GROVE COMMUNITY SCHOOL CORPORATION MISSION  
*We develop knowledgeable, confident and responsible citizens through  
inspirational and innovative learning opportunities.*



[www.centergrove.k12.in.us](http://www.centergrove.k12.in.us)



# Center Grove

## Community School Corporation

### OFFICIAL RESPONSE

December 30, 2024

Indiana State Board of Accounts  
302 West Washington St. Room E418  
Indianapolis, IN 46204-2765

Re: Center Grove ECA Accounts Audit

In Response to our ECA Audits finding a variance between FY22 ending cash and FY23 beginning cash was due to our change from CPA/S&S Programming Accounting software to Skyward Accounting Software which is linked to our Corporation Accounting software. We switched in July 2022. The buildings each did their own conversion, and I oversaw the conversion. With the change some funds were added as well as combined due to changes in SBOA rules, Corporation instructions or activity.

For the conversion, Journal Entries were entered for the starting balances, the software added these to the receipts on the ECA Risk Report for FY23. I have broken out those balances and have attached them for review.

If there are any further questions, please contact me.

Catherine Statzer  
Corporation Treasurer

Dr. Jason Taylor  
Assistant Superintendent of Business

# Walnut Grove Elementary

## 2022 - CPA Software

Form Prescribed by State Board of Accounts

Form SAS-1

6/30/2022 Financial Report  
 School Extra-Curricular Account  
**Center Grove Community School Corporation - Walnut Grove Elementary**  
 Johnson County, Indiana  
 DOE Corporation Number 4205  
 Schedule of Balances

NAME OF FUND <small>**Fund is included on AFR</small>	BALANCE BEGINNING OF PERIOD	RECEIPTS DURING PERIOD	EXPENDITURES	BALANCE END OF PERIOD
3160 ART LAB	\$20.54	\$0.00	\$20.54	\$0.00
3110 INVESTMENT INCOME	\$168.46	\$31.57	\$0.00	\$200.03
3080 FIELD TRIP	\$132.50	\$877.00	\$861.00	\$148.50
3070 MUSIC	\$87.29	\$1,346.00	\$1,175.96	\$257.33
3040 BOOKSTORE	\$43.03	\$3,457.50	\$3,307.94	\$192.59
3030 BOOK RENTAL	\$0.00	\$5,399.33	\$5,399.33	\$0.00
3010 ACTIVITY	\$47,393.78	\$103,028.64	\$90,570.43	\$59,851.99
<b>TOTAL ALL FUNDS</b>	<b>\$47,845.60</b>	<b>\$114,140.04</b>	<b>\$101,335.20</b>	<b>\$60,650.44</b>

## 2023 - Skyward

Form Prescribed by State Board of  
Accounts

Form SAS-1

6/30/2023 Financial Report  
 School Extra-Curricular Account  
**Center Grove Community School Corporation - Walnut Grove  
 Elementary**  
 Johnson County, Indiana  
 DOE Corporation Number 4205

NAME OF FUND <small>**Fund is included on AFR</small>	BALANCE BEGINNING OF PERIOD	RECEIPTS DURING PERIOD	EXPENDITURES	BALANCE END OF PERIOD
BAND INSTRUMENT	\$0.00	\$580.00	\$0.00	\$580.00
BOOK FAIR	\$0.00	\$7,880.55	\$7,819.68	\$60.87
BOOKSTORE	\$192.59	\$2,567.00	\$2,578.32	\$181.27
4TH GR INTRAMURALS	\$0.00	\$1,866.00	\$1,806.30	\$59.70
ART CLUB	\$0.00	\$6,170.04	\$722.59	\$5,447.45
UNIFIED SPORTS & GAMES CLUB	\$0.00	\$5,742.64	\$4,328.95	\$1,413.69
STUDENT COUNCIL	\$0.00	\$539.00	\$539.00	\$0.00
STUDENT ACTIVITY	\$59,851.99	\$5,459.87	\$53,359.70	\$11,952.16
STAFF SOCIAL	\$0.00	\$914.06	\$566.11	\$347.95
SOCIAL COMMITTEE - STAFF	\$0.00	\$12,143.00	\$7,608.46	\$4,534.54
SKIPPERS CLUB	\$0.00	\$1,256.90	\$939.64	\$317.26
RILEY CHILDRENS HOSPITAL	\$0.00	\$757.85	\$757.85	\$0.00
MUSIC	\$257.33	\$10.00	\$534.58	-\$267.25
MATH DEPT	\$0.00	\$160.00	\$160.00	\$0.00
INTEREST	\$200.03	\$1,055.91	\$156.00	\$1,099.94
FUNDRAISER OTHER	\$0.00	\$5,325.66	\$2,750.00	\$2,575.66
FUNDRAISER - SCHOOL WIDE	\$0.00	\$80,652.36	\$80,652.36	\$0.00
FIELD TRIPS	\$148.50	\$11,143.75	\$9,165.98	\$2,126.27
CORPORATE FUNDS	\$0.00	\$7,549.17	\$7,549.17	\$0.00
CHORAL FESTIVAL	\$0.00	\$765.00	\$636.00	\$129.00
<b>TOTAL ALL FUNDS</b>	<b>\$60,650.44</b>	<b>\$152,538.76</b>	<b>\$182,630.69</b>	<b>\$30,558.51</b>

### Sugar Grove Elementary

#### 2022 - CPA Software

Form Prescribed by State Board of Accounts

Form  
SA5-1

6/30/2022 Financial Report  
School Extra-Curricular Account

Center Grove Community School Corporation - Sugar Grove Elementary  
Johnson County, Indiana  
DOE Corporation Number 4205  
Schedule of Balances

NAME OF FUND <small>**Fund is included on AFR</small>	BALANCE BEGINNING OF PERIOD	RECEIPTS DURING PERIOD	EXPENDITURES	BALANCE END OF PERIOD
3300 DEVELOPMENTAL PRESCHOOL**	\$470.00	\$0.00	\$0.00	\$470.00
3230 STUDENT COUNCIL**	\$1,157.32	\$1,422.78	\$2,059.73	\$520.37
3200 KINDERGARTEN ACTIVITY**	\$310.70	\$0.00	\$0.00	\$310.70
3170 CHOIR**	\$690.84	\$1,422.00	\$1,794.28	\$318.56
3120 STUDENT ASSISTANCE**	\$271.17	\$0.00	\$42.92	\$228.25
3110 LIBRARY**	\$0.00	\$236.96	\$236.96	\$0.00
3100 INVESTMENT INCOME**	\$300.30	\$79.36	\$49.39	\$330.27
3070 FIELD TRIP**	\$1,713.14	\$11,551.75	\$12,577.32	\$687.57
3050 BUILDING RENTAL**	\$0.00	\$462.50	\$462.50	\$0.00
3040 BOOKSTORE**	\$4,603.41	\$4,991.70	\$6,924.57	\$2,670.54
3030 BOOK RENTAL**	\$0.00	\$5,113.27	\$5,113.27	\$0.00
3020 ART TO REMEMBER/ART CLUB**	\$101.96	\$0.00	\$0.00	\$101.96
3010 ACTIVITY**	\$8,549.52	\$11,460.38	\$11,957.25	\$8,052.65
<b>TOTAL ALL FUNDS</b>	<b>\$18,168.36</b>	<b>\$36,740.70</b>	<b>\$41,218.19</b>	<b>\$13,690.87</b>

### 2023 - Skyward

Form Prescribed by State Board of  
Accounts

Form SA5-1

6/30/2023 Financial Report  
School Extra-Curricular Account

Center Grove Community School Corporation - Sugar Grove  
Elementary  
Johnson County, Indiana  
DOE Corporation Number 4205

REVISED

NAME OF FUND <small>**Fund is included on AFR</small>	BALANCE BEGINNING OF PERIOD	RECEIPTS DURING PERIOD	EXPENDITURES	BALANCE END OF PERIOD
ART CLUB	\$101.96	\$170.00	\$128.80	\$143.16
BAND INSTRUMENT	\$318.56	\$1,043.00	\$274.45	\$1,087.11
BOOKSTORE	\$2,670.54	\$3,803.65	\$3,884.20	\$2,589.99
CORPORATE FUNDS	\$370.00	\$6,201.56	\$6,571.56	\$0.00
FIELD TRIPS	\$787.57	\$13,739.25	\$13,535.41	\$991.41
INTEREST	\$330.27	\$398.92	\$99.40	\$629.79
KG ACTIVITY	\$310.70	\$0.00	\$0.00	\$310.70
RED RIBBON	\$0.00	\$267.09	\$167.37	\$99.72
STUDENT ACTIVITY	\$8,052.65	\$3,921.45	\$6,876.70	\$5,097.40
STUDENT ASSISTANCE	\$228.25	\$656.36	\$438.85	\$445.76
STUDENT COUNCIL	\$520.37	\$2,283.86	\$2,443.86	\$360.37
UNIFIED SPORTS & GAMES CLUB	\$0.00	\$1,877.00	\$1,332.84	\$544.16
<b>TOTAL ALL FUNDS</b>	<b>\$13,690.87</b>	<b>\$34,362.14</b>	<b>\$35,753.44</b>	<b>\$12,299.57</b>

**Pleasant Grove Elementary**

**2022 - CPA Software**

Form Prescribed by State Board of Accounts

Form SA5-1

6/30/2022 Financial Report  
 School Extra-Curricular Account  
**Center Grove Community School Corporation - Pleasant Grove Elementary**  
 Johnson County, Indiana  
 DOE Corporation Number 4205  
 Schedule of Balances

NAME OF FUND <small>**Fund is included on AFR</small>	BALANCE BEGINNING OF PERIOD	RECEIPTS DURING PERIOD	EXPENDITURES	BALANCE END OF PERIOD
3010 ACTIVITY/SCHOOL COUNSELOR	\$605.14	\$0.00	\$41.50	\$563.64
3020 BOOK RENTAL	\$0.00	\$7,282.67	\$7,282.67	\$0.00
3030 BOOKSTORE	\$2,913.45	\$3,717.75	\$5,267.27	\$1,363.93
3040 BUILDING RENTAL	\$0.00	\$100.00	\$100.00	\$0.00
3050 PEPSI/COKE	\$7,198.85	\$200.00	\$492.99	\$6,905.86
3060 FIELD TRIP	\$103.39	\$3,929.50	\$3,871.00	\$161.89
3080 INVESTMENT INCOME	\$144.75	\$3.69	\$0.00	\$148.44
3100 LIBRARY	\$0.00	\$30.00	\$30.00	\$0.00
3160 STUDENT ACTIVITY	\$4,406.37	\$1,640.90	\$1,839.42	\$4,207.85
3190 STUDENT COUNCIL	\$2,812.86	\$2,729.95	\$2,993.95	\$2,548.86
3200 CHOIR/PERCUSSION	\$95.16	\$1,188.00	\$1,263.66	\$19.50
3210 CHORAL FESTIVAL	\$68.92	\$1,932.00	\$1,993.98	\$6.94
3220 HONEY GROVE	\$63.90	\$0.00	\$63.90	\$0.00
3230 ESSENTIAL SKILLS	\$772.36	\$1,819.50	\$1,642.02	\$949.84
<b>TOTAL ALL FUNDS</b>	<b>\$19,185.15</b>	<b>\$24,573.96</b>	<b>\$26,882.36</b>	<b>\$16,876.75</b>

**2023 - Skyward**

Form Prescribed by State Board of Accounts

Form SA5-1

6/30/2023 Financial Report  
 School Extra-Curricular Account  
**Center Grove Community School Corporation - Pleasant Grove Elementary**  
 Johnson County, Indiana  
 DOE Corporation Number 4205

NAME OF FUND <small>**Fund is included on AFR</small>	BALANCE BEGINNING OF PERIOD	RECEIPTS DURING PERIOD	EXPENDITURES	BALANCE END OF PERIOD
BAND INSTRUMENT	\$0.00	\$1,189.50	\$1,145.02	\$44.48
BOOKSTORE	\$1,363.93	\$6,261.25	\$4,994.90	\$2,630.28
CHORAL FESTIVAL	\$26.44	\$2,833.37	\$2,442.27	\$417.54
CORPORATE FUNDS	\$949.84	\$30,817.12	\$31,766.96	\$0.00
ESSENTIAL SKILLS DONATIONS	\$0.00	\$949.84	\$0.00	\$949.84
FIELD TRIPS	\$161.89	\$7,859.09	\$7,128.85	\$892.13
INTEREST	\$148.44	\$508.83	\$7.68	\$649.59
STUDENT ACTIVITY	\$11,113.71	\$2,613.97	\$2,797.55	\$11,493.77
STUDENT ASSISTANCE	\$563.64	\$813.64	\$276.99	\$536.65
STUDENT COUNCIL	\$2,548.86	\$3,616.11	\$3,619.92	\$2,545.05
<b>TOTAL ALL FUNDS</b>	<b>\$16,876.75</b>	<b>\$57,462.72</b>	<b>\$54,180.14</b>	<b>\$20,159.33</b>

### North Grove Elementary

#### 2022 - CPA Software

Form Prescribed by State Board of Accounts

Form SA5-1

6/30/2022 Financial Report  
 School Extra-Curricular Account  
**Center Grove Community School Corporation - North Grove Elementary**  
 Johnson County, Indiana  
 DOE Corporation Number 4205  
 Schedule of Balances

NAME OF FUND **Fund is included on AFR	BALANCE BEGINNING OF PERIOD	RECEIPTS DURING PERIOD	EXPENDITURES	BALANCE END OF PERIOD
3010 BOOK RENTAL	\$0.00	\$7,570.38	\$7,570.38	\$0.00
3019 ART FUND RAISER	\$1,678.94	\$930.50	\$1,677.16	\$932.28
3020 BOOK STORE	\$2,817.82	\$3,284.46	\$3,723.99	\$2,378.29
3060 FIELD TRIP	\$1,305.45	\$4,882.95	\$4,344.50	\$1,843.90
3080 INTEREST	\$0.91	\$102.97	\$102.22	\$1.66
3084 STUDENT ASSISTANCE	\$662.10	\$0.00	\$14.00	\$648.10
3100 LIBRARY	\$0.00	\$14,236.19	\$14,236.19	\$0.00
3115 MUSIC	\$1,276.01	\$780.00	\$713.00	\$1,343.01
3116 PTO DONATIONS	\$0.00	\$4,000.00	\$4,000.00	\$0.00
3140 STUDENT ACTIVITIES	\$15,951.31	\$17,018.55	\$18,488.21	\$14,481.65
3147 STUDENT COUNCIL	\$1,148.71	\$376.00	\$335.20	\$1,189.51
3162 ART CLUB	\$282.38	\$240.00	\$452.33	\$70.05
3164 ROBOTICS CLUB	\$175.00	\$0.00	\$0.00	\$175.00
<b>TOTAL ALL FUNDS</b>	<b>\$25,298.63</b>	<b>\$53,422.00</b>	<b>\$55,657.18</b>	<b>\$23,063.45</b>

### 2023 - Skyward

Form Prescribed by State Board of Accounts

Form SA5-1

6/30/2023 Financial Report  
 School Extra-Curricular Account  
**Center Grove Community School Corporation - North Grove Elementary**  
 Johnson County, Indiana  
 DOE Corporation Number 4205

NAME OF FUND **Fund is included on AFR	BALANCE BEGINNING OF PERIOD	RECEIPTS DURING PERIOD	EXPENDITURES	BALANCE END OF PERIOD
ART CLUB	\$1,002.33	\$1,610.26	\$1,305.91	\$1,306.68
BOOK FAIR	\$0.00	\$13,935.68	\$13,919.77	\$15.91
BOOKSTORE	\$2,378.29	\$4,877.26	\$4,764.89	\$2,490.66
CHORAL FESTIVAL	\$0.00	\$615.00	\$492.00	\$123.00
CORPORATE FUNDS	\$175.00	\$5,295.87	\$5,470.87	\$0.00
FIELD TRIPS	\$1,843.90	\$9,207.81	\$8,891.62	\$2,160.09
FUNDRAISER - SCHOOL WIDE	\$0.00	\$15,264.93	\$0.00	\$15,264.93
INTEREST	\$1.66	\$774.99	\$80.75	\$695.90
MUSIC	\$1,343.01	\$958.00	\$952.00	\$1,349.01
RED RIBBON	\$0.00	\$250.00	\$0.00	\$250.00
RILEY CHILDRENS HOSPITAL	\$0.00	\$298.50	\$298.50	\$0.00
ROBOTICS CLUB	\$0.00	\$175.00	\$0.00	\$175.00
STUDENT ACTIVITY	\$14,481.65	\$7,458.80	\$16,061.54	\$5,878.91
STUDENT ASSISTANCE	\$648.10	\$0.00	\$0.00	\$648.10
STUDENT COUNCIL	\$1,189.51	\$162.00	\$776.68	\$574.83
<b>TOTAL ALL FUNDS</b>	<b>\$23,063.45</b>	<b>\$60,884.10</b>	<b>\$53,014.53</b>	<b>\$30,933.02</b>

### Maple Grove Elementary

#### 2022 - CPA Software

Form Prescribed by State Board of Accounts

Form SAS-1

6/30/2022 Financial Report  
 School Extra-Curricular Account  
**Center Grove Community School Corporation - Maple Grove Elementary**  
 Johnson County, Indiana  
 DOE Corporation Number 4205  
 Schedule of Balances

NAME OF FUND <small>**Fund is included on AFR</small>	BALANCE BEGINNING OF PERIOD	RECEIPTS DURING PERIOD	EXPENDITURES	BALANCE END OF PERIOD
3010 INVESTMENT INCOME	\$232.79	\$8.89	\$231.21	\$10.47
3030 BOOKRENTAL	\$0.00	\$10,926.09	\$10,926.09	\$0.00
3035 ESSENTIAL SKILLS	\$127.79	\$513.09	\$541.65	\$99.23
3040 FIELD TRIP	\$1,951.72	\$5,165.32	\$4,526.01	\$2,591.03
3060 BOOKSTORE	\$2,687.11	\$2,017.25	\$2,279.03	\$2,425.33
3070 MUSIC	\$916.32	\$1,333.75	\$1,004.00	\$1,246.07
3075 ART CLUB	\$88.71	\$580.00	\$668.71	\$0.00
3080 IMC/Library	\$0.00	\$182.97	\$182.97	\$0.00
3090 STUDENT ACTIVITIES	\$4,471.31	\$4,686.72	\$5,632.09	\$3,525.94
3100 BUILDING RENTAL	\$0.00	\$240.00	\$240.00	\$0.00
3110 PICTURES	\$5,639.02	\$0.00	\$4,300.00	\$1,339.02
3120 PHYSICAL EDUCATION	\$4.88	\$0.00	\$0.00	\$4.88
3130 DONATIONS	\$199.13	\$0.00	\$66.75	\$132.38
3135 GOOD CHEER/NEEDY STUDENT FUND	\$926.06	\$254.18	\$440.05	\$740.19
3160 ART FUND	\$2,641.59	\$0.00	\$2,641.59	\$0.00
3170 KINDERGARTEN SNACKS	\$0.00	\$405.00	\$394.68	\$10.32
3210 MATH CLUB	\$22.43	\$353.00	\$279.62	\$95.81
3230 FUND RAISER	\$7,192.67	\$5,058.16	\$5,654.53	\$6,596.30
3235 ART TO REMEMBER	\$6,123.15	\$1,406.83	\$1,032.81	\$6,497.17
3260 ROBOTICS	\$50.00	\$0.00	\$0.00	\$50.00
3270 FOLK DANCING CLUB	\$69.25	\$205.00	\$240.00	\$34.25
3300 FAST TRACK	\$12,674.09	\$248.50	\$807.34	\$12,115.25
<b>TOTAL ALL FUNDS</b>	<b>\$46,018.02</b>	<b>\$33,584.75</b>	<b>\$42,089.13</b>	<b>\$37,513.64</b>

### 2023 - Skyward

Form Prescribed by State Board of Accounts

Form SAS-1

6/30/2023 Financial Report  
 School Extra-Curricular Account  
**Center Grove Community School Corporation - Maple Grove Elementary**  
 Johnson County, Indiana  
 DOE Corporation Number 4205

NAME OF FUND <small>**Fund is included on AFR</small>	BALANCE BEGINNING OF PERIOD	RECEIPTS DURING PERIOD	EXPENDITURES	BALANCE END OF PERIOD
ART CLUB	\$6,497.17	\$0.00	\$98.58	\$6,398.59
BOOKSTORE	\$2,425.33	\$2,015.00	\$1,988.00	\$2,452.33
CHORAL FESTIVAL	\$0.00	\$931.16	\$743.16	\$188.00
CORPORATE FUNDS	\$199.92	\$24,884.09	\$24,609.46	\$474.55
FAST TRACK	\$12,115.25	\$18.00	\$2,088.43	\$10,044.82
FIELD TRIPS	\$2,591.03	\$10,099.75	\$9,886.61	\$2,804.17
FOLK DANCING CLUB	\$0.00	\$1,935.32	\$1,965.32	-\$30.00
FUNDRAISER - SCHOOL WIDE	\$6,596.30	\$6,315.25	\$9,630.79	\$3,280.76
INTEREST	\$10.47	\$1,136.27	\$226.43	\$920.31
KG ACTIVITY	\$10.32	\$901.99	\$912.26	\$0.05
MUSIC	\$1,280.32	\$1,170.00	\$863.15	\$1,587.17
STUDENT ACTIVITY	\$3,708.32	\$6,813.77	\$5,457.14	\$5,064.95
STUDENT COUNCIL	\$740.19	\$0.00	\$122.15	\$618.04
YEARBOOK	\$1,339.02	\$8,826.85	\$8,891.00	\$1,274.87
<b>TOTAL ALL FUNDS</b>	<b>\$37,513.64</b>	<b>\$65,047.45</b>	<b>\$67,482.48</b>	<b>\$35,078.61</b>

**Center Grove Elementary**

**2022 - CPA Software**

Form Prescribed by State Board of Accounts

Form SA5-1

6/30/2022 Financial Report

School Extra-Curricular Account

Center Grove Community School Corporation - Center Grove Elementary

Johnson County, Indiana

DOE Corporation Number 4205

Schedule of Balances

NAME OF FUND **Fund is included on AFR	BALANCE BEGINNING OF PERIOD	RECEIPTS DURING PERIOD	EXPENDITURES	BALANCE END OF PERIOD
3010 ACTIVITY	\$11,755.61	\$10,413.32	\$11,812.60	\$10,356.33
3020 ART CLUB	\$4,840.88	\$1,663.15	\$400.00	\$6,104.03
3030 BOOK RENTAL	\$2,712.77	\$5,770.43	\$993.57	\$7,489.63
3040 BOOKSTORE	\$3,935.00	\$2,909.00	\$1,037.40	\$5,806.60
3070 DRAMA CLUB	\$352.13	\$71.00	\$0.00	\$423.13
3080 FIELD TRIP	\$1,804.69	\$6,408.90	\$5,506.50	\$2,707.09
3110 INVESTMENT INCOME	\$189.35	\$6.85	\$0.00	\$196.20
3120 LIBRARY	\$471.00	\$133.80	\$0.00	\$604.80
3150 SCIENCE LAB	\$590.17	\$0.00	\$431.90	\$158.27
3160 ART LAB	\$1,405.42	\$0.00	\$1,395.64	\$9.78
3220 PICTURE COMMISSION	\$297.91	\$0.00	\$161.87	\$136.04
3240 DONATIONS	\$1,706.26	\$1,488.05	\$1,210.00	\$1,984.31
3250 YEARBOOK	\$5,780.75	\$280.00	\$817.52	\$5,243.23
3260 MUSIC GROUP	\$506.99	\$763.25	\$754.50	\$515.74
<b>TOTAL ALL FUNDS</b>	<b>\$36,348.93</b>	<b>\$29,907.75</b>	<b>\$24,521.50</b>	<b>\$41,735.18</b>

**2023 - Skyward**

Form Prescribed by State Board of  
Accounts

Form SA5-1

6/30/2023 Financial Report

School Extra-Curricular Account

Center Grove Community School Corporation - Center Grove Elementary

Johnson County, Indiana

DOE Corporation Number 4205

Schedule of Balances

NAME OF FUND **Fund is included on AFR	BALANCE BEGINNING OF PERIOD	RECEIPTS DURING PERIOD	EXPENDITURES	BALANCE END OF PERIOD
ART CLUB	\$6,104.03	\$1,606.02	\$1,776.28	\$5,933.77
BOOKSTORE	\$5,806.60	\$2,605.55	\$1,883.35	\$6,528.80
CHORAL FESTIVAL	\$515.74	\$184.26	\$700.00	\$0.00
CORPORATE FUNDS	\$8,262.48	\$13,470.55	\$20,108.75	\$1,624.28
DRAMA CLUB	\$423.13	\$0.00	\$0.00	\$423.13
FIELD TRIPS	\$2,707.09	\$22,420.83	\$23,298.70	\$1,829.22
FUNDRAISER - SCHOOL WIDE	\$0.00	\$5,675.19	\$2,203.94	\$3,471.25
INTEREST	\$196.20	\$834.83	\$63.40	\$967.63
MUSIC	\$0.00	\$1,935.74	\$1,194.93	\$740.81
STUDENT ACTIVITY	\$12,476.68	\$4,563.67	\$5,730.00	\$11,310.35
YEARBOOK	\$5,243.23	\$476.00	\$0.00	\$5,719.23
<b>TOTAL ALL FUNDS</b>	<b>\$41,735.18</b>	<b>\$53,772.64</b>	<b>\$56,959.35</b>	<b>\$38,548.47</b>

**Center Grove Middle School North**

**2022 - CPA Software**

Form Prescribed by State Board of Accounts

Form SA5-1

6/30/2022 Financial Report  
 School Extra-Curricular Account  
**Center Grove Community School Corporation - Center Grove Middle North**  
 Johnson County, Indiana  
 DOE Corporation Number 4205  
 Schedule of Balances

NAME OF FUND **Fund is included on AFR	BALANCE BEGINNING OF PERIOD	RECEIPTS DURING PERIOD	EXPENDITURES	BALANCE END OF PERIOD
3018 BOOKSTORE	\$1,493.75	\$1,136.55	\$843.18	\$1,787.12
3020 ATHLETIC	\$44,720.95	\$106,386.76	\$97,439.45	\$53,668.26
3021 JAZZ BAND/PEP BAND	\$1,149.10	\$0.00	\$0.00	\$1,149.10
3022 HABITAT PROJECT	\$42.87	\$0.00	\$25.00	\$17.87
3025 BEST BUDDIES	\$293.99	\$105.84	\$0.00	\$399.83
3030 BOOK RENTAL	\$0.00	\$51,150.39	\$51,150.39	\$0.00
3040 BUILDING RENTAL	\$0.00	\$630.00	\$0.00	\$630.00
3070 IPAD LOST/DAMAGED	\$0.00	\$443.00	\$443.00	\$0.00
3088 PE UNIFORMS	\$12,562.26	\$11,740.00	\$14,577.50	\$9,724.76
3089 GENERAL ECA	\$10,852.76	\$10,652.35	\$7,690.18	\$13,814.93
3090 6TH GRADE GOLD TEAM	\$0.00	\$2,286.90	\$1,479.20	\$807.70
3091 6TH GRADE SILVER TEAM	\$395.47	\$1,774.39	\$1,430.46	\$739.40
3092 8TH GRADE RED TEAM	\$2,608.50	\$1,325.15	\$795.38	\$3,138.27
3093 8TH GRADE SILVER TEAM	\$1,323.91	\$1,339.15	\$923.39	\$1,739.67
3094 6TH GRADE RED TEAM	\$7.94	\$1,774.90	\$1,330.92	\$451.92
3096 6TH GRADE BLACK TEAM	\$8.24	\$0.00	\$0.00	\$8.24
3097 6TH GRADE WHITE TEAM	\$336.78	\$2,058.62	\$1,549.65	\$845.75
3098 7TH GRADE RED TEAM	\$2,042.51	\$2,982.62	\$3,579.07	\$1,446.06
3099 7TH GRADE WHITE TEAM	\$1,712.33	\$4,260.37	\$4,349.09	\$1,623.61
3100 SCIENCE DEPT	\$8,966.71	\$6,635.39	\$6,761.23	\$8,840.87
3110 ART DEPT	\$1,058.41	\$3,273.39	\$3,400.48	\$931.32
3120 ART CLUB	\$197.97	\$0.00	\$0.00	\$197.97
3123 AWARE DEPT (PE DEPT)	\$645.89	\$6,335.89	\$314.81	\$6,666.97
3149 BAND FUNDRAISER	\$6.62	\$0.00	\$0.00	\$6.62
3150 BAND	\$2,962.55	\$5,743.72	\$5,522.87	\$3,183.40
3160 CHEERLEADING	\$3,209.32	\$5,642.37	\$6,642.22	\$2,209.47
3178 HONOR CHOIR CLUB	\$0.00	\$486.48	\$486.48	\$0.00
3179 CHOIR FUNDRAISER	\$10,766.72	\$13,633.75	\$14,623.51	\$9,776.96
3180 CHOIR	\$3,782.72	\$6,902.29	\$9,147.58	\$1,537.43
3181 COMPUTER APPLICATIONS	\$150.11	\$105.20	\$254.69	\$0.62
3186 DONATIONS	\$5.00	\$0.00	\$0.00	\$5.00
3190 DRAMA CLUB	\$5,674.54	\$15,738.43	\$9,492.20	\$11,920.77
3201 ESSENTIAL SKILLS DEPT	\$323.90	\$469.39	\$162.27	\$631.02
3210 FUNDRAISER	\$0.00	\$54,183.79	\$54,183.79	\$0.00
3220 GRANT	\$41.79	\$0.00	\$0.00	\$41.79
3222 GUIDANCE CAREER EDUCATION	\$1,546.25	\$0.00	\$1,546.25	\$0.00
3232 LANGUAGE ARTS	\$1,788.25	\$159.39	\$138.00	\$1,809.64
3233 LEGO ROBOTICS	\$132.22	\$0.00	\$85.75	\$46.47
3234 MAGAZINE SUBSCRIPTIONS	\$977.70	\$0.00	\$977.70	\$0.00
3235 MATH DEPT	\$4,140.29	\$2,606.89	\$2,264.52	\$4,482.66
3240 IMC	\$0.00	\$176.65	\$176.65	\$0.00
3242 TEXTBOOK LOST/DAMAGED	\$0.00	\$424.26	\$424.26	\$0.00
3246 NJHS-NATL JUNIOR HONOR SOCIETY	\$139.61	\$2,843.66	\$2,609.80	\$373.47
3269 ORCHESTRA FUNDRAISER	\$1,954.21	\$3,990.49	\$3,978.91	\$1,965.79
3270 ORCHESTRA	\$1,252.75	\$3,480.26	\$3,439.04	\$1,293.97
3279 TAPS PROGRAM	\$89.04	\$479.75	\$287.74	\$281.05
3280 TECH ED	\$4,738.95	\$2,621.50	\$4,251.45	\$3,109.00

**2023 - Skyward**

Form Prescribed by State Board of Accounts

Form SA5-1

6/30/2023 Financial Report  
 School Extra-Curricular Account  
**Center Grove Community School Corporation - Center Grove Middle North**  
 Johnson County, Indiana  
 DOE Corporation Number 4205  
 Schedule of Balances

NAME OF FUND **Fund is included on AFR	BALANCE BEGINNING OF PERIOD	RECEIPTS DURING PERIOD	EXPENDITURE S	BALANCE END OF PERIOD
6TH BLACK TEAM	\$8.24	\$0.00	\$0.00	\$8.24
6TH GOLD TEAM	\$807.70	\$2,901.71	\$3,096.38	\$613.03
6TH RED TEAM	\$451.92	\$1,884.08	\$1,814.37	\$521.63
6TH SILVER TEAM	\$739.40	\$2,331.05	\$2,572.00	\$498.45
6TH WHITE TEAM	\$845.75	\$2,107.80	\$2,856.99	\$96.56
7TH RED TEAM	\$1,446.06	\$4,110.23	\$5,241.27	\$315.02
7TH WHITE TEAM	\$1,623.61	\$4,072.23	\$5,072.72	\$623.12
8TH RED TEAM	\$3,138.27	\$3,340.80	\$2,845.23	\$3,633.84
8TH SILVER TEAM	\$1,739.67	\$3,306.94	\$2,256.29	\$2,790.32
ALL STAR BAND	\$0.00	\$370.00	\$370.00	\$0.00
ART CLUB	\$197.97	\$0.00	\$139.40	\$58.57
ART DEPARTMENT SUPPLIES	\$931.32	\$408.98	\$747.53	\$592.77
ATHLETICS	\$55,877.73	\$140,832.69	\$144,690.04	\$52,020.38
AUTHOR VISIT	\$3,859.89	\$3,239.15	\$614.00	\$6,485.04
AWARE	\$0.00	\$938.46	\$0.00	\$938.46
BAND	\$4,339.12	\$15,097.83	\$13,091.78	\$6,345.17
BAND INSTRUMENT/CHOIR	\$11,314.39	\$25,594.05	\$32,078.60	\$4,829.84
BEST BUDDIES	\$399.83	-\$8.53	\$143.67	\$247.63
BOOK BEAT TEAM	\$230.39	\$272.01	\$50.01	\$452.39
BOOK FAIR	\$0.00	\$12,684.17	\$12,684.17	\$0.00
BOOKSTORE	\$1,787.12	\$1,064.50	\$1,259.92	\$1,591.70
COFFEE SHOP	\$59.22	\$279.50	\$299.69	\$39.03
COMPUTERS	\$0.62	\$147.23	\$0.00	\$147.85
CORPORATE FUNDS	\$1,261.02	\$23,612.30	\$24,465.19	\$408.13
DRAMA CLUB	\$11,920.77	\$12,449.18	\$11,717.81	\$12,652.14
FUNDRAISER - SCHOOL WIDE	\$0.00	\$60,886.28	\$55,214.06	\$5,672.22
HABITAT PROJECT	\$17.87	\$25.00	\$25.00	\$17.87
HELPING HANDS	\$322.29	\$0.00	\$0.00	\$322.29
INTEREST	\$585.44	\$4,013.40	\$1,180.51	\$3,418.33
IPAD ACCESSORIES	\$0.00	\$38.00	\$38.00	\$0.00
LANGUAGE DEPT	\$1,809.64	\$124.24	\$737.25	\$1,196.63
MATH DEPT	\$4,482.66	\$344.96	\$3,585.09	\$1,242.53
NATIONAL HONOR SOCIETY	\$373.47	\$1,435.00	\$1,357.21	\$451.26
ORCHESTRA	\$3,259.76	\$7,038.84	\$7,125.80	\$3,172.80
PE UNIFORMS	\$16,391.73	\$5,427.03	\$11,841.00	\$9,977.76
RILEY CHILDRENS HOSPITAL	\$0.00	\$477.45	\$477.45	\$0.00
ROBOTICS CLUB	\$46.47	\$1,721.57	\$1,175.21	\$592.83
SCIENCE DEPT	\$8,840.87	\$1,787.59	\$9,431.83	\$1,196.63
SOCIAL STUDIES DEPT	\$465.42	\$335.08	\$51.98	\$748.52
SPECIAL ED DEPT	\$1,046.66	\$269.93	\$497.88	\$818.71
STEM SUPPLIES	\$492.53	\$0.00	\$492.53	\$0.00
STUDENT ACTIVITY	\$13,861.72	\$3,629.52	\$7,848.39	\$9,642.85
STUDENT COUNCIL	\$3,082.78	\$6,586.61	\$2,400.32	\$7,269.07
TAPS SUPPLIES	\$281.05	\$241.75	\$461.53	\$61.27
TECH ED DEPT	\$3,109.00	\$0.00	\$3,109.00	\$0.00
VETERANS DAY	\$0.00	\$1,205.00	\$1,200.00	\$5.00
WORLD LANGUAGE DEPT	\$417.19	\$408.98	\$207.38	\$618.79

3284 SOCIAL STUDIES DEPT.	\$365.91	\$159.39	\$59.88	\$465.42
3286 SPECIAL ED DEPT	\$1,455.23	\$159.39	\$567.96	\$1,046.66
3320 STUCO	\$3,538.71	\$11,408.74	\$11,864.67	\$3,082.78
3337 WORLD LANGUAGE DEPT	\$1,011.81	\$159.39	\$754.01	\$417.19
3340 YEARBOOK	\$3,430.62	\$2,735.00	\$3,153.28	\$3,012.34
3350 INVESTMENT INCOME	\$554.05	\$31.39	\$0.00	\$585.44
3351 BOOK FAIR	\$0.00	\$12,932.38	\$12,932.38	\$0.00
3352 BOOK BEAT TEAM	\$375.24	\$0.00	\$144.85	\$230.39
3353 AUTHOR VISIT	\$3,036.44	\$2,808.94	\$1,985.49	\$3,859.89
3354 MSN COFFEE SHOP	\$59.22	\$0.00	\$0.00	\$59.22
3355 HELPING HANDS	\$580.05	\$1,082.90	\$1,340.66	\$322.29
3356 STEM	\$1,181.87	\$1,956.00	\$2,645.34	\$492.53
<b>TOTAL ALL FUNDS</b>	<b>\$149,692.03</b>	<b>\$369,413.45</b>	<b>\$354,226.58</b>	<b>\$164,878.90</b>

YEARBOOK	\$3,012.34	\$3,290.00	\$35.00	\$6,267.34
<b>TOTAL ALL FUNDS</b>	<b>\$164,878.90</b>	<b>\$360,322.59</b>	<b>\$376,599.48</b>	<b>\$148,602.01</b>